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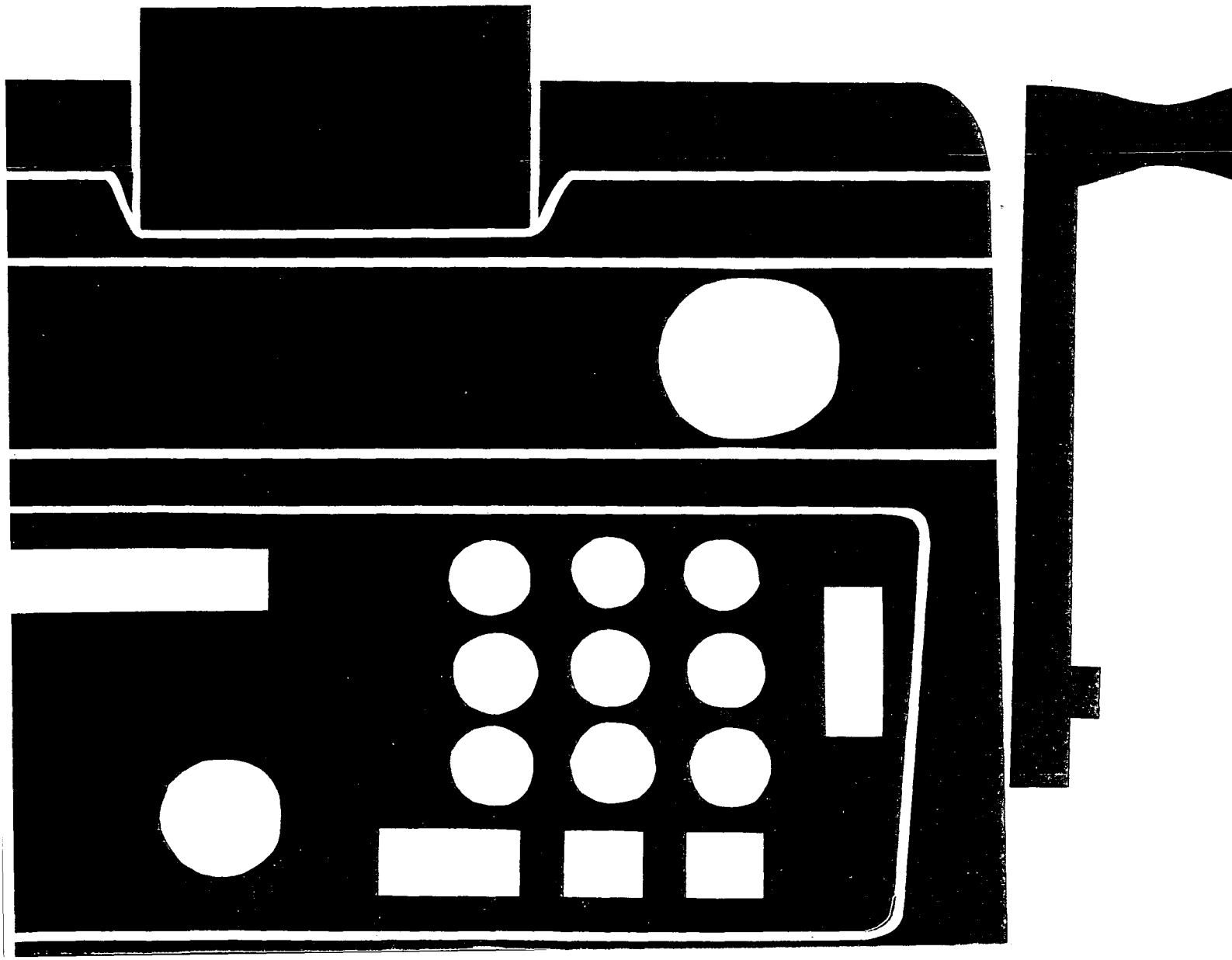
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BUSINESS INCOME TAX RETURNS

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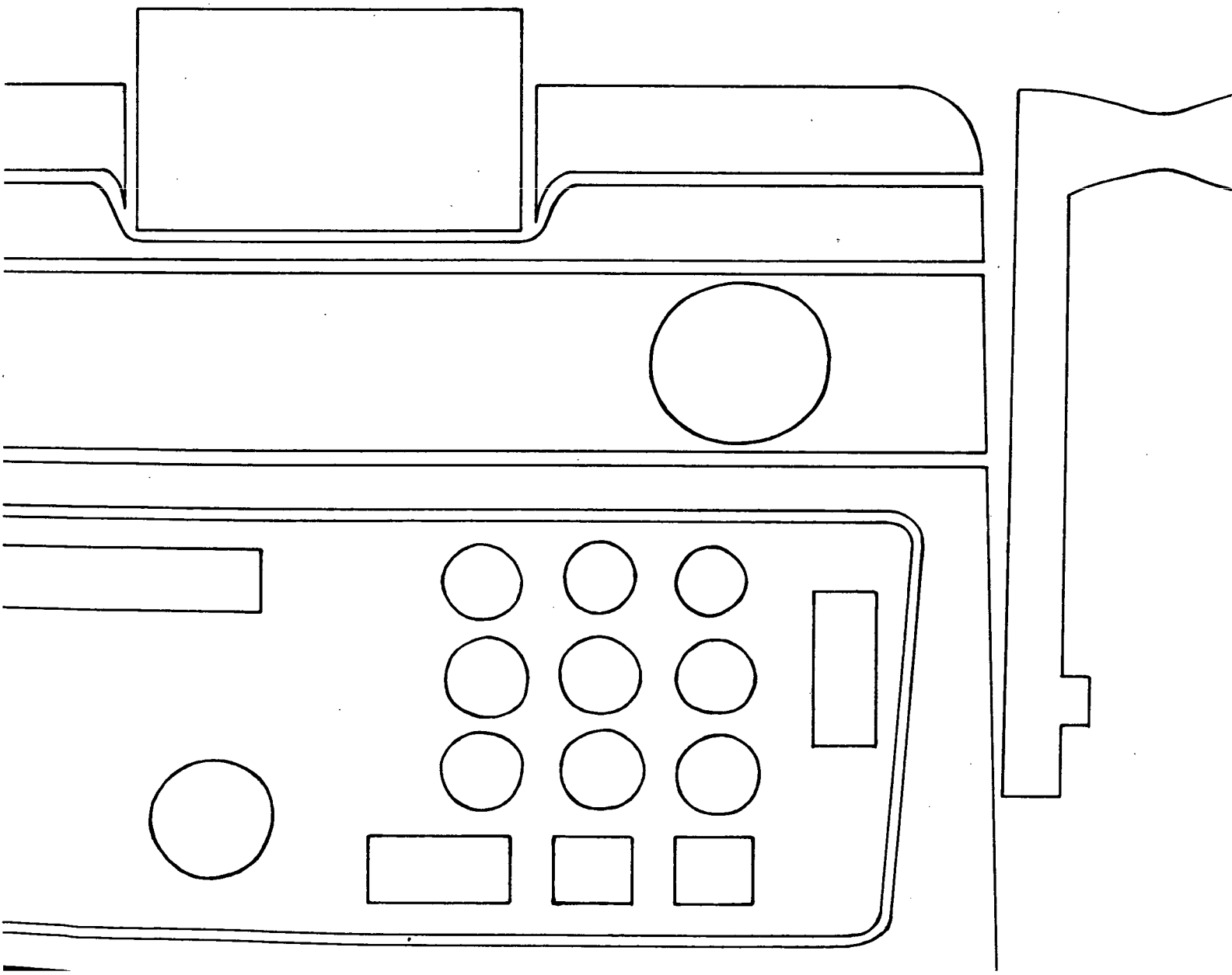
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This report was prepared under the direction of William J. Smith, Jr., Chief, Business Statistics Staff, Income, Finance, and Wealth Branch. Important contributions were made by Jack H. Taylor. For this 50th anniversary issue, a historical summary was prepared by Helen F. Demond.

Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical abstracting of the data was conducted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Cincinnati, Ohio; Kansas City, Missouri; Philadelphia, Pennsylvania; and Ogden, Utah. The Data Center in Detroit, Michigan, developed the computer systems design and conducted computer processing of the data.



Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., August 9, 1968.

Dear Mr. Secretary:

This report, ***Statistics of Income--1965, Business Income Tax Returns***, is the third designed to mark the 50th anniversary of the annual publication of "statistics with respect to the operation of the income tax laws," as required by section 6108 of the Internal Revenue Code. These reports have become increasingly important as sources of benchmark indicators of the Nation's economy and of direct measurements of the operation of the tax system.

The statistics are presented in tables grouped by type of business organization--proprietorships, partnerships, Small Business Corporations, and all corporations. For this 50th anniversary issue, a special historical section is included on business activity since 1939, the earliest year for which relatively complete data were available about all three major types of business organization.

Industry classification of the statistics is a dominant feature of this report and appears, as in past issues, in nearly all the tables, along with measures of business income, expenses, and size. This issue also includes several new features, such as information on: the cost of depreciable property of proprietorships and the cost of investment credit property for proprietorships, partnerships, and Small Business Corporations; the number and nature of joint venture partnerships; and trade and service proprietorships in the larger metropolitan areas.



Commissioner of Internal Revenue.

Hon. Henry H. Fowler,
Secretary of the Treasury.

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Introduction

FIFTY YEARS OF STATISTICS OF INCOME

The *Statistics of Income* series celebrates its 50th anniversary with the publication of the reports for 1965. From a single volume of income tax statistics in 1916, the series has grown to become a major source of data on the income tax system and the American economy generally. For 1965, reports have been or will be published on individual returns, fiduciary, estate, and gift returns, business returns, and corporation returns. The 1965 *Individual Income Tax Returns* report includes a section on the 50-year history of *Statistics of Income*. This *Business Income Tax Returns* report contains a special historical section tracing the course of business activity since 1939.

BUSINESS INCOME TAX RETURNS

Business Income Tax Returns (until this issue called "U. S. Business Tax Returns") was introduced in 1957 to provide in one volume comprehensive coverage of the financial and economic data available from tax returns for the business community. These reports, covering the activities of proprietorships, partnerships, and corporations, have been published each year since 1957. A major feature of these reports has been the classification of tax return data by industry, and they have become one of the major sources of industry data on small businesses.

THE 1965 REPORT

The income year 1965 financial and economic statistics were derived from samples designed to give complete coverage of all returns filed by proprietors, partnerships, and corporations. Over 99 percent of the proprietors reported data for the calendar year 1965, as did 85 percent of the partnerships and nearly one-half of the corporations. Most of the remaining businesses reported for various fiscal years ending in the period July 1965 through June 1966.

Though the focus is generally on type of business organization, with separate sections of this report for proprietorships, partnerships, Small Business Corporations, and all corporations, the first section combines corporate and noncorporate data to obtain summaries estimating number, receipts, gross profit, and investment credit. The historical summary also contains data on all three forms of business organizations.

COVERAGE OF THE BUSINESS COMMUNITY

Comprehensive coverage of the business community is a major feature of the *Business Returns* report, for almost all American business activity is reported to the Internal Revenue Service on the returns of either proprietors, partnerships, or corporations. The term "proprietor" extends to anyone with income from a single-owner business who had $400 or more self-employment income or $600 or more gross income during the year. Thus the proprietorship statistics in this report cover the farmers, business men, and professionals who are in business for themselves on a full-time or part-time basis. For example, the owner of a fleet of taxicabs who conducts his business from a large office and the man who owns his own cab and drives it part-time to supplement the family income might both be "proprietorships" in these statistics. Likewise, "partnership" means more than just a common-law partnership, because any group conducting a business for profit is a partnership unless it is specifically classified as a corporation for tax purposes. "Corporation" includes most businesses incorporated under State law and, in addition, many unincorporated associations, such as mutual insurance societies, savings and loan associations, and real estate investment trusts. Among the three of them, proprietorships, partnerships, and corporations encompass virtually all American business except businesses whose activities are reported to the Internal Revenue Service by the fiduciary agents of estates and trusts and the business activities of "exempt" organizations.

The fiduciary agents for estates in the process of settlement and for established personal trusts report the gross profit from businesses owned by the estate or trust on fiduciary income tax returns. *Statistics of Income* fiduciary income tax statistics are compiled periodically. For 1965, fiduciaries reported a little less than $483 million gross profit from 33,215 estates and trusts, a relatively small gross profit compared to the $83 billion reported by some nine million proprietorships. No estimates of the magnitude of the business activities of organizations whose business income is exempt are available from tax returns.

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The total number of active business organizations decreased slightly in 1965, but receipts and profits rose to all-time highs. The decline in number of businesses was entirely in the noncorporate area; the number of active corporation returns continued to increase. All forms of business organization shared in the increase in receipts and profits; though, as usual in recent years, corporations continued to increase their share of total business activity.

Chart 1A and table 1A summarize the year as reported by American business to the Internal Revenue Service. The largest number of businesses continued to be proprietorships in organization, and corporations continued their dominance of volume of business. Small Business Corporations continued to be the fastest-growing group of business returns filers, having the largest percentage increases in number of businesses, and business receipts.

INDUSTRY COVERAGE

A major feature of this report is the classification of financial statistics by the industrial activities of the businesses. Table 1.1 gives business receipts and selected deductions for corporate and noncorporate businesses for industries important in one or another of the forms of business. The first basic table in each section (tables 2.1, 3.1, 4.1, and 5.1) gives more detailed industry data for each form of business organization. Chart 1B summarizes the relative importance of the forms of business organization in each industrial division.

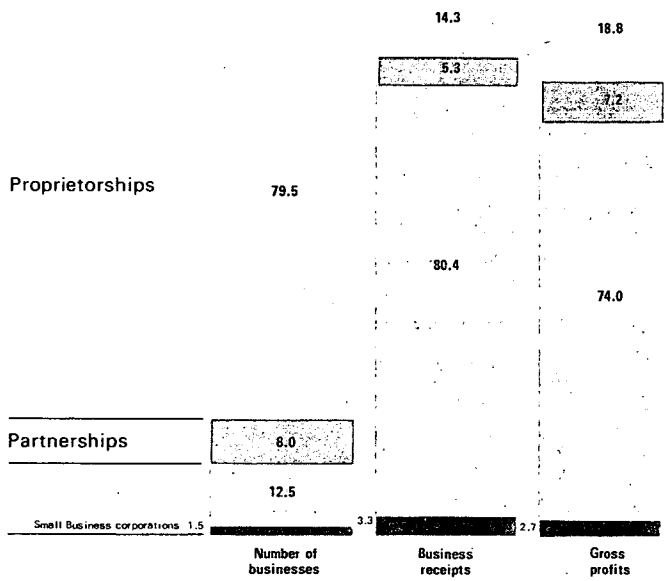
PROPRIETORSHIPS

The 9,078,466 proprietorships in table 1B were about 1 percent fewer than in 1964. In spite of this decrease, however, business receipts of proprietorships rose nearly 6 percent and profits climbed 9 percent. All industrial divisions participated to some extent in the rise in profits. The largest increase (26 percent) was in agriculture, forestry, and fisheries, even though the number of businesses declined. Wholesale trade, where the number of businesses declined 10 percent, showed a small increase in profits. Mining, the one division in which net loss exceeded net profit, showed a smaller net loss in 1965.

Chart 1A

In 1965, proprietorships continued their importance in number, corporations in volume

All businesses = 100% Percent distribution by selected characteristics



PARTNERSHIPS

The 914,215 active partnerships in table 1C were also about 1 percent fewer than in 1964. The increase in partnership business receipts was barely perceptible, but profits rose by 5 percent. The changes in partnership net profit were less evenly distributed by industry than for proprietorships, with three divisions registering declines. The largest increase (over 15 percent) went to the finance, insurance, and real estate division. The sharpest decrease (over 7 percent) was in wholesale trade, which also showed the sharpest drop in number of businesses (over 12 percent).

Table 1A.--BUSINESS ORGANIZATIONS: NUMBER, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, DEPRECIATION, AND INVENTORY, 1964 AND 1965

Type of business organization	Number of businesses			Business receipts			Cost of goods sold[1]		
	1964	1965	Increase or decrease (-) (Percent)	1964 (Million dollars)	1965 (Million dollars)	Increase or decrease (-) (Percent)	1964 (Million dollars)	1965 (Million dollars)	Increase or decrease (-) (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total business organizations	11,488,423	11,416,661	-0.6	1,280,879	1,393,355	8.8	874,886	951,266	8.7
Noncorporate businesses	10,114,906	9,992,681	-1.2	261,990	272,973	4.2	152,409	158,313	3.9
Sole proprietorships	9,192,746	9,078,466	-1.2	188,738	199,385	5.6	109,491	116,417	6.3
Partnerships	922,160	914,215	-0.9	73,252	73,588	0.5	42,918	41,896	-2.4
Active corporations	1,373,517	1,423,980	3.7	1,018,889	1,120,382	10.0	722,477	792,953	9.8
Small business corporations	157,855	173,410	9.9	39,292	45,433	15.6	29,018	33,476	15.4

Type of business organization	Gross profit (less loss)			Depreciation			Inventory, end-of-year		
	1964 (Million dollars)	1965 (Million dollars)	Increase or decrease (-) (Percent)	1964 (Million dollars)	1965 (Million dollars)	Increase or decrease (-) (Percent)	1964 (Million dollars)	1965 (Million dollars)	Increase or decrease (-) (Percent)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total business organizations	405,993	442,089	8.9	41,722	44,582	6.9	128,363	142,306	10.9
Noncorporate businesses	109,581	114,660	4.6	10,026	10,467	4.4	15,403	15,966	3.7
Sole proprietorships	79,247	82,967	4.7	7,580	7,937	4.7	10,579	11,250	6.3
Partnerships	30,334	31,692	4.5	2,445	2,530	3.5	4,824	4,716	-2.2
Active corporations	296,412	327,429	10.5	31,696	34,115	7.6	112,960	126,341	11.8
Small business corporations	10,274	11,957	16.4	703	793	12.8	3,411	4,059	19.0

[1]For corporations, cost of sales and operations.
NOTE: Estimates are rounded and may not add to totals.

Table 1B.—PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1964 AND 1965

Industrial division	Number of businesses			Business receipts			Net profit (less loss)		
	1964	1965	Increase or decrease (-) (Percent)	1964 (Million dollars)	1965 (Million dollars)	Increase or decrease (-) (Percent)	1964 (Million dollars)	1965 (Million dollars)	Increase or decrease (-) (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions	9,192,746	9,078,466	-1.3	188,738	199,385	5.6	25,556	27,887	9.1
Agriculture, forestry, and fisheries	3,288,873	3,225,266	-1.9	29,532	32,160	8.9	2,999	3,781	26.1
Mining	32,147	36,378	13.2	985	943	-4.3	[1]47	[1]7	([1])
Contract construction	695,333	704,627	1.3	17,101	19,308	12.9	2,335	2,685	15.0
Manufacturing	185,311	185,843	0.3	6,709	7,267	8.3	706	774	9.6
Transportation, communication, electric, gas, and sanitary services	291,888	296,621	1.6	4,861	5,527	13.7	731	826	13.0
Wholesale and retail trade	1,863,551	1,853,913	-0.5	93,454	97,190	4.0	6,294	6,624	5.2
Wholesale trade	295,908	265,320	-10.3	19,003	17,934	-5.6	1,478	1,483	0.3
Retail trade	1,529,155	1,554,097	1.6	71,972	77,760	8.0	4,665	5,019	7.6
Finance, insurance, and real estate	543,050	539,443	-0.7	6,109	7,022	14.9	1,978	2,151	8.7
Services	2,240,321	2,207,927	-1.5	29,290	29,789	1.7	10,466	11,008	5.2

[1]Net loss exceeds net profit. Percent not applicable.
NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."

Table 1C.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1964 AND 1965

Industrial division	Number of partnerships			Business receipts			Net profit (less loss)		
	1964	1965	Increase or decrease (-) (Percent)	1964 (Million dollars)	1965 (Million dollars)	Increase or decrease (-) (Percent)	1964 (Million dollars)	1965 (Million dollars)	Increase or decrease (-) (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions	922,160	914,215	-0.9	73,252	73,588	0.5	9,244	9,699	4.9
Agriculture, forestry, and fisheries	130,359	127,782	-2.0	4,929	5,024	1.9	611	677	10.8
Mining	14,432	14,902	3.3	976	866	-11.3	23	[1]13	([1])
Contract construction	57,298	58,481	2.1	6,616	7,003	5.8	682	676	-0.9
Manufacturing	40,411	36,566	-9.5	6,543	5,596	-14.5	608	589	-3.1
Transportation, communication, electric, gas, and sanitary services	16,437	17,779	8.2	1,081	1,315	21.6	141	147	4.3
Wholesale and retail trade	248,725	235,322	-5.4	35,286	34,373	-2.6	2,258	2,216	-1.9
Wholesale trade	36,098	31,683	-12.2	11,718	10,879	-7.2	592	548	-7.4
Retail trade	208,969	202,164	-3.3	23,103	23,244	0.6	1,636	1,654	1.1
Finance, insurance, and real estate	246,407	248,987	1.0	6,185	6,845	10.7	852	983	15.4
Services	166,678	168,850	1.3	11,609	12,442	7.2	4,064	4,402	8.3

[1]Net loss exceeds net profit. Percent not applicable.
NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."

SMALL BUSINESS CORPORATIONS

The 173,410 Small Business Corporations in table 1D were about 10 percent more than in 1964, continuing a long-term trend (the number of Small Business Corporations has increased substantially each year since the concept was added to the law in 1958). Business receipts went up 16 percent, and net income leaped more than 39 percent. All industrial divisions shared in these increases. As in other years, trade accounted for the largest share of number of businesses, volume of business and net profit, but construction, mining, and services all increased their share of number of businesses and money amounts in 1965.

Chart 1B

Number of businesses and receipts, by industrial divisions, 1965

Percent distribution by business organization

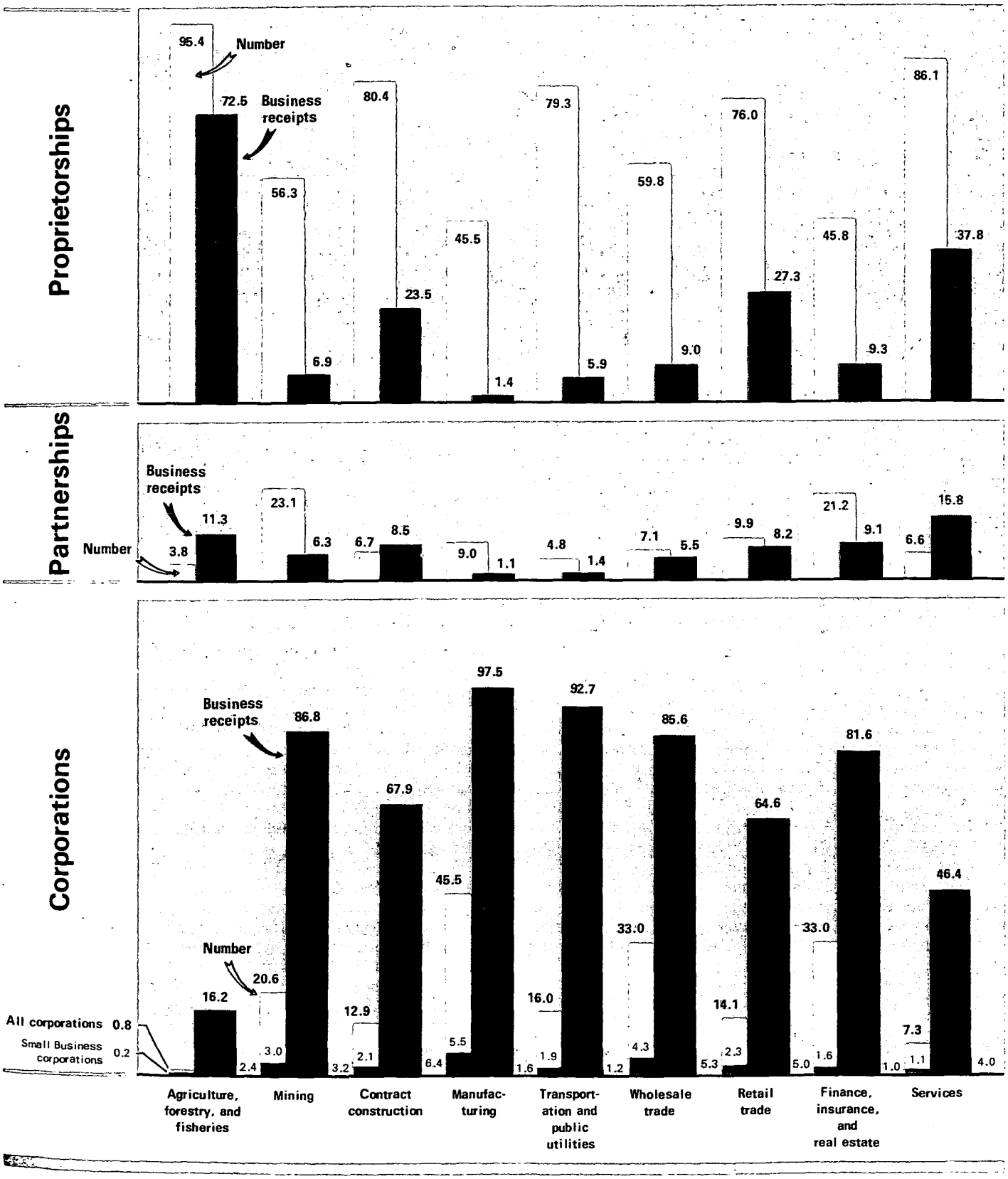


Table 1D.—ACTIVE SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1964 AND 1965

Industrial division	Number			Business receipts			Net income (less deficit)		
	1964	1965	Increase or decrease (-) (Percent)	1964 (Million dollars)	1965 (Million dollars)	Increase or decrease (-) (Percent)	1964 (Million dollars)	1965 (Million dollars)	Increase or decrease (-) (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions	157,855	173,410	9.9	39,292	45,433	15.6	1,040	1,448	39.2
Agriculture, forestry, and fisheries	6,144	6,839	11.3	729	1,075	47.5	[1]1	([2])	([1])
Mining	1,606	1,912	19.1	289	412	42.4	7	33	382.3
Contract construction	14,901	18,000	20.8	4,074	5,262	29.2	111	177	59.0
Manufacturing	21,659	22,534	4.0	7,501	8,124	8.3	285	395	38.4
Transportation, communication, electric, gas, and sanitary services	6,132	7,090	15.6	1,046	1,147	9.7	41	57	37.8
Wholesale and retail trade	63,423	68,219	7.6	22,556	25,545	13.3	443	540	22.0
Wholesale trade	18,765	19,083	1.7	9,988	10,604	6.2	202	229	13.3
Retail trade	43,583	47,921	10.0	12,225	14,374	17.6	233	296	27.1
Finance, insurance, and real estate	17,904	19,336	8.0	570	725	27.3	100	160	60.0
Services	25,610	28,902	12.9	2,520	3,130	24.2	54	85	57.5

[1]Deficit exceeds net income. Percent not applicable.
[2]Less than $500,000.
NOTE: Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."
Estimates are rounded and may not add to totals.

Table 1E.—ACTIVE CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1964 AND 1965

Industrial division	Number of active corporation returns			Business receipts			Net income (less deficit)		
	1964	1965	Increase or decrease (-) (Percent)	1964 (Million dollars)	1965 (Million dollars)	Increase or decrease (-) (Percent)	1964 (Million dollars)	1965 (Million dollars)	Increase or decrease (-) (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions	1,373,517	1,423,980	3.7	1,018,889	1,120,382	10.0	61,575	73,890	20.0
Agriculture, forestry, and fisheries	25,933	27,530	6.2	5,966	7,186	20.4	139	237	70.5
Mining	14,487	13,285	-8.3	12,709	11,903	-6.4	1,228	1,392	13.4
Contract construction	104,134	113,284	8.8	48,776	55,696	14.2	943	1,258	33.4
Manufacturing	184,961	185,924	0.5	453,157	502,982	11.0	32,556	40,248	23.6
Transportation, communication, electric, gas, and sanitary services	56,338	59,676	5.9	79,450	86,439	8.8	9,739	10,699	9.9
Wholesale and retail trade	421,553	440,304	4.4	329,056	358,173	8.8	6,633	7,621	14.9
Wholesale trade	142,603	146,555	2.8	157,538	171,414	8.8	2,908	3,517	20.9
Retail trade	272,166	287,591	5.7	168,017	183,925	9.5	3,596	4,052	12.7
Finance, insurance, and real estate	383,727	388,428	1.2	57,200	61,371	7.3	9,182	10,844	18.1
Services	176,902	188,177	6.4	32,487	36,547	12.5	1,159	1,590	37.2

NOTE: Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."
Amounts are rounded and may not add to totals.

ALL CORPORATIONS

The 1,423,980 active corporation returns for 1965 were about 4 percent more than in 1964 (table 1E). It was an expansive year for corporate business; business receipts went up 10 percent and net income (less deficit) increased 20 percent. All industries shared in the increases in net income, even mining, where number of returns and volume of business declined. Agriculture, services, construction, and wholesale trade all showed large percentage increases in receipts and income over 1964. Manufacturing, however, continued its dominance of corporate business activity, in spite of smaller percentage increases than some other divisions. Manufacturing's share of number of returns (about 13 percent), volume of business (between 44 and 45 percent), and net income (just under 53 percent in 1964, just over 54 percent in 1965) remained about the same each year.

CORPORATE AND NONCORPORATE ACTIVITY

Though corporation, proprietorship, and partnership receipts and deduction items are combined in table 1.1 to get summary statistics for the three major types of business, the comparability of the corporate and noncorporate summary statistics varies considerably depending on the items and business activities involved. The specific deduction items selected for table 1.1 are quite comparable as reported on corporation, proprietorship, or partnership schedules and such differences as are common in specific deduction items are discussed in section 6. But the same degree of comparability does not hold for the business receipts obtained for some groups in the finance division and for the less well defined cost of goods sold summary totals for divisions other than trade and manufacturing. The text immediately following deals with some of the elements making for noncomparability in the receipts and cost of goods sold data and the gross profit measurements derived by using both.

Receipts are included in table 1.1 to obtain the best available measure of the volume of business activity. For all organizations and in all industries except finance, insurance, and real estate, the receipts tabulated excluded investment income. Also excluded for corporations and partnerships were small amounts of such incidental income as came from scrap sales, bad debt recoveries, or tax refunds. A special problem of arriving at the amount of receipts to use to measure the volume of business activity in the finance, insurance, and real estate division is mentioned later in this section.

Even when their investment operations are excluded, the activities generating the receipts of firms in the same industrial group are often quite different, depending on whether the firms are incorporated or unincorporated. In the noncorporate area the division of transportation

and public utilities, for example, consists mainly of smaller units set up to offer taxicab, trucking, and travel services; in the corporate area the division consists mainly of large and complex organizations like the railroad and public utility companies. In manufacturing, the diversified operations carried on by a large corporation whose tax return is assigned to one specific manufacturing group probably differ in complexity and variety from the operations typical of the proprietor whose return is classified in the same industrial group. In services, individuals doing business in the various professions account for a large portion of proprietorship receipts but little or none of the receipts of corporations. The receipts data from the different tax return schedules, even when the returns are classified in the same industry group, may flow from substantially different business activities.

Least comparable are cost data that directly relate to the flow of business receipts. Yet some cost information is included in table 1.1, since there are industry groups where the cost of goods sold totals may be subtracted from business receipts to compute a measure of the gross profit deriving directly from operations. For these groups the gross profit measures for the different business organizations are probably more comparable than are measures of the organization's net profit or income. The gross profit measures are not materially affected by the investment activities carried on to a greater or less degree in many of these firms. For most groups the gross profit is derived from receipts that exclude dividends, interest on investments, rents from investment property, royalties, and capital gains. For example, in wholesale and retail trade the gross profit data for corporations, proprietorships, and partnerships are not affected by rents received from leasing part of the business premises or interest earned by investing surplus cash. While such income sources do contribute to corporation and partnership net profits, they do not enter into the proprietorship net profit.

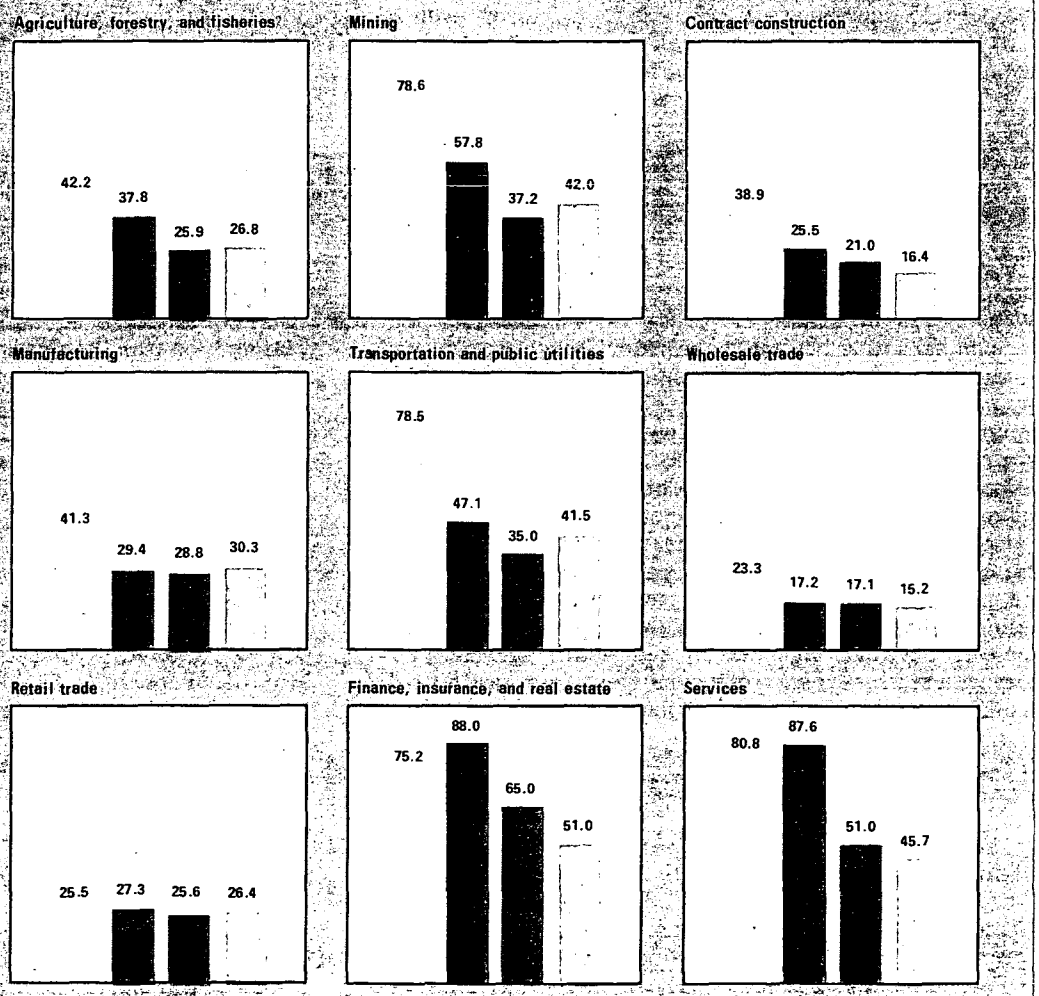
As shown in chart 1C gross profit as a percent of business receipts is very close for all four organizations engaged in retail trade where the item content of the cost of goods sold total seems to be fairly standard. Though the items going to make up the cost of goods sold are also fairly standardized for firms in wholesale trade and

Chart 1C

Industrial division by type of organization

Gross profit as a percent of business receipts

Proprietorships
Partnerships
Small Business corporations
All corporations



manufacturing, the ratios charted are more varied for organizations in these lines. Perhaps differences in the industry mix and operating volume of firms filing on different returns may account for the greater variation. But in divisions other than trade and manufacturing there do not seem to be any standard practices firms follow in arriving at the cost of goods sold or the cost of operations, and this lack of agreement about the content of the cost total undoubtedly contributes to some of the variation that shows in chart 1D. Taxpayers were not required to use a standard form on which to account for the elements entering cost of sales or operations. The reporting forms used by proprietorships did not call for showing cost of operations as such and most proprietors did not supply a cost of operations summary schedule. Instead they listed deductions such as cost of labor, repairs, and other specific operating expenses, expenses not included in tabulating proprietorship cost of goods sold. The reporting forms used by corporations and partnerships did call for allocating their operating expenses in a cost of goods sold summary schedule and their other expenses on lines on the form for specific deductions. The amounts in the summary schedule were generally tabulated in the cost of goods sold statistics.

In the division of finance, insurance, and real estate, comparable measures of operating income or even of volume of business were generally not available. This is due in part to the nature of the businesses classified in this industry, in part to the nature of the income involved, and in part to processing differences. Almost all banks in the United States were corporations, and all savings and loan associations and insurance companies had to file as corporations; thus these large segments of the corporate area had no counterparts among unincorporated businesses. Investment income, which was one of the major characteristics of this division in corporations and partnerships, was included in the corporation and partnership statistics but not in the proprietorship statistics. In the cases of security dealers and real estate developers, statistical processing actually added to the lack of comparability. For proprietorships, receipts and costs were shown as reported by the taxpayer; for partnerships, the cost of securities or real estate were subtracted from their sales price and the net was shown in the statistics as business receipts; for corporations, receipts and costs were treated the same as for partnerships, but the net was shown in the statistics as net gain from the sale of noncapital assets. In a few particular industries, such as insurance agencies or real estate agencies, reporting and processing were consistent from one form to another and meaningful comparisons can be made.

INVESTMENT CREDIT

The tax credit allowed businesses for investment in qualifying depreciable property rose sharply again in 1965, as it has each year since the provision became effective in 1962. In 1965, 10 percent more individual and corporate taxpayers claimed 28 percent more credit than in 1964. The higher 1965 levels resulted not only from increased investment but also from larger carryovers, increased taxable income, and increased tax against which the credit could be taken.

Table 1F.—INVESTMENT CREDIT CLAIMED, 1964 AND 1965

Returns filed	Number			Amount		
	1964 (Thousands)	1965 (Thousands)	Percent increase	1964 (Million dollars)	1965 (Million dollars)	Percent increase
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total	n.a.	2,358.9	-	n.a.	2,094.0	-
Fiduciaries	n.a.	10.5	-	n.a.	1.9	-
Total (less fiduciaries)	2,126.4	2,348.4	10.4	1,631.2	2,092.1	28.3
All individuals, total	1,797.5	1,980.7	10.2	312.7	375.8	20.2
Proprietors	1,304.7	1,447.3	10.9	227.5	284.7	25.1
Partners, small business corporation shareholders, others	492.8	533.4	8.2	85.2	91.1	6.9
Corporations	328.9	367.7	11.8	1,318.5	1,716.3	30.2

n.a. - Not available.
NOTE: Amounts are rounded and may not add to totals.

Table 1F summarizes the changes from 1964 and also presents a "total" investment credit figure, including that claimed on the returns of fiduciaries. The "total, 1965" figure in table 1F is thus an estimate of the credit claimed by all businesses, except the small amounts claimed by "exempt" organizations.

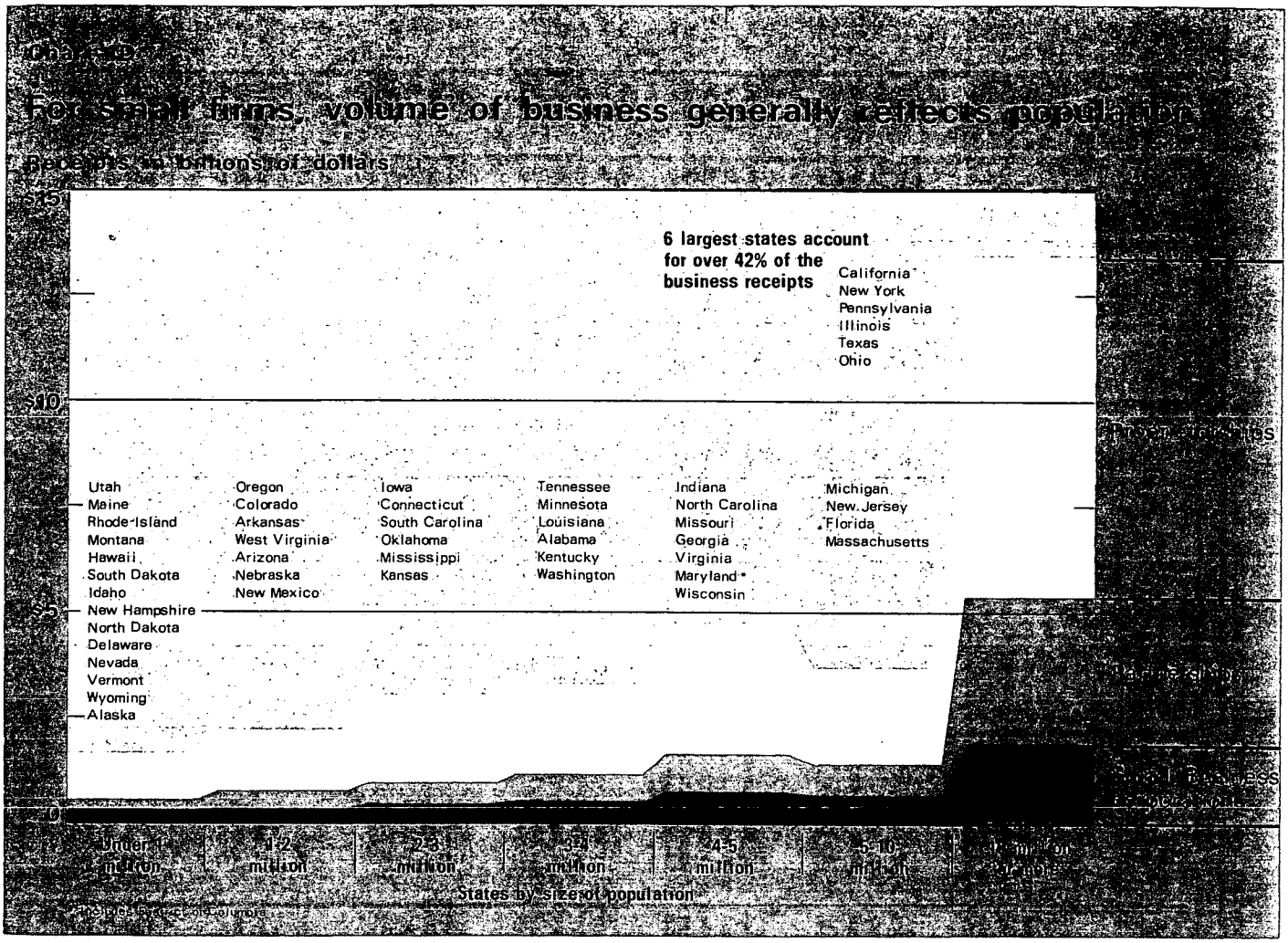
Corporations continued to claim the largest share of total investment credit, as table 1F shows. The distribution of corporate credit by industry is given in tables 5.2 and 5.3 of this report and information about the cost of investment credit property will be provided in *Statistics of Income--1965, Corporation Income Tax Returns.*

The investment credit figures for individuals in table 1F are slightly understated, because the "recapture" of credit on property sold before its useful life is up, which was usually reported separately by corporations, was often off-set against the current credit by individuals. The investment credit claimed on individual returns came from investments made by proprietors and by partnerships, Small Business Corporations, and estates and trusts. As table 1F indicates, most of the credit was claimed on the returns of proprietors. Not all of the credit claimed on the returns of proprietors originated with the proprietorship business, since some proprietors were also partners, Small Business Corporation shareholders, and beneficiaries of estates and trusts; however, as discussed in section 2 of this report, at least 90 percent of the proprietors' credit did come from proprietorships.

The amount of 1965 investment eligible for the credit is shown for proprietors in table 2.8, for partnerships in table 3.7, and for Small Business Corporations in table 4.4, distributed by investment in new and used property, life of property, and industrial division. The credit claimed by all individuals is presented by size of adjusted gross income in *Statistics of Income--1965, Individual Income Tax Returns*, table 4.

BUSINESS ACTIVITY BY STATE

Tables in sections 2, 3, and 4 of this report present for each State some selected measures of the activities of small businesses. Measures of volume of business derived from returns filed in each State are summarized in chart 1D for proprietorships, partnerships, and Small Business Corporations. Other corporations are not included in the State statistics in this report. Most cor-



porate business activity is conducted by large corporations, usually operating across State lines, so measures of most corporate operations within a State are not possible from tax returns. More detailed data, including industry data for proprietorships and partnerships, are given in tables 2.5 through 2.8, 3.5 and 3.6, and 4.3.

Chart 1D combines business receipts for the proprietorship, partnership, and Small Business Corporation returns filed in each State. States are grouped by size of estimated 1965 population. As can be seen from the chart, receipts generally reflect population within the groups. The six largest States accounted for about 41 percent of the U. S. population and about 42 percent of the business receipts. This picture is somewhat different when receipts and population for individual States are compared, reflecting the importance of the missing corporate sector as well as different per-capita volumes of business.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL INDUSTRIES																
All businesses, total	11,488,423	11,416,659	1,280,878,983	1,393,354,649	874,886,266	951,266,001	18,721,560	20,049,135	26,923,777	30,432,473	12,475,016	13,065,567	35,117,323	37,231,472	41,721,699	44,582,079
Corporations	1,373,517	1,423,980	1,018,889,198	1,120,381,727	722,476,998	792,952,590	13,083,516	14,294,804	23,246,196	26,425,014	8,723,701	9,212,367	29,802,537	31,656,410	31,696,173	34,115,127
Noncorporate businesses, total	10,114,906	9,992,679	261,989,785	272,972,922	152,409,268	158,313,411	5,638,044	5,754,331	3,677,581	4,007,459	3,751,315	3,853,200	5,314,786	5,575,062	10,025,526	10,466,952
Proprietorships	9,192,746	9,078,464	188,737,610	199,384,573	109,491,194	116,417,210	4,170,228	4,249,967	2,162,114	2,344,733	2,955,804	3,051,800	3,603,952	3,798,210	7,580,287	7,937,307
Partnerships	922,160	914,215	73,252,175	73,588,349	42,918,074	41,896,201	1,467,816	1,504,364	1,515,467	1,662,726	795,511	801,400	1,710,834	1,776,852	2,445,239	2,529,645
AGRICULTURE, FORESTRY, AND FISHERIES																
All businesses, total	3,445,165	3,380,578	40,427,131	44,370,063	24,380,391	26,984,863	1,048,052	1,131,486	1,338,541	1,454,608	1,817,818	1,889,387	1,364,374	1,408,055	4,003,734	4,237,795
Corporations	25,933	27,530	5,965,818	7,186,345	4,328,862	5,265,349	119,216	136,039	120,653	132,249	102,120	119,370	142,176	149,438	265,701	280,670
Noncorporate businesses, total	3,419,232	3,353,048	34,461,313	37,183,718	20,051,529	21,719,514	928,836	995,447	1,217,888	1,322,359	1,715,698	1,770,017	1,222,198	1,258,617	3,738,033	3,957,125
Proprietorships	3,288,873	3,225,266	29,532,128	32,159,825	17,203,300	18,593,759	779,420	837,701	1,087,631	1,185,886	1,528,165	1,579,456	1,089,274	1,118,676	3,378,609	3,586,300
Partnerships	130,359	127,782	4,929,185	5,023,893	2,848,229	3,125,755	149,416	157,746	130,257	136,473	187,533	190,561	132,924	139,941	359,424	370,825
Farms																
All businesses, total	3,265,381	3,198,395	35,798,811	38,882,171	21,815,813	23,670,208	1,003,614	1,070,616	1,283,970	1,401,752	1,701,143	1,764,131	1,282,169	1,327,677	3,777,446	3,995,780
Corporations	17,578	18,526	4,037,704	4,876,830	2,872,819	3,483,704	100,835	114,634	97,799	113,566	73,341	84,884	105,345	112,663	198,601	212,299
Noncorporate businesses, total	3,247,803	3,179,869	31,761,107	34,005,341	18,942,994	20,186,504	902,779	955,982	1,186,171	1,288,186	1,627,802	1,679,247	1,176,824	1,215,014	3,578,845	3,783,481
Proprietorships	3,129,990	3,063,552	27,745,795	29,908,440	16,676,985	17,652,293	761,231	811,043	1,064,908	1,159,957	1,460,430	1,506,243	1,055,586	1,086,085	3,253,276	3,443,090
Partnerships	117,813	116,317	4,015,312	4,096,901	2,266,009	2,534,211	141,548	144,939	121,263	128,229	167,372	173,004	121,238	128,929	325,569	340,391
Agricultural Services and Hunting and Trapping																
All businesses, total	133,901	133,399	4,035,841	4,607,144	2,293,836	2,875,820	38,563	50,000	45,888	43,492	89,010	88,527	68,996	64,051	189,631	188,374
Corporations	6,441	6,707	1,740,018	1,968,611	1,320,164	1,544,362	17,257	17,679	18,819	15,573	23,795	25,467	30,781	28,656	58,113	54,345
Noncorporate businesses, total	127,460	126,692	2,295,823	2,638,533	973,672	1,331,458	21,306	32,321	27,069	27,919	65,215	63,060	38,215	35,395	131,518	134,029
Proprietorships	118,156	117,703	1,512,048	1,812,533	459,215	774,063	14,004	20,581	19,774	20,637	51,233	51,739	29,510	26,471	105,555	109,488
Partnerships	9,304	8,989	783,775	826,000	514,457	557,395	7,302	11,740	7,295	7,282	13,982	11,321	8,705	8,924	25,963	24,541
Forestry and Forestry Services																
All businesses, total	12,329	14,269	206,406	274,020	121,138	144,629	1,957	5,044	4,067	4,343	5,898	9,066	6,093	6,637	8,464	17,084
Corporations	575	780	79,327	136,494	61,236	94,347	458	2,126	1,825	1,344	631	3,467	3,097	4,082	1,979	5,552
Noncorporate businesses, total	11,754	13,489	127,079	137,526	59,902	50,282	1,499	2,918	2,242	2,999	5,267	5,599	2,996	2,555	6,485	11,532
Proprietorships	10,464	12,703	88,037	110,077	38,352	35,214	1,188	2,443	1,168	2,511	4,001	4,539	1,866	1,925	3,812	9,961
Partnerships	1,290	786	39,042	27,449	21,550	15,068	311	475	1,074	488	1,266	1,060	1,130	630	2,673	1,571
Fisheries																
All businesses, total	33,554	34,515	386,073	606,728	149,604	294,206	3,918	5,826	4,616	5,021	21,767	27,663	7,116	9,690	28,193	36,557
Corporations	1,339	1,517	108,769	204,410	74,643	142,936	666	1,600	2,210	1,766	4,353	5,552	2,953	4,037	7,008	8,474
Noncorporate businesses, total	32,215	32,998	277,304	402,318	74,961	151,270	3,252	4,226	2,406	3,255	17,414	22,111	4,163	5,653	21,185	28,083
Proprietorships	30,263	31,308	186,248	328,775	28,748	132,189	2,997	3,634	1,781	2,781	12,501	16,935	2,312	4,195	15,966	23,761
Partnerships	1,952	1,690	91,056	73,543	46,213	19,081	255	592	625	474	4,913	5,176	1,851	1,458	5,219	4,322
MINING																
All businesses, total	61,066	64,565	14,670,825	13,712,162	8,196,086	7,474,114	136,188	120,565	212,661	209,221	275,339	274,241	410,287	384,607	1,026,327	996,612
Corporations	14,487	13,285	12,709,383	11,903,304	7,525,956	6,905,746	107,930	100,156	182,067	170,944	218,913	225,198	348,323	331,935	857,731	830,015
Noncorporate businesses, total	46,579	51,280	1,961,442	1,808,858	670,130	568,368	28,258	20,409	30,594	38,277	56,426	49,043	61,964	52,672	168,596	166,597
Proprietorships	32,147	36,378	985,308	943,036	185,816	202,168	17,325	12,361	17,753	17,141	25,851	25,263	34,034	28,361	88,906	92,017
Partnerships	14,432	14,902	976,134	865,822	484,314	366,200	10,933	8,048	12,841	21,136	30,575	23,780	27,930	24,311	79,690	74,580

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MINING--Continued																
Crude Petroleum, Natural Gas, and Natural Gas Liquids and Services																
All businesses, total	42,252	46,266	6,640,494	5,803,346	3,146,881	2,468,252	81,245	65,477	128,266	113,407	83,259	65,256	171,300	140,623	476,360	452,766
Corporations	7,027	6,715	5,313,635	4,558,322	2,754,820	2,117,471	58,001	50,206	102,437	81,959	55,047	44,930	126,242	103,951	351,329	330,873
Noncorporate businesses, total	35,225	39,551	1,326,859	1,245,024	392,061	350,781	23,244	15,271	25,829	31,448	28,212	20,326	45,058	36,672	125,031	121,893
Proprietorships	23,678	27,084	758,179	712,657	109,864	135,930	15,690	10,022	15,479	14,315	15,567	11,795	27,341	20,556	73,025	71,597
Partnerships	11,547	12,467	568,680	532,367	282,197	214,851	7,554	5,249	10,350	17,133	12,645	8,531	17,717	16,116	52,006	50,296
Other Mining																
All businesses, total	18,814	18,299	8,030,331	7,908,816	5,049,205	5,005,862	54,943	55,088	84,395	95,814	192,080	208,985	238,987	243,984	549,967	543,846
Corporations	7,460	6,570	7,395,748	7,344,982	4,771,136	4,788,275	49,929	49,950	79,630	88,985	163,866	180,268	222,081	227,984	506,402	499,142
Noncorporate businesses, total	11,354	11,729	634,583	563,834	278,069	217,587	5,014	5,138	4,765	6,829	28,214	28,717	16,906	16,000	43,565	44,704
Proprietorships	8,469	9,294	227,129	230,379	75,952	66,238	1,635	2,339	2,274	2,826	10,284	13,468	6,693	7,805	15,881	20,420
Partnerships	2,885	2,435	407,454	333,455	202,117	151,349	3,379	2,799	2,491	4,003	17,930	15,249	10,213	8,195	27,684	24,284
CONTRACT CONSTRUCTION																
All businesses, total	856,765	876,392	72,492,986	82,007,977	56,215,201	63,643,672	450,922	479,889	432,145	492,012	552,692	548,310	1,229,351	1,346,352	1,467,642	1,610,676
Corporations	104,134	113,284	48,776,202	55,696,213	40,947,386	46,611,664	309,266	330,818	285,268	321,679	286,764	297,761	866,453	953,698	859,635	972,906
Noncorporate businesses, total	752,631	763,108	23,716,784	26,311,764	15,267,815	17,032,008	141,656	149,071	146,877	170,333	265,928	250,549	362,898	392,654	608,007	637,770
Proprietorships	695,333	704,627	17,100,609	19,308,273	10,241,182	11,811,695	108,571	104,462	109,561	122,176	193,475	178,012	265,449	294,366	463,749	495,044
Partnerships	57,298	58,481	6,616,175	7,003,491	5,026,633	5,220,313	33,085	44,609	37,316	48,157	72,453	72,537	97,449	98,288	144,258	142,726
General Contractors																
All businesses, total	190,786	197,640	42,096,143	47,039,905	34,851,530	39,374,019	225,919	245,940	307,499	335,756	346,730	325,476	597,943	619,119	882,073	919,186
Corporations	50,781	52,745	30,866,841	34,750,048	26,680,902	30,135,636	172,812	187,688	217,764	240,343	222,511	220,521	453,503	481,256	625,010	689,934
Noncorporate businesses, total	140,005	144,895	11,229,302	12,289,857	8,170,628	9,238,383	53,107	58,252	89,735	95,413	124,219	104,955	144,440	137,863	257,063	229,252
Proprietorships	119,750	125,806	7,145,221	8,084,476	4,849,765	5,835,389	36,865	32,853	63,288	62,133	80,816	64,936	95,479	92,585	173,061	158,141
Partnerships	20,255	19,089	4,084,081	4,205,381	3,320,863	3,402,994	16,242	25,399	26,447	33,280	43,403	40,019	48,961	45,278	84,002	71,111
Special Trade Contractors																
All businesses, total	647,462	666,471	30,028,613	34,641,207	21,151,438	24,053,818	221,199	231,075	122,564	154,614	201,368	218,849	621,914	720,284	576,199	682,787
Corporations	52,626	59,730	17,853,853	20,872,710	14,224,618	16,417,276	136,033	142,885	67,092	80,910	63,818	76,445	411,875	470,418	233,207	281,760
Noncorporate businesses, total	594,836	606,741	12,174,760	13,768,497	6,926,820	7,636,542	85,166	88,190	55,472	73,704	137,550	142,404	210,039	249,866	342,992	401,027
Proprietorships	558,047	567,451	9,653,578	10,976,490	5,226,858	5,822,255	68,399	69,652	44,705	58,858	108,698	109,917	161,708	196,942	282,992	329,803
Partnerships	36,789	39,290	2,521,182	2,792,007	1,699,962	1,814,287	16,767	18,538	10,767	14,846	28,852	32,487	48,331	52,924	60,000	71,224
Plumbing, heating, and air conditioning																
All businesses, total	81,602	84,064	7,815,398	8,979,551	6,003,533	6,823,677	48,130	53,422	24,621	29,926	20,992	22,624	139,029	164,908	95,446	109,170
Corporations	13,373	15,106	5,217,208	6,119,591	4,295,658	4,970,410	32,723	37,521	14,886	17,810	9,309	10,928	97,148	114,380	46,475	53,185
Noncorporate businesses, total	68,229	68,958	2,598,190	2,859,960	1,707,875	1,853,267	15,407	15,901	9,735	12,116	11,683	11,696	41,881	50,528	48,971	55,985
Proprietorships	62,192	63,175	2,062,185	2,329,734	1,318,380	1,471,344	11,580	12,633	7,832	10,325	9,793	9,779	31,320	40,875	41,207	48,016
Partnerships	6,037	5,783	536,005	530,226	389,495	381,923	3,827	3,268	1,903	1,791	1,890	1,917	10,561	9,653	7,764	7,969
Electrical work																
All businesses, total	51,830	54,098	4,568,257	5,925,156	3,469,260	4,388,927	30,295	31,382	14,737	20,852	12,996	13,455	93,730	125,451	58,636	71,974
Corporations	7,198	8,668	3,072,101	4,055,310	2,484,322	3,241,258	21,903	20,560	9,524	13,070	5,011	6,250	68,250	92,099	28,448	35,766
Noncorporate businesses, total	44,632	45,430	1,496,156	1,869,846	984,938	1,147,669	8,392	10,822	5,213	7,782	7,985	7,205	25,480	33,352	30,188	36,208
Proprietorships	41,970	42,187	1,217,307	1,484,437	785,708	878,121	6,904	8,973	4,239	6,691	6,923	5,713	21,029	26,961	26,150	31,253
Partnerships	2,662	3,243	278,849	385,409	199,230	269,548	1,488	1,849	974	1,091	1,062	1,492	4,451	6,391	4,038	4,955

Footnotes at end of table.

Table 1.1 —NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CONTRACT CONSTRUCTION--Continued																
Special trade contractors, not elsewhere classified																
All businesses, total	504,743	524,502	17,513,071	19,618,873	11,605,088	12,762,785	141,748	145,933	82,198	102,735	164,291	182,549	387,097	427,115	416,034	497,020
Corporations	32,022	35,834	9,556,872	10,647,699	7,439,495	8,169,934	81,315	84,691	42,677	49,592	49,322	59,240	246,281	261,581	157,953	189,578
Noncorporate businesses, total	472,721	488,668	7,956,199	8,971,174	4,165,593	4,592,851	60,433	61,242	39,521	53,143	114,969	123,309	140,816	165,534	258,081	307,442
Proprietorships	445,013	458,508	6,271,894	7,104,715	3,070,543	3,435,012	49,040	47,828	31,727	41,299	89,432	94,298	107,886	128,772	210,790	249,504
Partnerships	27,708	30,160	1,684,305	1,866,459	1,095,050	1,157,839	11,393	13,414	7,794	11,844	25,537	29,011	32,930	36,762	47,291	57,938
Special trade contractors not allocable																
All businesses, total	9,287	3,807	131,887	117,627	73,557	78,429	1,026	338	1,008	1,101	3,089	221	2,058	2,810	6,083	4,623
Corporations	33	122	7,672	50,110	5,143	35,674	92	113	5	438	176	27	196	2,358	331	3,231
Noncorporate businesses, total	9,254	3,685	124,215	67,517	68,414	42,755	934	225	1,003	663	2,913	194	1,862	452	5,752	1,392
Proprietorships	8,872	3,581	102,192	57,604	52,227	37,778	875	218	907	543	2,550	127	1,473	334	4,845	1,030
Partnerships	382	104	22,023	9,913	16,187	4,977	59	7	96	120	363	67	389	118	907	362
Contractors Not Allocable																
All businesses, total	18,517	12,280	368,230	326,865	212,233	215,835	3,804	2,874	2,082	1,642	4,594	3,985	9,494	6,949	9,370	8,703
Corporations	727	809	55,508	73,455	41,866	58,752	421	245	412	426	435	795	1,075	2,024	1,418	1,212
Noncorporate businesses, total	17,790	11,471	312,722	253,410	170,367	157,083	3,383	2,629	1,670	1,216	4,159	3,190	8,419	4,925	7,952	7,491
Proprietorships	17,536	11,370	301,810	247,307	164,559	154,051	3,307	1,957	1,568	1,185	3,961	3,159	8,262	4,839	7,696	7,100
Partnerships	254	101	10,912	6,103	5,808	3,032	76	672	102	31	198	31	157	86	256	391
MANUFACTURING																
All businesses, total	410,683	408,333	466,408,239	515,845,196	325,437,946	358,843,580	3,846,068	4,211,240	3,236,848	3,668,544	6,572,360	6,986,021	15,051,033	15,853,792	14,376,101	15,477,513
Corporations	184,961	185,924	453,156,983	502,981,871	316,726,016	350,620,750	3,679,501	4,044,694	3,154,856	3,585,397	6,411,359	6,815,154	14,813,798	15,617,092	13,992,333	15,079,790
Noncorporate businesses, total	225,722	222,409	13,251,256	12,863,325	8,711,930	8,222,830	166,567	166,546	81,992	83,147	161,001	170,867	237,235	236,700	383,768	397,723
Proprietorships	185,311	185,843	6,708,523	7,266,963	3,894,991	4,269,564	99,691	105,048	50,361	54,701	100,010	115,075	124,205	141,775	243,219	274,678
Partnerships	40,411	36,566	6,542,733	5,596,362	4,816,939	3,953,266	66,876	61,498	31,631	28,446	60,991	55,792	113,030	94,925	140,549	123,045
Food and Kindred Products																
All businesses, total	42,662	37,589	73,052,691	77,825,139	55,601,832	59,106,987	378,964	416,444	335,005	388,954	593,507	630,480	2,418,725	2,666,792	1,366,862	1,429,077
Corporations	19,895	19,115	69,690,895	75,287,878	52,977,230	57,140,353	359,267	398,912	320,233	377,256	565,456	605,444	2,383,513	2,636,007	1,305,534	1,377,317
Noncorporate businesses, total	22,767	18,474	3,361,796	2,537,261	2,624,602	1,966,634	19,697	17,532	14,772	11,698	28,051	25,036	35,212	30,785	61,328	51,760
Proprietorships	16,804	14,550	1,433,788	1,279,053	1,034,736	952,707	7,870	8,590	8,516	6,405	12,983	13,608	15,499	16,113	29,105	28,951
Partnerships	5,963	3,924	1,928,008	1,258,208	1,589,866	1,013,927	11,827	8,942	6,256	5,293	15,068	11,428	19,713	14,672	32,223	22,809
Textile Mill Products																
All businesses, total	8,699	8,656	17,515,692	17,895,452	14,106,909	14,188,772	114,375	113,169	133,865	136,219	124,335	136,519	313,838	325,929	438,994	457,572
Corporations	6,289	5,902	17,216,512	17,473,708	13,872,700	13,853,530	110,683	109,979	132,590	134,719	122,987	134,984	309,820	321,320	435,403	452,754
Noncorporate businesses, total	2,410	2,754	299,180	421,744	234,209	335,242	3,692	3,190	1,275	1,500	1,348	1,535	4,018	4,609	3,591	4,818
Proprietorships	1,835	2,407	77,569	242,236	54,360	188,761	1,235	1,905	206	778	558	846	1,332	2,271	910	2,751
Partnerships	575	347	221,611	179,508	179,849	146,481	2,457	1,285	1,069	722	790	689	2,686	2,338	2,681	2,067
Apparel and Other Fabricated Textile Products																
All businesses, total	25,589	26,036	16,897,344	18,379,073	13,081,319	14,262,577	194,702	204,885	98,691	114,212	40,324	41,086	331,611	352,882	128,707	139,820
Corporations	16,366	17,039	15,678,573	17,322,106	12,188,573	13,480,923	173,445	186,189	94,015	110,665	36,570	37,844	304,117	328,787	118,241	129,823
Noncorporate businesses, total	9,223	8,997	1,218,771	1,056,967	892,746	781,654	21,257	18,696	4,676	3,547	3,754	3,242	27,494	24,095	10,466	9,997
Proprietorships	6,435	6,198	430,324	433,434	273,057	300,601	10,763	8,477	1,339	1,143	1,533	1,813	11,383	11,712	4,993	5,469
Partnerships	2,788	2,799	788,447	623,533	619,689	481,053	10,494	10,219	3,337	2,404	2,221	1,429	16,111	12,383	5,473	4,528

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING--Continued																
Lumber and Wood Products, Except Furniture																
All businesses, total	66,144	69,046	11,471,329	12,852,897	8,458,606	9,248,757	91,313	92,252	116,091	142,070	146,744	166,880	274,356	296,944	390,810	461,249
Corporations	8,953	9,742	9,244,671	10,556,012	7,187,232	8,099,163	61,691	70,771	94,678	117,702	72,660	79,160	223,441	244,386	269,207	327,659
Noncorporate businesses, total	57,191	59,304	2,226,658	2,296,885	1,271,374	1,149,594	29,622	21,481	21,413	24,368	74,084	87,720	50,915	52,558	121,603	133,590
Proprietorships	50,940	52,763	1,434,040	1,509,370	705,087	632,083	25,297	16,777	15,484	16,405	55,101	66,058	34,012	35,429	92,085	98,272
Partnerships	6,251	6,541	792,618	787,515	566,287	517,511	4,325	4,704	5,929	7,963	18,983	21,662	16,903	17,129	29,518	35,318
Furniture and Fixtures																
All businesses, total	15,546	15,689	6,062,472	7,560,605	4,387,601	5,473,885	71,459	73,783	30,209	37,884	31,002	40,784	128,360	154,753	92,563	109,317
Corporations	6,382	6,297	5,674,101	7,020,877	4,145,687	5,106,515	64,636	65,871	28,487	35,223	29,059	35,997	122,124	146,215	85,396	100,543
Noncorporate businesses, total	9,164	9,392	388,371	539,728	241,914	367,370	6,823	7,912	1,722	2,661	1,943	4,787	6,236	8,538	7,167	8,774
Proprietorships	7,697	7,950	211,725	342,464	117,258	223,576	4,502	4,720	976	1,660	1,204	3,915	3,370	5,129	4,605	6,328
Partnerships	1,467	1,442	176,646	197,264	124,656	143,794	2,321	3,192	746	1,001	739	872	2,866	3,409	2,562	2,446
Printing, Publishing, and Allied Industries																
All businesses, total	58,971	59,307	18,456,162	19,710,571	11,854,522	12,694,956	224,058	253,690	126,360	139,100	96,460	103,065	399,129	417,873	490,849	518,014
Corporations	22,530	23,783	17,305,845	18,476,878	11,258,048	12,054,925	199,841	227,148	117,883	128,127	87,430	93,351	377,404	394,904	449,221	471,214
Noncorporate businesses, total	36,441	35,524	1,150,317	1,233,693	596,474	640,031	24,217	26,542	8,477	10,973	9,030	9,714	21,725	22,969	41,628	46,800
Proprietorships	30,151	29,955	689,061	731,891	319,896	355,747	14,951	18,316	6,237	8,456	5,751	6,116	12,165	13,178	28,919	33,398
Partnerships	6,290	5,569	461,256	501,802	276,578	284,284	9,266	8,226	2,240	2,517	3,279	3,598	9,560	9,791	12,709	13,402
Chemicals and Allied Products																
All businesses, total	14,884	15,499	34,756,007	40,456,686	20,234,882	24,184,959	245,328	284,427	263,394	322,039	515,763	552,540	601,433	682,695	1,733,573	1,866,060
Corporations	10,957	10,804	34,467,765	40,221,659	20,046,010	24,037,084	241,862	280,823	262,156	320,782	511,565	550,923	597,172	680,098	1,721,858	1,860,658
Noncorporate businesses, total	3,927	4,695	288,242	235,027	188,872	147,875	3,466	3,604	1,238	1,257	4,198	1,617	4,261	2,597	11,715	5,402
Proprietorships	2,655	3,592	87,996	86,999	55,972	46,200	783	2,087	341	513	499	691	1,389	1,064	2,069	2,850
Partnerships	1,272	1,103	200,246	148,028	132,900	101,675	2,683	1,517	897	744	3,699	926	2,872	1,533	9,646	2,552
Leather and Leather Products																
All businesses, total	5,376	3,588	4,827,274	4,861,053	3,710,653	3,710,795	52,555	57,259	33,253	39,168	23,061	23,819	107,640	103,445	53,245	54,959
Corporations	3,006	2,629	4,686,452	4,791,559	3,609,338	3,661,489	50,177	55,903	32,671	38,690	22,596	23,489	104,873	102,232	51,379	53,961
Noncorporate businesses, total	2,370	959	140,822	69,494	101,315	49,306	2,378	1,356	582	478	465	330	2,767	1,213	1,866	998
Proprietorships	1,889	694	74,232	15,548	52,571	10,085	1,083	607	337	120	253	73	1,477	255	1,322	539
Partnerships	481	265	66,590	53,946	48,744	39,221	1,295	749	245	358	212	257	1,290	958	544	459
Stone, Clay, and Glass Products																
All businesses, total	17,522	19,810	12,872,614	13,533,018	8,355,340	8,865,668	105,669	116,250	102,677	108,163	358,602	357,898	348,243	365,209	650,467	685,818
Corporations	8,967	9,133	12,385,210	12,936,203	8,066,734	8,518,965	101,323	108,959	96,822	103,503	344,457	344,000	335,834	347,946	625,145	653,273
Noncorporate businesses, total	8,555	10,677	487,404	596,815	288,606	346,703	4,346	7,291	5,855	4,660	14,145	13,898	12,409	17,263	25,322	32,545
Proprietorships	6,633	8,747	277,291	378,671	153,424	206,474	2,528	4,961	3,977	3,525	8,436	9,317	7,254	12,640	15,482	23,946
Partnerships	1,922	1,930	210,113	218,144	135,182	140,229	1,818	2,330	1,878	1,135	5,709	4,581	5,155	4,623	9,840	8,599
Primary Metal Industries																
All businesses, total	7,073	6,973	33,966,212	38,042,798	24,290,333	27,195,504	144,868	164,006	338,491	339,415	1,676,495	1,756,844	804,592	843,049	1,626,882	1,729,148
Corporations	4,421	4,386	33,734,307	37,766,781	24,132,823	27,007,111	142,310	162,164	337,576	338,474	1,674,977	1,754,367	800,897	838,686	1,622,740	1,723,053
Noncorporate businesses, total	2,652	2,587	231,905	276,017	157,510	188,393	2,558	1,842	915	941	1,518	2,477	3,695	4,363	4,142	6,095
Proprietorships	1,917	1,894	84,636	121,534	51,489	77,033	1,461	624	225	548	414	595	1,186	2,075	1,694	3,440
Partnerships	735	693	147,269	154,483	106,021	111,360	1,097	1,218	690	393	1,104	1,882	2,509	2,288	2,448	2,655

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING--Continued																
Fabricated Metal Products, Except Machinery and Transportation Equipment																
All businesses, total	32,069	30,109	25,398,274	29,027,513	18,262,404	20,813,318	224,986	236,166	156,918	180,011	298,639	341,889	556,851	590,928	653,389	698,172
Corporations	20,231	20,200	24,512,930	28,251,788	17,722,881	20,306,819	213,426	226,536	151,938	176,800	293,046	336,254	539,747	577,226	630,053	681,011
Noncorporate businesses, total	11,838	9,909	885,344	775,725	539,523	506,499	11,560	9,630	4,980	3,211	5,593	5,635	17,104	13,702	23,336	17,161
Proprietorships	9,066	7,718	461,156	423,211	255,643	271,279	7,327	6,310	3,276	2,054	3,194	3,124	9,484	7,926	15,012	10,672
Partnerships	2,772	2,191	424,188	352,514	283,880	235,220	4,233	3,320	1,704	1,157	2,399	2,511	7,620	5,776	8,324	6,489
Machinery, Except Electric																
All businesses, total	44,659	43,336	35,624,359	39,724,493	23,189,115	25,665,354	298,030	316,141	280,607	307,162	413,642	449,878	863,728	908,752	1,256,803	1,369,415
Corporations	20,389	19,499	34,434,378	38,578,113	22,508,753	25,013,505	282,342	296,691	274,168	299,291	404,862	442,757	841,538	886,143	1,213,722	1,329,327
Noncorporate businesses, total	24,270	23,837	1,189,981	1,146,380	680,362	651,849	15,688	19,450	6,439	7,871	8,780	7,121	22,190	22,609	43,081	40,088
Proprietorships	19,680	19,442	689,989	713,461	364,905	395,334	9,699	13,800	4,360	6,152	5,137	4,592	12,660	15,001	27,636	28,711
Partnerships	4,590	4,395	499,992	432,919	315,457	256,515	5,989	5,650	2,079	1,719	3,643	2,529	9,530	7,608	15,445	11,377
Electrical Machinery, Equipment, and Supplies																
All businesses, total	12,272	12,975	29,964,335	33,946,606	20,532,758	23,452,644	251,966	282,658	201,543	232,497	204,015	245,592	792,705	764,002	724,323	787,041
Corporations	8,499	8,759	29,772,147	33,776,903	20,411,124	23,348,319	248,286	279,192	201,033	231,970	203,170	244,914	789,975	760,321	720,696	783,231
Noncorporate businesses, total	3,773	4,216	192,188	169,703	121,634	104,325	3,680	3,466	510	527	845	678	2,730	3,681	3,627	3,810
Proprietorships	3,207	3,408	109,086	79,730	64,956	43,499	2,281	1,925	353	292	499	291	1,300	1,924	2,736	2,513
Partnerships	566	808	83,102	89,973	56,678	60,826	1,399	1,541	157	235	346	387	1,430	1,757	891	1,297
Transportation Equipment																
All businesses, total	7,757	8,286	56,727,162	65,038,510	40,592,436	46,110,362	298,527	380,888	425,506	507,848	642,977	705,279	2,314,965	2,355,052	1,382,081	1,474,752
Corporations	4,723	4,861	56,564,959	64,806,363	40,475,498	45,943,658	297,280	377,466	423,184	506,049	641,920	704,626	2,311,521	2,349,782	1,377,729	1,470,382
Noncorporate businesses, total	3,034	3,425	162,203	232,147	116,938	166,704	1,247	3,422	2,322	1,799	1,057	653	3,444	5,270	4,352	4,370
Proprietorships	2,458	2,935	104,398	167,561	76,808	120,484	708	2,995	2,132	1,502	613	299	2,458	3,983	3,066	3,339
Partnerships	576	490	57,805	64,586	40,130	46,220	539	427	190	297	444	354	986	1,287	1,286	1,031
Manufacturing Industries, Not Elsewhere Classified																
All businesses, total	46,982	48,746	88,535,037	96,756,280	58,579,451	63,712,685	1,145,318	1,215,346	589,541	671,240	1,405,557	1,432,181	4,788,575	5,020,580	3,379,985	3,691,791
Corporations	22,300	23,103	87,568,362	95,531,020	57,962,598	62,917,918	1,129,892	1,195,147	585,443	663,789	1,399,826	1,426,167	4,766,790	4,998,931	3,360,900	3,661,129
Noncorporate businesses, total	24,682	25,643	966,675	1,225,260	616,853	794,767	15,426	20,199	4,098	7,451	5,731	6,014	21,785	21,649	19,085	30,662
Proprietorships	20,895	21,754	492,448	702,767	281,480	427,618	8,567	12,314	2,237	4,995	3,451	3,467	8,145	12,566	12,295	22,861
Partnerships	3,787	3,889	474,227	522,493	335,373	367,149	6,859	7,885	1,861	2,456	2,280	2,547	13,640	9,083	6,790	7,801
Manufacturing Not Allocable																
All businesses, total	4,478	2,688	281,275	234,502	199,785	156,357	3,950	3,876	4,697	2,562	1,237	1,287	6,282	4,907	6,568	5,308
Corporations	1,053	672	219,876	184,023	160,787	130,473	3,040	2,943	1,979	2,357	778	877	5,032	4,108	5,109	4,455
Noncorporate businesses, total	3,425	2,016	61,399	50,479	38,998	25,884	910	933	2,718	205	459	410	1,250	799	1,459	853
Proprietorships	3,049	1,836	50,784	39,033	33,349	18,083	636	640	365	153	384	270	1,091	509	1,290	638
Partnerships	376	180	10,615	11,446	5,649	7,801	274	293	2,353	52	75	140	159	290	169	215
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																
All businesses, total	364,663	374,076	85,391,824	93,280,575	47,820,506	52,480,830	1,888,125	2,131,750	2,993,434	3,239,767	495,335	446,737	5,394,393	5,728,152	8,422,214	9,211,864
Corporations	56,338	59,676	79,450,169	86,438,612	46,320,351	50,591,152	1,792,494	2,013,350	2,914,748	3,147,397	156,374	66,194	5,175,269	5,495,856	7,871,703	8,593,748
Noncorporate businesses, total	308,325	314,400	5,941,655	6,841,963	1,500,155	1,889,678	95,631	118,400	78,686	92,370	338,961	380,543	219,124	232,296	550,511	618,116
Proprietorships	291,888	296,621	4,860,538	5,526,927	909,487	1,193,041	77,564	90,962	67,570	79,220	297,254	328,805	179,509	189,416	479,181	541,025
Partnerships	16,437	17,779	1,081,117	1,315,036	590,668	696,637	18,067	27,438	11,116	13,150	41,707	51,738	39,615	42,880	71,330	77,091

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued																
Transportation																
All businesses, total	330,267	338,195	41,355,216	45,940,066	25,874,615	28,541,607	1,554,211	1,785,348	981,365	1,077,256	414,601	394,427	2,041,524	2,169,778	3,424,257	3,801,250
Corporations	42,908	45,843	35,873,856	39,491,446	24,512,780	26,749,735	1,465,384	1,670,372	908,926	991,203	89,934	27,873	1,835,596	1,949,320	2,909,279	3,218,879
Noncorporate businesses, total	287,359	292,352	5,481,360	6,448,620	1,361,835	1,791,872	88,827	114,976	72,439	86,053	324,667	366,554	205,928	220,458	514,978	582,371
Proprietorships	273,710	276,579	4,568,919	5,246,673	851,028	1,131,309	73,334	89,055	63,159	74,857	287,051	318,721	171,066	181,658	454,272	514,576
Partnerships	13,649	15,773	912,441	1,201,947	510,807	660,563	15,493	25,921	9,280	11,196	37,616	47,833	34,862	38,800	60,706	67,795
Motor freight transportation and warehousing, terminals, and related services																
All businesses, total	235,004	237,660	15,461,191	17,840,193	8,624,924	10,027,767	361,182	466,831	169,494	198,093	325,570	337,729	809,764	883,787	1,030,427	1,169,245
Corporations	22,522	22,798	11,025,167	12,804,923	7,562,774	8,772,604	294,354	376,094	110,333	126,847	44,133	14,402	627,133	688,637	602,521	675,004
Noncorporate businesses, total	212,482	214,862	4,436,024	5,035,270	1,062,150	1,255,163	66,828	90,737	59,161	71,246	281,437	323,327	182,631	195,150	427,906	494,241
Proprietorships	202,101	202,891	3,754,278	4,089,833	693,758	741,690	54,495	68,865	52,320	61,784	250,584	281,740	151,813	161,486	380,257	435,982
Partnerships	10,381	11,971	681,746	945,437	368,392	513,473	12,333	21,872	6,841	9,462	30,853	41,587	30,818	33,664	47,649	58,259
Other transportation																
All businesses, total	95,263	100,535	25,894,025	28,099,873	17,249,691	18,513,840	1,193,029	1,318,517	811,871	879,163	89,031	56,698	1,231,760	1,285,991	2,393,830	2,632,005
Corporations	20,386	23,045	24,848,689	26,686,523	16,950,006	17,977,131	1,171,030	1,294,278	798,593	864,356	45,801	13,471	1,208,463	1,260,683	2,306,758	2,543,875
Noncorporate businesses, total	74,877	77,490	1,045,336	1,413,350	299,685	536,709	21,999	24,239	13,278	14,807	43,230	43,227	23,297	25,308	87,072	88,130
Proprietorships	71,609	73,688	814,641	1,156,840	157,270	389,619	18,839	20,190	10,839	13,073	36,467	36,981	19,253	20,172	74,015	78,594
Partnerships	3,268	3,802	230,695	256,510	142,415	147,090	3,160	4,049	2,439	1,734	6,763	6,246	4,044	5,136	13,057	9,536
Communication, Electric, Gas and Sanitary Services																
All businesses, total	34,396	35,882	44,036,608	47,340,509	21,945,891	23,939,223	333,914	346,402	2,012,069	2,162,511	80,734	52,310	3,352,869	3,558,374	4,997,957	5,410,614
Corporations	13,430	13,833	43,576,313	46,947,166	21,807,571	23,841,417	327,110	342,978	2,005,822	2,156,194	66,440	38,321	3,339,673	3,546,536	4,962,424	5,374,869
Noncorporate businesses, total	20,966	22,049	460,295	393,343	138,320	97,806	6,804	3,424	6,247	6,317	14,294	13,989	13,196	11,838	35,533	35,745
Proprietorships	18,178	20,042	291,619	280,254	58,459	61,732	4,230	1,907	4,411	4,363	10,203	10,084	8,443	7,758	24,909	26,449
Partnerships	2,788	2,007	168,676	113,089	79,861	36,074	2,574	1,517	1,836	1,954	4,091	3,905	4,753	4,080	10,624	9,296
WHOLESALE AND RETAIL TRADE																
All businesses, total	2,533,829	2,529,538	457,796,402	489,736,747	357,334,524	381,884,349	6,682,411	7,035,801	1,988,251	2,232,995	1,424,460	1,509,085	5,582,651	5,973,703	4,330,637	4,556,213
Corporations	421,553	440,304	329,056,077	358,173,249	260,687,633	282,978,215	4,542,387	4,869,344	1,491,660	1,690,288	846,201	921,953	3,854,689	4,136,778	2,719,324	2,931,866
Noncorporate businesses, total	2,112,276	2,089,234	128,740,325	131,563,498	96,646,891	98,906,134	2,140,024	2,166,457	496,591	542,707	578,259	587,132	1,727,962	1,836,925	1,611,313	1,624,347
Proprietorships	1,863,551	1,853,912	93,454,166	97,190,455	69,835,183	72,808,554	1,646,303	1,688,579	370,503	413,236	440,569	456,334	1,257,687	1,371,111	1,248,312	1,275,382
Partnerships	248,725	235,322	35,286,159	34,373,043	26,811,708	26,097,580	493,721	477,878	126,088	129,471	137,690	130,798	470,275	465,814	363,001	348,965
Wholesale Trade																
All businesses, total	474,609	443,558	188,260,081	200,226,876	158,595,411	168,175,830	1,133,780	1,177,344	721,264	823,771	378,953	400,592	1,727,460	1,847,433	1,179,578	1,244,062
Corporations	142,603	146,555	157,538,432	171,414,482	134,329,596	145,393,480	925,639	983,455	628,167	730,005	270,381	299,072	1,490,783	1,600,206	869,185	954,242
Noncorporate businesses, total	332,006	297,003	30,721,649	28,812,394	24,265,815	22,782,350	208,141	193,889	93,097	93,766	108,572	101,520	236,677	247,227	310,393	289,820
Proprietorships	295,908	265,320	19,003,445	17,933,836	14,661,801	13,772,524	133,317	128,153	55,065	58,790	72,686	71,186	127,055	143,989	220,605	210,755
Partnerships	36,098	31,683	11,718,204	10,878,558	9,604,014	9,009,826	74,824	65,736	38,032	34,976	35,886	30,334	109,622	103,238	89,788	79,065
Motor vehicles and automotive equipment																
All businesses, total	24,504	23,579	11,508,653	12,487,545	9,588,492	10,320,268	82,944	92,249	28,766	38,081	13,102	16,618	80,882	86,805	55,313	59,702
Corporations	10,021	9,815	10,366,237	11,381,856	8,757,747	9,532,868	71,466	81,191	25,107	33,119	10,245	12,616	70,848	75,276	42,179	45,821
Noncorporate businesses, total	14,483	13,764	1,142,416	1,105,689	830,745	787,400	11,478	11,058	3,659	4,962	2,857	4,002	10,034	11,529	13,134	13,881
Proprietorships	12,317	11,724	695,530	738,223	507,239	520,978	6,487	6,666	2,188	3,486	2,048	3,130	5,360	7,687	8,865	10,081
Partnerships	2,166	2,040	446,886	367,466	323,506	266,422	4,991	4,392	1,471	1,476	809	872	4,674	3,842	4,269	3,800

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE--Continued																
Drugs, chemicals, and paints																
All businesses, total	13,719	14,731	7,245,420	7,989,278	5,878,165	6,470,764	38,282	46,847	17,805	22,291	7,242	10,207	50,145	47,116	35,379	37,614
Corporations	6,398	6,702	6,815,956	7,624,068	5,573,459	6,210,313	34,181	43,798	16,682	21,444	6,462	9,361	46,646	44,832	30,951	34,029
Noncorporate businesses, total	7,321	8,029	429,464	365,210	304,706	260,451	4,101	3,049	1,123	847	780	846	3,499	2,284	4,428	3,585
Proprietorships	6,680	7,074	249,613	239,061	169,261	165,839	2,761	2,192	768	593	439	674	1,765	1,325	3,358	2,855
Partnerships	641	955	179,851	126,149	135,445	94,612	1,340	857	355	254	341	172	1,734	959	1,070	730
Dry goods and apparel																
All businesses, total	22,376	22,040	7,984,587	8,613,402	6,539,289	6,980,044	61,606	70,204	41,718	50,670	4,456	7,726	62,435	72,980	22,491	29,539
Corporations	8,512	8,861	7,027,506	7,571,908	5,835,318	6,226,623	51,250	54,893	39,286	47,413	3,159	6,109	56,285	65,720	16,148	21,125
Noncorporate businesses, total	13,864	13,179	957,081	1,041,494	703,971	753,421	10,356	15,311	2,432	3,257	1,297	1,617	6,150	7,260	6,343	8,414
Proprietorships	12,696	11,888	546,244	621,238	377,816	415,833	6,254	11,037	1,167	1,701	993	1,276	2,561	4,328	4,964	7,024
Partnerships	1,168	1,291	410,837	420,256	326,155	337,588	4,102	4,274	1,265	1,556	304	341	3,589	2,932	1,379	1,390
Groceries and related products																
All businesses, total	66,315	63,785	39,511,354	39,810,434	34,965,537	35,358,092	175,804	163,763	95,766	91,874	83,389	82,640	222,246	207,387	202,141	203,996
Corporations	16,802	16,534	32,333,878	32,050,522	29,005,765	28,743,788	144,635	132,085	81,917	74,841	59,420	58,726	183,652	166,364	143,199	146,004
Noncorporate businesses, total	49,513	47,251	7,177,476	7,759,912	5,959,772	6,614,304	31,169	31,678	13,849	17,033	23,969	23,914	38,594	41,023	58,942	57,992
Proprietorships	43,898	41,482	4,516,848	4,978,963	3,687,820	4,243,837	19,020	19,557	9,247	12,459	14,288	16,007	23,413	24,344	40,547	39,955
Partnerships	5,615	5,769	2,660,628	2,780,949	2,271,952	2,370,467	12,149	12,121	4,602	4,574	9,681	7,907	15,181	16,679	18,395	18,037
Farm products--raw materials																
All businesses, total	29,445	24,911	20,626,560	19,726,357	19,260,379	18,446,638	51,187	44,092	100,127	92,200	52,239	47,228	70,682	60,799	124,811	119,801
Corporations	6,056	6,310	13,595,993	14,458,014	12,763,601	13,592,107	35,395	34,177	79,190	77,004	32,195	34,457	54,615	48,907	85,212	88,663
Noncorporate businesses, total	23,389	18,601	7,030,567	5,268,343	6,496,778	4,854,531	15,792	9,915	20,937	15,196	20,044	12,771	16,067	11,892	39,599	31,138
Proprietorships	19,131	15,530	4,546,618	2,975,692	4,224,812	2,723,438	6,658	3,931	9,823	7,005	13,778	8,010	8,248	6,440	24,467	20,287
Partnerships	4,258	3,071	2,483,949	2,292,651	2,271,966	2,131,093	9,134	5,984	11,114	8,191	6,266	4,761	7,819	5,452	15,132	10,851
Electrical goods																
All businesses, total	15,121	14,609	7,871,256	8,787,125	6,344,839	7,110,750	58,599	59,447	29,629	32,863	6,537	5,931	63,817	66,228	32,313	34,893
Corporations	8,005	7,880	7,346,373	8,376,365	5,971,591	6,837,751	53,111	54,224	27,773	31,483	5,553	5,446	59,418	63,125	27,725	31,127
Noncorporate businesses, total	7,116	6,729	524,883	410,760	373,248	272,999	5,488	5,223	1,856	1,380	984	485	4,399	3,103	4,588	3,766
Proprietorships	6,110	5,742	304,786	216,402	209,621	129,539	3,837	2,864	1,076	675	585	252	2,294	1,267	3,246	2,698
Partnerships	1,006	987	220,097	194,358	163,627	143,460	1,651	2,359	780	705	399	233	2,105	1,836	1,342	1,068
Hardware, and plumbing and heating equipment and supplies																
All businesses, total	14,702	13,742	8,054,309	8,972,050	6,430,543	7,132,586	54,995	62,047	30,955	40,192	10,407	11,987	72,724	86,760	46,335	52,003
Corporations	7,498	8,428	7,412,350	8,356,933	5,964,196	6,683,167	48,776	57,329	28,786	37,947	9,371	10,705	66,839	80,957	40,354	46,403
Noncorporate businesses, total	7,204	5,314	641,959	615,117	466,347	449,419	6,219	4,718	2,169	2,245	1,036	1,282	5,885	5,803	5,981	5,600
Proprietorships	6,033	4,540	337,507	348,123	230,556	247,452	3,777	2,681	1,174	1,506	656	803	2,644	3,433	3,795	3,725
Partnerships	1,171	774	304,452	266,994	235,791	201,967	2,442	2,037	995	739	380	479	3,241	2,370	2,186	1,875
Machinery, equipment, and supplies																
All businesses, total	45,020	45,524	16,079,821	18,051,366	12,424,534	13,984,753	126,689	126,301	91,551	110,643	36,374	37,114	144,631	157,667	134,911	149,787
Corporations	20,199	20,517	14,366,238	16,465,002	11,257,365	12,939,756	108,373	108,316	84,295	103,725	30,276	31,432	128,609	141,072	112,670	130,654
Noncorporate businesses, total	24,821	25,007	1,713,583	1,586,364	1,167,169	1,044,997	18,316	17,985	7,256	6,918	6,098	5,682	16,022	16,595	22,241	19,133
Proprietorships	22,338	21,716	1,079,463	956,506	708,210	595,920	12,732	12,379	4,421	3,613	4,112	4,128	9,469	11,000	16,129	13,435
Partnerships	2,483	3,291	634,120	629,858	458,959	449,077	5,584	5,606	2,835	3,305	1,986	1,554	6,553	5,595	6,112	5,698

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE--Continued																
Alcoholic beverages																
All businesses, total	7,781	7,998	9,410,564	10,648,364	7,909,681	8,967,605	36,975	38,747	18,524	19,956	11,364	14,400	262,363	339,422	33,722	37,204
Corporations	3,690	3,605	8,221,132	9,178,802	6,928,262	7,740,969	32,196	31,494	16,337	17,093	8,314	8,601	239,021	310,829	25,453	26,314
Noncorporate businesses, total	4,091	4,393	1,189,432	1,469,562	981,419	1,226,636	4,779	7,253	2,187	2,863	3,050	5,799	23,342	28,593	8,269	10,890
Proprietorships	3,009	3,563	599,995	1,000,344	488,412	837,869	2,220	5,248	1,092	1,778	1,628	4,769	12,030	17,770	5,251	7,679
Partnerships	1,082	830	589,437	469,218	493,007	388,767	2,559	2,005	1,095	1,085	1,422	1,030	11,312	10,823	3,018	3,211
Lumber and construction materials																
All businesses, total	17,754	16,910	7,412,001	8,513,108	6,244,002	7,130,380	42,425	48,631	39,077	44,472	16,998	21,541	60,154	69,730	57,279	63,844
Corporations	7,792	8,333	6,397,928	7,379,577	5,443,051	6,206,726	38,268	44,132	34,316	39,147	12,532	14,940	53,512	63,061	44,480	51,891
Noncorporate businesses, total	9,962	8,577	1,014,073	1,133,531	800,951	923,654	4,157	4,499	4,761	5,325	4,466	6,601	6,642	6,669	12,799	11,953
Proprietorships	8,856	7,686	468,112	689,457	345,075	542,742	2,246	3,021	2,196	3,265	1,949	5,054	2,546	3,835	7,559	9,492
Partnerships	1,106	891	545,961	444,074	455,876	380,912	1,911	1,478	2,565	2,060	2,517	1,547	4,096	2,834	5,240	2,461
Wholesale trade, not elsewhere classified																
All businesses, total	166,347	152,659	50,970,787	55,352,419	42,078,779	45,599,823	386,318	409,711	220,652	274,302	130,685	141,303	625,277	642,172	410,560	434,052
Corporations	44,883	47,206	42,977,638	47,964,144	36,281,860	40,221,230	303,357	336,146	190,790	243,066	91,387	105,862	525,115	532,638	295,429	327,014
Noncorporate businesses, total	121,464	105,453	7,993,149	7,388,275	5,796,919	5,378,593	82,961	73,565	29,862	31,236	39,298	35,441	100,162	109,534	115,131	107,038
Proprietorships	106,822	93,886	4,824,170	4,526,596	3,380,565	3,151,167	54,688	49,254	19,109	20,302	27,847	24,141	51,227	59,810	84,239	77,223
Partnerships	14,642	11,567	3,168,979	2,861,679	2,416,354	2,227,426	28,273	24,311	10,753	10,934	11,451	11,300	48,935	49,724	30,892	29,815
Wholesale trade not allocable																
All businesses, total	51,525	43,071	1,584,769	1,275,428	931,171	674,127	17,956	15,305	6,694	6,227	6,160	3,897	12,104	10,367	24,323	21,627
Corporations	2,747	2,364	677,203	607,291	547,381	458,182	4,631	5,670	3,688	3,723	1,467	817	6,223	7,425	5,385	5,197
Noncorporate businesses, total	48,778	40,707	907,566	668,137	383,790	215,945	13,325	9,635	3,006	2,504	4,693	3,080	5,881	2,942	18,938	16,430
Proprietorships	48,018	40,489	834,559	643,231	332,414	197,910	12,637	9,323	2,804	2,407	4,363	2,942	5,498	2,750	18,185	16,301
Partnerships	760	218	73,007	24,906	51,376	18,035	688	312	202	97	330	138	383	192	753	129
Retail Trade																
All businesses, total	2,010,290	2,043,851	263,091,796	284,928,717	194,022,886	210,309,762	5,450,024	5,790,709	1,172,011	1,382,458	1,014,277	1,088,726	3,760,475	4,059,404	3,068,212	3,253,633
Corporations	272,166	287,591	168,016,983	183,924,517	123,832,699	135,432,385	3,553,083	3,841,672	783,532	941,378	563,458	614,258	2,313,809	2,495,687	1,815,259	1,947,436
Noncorporate businesses, total	1,738,124	1,756,260	95,074,813	101,004,200	70,190,187	74,877,377	1,896,941	1,949,037	388,479	441,080	450,819	474,468	1,446,666	1,563,917	1,252,953	1,306,197
Proprietorships	1,529,155	1,554,096	71,972,240	77,760,039	53,329,565	57,974,950	1,482,789	1,539,946	302,435	347,548	351,120	375,552	1,094,644	1,204,632	985,515	1,039,472
Partnerships	208,969	202,164	23,102,573	23,244,161	16,860,622	16,902,427	414,152	409,091	86,044	93,532	99,699	98,916	352,022	359,285	267,438	266,725
Building materials, hardware, and farm equipment																
All businesses, total	103,677	102,794	16,674,461	17,880,062	12,688,933	13,605,613	181,837	184,227	97,604	117,326	50,837	62,197	242,689	266,325	188,954	205,591
Corporations	28,765	29,250	10,637,648	11,659,795	8,166,271	8,931,336	118,674	120,628	65,159	73,766	31,319	37,364	151,708	168,037	107,001	121,717
Noncorporate businesses, total	74,912	73,544	6,036,813	6,220,267	4,522,662	4,674,277	63,163	63,599	32,445	43,560	19,518	24,833	90,981	98,288	81,953	83,874
Proprietorships	59,445	58,796	3,826,799	3,936,075	2,852,136	2,971,731	44,137	44,447	22,128	32,421	12,472	16,416	58,838	64,379	56,848	58,904
Partnerships	15,467	14,748	2,210,014	2,284,192	1,670,526	1,702,546	19,026	19,152	10,317	11,139	7,046	8,417	32,143	33,909	25,105	24,970
Building materials dealers																
All businesses, total	49,927	47,787	9,537,400	9,998,842	7,134,439	7,409,005	87,559	85,679	59,240	72,783	33,304	41,223	148,075	162,049	117,294	129,391
Corporations	17,913	16,950	7,194,462	7,661,755	5,462,099	5,757,831	66,560	65,121	46,181	51,036	23,452	28,376	108,322	118,636	78,645	89,365
Noncorporate businesses, total	32,014	30,837	2,342,938	2,337,087	1,672,340	1,651,174	20,999	20,558	13,059	21,747	9,852	12,847	39,753	43,413	38,649	40,026
Proprietorships	26,158	24,383	1,496,106	1,351,379	1,059,173	949,285	15,841	14,179	8,418	16,623	6,246	8,018	26,189	26,236	27,287	26,848
Partnerships	5,856	6,454	846,832	985,708	613,167	701,889	5,158	6,379	4,641	5,124	3,606	4,829	13,564	17,177	11,362	13,178

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
WHOLESALE AND RETAIL TRADE--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Hardware stores																
All businesses, total	35,210	35,547	3,047,658	3,175,939	2,157,673	2,264,855	72,640	73,435	15,142	18,923	6,239	8,706	53,637	58,024	35,031	37,874
Corporations	6,030	7,172	1,352,116	1,412,724	975,165	1,010,736	38,872	39,482	5,969	7,118	2,046	3,081	20,931	24,746	11,027	12,604
Noncorporate businesses, total	29,180	28,375	1,695,542	1,763,215	1,182,508	1,254,119	33,768	33,953	9,173	11,805	4,193	5,625	32,706	33,278	24,004	25,270
Proprietorships	23,212	22,919	1,123,379	1,177,032	783,863	846,482	23,259	23,984	6,707	8,767	2,904	4,351	21,612	23,301	17,013	19,238
Partnerships	5,968	5,456	572,163	586,183	398,645	407,637	10,509	9,969	2,466	3,038	1,289	1,274	11,094	9,977	6,991	6,032
Farm equipment dealers																
All businesses, total	18,540	19,460	4,089,403	4,705,281	3,396,821	3,931,753	21,638	25,113	23,222	25,620	11,294	12,268	40,977	46,252	36,629	38,326
Corporations	4,822	5,128	2,091,070	2,585,316	1,729,007	2,162,769	13,242	16,025	13,009	15,612	5,821	5,907	22,455	24,655	17,329	19,748
Noncorporate businesses, total	13,718	14,332	1,998,333	2,119,965	1,667,814	1,768,984	8,396	9,088	10,213	10,008	5,473	6,361	18,522	21,597	19,300	18,578
Proprietorships	10,075	11,494	1,207,314	1,407,664	1,009,100	1,175,964	5,037	6,284	7,003	7,031	3,322	4,047	11,037	14,842	12,548	12,818
Partnerships	3,643	2,838	791,019	712,301	658,714	593,020	3,359	2,804	3,210	2,977	2,151	2,314	7,485	6,755	6,752	5,760
General merchandise stores																
All businesses, total	181,894	197,201	38,198,824	42,206,103	24,958,202	27,466,697	951,933	1,013,478	257,972	352,979	147,871	164,012	691,551	772,172	581,341	623,360
Corporations	16,326	16,902	33,923,767	37,019,009	21,871,091	23,636,528	875,664	935,818	239,399	328,018	130,973	139,889	628,206	695,055	501,117	527,169
Noncorporate businesses, total	165,568	180,299	4,275,057	5,187,094	3,087,111	3,830,169	76,269	77,660	18,573	24,961	16,898	24,123	63,345	77,117	80,224	96,191
Proprietorships	154,852	169,224	3,164,367	3,897,639	2,284,620	2,904,285	56,628	55,963	14,123	18,243	12,798	19,100	46,381	55,842	62,398	74,493
Partnerships	10,716	11,075	1,110,690	1,289,455	802,491	925,884	19,641	21,697	4,450	6,718	4,100	5,023	16,964	21,275	17,826	21,698
Food stores																
All businesses, total	334,618	333,907	61,386,353	64,699,535	48,998,874	51,747,574	866,605	912,796	112,192	128,121	202,415	214,406	635,192	671,051	633,853	651,924
Corporations	19,002	21,167	39,338,258	42,077,945	31,099,429	33,337,553	603,078	653,586	59,414	63,154	113,577	123,117	376,941	404,448	391,801	411,865
Noncorporate businesses, total	315,616	312,740	22,048,095	22,621,590	17,899,445	18,410,021	263,527	259,210	52,778	64,967	88,838	91,289	258,251	266,603	242,052	240,059
Proprietorships	280,836	280,588	16,714,668	17,670,672	13,635,716	14,457,102	201,015	205,418	41,598	53,850	69,471	73,771	195,549	207,826	190,724	192,592
Partnerships	34,780	32,152	5,333,427	4,950,918	4,263,729	3,952,919	62,512	53,792	11,180	11,117	19,367	17,518	62,702	58,777	51,328	47,467
Automotive dealers and gasoline service stations																
All businesses, total	361,050	368,942	69,939,093	76,253,135	58,416,974	63,949,207	821,790	870,739	290,248	333,559	163,446	174,381	619,354	678,890	405,500	441,156
Corporations	45,809	47,346	43,075,612	46,978,533	36,709,211	40,270,190	384,668	400,239	196,188	225,986	78,740	87,341	340,321	355,398	216,404	232,018
Noncorporate businesses, total	315,241	321,596	26,863,481	29,274,602	21,707,763	23,679,017	437,122	470,500	94,060	107,573	84,706	87,040	279,033	323,492	189,096	209,138
Proprietorships	275,276	283,439	20,996,268	23,514,258	16,975,913	19,013,587	360,645	395,688	73,152	86,185	66,996	71,857	219,232	261,914	151,375	174,233
Partnerships	39,965	38,157	5,867,213	5,760,344	4,731,850	4,665,430	76,477	74,812	20,908	21,388	17,710	15,183	59,801	61,578	37,721	34,905
Automobile and truck dealers																
All businesses, total	80,922	80,024	46,095,129	50,443,654	39,911,392	43,934,889	316,788	337,836	209,884	235,794	97,053	108,408	301,718	310,447	181,910	187,695
Corporations	26,671	27,172	36,899,780	40,335,976	32,040,239	35,222,171	258,317	278,315	157,657	178,480	54,718	62,398	242,478	250,195	143,725	151,270
Noncorporate businesses, total	54,251	52,852	9,195,349	10,107,678	7,871,153	8,712,718	58,471	59,521	52,227	57,314	42,335	46,010	59,240	60,252	38,185	36,425
Proprietorships	44,509	44,527	6,110,381	7,160,095	5,227,069	6,177,702	39,070	41,728	38,731	44,556	31,666	38,140	40,166	43,638	25,642	26,043
Partnerships	9,742	8,325	3,084,968	2,947,583	2,644,084	2,535,016	19,401	17,793	13,496	12,758	10,669	7,870	19,074	16,614	12,543	10,382
Gasoline service stations																
All businesses, total	237,705	240,108	17,975,927	19,607,726	14,157,166	15,414,488	401,674	426,527	37,575	44,860	43,726	43,135	242,884	286,812	150,311	173,758
Corporations	8,519	7,965	2,637,878	2,874,036	2,034,060	2,227,392	54,800	51,809	10,911	12,886	11,963	10,611	53,357	57,366	32,684	36,826
Noncorporate businesses, total	229,186	232,143	15,338,049	16,733,690	12,123,106	13,187,096	346,874	374,718	26,664	31,974	31,763	32,524	189,527	229,446	117,627	136,932
Proprietorships	205,150	208,640	13,188,272	14,506,274	10,475,442	11,470,283	299,577	326,992	23,051	27,617	27,377	27,766	157,175	192,861	100,373	120,271
Partnerships	24,036	23,503	2,149,777	2,227,416	1,647,664	1,716,813	47,297	47,726	3,613	4,357	4,386	4,758	32,352	36,585	17,254	16,661

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE--Continued																
Tire, battery, and accessory dealers and automotive dealers, not elsewhere classified																
All businesses, total	42,423	48,810	5,868,037	6,201,755	4,348,416	4,599,830	103,328	106,376	42,789	52,905	22,667	22,838	74,752	81,631	73,279	79,703
Corporations	10,619	12,209	3,537,954	3,768,521	2,634,912	2,820,627	71,551	70,115	27,620	34,620	12,059	14,332	44,486	47,837	39,995	43,922
Noncorporate businesses, total	31,804	36,601	2,330,083	2,433,234	1,713,504	1,779,203	31,777	36,261	15,169	18,285	10,608	8,506	30,266	33,794	33,284	35,781
Proprietorships	25,617	30,272	1,697,615	1,847,889	1,273,402	1,365,602	21,998	26,968	11,370	14,012	7,953	5,951	21,891	25,415	25,360	27,919
Partnerships	6,187	6,329	632,468	585,345	440,102	413,601	9,779	9,293	3,799	4,273	2,655	2,555	8,375	8,379	7,924	7,862
Apparel and accessory stores																
All businesses, total	101,887	108,533	13,776,485	14,782,200	9,040,847	9,687,917	664,303	702,837	56,619	61,164	43,324	45,244	224,973	235,477	138,714	137,542
Corporations	29,716	30,147	9,681,812	10,303,565	6,319,496	6,651,061	502,359	532,548	39,581	41,602	30,086	30,118	164,057	167,694	93,867	93,476
Noncorporate businesses, total	72,171	78,386	4,094,673	4,478,635	2,721,351	3,036,856	161,944	170,289	17,038	19,562	13,238	15,126	60,916	67,783	44,847	44,066
Proprietorships	58,713	65,774	2,711,065	3,103,439	1,804,867	2,118,361	111,386	125,905	11,513	14,049	9,504	10,831	40,264	47,169	32,117	32,376
Partnerships	13,458	12,612	1,383,608	1,375,196	916,484	918,495	50,558	44,384	5,525	5,513	3,734	4,295	20,652	20,614	12,730	11,690
Furniture, home furnishings, and equipment stores																
All businesses, total	121,432	124,744	12,509,130	14,627,090	8,275,551	9,734,643	327,391	376,777	85,941	93,826	42,152	50,616	200,445	233,859	135,964	150,030
Corporations	24,593	28,738	7,355,743	8,993,361	4,836,662	5,936,461	218,039	253,548	52,796	61,490	22,442	27,803	121,072	139,797	60,122	73,518
Noncorporate businesses, total	96,839	96,006	5,153,387	5,633,729	3,438,889	3,798,182	109,352	123,229	33,145	32,336	19,710	22,813	79,373	94,062	75,842	76,512
Proprietorships	83,460	81,709	3,767,909	4,174,768	2,535,966	2,854,997	78,287	92,284	26,136	24,594	15,371	17,441	57,600	69,723	60,018	59,582
Partnerships	13,379	14,297	1,385,478	1,458,961	902,923	943,185	31,065	30,945	7,009	7,742	4,339	5,372	21,773	24,339	15,824	16,930
Eating and drinking places																
All businesses, total	389,144	377,388	19,693,345	20,941,898	10,125,117	10,795,581	894,320	935,953	132,847	137,701	225,903	226,070	634,990	674,892	544,693	569,257
Corporations	46,675	49,774	8,046,670	9,065,374	3,790,805	4,285,384	421,449	490,633	57,582	61,902	95,040	100,499	268,017	291,491	239,416	255,909
Noncorporate businesses, total	342,469	327,614	11,646,675	11,876,524	6,334,312	6,510,197	472,871	445,320	75,265	75,799	130,863	125,571	366,973	383,401	305,277	313,348
Proprietorships	302,087	288,207	9,333,218	9,532,655	5,182,530	5,335,422	390,073	359,218	60,677	61,401	103,736	100,009	291,001	306,854	246,108	253,852
Partnerships	40,382	39,407	2,313,457	2,343,869	1,151,782	1,174,775	82,798	86,102	14,588	14,398	27,127	25,562	75,972	76,547	59,169	59,496
Drug stores and proprietary stores																
All businesses, total	52,371	51,338	8,584,516	10,028,943	5,834,475	6,885,751	238,308	273,235	25,897	30,271	29,060	31,616	145,782	155,995	97,970	103,944
Corporations	14,202	16,456	4,948,372	6,356,343	3,371,820	4,417,352	161,387	194,425	14,894	18,305	14,612	18,947	79,502	94,441	51,600	61,953
Noncorporate businesses, total	38,169	34,882	3,636,144	3,672,600	2,462,655	2,468,399	76,921	78,810	11,003	11,966	14,448	12,669	66,280	61,554	46,370	41,991
Proprietorships	31,132	28,785	2,630,351	2,714,064	1,796,914	1,834,148	53,891	57,924	8,893	9,485	11,715	9,730	48,714	45,531	35,400	32,505
Partnerships	7,037	6,097	1,005,793	958,536	665,741	634,251	23,030	20,886	2,110	2,481	2,733	2,939	17,566	16,023	10,970	9,486
Liquor stores																
All businesses, total	37,357	40,438	4,317,722	4,704,451	3,487,067	3,776,662	70,876	74,475	13,400	16,083	11,876	13,400	75,776	85,977	37,506	43,812
Corporations	7,221	7,202	1,654,934	1,832,182	1,324,436	1,493,762	33,580	31,486	4,754	6,136	3,779	4,641	28,147	27,155	13,110	13,890
Noncorporate businesses, total	30,136	33,236	2,662,788	2,872,269	2,162,631	2,282,900	37,296	42,989	8,646	9,947	8,097	8,759	47,629	58,822	24,396	29,922
Proprietorships	24,668	27,313	1,981,688	2,066,540	1,629,336	1,651,138	26,544	29,362	6,652	7,622	5,858	6,311	34,705	43,364	17,552	23,004
Partnerships	5,468	5,923	681,100	805,729	533,295	631,762	10,752	13,627	1,994	2,325	2,239	2,448	12,924	15,458	6,844	6,918
Jewelry stores																
All businesses, total	28,663	25,073	1,698,469	1,990,616	938,104	1,122,391	82,892	84,211	11,473	12,056	7,814	8,285	44,518	40,101	17,542	16,573
Corporations	4,643	5,034	994,812	1,240,579	542,477	692,010	53,490	55,325	7,432	7,777	4,547	3,907	23,596	24,783	8,174	8,925
Noncorporate businesses, total	24,020	20,039	703,657	750,037	395,627	430,381	29,402	28,886	4,041	4,279	3,267	4,378	20,922	15,318	9,368	7,648
Proprietorships	21,799	17,890	553,284	593,918	311,737	341,837	23,356	23,444	3,386	3,466	2,186	3,726	16,235	11,944	7,774	6,006
Partnerships	2,221	2,149	150,373	156,119	83,890	88,544	6,046	5,442	655	813	1,081	652	4,687	3,374	1,594	1,642

Footnotes at end of table.

Table 1.1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE--Continued																
Retail trade, not elsewhere classified																
All businesses, total	276,546	299,006	15,848,131	16,396,971	10,941,439	11,227,022	340,297	353,517	85,468	96,902	86,705	96,368	239,479	238,609	277,726	303,867
Corporations	34,128	35,101	8,247,365	8,250,905	5,721,197	5,667,183	177,199	169,316	45,675	52,308	37,893	40,140	130,469	124,986	131,321	145,308
Noncorporate businesses, total	242,418	263,905	7,600,766	8,146,066	5,220,242	5,559,839	163,098	184,201	39,793	44,594	48,812	56,228	109,010	113,623	146,405	158,559
Proprietorships	219,045	239,050	6,038,601	6,330,926	4,150,485	4,324,956	132,263	146,773	33,046	34,855	39,452	45,017	83,847	86,927	120,277	127,701
Partnerships	23,373	24,855	1,562,165	1,815,140	1,069,757	1,234,883	30,835	37,428	6,747	9,739	9,360	11,211	25,163	26,696	26,128	30,858
Retail trade not allocable																
All businesses, total	21,651	14,484	465,267	417,713	317,303	310,704	9,472	8,464	2,350	2,470	2,874	2,131	5,726	6,056	8,449	6,577
Corporations	1,086	474	111,990	146,926	79,804	113,565	3,496	4,120	658	934	450	492	1,773	2,202	1,326	1,688
Noncorporate businesses, total	20,565	14,010	353,277	270,787	237,499	197,139	5,976	4,344	1,692	1,536	2,424	1,639	3,953	3,854	7,123	4,889
Proprietorships	17,842	13,321	254,022	225,085	169,345	167,386	4,564	3,520	1,131	1,377	1,561	1,343	2,278	3,159	4,924	4,224
Partnerships	2,723	689	99,255	45,702	68,154	29,753	1,412	824	561	159	863	296	1,675	695	2,199	665
Wholesale and Retail Trade Not Allocable																
All businesses, total	48,930	42,130	6,444,525	4,581,154	4,716,227	3,398,757	98,607	67,748	94,976	26,766	31,230	19,767	94,716	66,866	82,847	58,518
Corporations	6,784	6,158	3,500,662	2,834,250	2,525,338	2,152,350	63,665	44,217	79,961	18,905	12,362	8,623	50,097	41,085	34,880	30,188
Noncorporate businesses, total	42,146	35,972	2,943,863	1,746,904	2,190,889	1,246,407	34,942	23,531	15,015	7,861	18,868	11,144	44,619	25,781	47,967	28,330
Proprietorships	38,488	34,496	2,478,481	1,496,580	1,843,817	1,061,080	30,197	20,480	13,003	6,898	16,763	9,596	35,988	22,490	42,192	25,155
Partnerships	3,658	1,476	465,382	250,324	347,072	185,327	4,745	3,051	2,012	963	2,105	1,548	8,631	3,291	5,775	3,175
FINANCE, INSURANCE, AND REAL ESTATE																
All businesses, total	1,173,184	1,176,858	69,494,612	75,238,333	30,003,727	32,655,822	1,597,787	1,666,176	15,668,498	17,996,902	567,228	608,766	4,224,452	4,477,077	3,913,813	4,097,209
Corporations	383,727	388,428	57,200,239	61,370,561	28,074,208	30,086,411	1,285,965	1,351,628	14,453,337	16,661,068	338,748	373,879	3,501,119	3,677,855	2,738,852	2,845,406
Noncorporate businesses, total	789,457	788,430	12,294,373	13,867,772	1,929,519	2,569,411	311,822	314,548	1,215,161	1,335,834	228,480	234,887	723,333	799,222	1,174,961	1,251,803
Proprietorships	543,050	539,443	6,108,907	7,022,352	1,208,716	1,744,852	137,135	141,054	158,567	181,184	59,841	62,490	130,965	142,083	283,363	295,444
Partnerships	246,407	248,987	6,185,466	6,845,420	720,803	824,559	174,687	173,494	1,056,594	1,154,650	168,639	172,397	592,368	657,139	891,598	956,359
Credit Agencies Other Than Banks																
All businesses, total	80,108	81,194	3,470,521	3,643,327	463,648	356,806	140,779	153,234	5,837,651	6,399,368	37,008	48,065	259,298	271,892	185,891	183,609
Corporations	48,527	51,775	3,257,003	3,409,441	438,801	317,494	130,732	147,265	5,727,547	6,331,206	34,015	45,437	244,296	260,619	173,523	174,838
Noncorporate businesses, total	31,581	29,419	213,518	233,886	24,847	39,312	10,047	5,969	110,104	68,162	2,993	2,628	15,002	11,273	12,368	8,771
Proprietorships	5,921	7,709	118,661	97,555	16,650	9,951	3,550	2,219	13,802	7,264	787	467	1,768	2,018	3,105	2,646
Partnerships	25,660	21,710	94,857	136,331	8,197	29,361	6,497	3,750	96,302	60,898	2,206	2,161	13,234	9,255	9,263	6,125
Security and Commodity Brokers, Dealers, Exchanges, and Services																
All businesses, total	33,490	36,823	1,955,922	2,471,336	218,352	473,661	99,766	104,462	299,009	336,195	6,806	8,023	89,826	100,392	33,504	36,887
Corporations	3,979	3,829	573,082	514,033	124,339	30,452	45,487	51,862	162,812	182,279	2,922	3,658	43,069	48,846	14,324	16,368
Noncorporate businesses, total	29,511	32,994	1,382,840	1,957,303	94,013	443,209	54,279	52,600	136,197	153,916	3,884	4,365	46,757	51,546	19,180	20,519
Proprietorships	16,586	20,011	294,786	668,404	89,314	440,344	10,868	6,823	4,997	5,820	883	729	2,325	2,428	6,680	5,666
Partnerships	12,925	12,983	1,088,054	1,288,899	4,699	2,865	43,411	45,777	131,200	148,096	3,001	3,636	44,432	49,118	12,500	14,853
Banks and Trust Companies; and Insurance, Holding, and Other Investment Companies																
All businesses, total	58,698	54,588	45,333,437	48,736,987	25,673,287	27,670,088	628,109	668,901	6,562,282	7,994,793	102,833	108,484	1,712,357	1,798,559	736,537	797,569
Corporations	47,131	43,456	44,804,055	48,200,563	25,253,077	27,253,830	624,800	665,806	6,553,091	7,969,848	102,049	107,157	1,709,411	1,794,163	733,948	793,867
Noncorporate businesses, total	11,567	11,132	529,382	536,424	420,210	416,258	3,309	3,095	9,191	24,945	784	1,327	2,946	4,396	2,589	3,702
Proprietorships	1,557	1,286	15,072	17,555	477	1,670	1,136	506	3,689	4,648	362	244	856	326	1,042	1,094
Partnerships	10,010	9,846	514,310	518,869	419,733	414,588	2,173	2,589	5,502	20,297	422	1,083	2,090	4,070	1,547	2,608

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE--Continued																
Insurance Agents, Brokers, and Service																
All businesses, total	221,158	218,511	5,020,793	5,430,635	1,017,730	1,071,005	135,153	140,981	35,571	38,254	12,670	17,385	68,417	70,297	105,482	106,472
Corporations	24,434	25,649	2,165,584	2,325,366	564,815	620,892	65,309	64,714	15,767	17,989	3,592	5,323	45,502	45,808	35,331	36,399
Noncorporate businesses, total	196,724	192,862	2,855,209	3,105,269	452,915	450,113	69,844	76,267	19,804	20,265	9,078	12,062	22,915	24,489	70,151	70,073
Proprietorships	183,512	181,245	2,138,155	2,414,767	284,532	312,621	52,295	60,361	16,518	17,442	7,975	10,981	14,594	16,984	62,345	62,226
Partnerships	13,212	11,617	717,054	690,502	168,383	137,492	17,549	15,906	3,286	2,823	1,103	1,081	8,321	7,505	7,806	7,847
Real Estate																
All businesses, total	779,730	785,744	13,713,939	14,956,048	2,630,710	3,084,262	593,980	598,598	2,933,985	3,228,292	407,911	426,809	2,094,554	2,235,937	2,852,399	2,972,672
Corporations	259,656	263,719	6,400,515	6,921,158	1,693,176	1,863,743	419,637	421,981	1,994,120	2,159,746	196,170	212,304	1,458,841	1,528,419	1,781,726	1,823,934
Noncorporate businesses, total	520,074	522,025	7,313,424	8,034,890	937,534	1,220,519	174,343	176,617	939,865	1,068,546	211,741	214,505	635,713	707,518	1,070,673	1,148,738
Proprietorships	335,474	329,192	3,542,233	3,824,071	817,743	980,266	69,286	71,145	119,561	146,010	49,834	50,069	111,422	120,327	210,191	223,812
Partnerships	184,600	192,833	3,771,191	4,210,819	119,791	240,253	105,057	105,472	820,304	922,536	161,907	164,436	524,291	587,191	860,482	924,926
Real estate operators (except developers) and lessors of buildings																
All businesses, total	348,640	365,244	8,189,467	8,833,644	1,404,789	1,457,483	426,373	435,276	2,249,797	2,458,959	315,647	335,881	1,765,680	1,868,220	2,461,075	2,573,805
Corporations	180,909	185,010	4,916,934	5,137,725	1,363,537	1,364,584	334,925	343,298	1,515,021	1,621,248	159,414	167,540	1,266,873	1,306,122	1,613,063	1,633,271
Noncorporate businesses, total	167,731	180,234	3,272,533	3,695,919	41,252	92,899	91,448	91,978	734,776	837,711	156,233	168,341	498,807	562,098	848,012	940,534
Proprietorships	23,571	23,816	301,516	362,353	29,714	38,316	8,316	7,429	31,680	48,035	10,552	16,518	32,136	32,283	54,313	73,477
Partnerships	144,160	156,418	2,971,017	3,333,566	11,538	54,583	83,132	84,549	703,096	789,676	145,681	151,823	466,671	529,815	793,699	867,057
Lessors of real property other than buildings																
All businesses, total	104,732	96,513	573,490	546,878	27,238	88,459	18,125	15,965	123,028	129,148	24,328	16,816	79,855	89,381	113,821	89,561
Corporations	7,196	7,916	126,944	168,183	9,051	51,162	7,332	8,738	77,173	93,326	1,866	3,017	22,070	34,895	29,823	37,926
Noncorporate businesses, total	97,536	88,597	446,546	378,695	18,187	37,297	10,793	7,227	45,855	35,822	22,462	13,799	57,785	54,486	83,998	51,635
Proprietorships	81,271	76,668	298,722	250,738	13,902	3,529	6,247	4,730	20,991	13,068	18,736	10,899	38,442	39,147	50,001	36,522
Partnerships	16,265	11,929	147,824	127,957	4,285	33,768	4,546	2,497	24,864	22,754	3,726	2,900	19,343	15,339	33,997	15,113
Agents, brokers, and managers																
All businesses, total	208,349	214,084	2,731,775	3,199,201	413,202	584,336	79,925	85,999	85,883	105,220	25,249	26,134	62,023	68,662	112,757	123,008
Corporations	15,612	16,589	855,272	1,106,400	197,203	334,132	30,719	30,522	31,271	35,599	5,631	5,991	24,247	28,179	22,932	25,131
Noncorporate businesses, total	192,737	197,495	1,876,503	2,092,801	215,999	250,204	49,206	55,477	54,612	69,621	19,618	20,143	37,776	40,483	89,825	97,877
Proprietorships	182,441	185,569	1,555,342	1,692,273	141,699	129,960	37,127	44,934	38,006	32,731	13,736	15,834	21,438	22,863	74,944	77,518
Partnerships	10,296	11,926	321,161	400,528	74,300	120,244	12,079	10,543	16,606	36,890	5,882	4,309	16,338	17,620	14,881	20,359
Combinations of real estate, insurance, loans, and law offices																
All businesses, total	40,256	36,770	894,343	764,321	228,059	128,509	23,962	19,317	34,345	36,393	5,641	5,301	18,499	20,127	27,091	30,684
Corporations	6,102	7,297	228,489	210,161	62,310	45,522	8,711	6,308	20,498	18,219	1,262	1,578	8,268	8,280	6,467	8,139
Noncorporate businesses, total	34,154	29,473	665,854	554,160	165,749	82,987	15,251	13,009	13,847	18,174	4,379	3,723	10,231	11,847	20,624	22,545
Proprietorships	32,428	27,292	607,509	443,975	155,662	63,948	13,849	10,746	12,672	13,125	3,682	2,913	8,417	9,230	18,806	17,658
Partnerships	1,726	2,181	58,345	110,185	10,087	19,039	1,402	2,263	1,175	5,049	697	810	1,814	2,617	1,818	4,887
Other real estate																
All businesses, total	77,753	73,133	1,324,864	1,612,004	557,422	825,475	45,595	42,041	440,932	498,572	37,046	42,677	168,497	189,547	137,655	155,614
Corporations	49,837	46,907	272,876	298,689	61,075	68,343	37,950	33,115	350,157	391,354	27,997	34,178	137,383	150,943	109,441	119,467
Noncorporate businesses, total	27,916	26,226	1,051,988	1,313,315	496,347	757,132	7,645	8,926	90,775	107,218	9,049	8,499	31,114	38,604	28,214	36,147
Proprietorships	15,763	15,847	779,144	1,074,732	476,766	744,513	3,747	3,306	16,212	39,051	3,128	3,905	10,989	16,804	12,127	18,637
Partnerships	12,153	10,379	272,844	238,583	19,581	12,619	3,898	5,620	74,563	68,167	5,921	4,594	20,125	21,800	16,087	17,510

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES																
All businesses, total	2,583,901	2,564,953	73,385,831	78,777,609	25,064,011	27,129,035	3,056,430	3,262,549	1,046,632	1,130,106	758,338	799,166	1,846,980	2,052,079	4,152,734	4,377,735
Corporations	176,902	188,177	32,487,018	36,546,559	17,806,205	19,851,041	1,243,427	1,445,269	641,888	714,174	362,539	392,266	1,099,026	1,291,461	2,389,460	2,577,766
Noncorporate businesses, total	2,406,999	2,376,776	40,898,813	42,231,050	7,257,806	7,277,994	1,813,003	1,817,280	404,744	415,932	395,799	406,900	747,954	760,618	1,763,274	1,799,969
Proprietorships	2,240,321	2,207,926	29,290,178	29,788,750	5,651,938	5,723,488	1,292,548	1,266,680	295,326	288,935	300,348	304,201	511,156	509,758	1,368,862	1,369,449
Partnerships	166,678	168,850	11,608,635	12,442,300	1,605,868	1,554,506	520,455	550,600	109,418	126,997	95,451	102,699	236,798	250,860	394,412	430,520
Hotels, Rooming Houses, Camps, and Other Lodging Places																
All businesses, total	149,461	144,327	5,339,377	5,887,922	1,794,034	2,001,120	300,959	365,836	343,959	356,743	181,533	199,814	333,709	372,572	630,578	655,288
Corporations	15,956	17,118	3,196,202	3,785,337	1,415,835	1,653,299	205,418	270,601	201,889	208,958	95,975	110,020	205,395	240,965	314,641	343,619
Noncorporate businesses, total	133,505	127,209	2,143,175	2,102,585	378,199	347,821	95,541	95,235	142,070	147,785	85,558	89,794	128,314	131,607	315,937	311,669
Proprietorships	120,410	113,359	1,520,409	1,386,907	285,499	252,943	51,674	51,631	99,235	86,402	59,816	60,199	89,630	84,847	228,285	205,719
Partnerships	13,095	13,850	622,766	715,678	92,700	94,878	43,867	43,604	42,835	61,383	25,742	29,595	38,684	46,760	87,652	105,950
Personal Services																
All businesses, total	582,769	578,639	10,325,383	10,309,370	3,602,295	3,523,364	535,679	535,275	94,639	98,987	145,420	145,498	281,916	273,069	532,100	525,351
Corporations	28,053	29,967	4,363,588	4,282,631	2,245,955	2,153,559	173,498	167,113	36,460	39,401	56,572	58,283	145,847	138,126	189,653	192,260
Noncorporate businesses, total	554,716	548,672	5,961,795	6,026,739	1,356,340	1,369,805	362,181	368,162	58,179	59,586	88,848	87,215	136,069	134,943	342,447	333,091
Proprietorships	522,064	514,476	4,817,472	4,819,509	1,105,434	1,100,148	305,586	312,291	46,365	47,756	71,011	68,772	104,281	102,390	272,735	264,543
Partnerships	32,652	34,196	1,144,323	1,207,230	250,906	269,657	56,595	55,871	11,814	11,830	17,837	18,443	31,788	32,553	69,712	68,548
Laundries, laundry services, cleaning, and dyeing plants																
All businesses, total	112,072	114,774	4,874,385	4,814,722	2,007,774	1,985,139	202,259	214,964	53,910	55,321	92,281	93,157	153,389	145,075	305,146	300,965
Corporations	14,649	15,197	2,859,883	2,753,394	1,553,444	1,483,639	91,927	87,107	24,296	25,229	43,578	44,213	99,095	91,608	132,353	132,711
Noncorporate businesses, total	97,423	99,577	2,014,502	2,061,328	454,330	501,500	110,332	127,857	29,614	30,092	48,703	48,944	54,294	53,467	172,793	168,254
Proprietorships	83,999	86,506	1,524,829	1,475,621	354,716	369,926	86,366	100,974	23,471	23,189	38,005	36,835	38,605	35,804	134,294	126,948
Partnerships	13,424	13,071	489,673	585,707	99,614	131,574	23,966	26,883	6,143	6,903	10,698	12,109	15,689	17,663	38,499	41,306
Photographic studios, including commercial photography																
All businesses, total	32,584	29,796	817,882	741,719	363,016	320,261	30,972	26,128	4,903	5,171	6,048	4,839	16,618	14,536	28,747	25,201
Corporations	2,084	2,514	436,287	341,439	228,861	179,144	13,319	8,797	2,902	2,236	2,308	1,439	10,479	7,232	10,815	8,729
Noncorporate businesses, total	30,500	27,282	381,595	400,280	134,155	141,117	17,653	17,331	2,001	2,935	3,740	3,400	6,139	7,304	17,932	16,472
Proprietorships	29,076	25,888	318,006	337,319	110,120	118,201	15,350	14,765	1,750	2,497	3,264	2,996	5,120	6,006	16,382	14,673
Partnerships	1,424	1,394	63,589	62,961	24,035	22,916	2,303	2,566	251	438	476	404	1,019	1,298	1,550	1,799
Other personal services																
All businesses, total	438,113	434,069	4,633,116	4,752,929	1,231,505	1,217,964	302,448	294,183	35,826	38,495	47,091	47,502	111,909	113,458	198,207	199,185
Corporations	11,320	12,256	1,067,418	1,187,798	463,650	490,776	68,252	71,209	9,262	11,936	10,686	12,631	36,273	39,286	46,485	50,820
Noncorporate businesses, total	426,793	421,813	3,565,698	3,565,131	767,855	727,188	234,196	222,974	26,564	26,559	36,405	34,871	75,636	74,172	151,722	148,365
Proprietorships	408,989	402,082	2,974,637	3,006,569	640,598	612,021	203,870	196,552	21,144	22,070	29,742	28,941	60,556	60,580	122,059	122,922
Partnerships	17,804	19,731	591,061	558,562	127,257	115,167	30,326	26,422	5,420	4,489	6,663	5,930	15,080	13,592	29,663	25,443
Business Services																
All businesses, total	318,352	329,310	14,304,648	16,435,684	7,783,211	9,212,070	354,154	383,663	149,305	174,430	105,943	108,135	298,384	329,936	703,841	834,523
Corporations	47,868	51,991	10,949,310	13,013,284	6,876,237	8,204,395	246,518	285,369	117,938	146,268	66,602	72,470	245,952	281,309	540,611	654,628
Noncorporate businesses, total	270,484	277,319	3,355,338	3,422,400	906,974	1,007,675	107,636	98,294	31,367	28,162	39,341	35,665	52,432	48,627	163,230	179,895
Proprietorships	250,825	258,781	2,532,071	2,599,083	662,935	770,431	85,026	77,004	21,506	20,318	26,250	25,722	35,885	33,724	107,274	117,359
Partnerships	19,659	18,538	823,267	823,317	244,039	237,244	22,610	21,290	9,861	7,844	13,091	9,943	16,547	14,903	55,956	62,536

Footnotes at end of table.

Table 1.1 —NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES--Continued																
Advertising																
All businesses, total	25,569	24,522	4,469,096	5,292,287	3,125,994	3,810,279	81,157	93,137	15,334	14,046	7,266	7,862	42,822	49,140	59,163	61,350
Corporations	7,646	8,708	4,003,128	4,736,877	2,896,495	3,477,526	72,285	83,249	13,610	11,885	6,050	6,594	40,126	45,794	50,242	52,905
Noncorporate businesses, total	17,923	15,814	465,968	555,410	229,499	332,753	8,872	9,888	1,724	2,161	1,216	1,268	2,696	3,346	8,921	8,445
Proprietorships	16,332	14,231	350,030	446,396	161,513	272,600	6,640	7,843	1,429	1,789	934	1,051	1,818	2,490	7,691	7,354
Partnerships	1,591	1,583	115,938	109,014	67,986	60,153	2,232	2,045	295	372	282	217	878	856	1,230	1,091
Other business services																
All businesses, total	292,783	304,788	9,835,552	11,143,397	4,657,217	5,401,791	272,997	290,526	133,971	160,384	98,677	100,273	255,562	280,796	644,678	773,173
Corporations	40,222	43,283	6,946,182	8,276,407	3,979,742	4,726,869	174,233	202,120	104,328	134,383	60,552	65,876	205,826	235,515	490,369	601,723
Noncorporate businesses, total	252,561	261,505	2,889,370	2,866,990	677,475	674,922	98,764	88,406	29,643	26,001	38,125	34,397	49,736	45,281	154,309	171,450
Proprietorships	234,493	244,550	2,182,041	2,152,687	501,422	497,831	78,386	69,161	20,077	18,529	25,316	24,671	34,067	31,234	99,583	110,005
Partnerships	18,068	16,955	707,329	714,303	176,053	177,091	20,378	19,245	9,566	7,472	12,809	9,726	15,669	14,047	54,726	61,445
Automobile and Other Repair Services																
All businesses, total	395,775	383,940	9,580,612	9,403,021	4,815,064	4,609,968	387,246	379,172	139,222	150,154	97,080	94,954	235,755	237,393	822,830	880,398
Corporations	29,628	29,410	4,053,272	4,065,893	2,091,860	2,014,884	198,327	199,708	99,823	110,259	46,800	41,956	127,583	133,501	635,203	684,281
Noncorporate businesses, total	366,147	354,530	5,527,340	5,337,128	2,723,204	2,595,084	188,919	179,464	39,399	39,895	50,280	52,998	108,172	103,892	187,627	196,117
Proprietorships	339,135	327,968	4,474,587	4,315,109	2,223,262	2,127,021	145,276	140,811	30,107	29,863	42,092	42,820	85,895	80,660	155,103	153,053
Partnerships	27,012	26,562	1,052,753	1,022,019	499,942	468,063	43,643	38,653	9,292	10,032	8,188	10,178	22,277	23,232	32,524	43,064
Automobile parking, repair, and services																
All businesses, total	182,598	172,348	6,581,950	6,351,870	3,279,434	3,028,018	313,597	310,525	123,404	132,392	74,690	73,279	177,222	180,897	731,079	786,353
Corporations	20,487	20,668	2,912,443	2,909,046	1,375,273	1,288,425	174,372	179,227	94,690	104,110	40,148	37,341	99,568	106,821	610,650	659,685
Noncorporate businesses, total	162,111	151,680	3,669,507	3,442,824	1,904,161	1,739,593	139,225	131,298	28,714	28,282	34,542	35,938	77,654	74,076	120,429	126,668
Proprietorships	143,909	133,484	2,905,020	2,671,933	1,538,447	1,383,910	101,855	98,211	20,458	19,295	28,220	27,413	60,219	55,598	94,151	89,713
Partnerships	18,202	18,196	764,487	770,891	365,714	355,683	37,370	33,087	8,256	8,987	6,322	8,525	17,435	18,478	26,278	36,955
Repair services, except automobile																
All businesses, total	213,177	211,591	2,998,662	3,051,151	1,535,630	1,581,950	73,649	68,647	15,818	17,762	22,390	21,675	58,533	56,496	91,751	94,045
Corporations	9,141	8,742	1,140,829	1,156,847	716,587	726,459	23,955	20,481	5,133	6,149	6,652	4,615	28,015	26,680	24,553	24,596
Noncorporate businesses, total	204,036	202,849	1,857,833	1,894,304	819,043	855,491	49,694	48,166	10,685	11,613	15,738	17,060	30,518	29,816	67,198	69,449
Proprietorships	195,226	194,484	1,569,567	1,643,176	684,815	743,111	43,421	42,600	9,649	10,568	13,872	15,407	25,676	25,062	60,952	63,340
Partnerships	8,810	8,365	288,266	251,128	134,228	112,380	6,273	5,566	1,036	1,045	1,866	1,653	4,842	4,754	6,246	6,109
Motion Pictures																
All businesses, total	17,134	15,682	3,364,807	3,237,626	1,682,954	1,540,025	109,659	112,770	49,364	59,751	28,114	28,492	108,388	122,445	389,919	362,758
Corporations	7,967	7,430	2,918,225	2,906,645	1,577,626	1,456,526	78,832	94,540	45,642	55,959	21,059	23,377	97,562	115,280	361,499	342,117
Noncorporate businesses, total	9,167	8,252	446,582	330,981	105,328	83,499	30,827	18,230	3,722	3,792	7,055	5,115	10,826	7,165	28,420	20,641
Proprietorships	7,081	6,004	182,575	118,314	52,508	31,295	16,832	7,916	1,543	1,503	4,107	1,887	4,643	2,378	9,524	6,813
Partnerships	2,086	2,248	264,007	212,667	52,820	52,204	13,995	10,314	2,179	2,289	2,948	3,228	6,183	4,787	18,896	13,828
Motion picture production, distribution, and related services																
All businesses, total	8,501	7,246	2,432,222	2,200,680	1,283,252	1,059,049	31,378	25,137	33,666	36,302	8,801	9,346	71,950	82,258	342,016	309,899
Corporations	3,961	3,343	2,206,885	2,050,613	1,229,096	1,022,586	21,699	22,215	32,623	34,716	7,795	8,635	68,633	80,919	326,542	299,233
Noncorporate businesses, total	4,540	3,903	225,337	150,067	54,156	36,463	9,679	2,922	1,043	1,586	1,006	711	3,317	1,339	15,474	10,666
Proprietorships	3,720	3,320	64,432	41,233	27,691	8,100	3,202	1,942	148	128	396	174	498	282	1,738	2,224
Partnerships	820	583	160,905	108,834	26,465	28,363	6,477	980	895	1,458	610	537	2,819	1,057	13,736	8,442

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1964 AND 1965—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Rent		Interest		Repairs		Taxes		Depreciation	
	1964	1965	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)	1964 (Thousand dollars)	1965 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES--Continued																
Motion picture theaters																
All businesses, total	8,633	8,437	932,585	1,036,946	399,702	480,976	78,281	87,633	15,698	23,449	19,313	19,146	36,438	40,187	47,903	52,859
Corporations	4,006	4,087	711,340	856,032	348,530	433,940	57,133	72,325	13,019	21,243	13,264	14,742	28,929	34,361	34,957	42,884
Noncorporate businesses, total	4,627	4,350	221,245	180,914	51,172	47,036	21,148	15,308	2,679	2,206	6,049	4,404	7,509	5,826	12,946	9,975
Proprietorships	3,361	2,684	118,143	77,081	24,817	23,195	13,630	5,974	1,395	1,375	3,711	1,713	4,145	2,096	7,786	4,589
Partnerships	1,266	1,666	103,102	103,833	26,355	23,841	7,518	9,334	1,284	831	2,338	2,691	3,364	3,730	5,160	5,386
Amusement and Recreation Services, Except Motion Pictures																
All businesses, total	153,661	146,569	4,244,980	4,692,124	1,465,353	1,589,118	270,287	292,308	114,702	119,328	84,675	92,236	199,836	286,076	397,946	404,515
Corporations	20,285	21,927	2,646,128	3,028,327	1,140,091	1,222,880	186,637	215,412	86,319	92,665	52,436	56,897	156,267	234,139	246,643	239,092
Noncorporate businesses, total	133,376	124,642	1,598,852	1,663,797	325,262	366,238	83,650	76,896	28,383	26,663	32,239	35,339	43,569	51,937	151,303	165,423
Proprietorships	123,191	113,950	1,273,126	1,300,878	244,432	306,004	68,083	50,777	16,428	18,498	24,931	28,182	29,070	36,079	112,473	129,231
Partnerships	10,185	10,692	325,726	362,919	80,830	60,234	15,567	26,119	11,955	8,165	7,308	7,157	14,499	15,858	38,830	36,192
Medical Services																
All businesses, total	431,272	436,846	13,887,196	14,824,913	1,586,422	1,687,318	615,841	653,987	93,555	110,265	70,306	80,344	202,765	217,602	414,546	437,648
Corporations	7,022	8,301	1,450,991	1,641,811	809,380	894,769	75,108	96,570	30,737	37,219	10,303	13,877	50,107	56,413	45,675	54,766
Noncorporate businesses, total	424,250	428,545	12,436,205	13,183,102	777,042	792,549	540,733	557,417	62,818	73,046	60,003	66,467	152,658	161,189	368,871	382,882
Proprietorships	402,163	407,312	9,725,182	10,302,322	655,687	689,100	408,102	420,932	52,366	60,505	49,146	54,266	112,783	119,203	331,449	341,407
Partnerships	22,087	21,233	2,711,023	2,880,780	121,355	103,449	132,631	136,485	10,452	12,541	10,857	12,201	39,875	41,986	37,422	41,475
Educational Services																
All businesses, total	96,851	96,618	735,197	785,737	202,930	198,015	33,787	48,346	7,047	6,809	9,073	10,000	16,933	18,581	30,947	34,385
Corporations	3,290	3,383	388,957	353,792	169,336	147,182	15,333	22,559	3,202	2,456	3,384	4,401	10,655	10,861	10,558	9,750
Noncorporate businesses, total	93,561	93,235	346,240	431,945	33,594	50,833	18,454	25,787	3,845	4,353	5,689	5,599	6,278	7,720	20,389	24,635
Proprietorships	92,044	90,748	308,477	359,262	26,844	42,270	16,162	18,143	3,222	3,751	5,037	4,691	5,357	6,560	18,860	22,083
Partnerships	1,517	2,487	37,763	72,683	6,750	8,563	2,292	7,644	623	602	652	908	921	1,160	1,529	2,552
Legal Services																
All businesses, total	155,173	146,730	4,845,481	5,267,667	120,392	154,409	234,504	240,878	12,943	13,996	12,419	13,257	50,324	53,849	91,998	94,176
Corporations	136	49	23,698	51,693	7,109	26,074	472	2,218	53	263	32	-	273	1,221	239	1,348
Noncorporate businesses, total	155,037	146,681	4,821,783	5,215,974	113,283	128,335	234,032	238,660	12,890	13,733	12,387	13,257	50,051	52,628	91,759	92,828
Proprietorships	133,436	124,013	2,257,273	2,323,745	68,018	84,978	113,938	105,262	8,868	8,423	7,560	7,251	18,560	18,494	63,244	60,128
Partnerships	21,601	22,663	2,564,510	2,892,229	45,265	43,357	120,094	133,398	4,022	5,310	4,827	6,006	31,491	34,134	28,515	32,700
Services, Not Elsewhere Classified																
All businesses, total	283,453	286,294	6,758,150	7,933,545	2,011,356	2,613,628	214,314	250,314	41,896	39,643	23,775	26,436	118,970	140,556	138,029	148,693
Corporations	16,697	18,601	2,496,647	3,417,146	1,472,776	2,077,473	63,284	91,179	19,825	20,726	9,376	10,985	59,385	79,646	44,738	55,905
Noncorporate businesses, total	266,756	267,693	4,261,503	4,516,399	538,580	536,155	151,030	159,135	22,071	18,917	14,399	15,451	59,585	60,910	93,291	92,788
Proprietorships	249,972	251,315	2,199,006	2,263,621	327,319	319,298	81,869	81,913	15,686	11,916	10,398	10,411	25,052	25,423	69,915	69,113
Partnerships	16,784	16,378	2,062,497	2,252,778	211,261	216,857	69,161	77,222	6,385	7,001	4,001	5,040	34,533	35,487	23,376	23,675
NATURE OF BUSINESS NOT ALLOCABLE																
All businesses, total	59,167	41,366	811,133	385,987	433,874	169,736	15,577	9,679	6,767	8,318	11,446	3,854	13,802	7,655	28,497	16,462
Corporations	5,482	7,372	87,309	85,013	60,381	42,262	3,330	3,506	1,719	1,818	683	592	1,684	2,297	1,434	2,960
Noncorporate businesses, total	53,685	33,994	723,824	300,974	373,493	127,474	12,247	6,173	5,048	6,500	10,763	3,262	12,118	5,358	27,063	13,502
Proprietorships	52,272	28,448	697,253	177,992	360,581	70,089	11,671	3,120	4,842	2,254	10,291	2,164	11,673	2,664	26,086	7,968
Partnerships	1,413	5,546	26,571	122,982	12,912	57,385	576	3,053	206	4,246	472	1,098	445	2,694	977	5,534

NOTE: Estimates are rounded and may not add to totals. Estimates may differ from those in other tables because of rounding.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Section 2

Proprietorships

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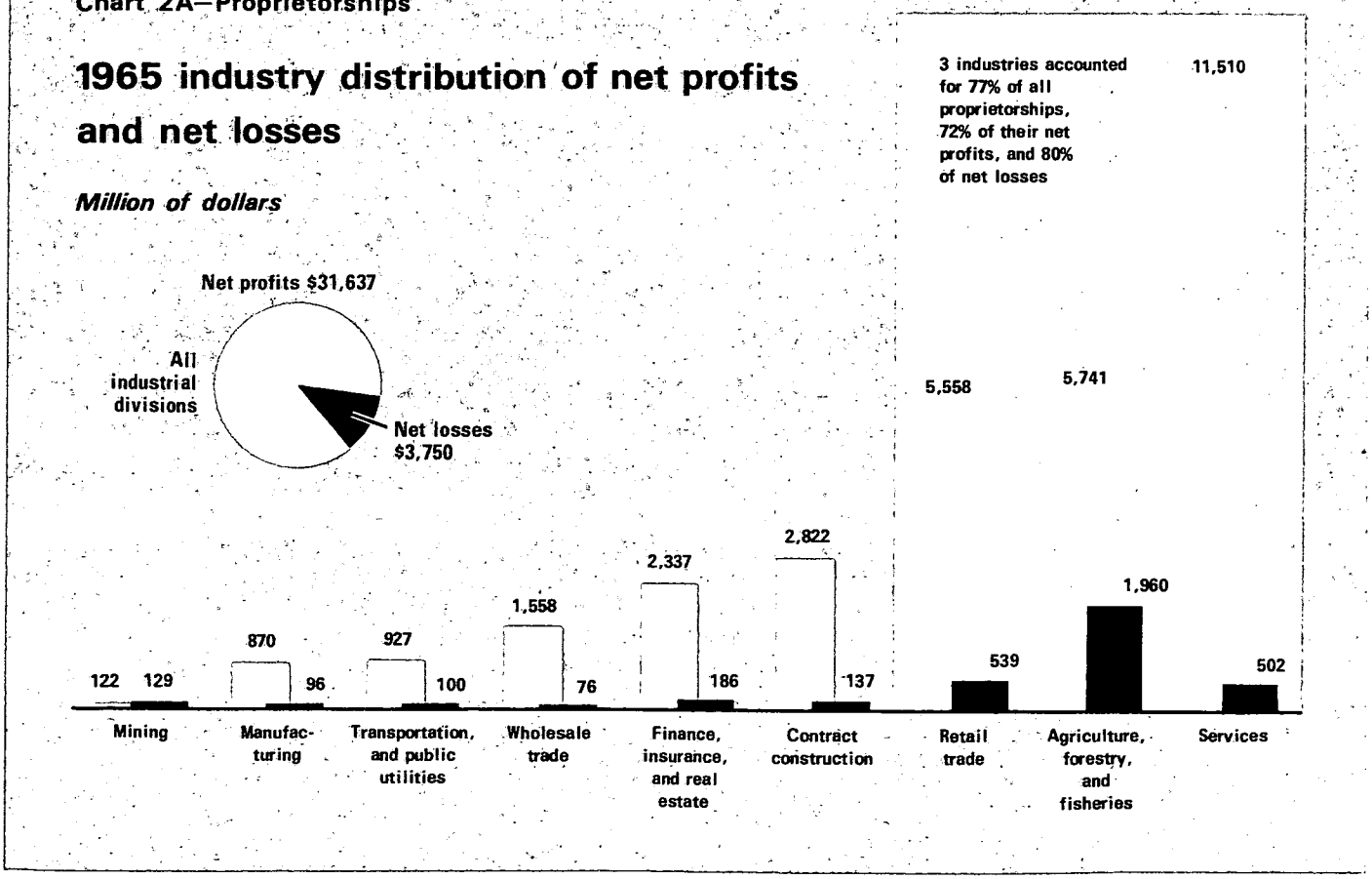
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Chart 2A—Proprietorships

1965 industry distribution of net profits and net losses

Million of dollars



RECEIPTS, DEDUCTIONS, PROFIT, AND INVENTORY

Of the 9,078,466 proprietorships for 1965, there were 7,039,112, or 78 percent, with net profit. For these successful businesses, the statutory net profit was $31.6 billion. The distribution by industrial division of the $31.6 billion net profit, as well as $3.7 billion net loss incurred by businesses which were unprofitable, is shown in chart 2A. Three industries--agriculture, forestry, and fisheries, retail trade, and services--accounting for 77 percent of the number of proprietorships, had 72 percent of the net profit and 80 percent of the net loss.

Over 90 percent of the proprietorships had business receipts under $100,000. For 60 percent, the business receipts were less than $10,000, and for 45 percent, business receipts were less than $5,000. At the other extreme only 1 percent of the proprietorships had business receipts of $200,000 or more.

Other significant data for business receipts, deductions, gross profit, net profit or net loss, and inventory may be obtained from tables 2.1-2.4 for proprietorships in total, as well as by size of business receipts.

Summary items are presented in table 2.1 for 115 industries--the largest number of groups available--and in table 2.3 cross-classified by size of business receipts and by 61 industry groups. Table 2.2 features complete income statement data for the 61 industries, and table 2.4 shows the complete income statement cross-classified by industrial division and size of business receipts.

STATES AND METROPOLITAN AREAS

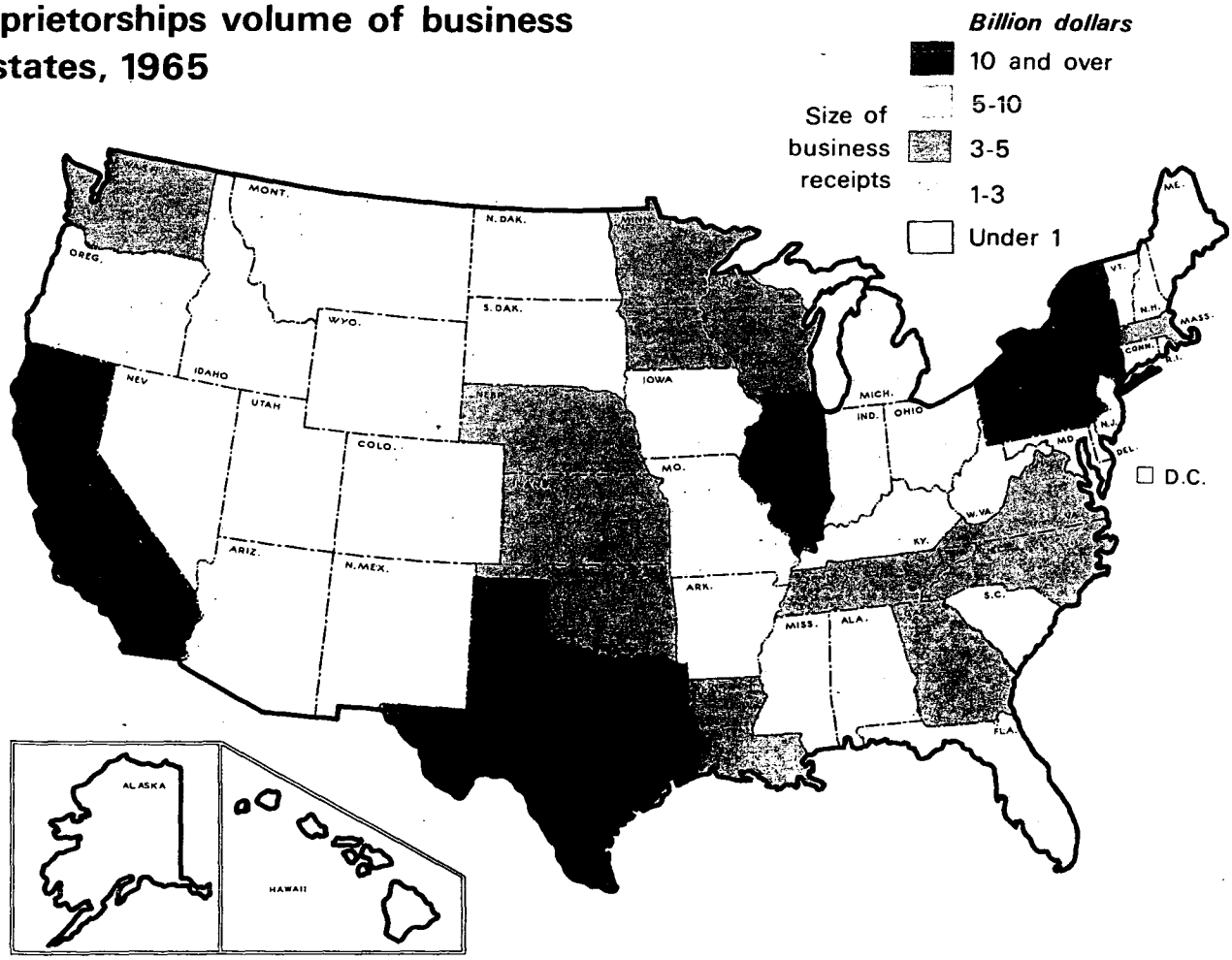
Geographic data for proprietorships are presented in several tables in this report. Tables 2.5-2.7 give industry data for States and Internal Revenue Districts, and table 2.8 shows data for selected trade and service industries in standard metropolitan statistical areas with 1960 populations of over 1 million.

Industrial Activity by State

Tables 2.5-2.7 present proprietorship statistics by State and Internal Revenue District for as many industries as the size of the sample permits. Since the sample was designed to yield national rather than subnational estimates, reliable data are not available for all industries in every State. The United States totals in these tables differ slightly from those in other tables, because they were derived using sample weights for the Internal Revenue Districts rather than national weights.

Chart 2B

Proprietorships volume of business of states, 1965



These statistics were based on the State in which the owner's return was filed and therefore are not always exact estimates of business activity within a State. If a taxpayer's business was conducted in one State and his return was filed in another, his business activity would have been included in these statistics in the wrong State. However, most proprietors conduct their businesses and file their returns in the same State, so the incidence of this type of error is small.

In most States, the Internal Revenue District is coterminous with the State. Six States--California, Illinois, New York, Ohio, Pennsylvania, and Texas--were divided into two or more Districts; for these States, data are shown for the Districts as well as for the States. The District of Columbia was a part of the Baltimore District (Maryland); however returns with District of Columbia addresses were separately identified during statistical processing and data from them are presented separately in the tables.

Trade and Services in Metropolitan Areas

The 24 largest Standard Metropolitan Statistical Areas in table 2.8, having about 34 percent of the estimated 1965 United States population, accounted for one-third of the Nation's trade and service proprietorships with 31 percent of the business receipts and 40 percent of the net profit. Wholesale trade and services were particularly important; these metropolitan areas accounted for 40 percent of all proprietorships engaged in wholesale trade, with 48 percent of the profit, and 37 percent of the proprietorships performing services, with 43 percent of the profit.

Some of the apparent surprises in table 2.8 may be due merely to different patterns of business organization in metropolitan areas. Physicians, for example, averaged some $2,300 less in net profit (less loss) in the metropolitan areas than in the rest of the country. This does not necessarily mean that physicians in metropolitan areas were less successful financially; it may merely indicate that the most financially successful physicians in metropolitan areas were more likely to be in groups reporting to Internal Revenue Service as partnerships. Similarly, the low incidence of automobile and truck dealers in table 2.8 probably reflects in part the prevalance of corporate or partnership organizations in this industry in metropolitan areas. The same is perhaps true of retail trade generally.

The statistics in table 2.8 were derived from the same sample as the State data in tables 2.5-2.7 and are subject to the limitations discussed under that topic above. The limitation concerning the location of the business is more serious here, because of the method of identifying the metropolitan area. The identification was made on the basis of the address on the return. If this differed from the address on the business schedule, no effort was made at reconciliation. Thus, for example, if a taxpayer lived outside the metropolitan area and his business was conducted in it, data for his business were excluded from the table.

RETIREMENT PLANS

Beginning with 1963, both proprietors and certain employees of proprietorships could be covered by retirement plans. If a proprietor chose to participate in a retirement plan for himself, the full-time employees of the proprietorship with 3 or more years of service must also have been included in the plan.

Contributions to these two types of plans could be deducted, with certain limitations, on Federal income tax returns. The proprietor's contribution to his own retirement plan could be deducted in the computation of his adjusted gross income. The proprietorship contribution to pension plans for employees was deductible in computing net profit or loss on the business schedule C and farm schedule F.

From the *Statistics of Income--1965, Individual Income Tax Returns* (page 32, table 2.2), it is known that the total contributed by 49,743 individuals for their own self-employed plans was $34.8 million. Table 2.9 indicates that $22.9 million of this total was self-employed individuals who met the *Statistics of Income* definition of proprietors. The $11.9 million difference represented deductions taken by partners, and other self-employed individuals, such as ministers, certain independent salesmen, and those with "fractional working interest" income from oil.

Table 2.9 provides statistics on those proprietors who had deductions for contributions to retirement plans for themselves and their employees. Of the 30,781 proprietors with self-employed retirement plans, 25,324 had plans covering only themselves.

On their business schedules, 18,499 proprietors deducted $16.1 million for contributions to employee retirement plans. The deductions related primarily to contributions during 1965. However, there may have been included deductions for certain 1964 contributions which exceeded legal limitations on the 1964 return and could be carried forward to the 1965 return.

COST OF INVESTMENT CREDIT PROPERTY

Nearly 1.5 million proprietors invested over $6.2 billion in depreciable property eligible for the investment tax credit in 1965. Almost 80 percent of this investment was in new property, and nearly two-thirds of it was in property with an expected life of 8 years or more. These and other data on the cost of investment credit property are shown by industrial division in table 2.10. Table 2.10 excludes small amounts of cost when the type of property was not identified as new or used.

Table 2A.—PROPRIETORS: TENTATIVE CREDIT AND INVESTMENT CREDIT, BY INDUSTRIAL DIVISION

Industrial division	Tentative credit		Investment credit	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
All industrial divisions	1,480,850	308,790	1,447,324	284,730
Agriculture, forestry, and fisheries	748,884	164,377	688,503	144,483
Mining	6,295	3,748	8,272	5,756
Contract construction	76,628	16,481	78,523	14,350
Manufacturing	35,552	15,231	36,535	11,990
Transportation, communication, gas, electric, and sanitary services	38,579	20,948	38,780	17,206
Wholesale and retail trade	265,774	44,645	263,666	43,070
Wholesale trade	31,775	5,805	33,915	6,206
Retail trade	231,336	38,307	226,704	36,170
Wholesale and retail trade not allocable	2,663	533	3,047	694
Finance, insurance, and real estate	38,320	4,206	42,949	5,115
Services	269,946	38,983	289,054	42,567
Nature of business not allocable	872	171	1,042	193

Table 2B.—PROPRIETORS: COST OF INVESTMENT CREDIT PROPERTY ATTRIBUTABLE WHOLLY, IN PART, AND NOT AT ALL TO THE PROPRIETORSHIP, BY INDUSTRIAL DIVISION

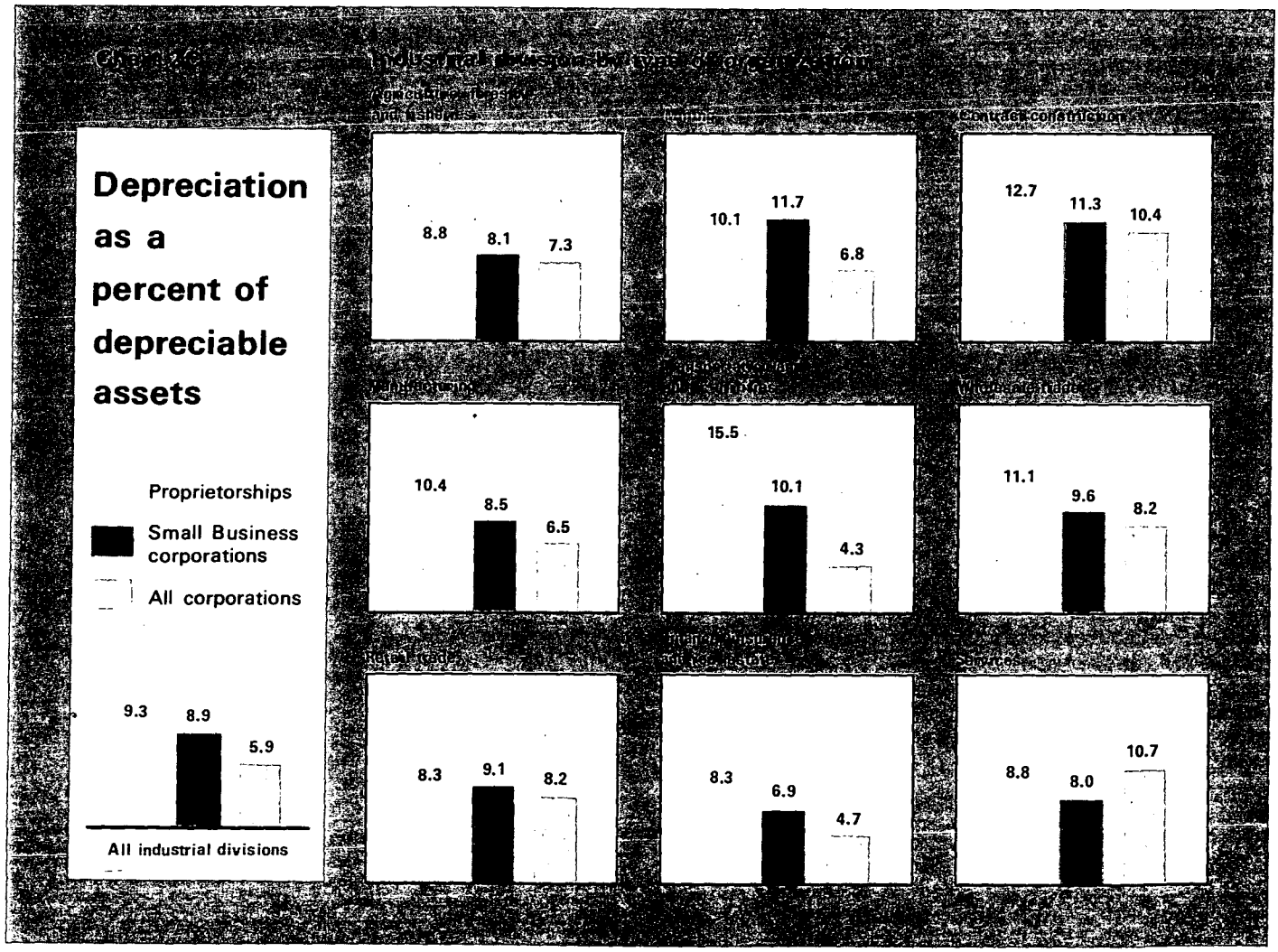
Industrial division	Cost of investment credit property			
	Total	Attributable to proprietorship		
		Wholly	In part	Not at all
	(1)	(2)	(3)	(4)
	(Thousand dollars)			
All industrial divisions	6,250,192	5,541,835	385,487	322,870
Agriculture, forestry, and fisheries	3,023,290	2,728,038	192,083	103,169
Mining	126,581	60,773	36,558	29,250
Contract construction	393,960	366,426	14,649	12,885
Manufacturing	285,430	268,044	6,139	11,247
Transportation, communication, electric, gas, and sanitary services	521,008	495,140	14,620	11,248
Wholesale and retail trade	920,068	820,715	48,028	51,325
Wholesale trade	150,607	124,203	11,084	15,320
Retail trade	753,675	686,648	31,486	35,541
Wholesale and retail trade not allocable	15,786	9,864	(1)	(1)
Finance, insurance, and real estate	112,330	83,502	8,724	20,104
Services	863,411	715,325	64,615	83,471
Nature of business not allocable	4,114	3,872	(1)	(1)

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

The figures in table 2.10 are for investments made in 1965. Because of the carryback and carryover provisions of the law, however, investments made in 1965 do not necessarily relate to the amounts claimed as a credit against 1965 tax. The tentative credit computed on the 1965 investment and the investment credit claimed against tax on the proprietors' returns are shown by industrial division in table 2A. The tentative credit relates to the cost shown in table 2.10; the investment credit is tentative credit from 1965 plus carryover credit from previous years minus the amount that could not be used in 1965 because of the limitations based on tax liability.

Not all of the investments shown in table 2.10 were made by the proprietor himself; some of them were his share of investments made by partnerships, Small Business Corporations, or estates and trusts of which he was a partner, shareholder, or beneficiary. Table 2B shows for each industrial division the amount of cost that came to the proprietor wholly from his own business, partly from his own business, and wholly from some other source. When part of the investment was made by the proprietor and part passed on to him from another business, it was not possible to determine what part went to each. Overall, one can say that somewhere between 90 and 95 percent of the eligible investment was made by the proprietor in his own business.

The industry classifications in table 2A, 2B, and 2.10 are not strictly comparable to those used in other proprietorship tables. If a proprietor owned more than one proprietorship, data for all of his businesses were combined and the proprietor was assigned to the industry class accounting for the largest percentage of his total business



receipts. This was necessary because the data on investment credit were not separated by business activity on the return forms.

Generally, investment credit property is depreciable property other than buildings. The next topic in this section covers proprietorships' investment in total depreciable property, including buildings. The $6.2 billion of investment credit property in table 2.10 is, therefore, the gross 1965 additions (excluding buildings) to the $82 billion in depreciable property shown in table 2.11.

COST OF DEPRECIABLE PROPERTY

Six million proprietorships reported that they had over $82.3 billion invested in depreciable property in 1965. Nearly one-half ($39 billion) of this investment was in the industrial division of agriculture, forestry, and fisheries. Information about the depreciable property of proprietorships is shown in table 2.11 distributed by selected industries and size of business receipts.

Inventories from the cost of goods sold schedule (see table 2.1) and, for the first time this year, cost of depreciable property from the depreciation schedule are provided to offer the only available measures of proprietorship assets. Ending inventories of $11.3 billion and depreciable property of $82.3 billion give a total investment by proprietorships in these two assets items of $93.6 billion.

Since the cost of depreciable property shown in table 2.11 was taken from the depreciation schedule, it is subject to some limitations, especially when compared with depreciable assets from the balance sheets of other returns. In most cases, the data in table 2.11, like balance sheet data, show the cost of property owned at the end of the year; however, for the few proprietors using the Internal Revenue Service guidelines, the cost reflects the value on the books at the beginning of the year and does not reflect additions or retirements made during 1965. The assets in table 2.11 were valued at cost or depreciable basis, which might not be the same valuation that the taxpayer would use on his own books for balance sheet purposes. The figures may include some intangibles, such as patents or copyrights, if the taxpayer included them in his depreciation schedule. For a more complete discussion of this and of the comparable items from the corporation and partnership balance sheets, see "Cost of depreciable property" and "Depreciable assets" in section 6, Explanation of Terms.

Chart 2C shows approximate rates used by businesses in depreciating their assets. These rates indicate the average lives of the businesses' depreciable assets. Assuming straight-line depreciation, a rate of 8 percent on the chart might be equated with an average life of 12 years. Actually, these data reflect the use of both straight-line and accelerated depreciation methods. Although recent data are not available on the taxpayers' depreciation methods, the results of a study made in 1959 show that over 80 percent of the proprietorships and over 75 percent of the partnerships used the straight-line depreciation method. This study did not present data for the newly-created Small Business Corporations; however, the straight-line method is typically used by smaller size corporations.

Chart 2D

Ratio of business receipts to depreciable property

Businesses with receipts under $100,000 by industry and size class

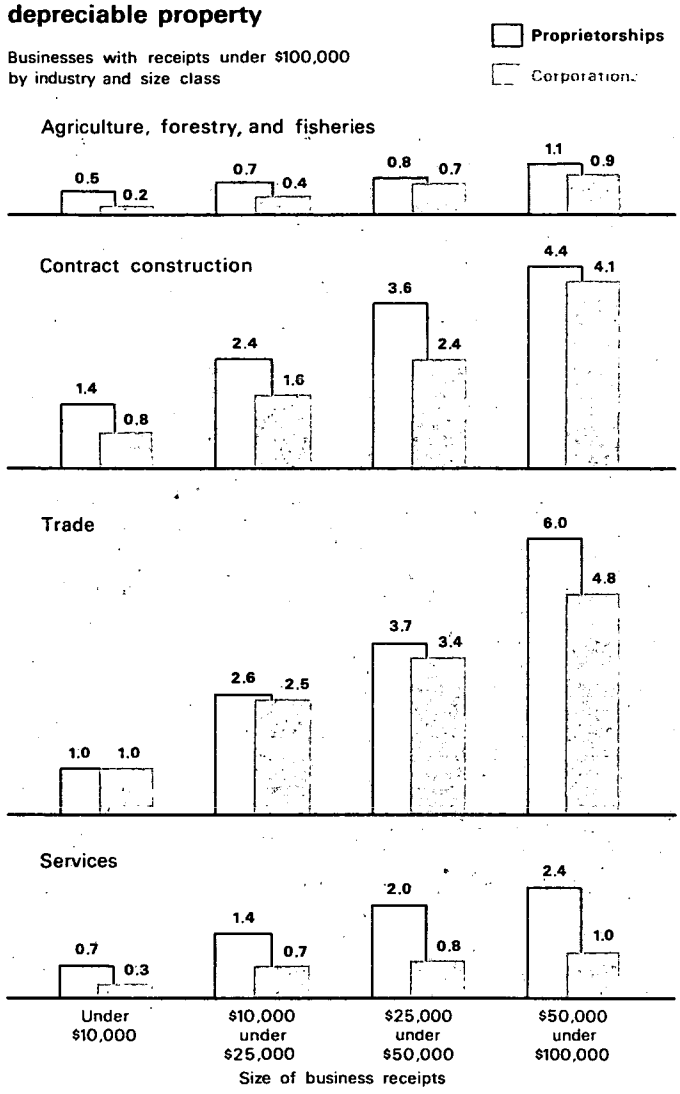


Chart 2D compares proprietorships and corporations with business receipts under $100,000. It relates business receipts to depreciable assets, by size of business receipts, for four industrial divisions. As the chart indicates, proprietorships and corporations show similar patterns for this relationship. The lowest ratios on the chart are shown for services, where the volume of business tends to be low, and for agriculture, forestry, and fisheries, where low volume of business is coupled with requirements for heavy investment in depreciable assets.

BUSINESS INCOME AND ADJUSTED GROSS INCOME

Of the 67-1/2 million individual income tax returns filed in the United States in 1965, nearly 8-1/2 million of them were filed by the proprietors of single-owner businesses. This 13 percent of the individual returns accounted for 15 percent of total individual adjusted gross income and 17 percent of individual income tax paid. However, less than

one-half of proprietors' adjusted gross income came from their business profits. These and other data comparing proprietors to all individual taxpayers are shown in table 2.12 by size of adjusted gross income, for taxable and nontaxable returns and for all businesses and profitable businesses.

There are many joint returns in table 2.12, which creates some difficulties in analyzing the data. If, for example, a joint return was filed by a husband who was the proprietor of a business and a wife who worked, this would have been included in the data as a single proprietor with the husband's business income and the couple's adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included. Joint returns are more common among proprietors than among taxpayers generally; 83 percent of proprietors filed joint returns in 1965 and only 58 percent of all individual taxpayers. (*Statistics of Income, 1965--Individual Income Tax Returns*, p.9, table 2.)

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industrial groups	9,078,466	199,384,594	7,937,307	21,702,579	27,887,417	1,699,467	11,250,081	7,039,112	179,091,107	6,037,455	18,949,205	31,637,317	1,389,927	9,775,756
Agriculture, forestry, and fisheries	3,225,266	32,159,830	3,586,296	2,441,801	3,780,717	94,701	1,035,668	2,140,211	26,391,071	2,504,985	1,721,175	5,740,515	61,423	798,223
Farms	3,063,552	29,908,445	3,443,087	2,141,328	3,385,962	84,121	1,001,054	2,013,033	24,380,972	2,400,907	1,458,573	5,266,887	54,361	766,368
Field crop farms	1,113,472	9,695,907	1,345,923	789,303	1,829,070	14,703	118,054	829,520	8,254,342	1,019,860	592,629	2,284,613	11,694	98,466
Fruit, tree nut, and vegetable farms	138,905	1,830,385	167,509	385,319	129,631	867	7,694	77,861	1,353,684	100,618	271,094	292,678	(1)	(1)
Livestock farms	1,599,873	17,591,368	1,826,353	824,266	1,490,340	60,243	844,193	1,015,051	14,198,573	1,241,623	515,668	2,546,910	38,499	645,600
Farms, not elsewhere classified	211,302	790,785	103,302	142,440	[2]63,079	8,308	31,113	90,601	574,373	38,806	79,182	142,686	3,573	16,157
Agricultural services and hunting and trapping	117,703	1,812,532	109,487	240,180	320,596	8,398	27,931	93,101	1,604,797	80,276	208,386	380,141	5,821	25,978
Offices of veterinarians and animal hospitals	12,082	368,985	20,373	51,899	136,128	1,560	2,346	11,243	364,100	19,198	51,304	138,031	1,415	2,324
Agricultural services and hunting and trapping, not elsewhere classified	105,621	1,443,547	89,114	188,281	184,468	6,838	25,585	81,858	1,240,697	61,078	157,082	242,110	4,406	23,654
Forestry and forestry services	12,703	110,078	9,961	13,077	14,757	897	2,496	9,651	101,216	6,252	9,452	22,275	(1)	(1)
Fisheries	31,308	328,775	23,761	47,216	59,402	1,285	4,187	24,426	304,086	17,550	44,764	71,212	(1)	(1)
Mining	36,378	943,037	92,016	129,217	[2]7,430	520	7,354	20,533	658,625	48,746	91,406	121,754	458	6,364
Crude petroleum, natural gas, and natural gas liquids and services	27,084	712,658	71,596	75,068	[2]18,785	(1)	(1)	15,492	488,494	36,254	56,238	95,982	(1)	(1)
Other mining	9,294	230,379	20,420	54,149	11,355	297	3,213	5,041	170,131	12,492	35,168	25,772	245	2,379
Contract construction	704,627	19,308,272	495,045	4,064,823	2,685,430	85,772	583,172	641,593	17,847,914	423,136	3,744,172	2,822,495	76,632	516,543
General contractors	125,806	8,084,475	158,140	1,323,329	658,094	14,755	322,245	107,246	7,366,214	129,400	1,226,299	721,796	12,703	299,913
Special trade contractors	567,451	10,976,490	329,805	2,687,039	1,991,129	70,371	258,512	524,327	10,282,038	287,567	2,474,290	2,059,304	63,428	215,955
Plumbing, heating, and air conditioning	63,175	2,329,733	48,016	452,472	306,710	26,503	107,140	56,322	2,202,309	43,166	418,708	323,748	24,203	92,650
Electrical work	42,187	1,484,436	31,253	344,864	208,961	17,702	70,377	37,981	1,340,042	25,737	289,459	215,353	15,370	52,396
Special trade contractors, not elsewhere classified	458,508	7,104,717	249,506	1,880,519	1,466,351	25,876	80,903	426,738	6,686,697	217,635	1,758,440	1,508,102	23,565	70,817
Special trade contractors not allocable	3,581	57,604	1,030	9,184	9,107	(1)	(1)	3,286	52,990	1,029	7,683	12,101	(1)	(1)
Contractors not allocable	11,370	247,307	7,100	54,455	36,207	(1)	(1)	10,020	199,662	6,169	43,583	41,395	(1)	(1)
Manufacturing	185,843	7,266,965	274,676	1,647,763	773,958	67,232	381,287	148,361	6,438,359	224,306	1,422,242	869,854	53,223	320,910
Food and kindred products	14,550	1,279,053	28,950	159,364	68,287	6,434	44,810	11,798	1,131,733	24,047	139,360	75,224	5,199	41,275
Textile mill products	2,407	242,236	2,751	26,778	16,619	1,390	38,880	1,756	231,521	2,603	26,396	17,344	1,087	33,575
Apparel and other fabricated textile products	6,198	433,434	5,469	209,653	41,997	2,824	22,421	5,605	428,076	5,376	207,519	43,075	2,483	18,610
Lumber and wood products, except furniture	52,763	1,509,371	98,272	370,483	144,173	6,529	54,710	43,808	1,245,628	73,772	281,067	168,223	4,671	40,536
Furniture and fixtures	7,950	342,464	6,328	88,081	35,126	4,465	19,034	6,554	330,641	5,847	84,849	37,278	3,750	17,999
Printing, publishing, and allied industries	29,955	731,892	33,398	184,792	113,222	11,428	19,895	23,351	641,677	28,299	148,837	125,579	8,856	15,644
Chemicals and allied products	3,592	86,999	2,850	16,409	13,573	1,640	6,244	2,590	76,928	2,437	12,054	14,500	1,093	5,570
Leather and leather products	694	15,548	539	3,838	1,605	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Stone, clay, and glass products	8,747	378,671	23,947	74,411	31,495	4,660	19,904	5,480	336,741	19,147	63,036	38,911	3,563	18,572
Primary metal industries	1,894	121,534	3,440	38,737	14,797	1,122	4,329	1,838	119,012	3,438	36,992	14,865	1,116	4,256
Fabricated metal products, except machinery and transportation equipment	7,718	423,211	10,671	91,209	53,651	3,922	21,169	6,594	318,829	9,174	78,091	59,629	3,222	15,132
Machinery, except electric	19,442	713,461	28,710	178,332	124,539	7,571	42,971	17,111	674,209	24,684	164,110	138,039	6,859	36,409
Electrical machinery, equipment, and supplies	3,408	79,730	2,513	15,513	11,880	1,692	8,120	1,813	70,610	2,089	13,518	13,984	1,190	7,621
Transportation equipment	2,935	167,561	3,339	43,415	9,618	1,359	14,429	1,701	127,550	2,532	33,027	13,634	1,007	10,870
Manufacturing industries, not elsewhere classified	21,754	702,767	22,861	139,484	86,129	11,439	62,388	16,686	654,190	19,863	123,325	98,669	8,483	53,730
Manufacturing not allocable	1,836	39,033	638	7,264	7,247	(1)	(1)	1,234	38,730	605	7,250	8,130	(1)	(1)
Transportation, communication, electric, gas, and sanitary services	296,621	5,526,927	541,025	844,968	826,392	6,620	26,471	247,333	4,903,679	435,595	733,085	926,793	4,716	20,975
Transportation	276,579	5,246,673	514,575	783,408	766,821	5,579	24,072	229,447	4,652,253	411,166	676,474	862,118	3,874	18,742
Motor freight transportation and warehousing, terminals, and related services	202,891	4,089,834	435,982	640,779	605,732	2,768	11,901	166,290	3,624,064	354,619	568,840	668,185	1,974	8,396
Other transportation	73,688	1,156,839	78,593	142,629	161,089	2,811	12,171	63,157	1,028,189	56,547	107,634	193,933	1,900	10,346
Communication, electric, gas, and sanitary services	20,042	280,254	26,450	61,560	59,571	1,041	2,399	17,886	251,426	24,429	56,611	64,675	842	2,233
Wholesale and retail trade	1,853,913	97,190,462	1,275,387	7,393,892	6,623,844	1,168,297	8,641,864	1,494,437	88,200,688	1,085,794	6,528,711	7,254,231	966,286	7,628,442
Wholesale trade	265,320	17,933,837	210,755	867,033	1,482,538	85,214	991,994	225,838	16,209,256	183,782	788,799	1,558,274	71,370	871,579
Motor vehicles and automotive equipment	11,724	738,224	10,081	64,246	69,638	7,617	105,298	10,402	710,673	8,918	59,424	72,336	6,742	93,252
Drugs, chemicals, and paints	7,074	239,061	2,855	11,245	27,460	2,662	18,529	5,026	228,747	2,550	10,834	29,091	1,713	16,143
Dry goods and apparel	11,888	621,239	7,024	37,229	80,125	3,909	84,737	10,330	588,529	6,104	34,909	82,186	3,459	81,226
Groceries and related products	41,482	4,978,964	39,956	222,981	195,261	14,175	122,534	35,715	4,089,952	34,466	188,457	216,059	12,225	83,446
Farm products—raw materials	15,530	2,975,692	20,286	37,206	60,421	2,838	65,419	12,532	2,578,058	14,291	31,042	66,574	2,544	55,142
Electrical goods	5,742	216,402	2,698	14,356	35,942	2,371	23,072	4,699	209,178	2,550	14,320	37,707	1,870	22,611
Hardware, and plumbing and heating equipment and supplies	4,540	348,123	3,725	26,043	40,672	2,297	52,002	3,932	288,472	2,950	19,154	42,417	1,950	39,601
Machinery, equipment, and supplies	21,716	956,506	13,436	70,495	140,109	8,617	116,181	18,481	912,760	12,573	67,903	144,726	7,504	110,885
Alcoholic beverages	3,563	1,000,344	7,679	55,294	37,620	3,038	55,862	3,535	999,770	7,672	55,231	37,687	3,033	55,846
Lumber and construction materials	7,686	689,457	9,492	34,682	49,872	1,932	26,459	6,951	646,649	7,643	32,425	53,010	1,575	24,087
Wholesale trade, not elsewhere classified	93,886	4,526,595	77,222	263,672	511,242	32,400	306,274	78,701	4,339,038	69,413	247,456	536,459	26,268	275,695
Wholesale trade not allocable	40,489	643,230	16,301	29,584	234,176	3,358	15,627	35,534	617,430	14,652	27,644	240,022	2,487	13,645

Footnotes at end of table.

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade	1,554,097	77,760,046	1,039,476	6,388,027	5,019,098	1,068,507	7,478,782	1,243,194	70,766,802	882,744	5,643,528	5,558,255	884,988	6,623,165
Building materials, hardware, and farm equipment	58,796	3,936,073	58,903	332,272	235,265	47,974	923,279	47,964	3,554,762	50,382	290,827	275,927	39,740	790,150
Building materials dealers	24,383	1,351,377	26,848	148,567	90,685	17,682	213,540	20,108	1,204,328	22,223	131,491	111,525	14,665	181,758
Hardware stores	22,919	1,177,032	19,237	100,591	90,151	20,791	342,381	18,406	1,034,746	16,131	81,629	104,218	17,176	291,552
Farm equipment dealers	11,494	1,407,664	12,818	83,114	54,429	9,501	367,358	9,450	1,315,688	12,028	77,707	60,184	7,899	316,840
General merchandise stores	169,224	3,897,639	74,493	213,790	296,514	82,473	589,674	131,551	3,601,543	64,551	195,821	335,138	64,013	533,108
Food stores	280,588	17,670,672	192,592	926,414	869,547	218,583	976,199	239,142	16,109,424	166,877	821,120	951,961	191,085	870,200
Grocery stores, meat and fish markets, and fruit and vegetable markets	225,828	16,116,503	156,210	738,622	694,956	189,449	934,904	191,308	14,637,521	134,019	649,433	767,209	165,084	835,162
Retail bakeries	17,080	574,651	14,913	123,595	69,663	10,463	11,047	15,514	546,431	14,120	111,529	72,822	9,631	10,612
Other food stores	37,680	979,518	21,469	64,197	104,928	18,671	30,248	32,320	925,472	18,738	60,158	111,930	16,370	24,426
Automotive dealers and gasoline service stations	283,439	23,514,261	174,236	1,604,333	1,003,759	218,046	1,591,480	231,519	21,395,643	149,822	1,440,660	1,110,663	186,332	1,414,766
Automobile and truck dealers	44,527	7,160,095	26,044	401,681	187,387	28,140	722,882	34,913	6,569,067	21,314	363,876	219,129	23,000	641,333
Gasoline service stations	208,640	14,506,276	120,272	1,059,007	706,375	167,172	510,414	175,202	13,207,409	106,878	949,630	761,445	146,091	465,347
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	30,272	1,847,890	27,920	143,645	109,997	22,734	358,184	21,404	1,619,167	21,630	127,154	130,089	17,241	308,086
Apparel and accessory stores	65,774	3,103,440	32,375	281,496	283,527	49,529	775,264	52,375	2,880,359	29,006	258,246	319,610	41,749	700,505
Furniture, home furnishings, and equipment stores	81,709	4,174,771	59,582	449,660	347,517	58,076	643,190	64,998	3,749,888	49,812	391,755	378,121	46,935	552,107
Eating and drinking places	288,207	9,532,655	253,854	1,614,560	823,423	180,565	220,676	225,641	8,406,843	208,717	1,367,149	924,981	148,500	191,613
Drug stores and proprietary stores	28,785	2,714,064	32,505	295,434	291,722	26,832	506,597	25,649	2,598,329	30,736	274,714	300,393	24,340	481,777
Liquor stores	27,313	2,066,541	23,004	95,599	143,674	24,647	216,993	23,123	1,936,112	20,446	86,541	150,270	21,439	198,889
Jewelry stores	17,890	593,918	6,006	45,580	112,416	15,642	217,614	16,026	573,969	5,513	45,003	115,625	14,219	208,102
Sporting goods stores and bicycle shops	17,622	456,831	8,727	27,296	35,576	13,354	111,963	12,400	409,462	6,645	25,068	44,984	9,618	95,133
Fuel and ice dealers	17,819	642,856	17,134	47,007	75,111	5,731	18,962	15,056	613,123	15,485	45,193	77,284	5,282	17,949
Antique stores and secondhand stores	37,249	486,430	10,658	40,625	51,817	24,540	114,676	25,903	443,399	8,379	37,835	64,736	17,276	91,456
News dealers and cigar stores	26,083	512,006	7,060	33,021	62,721	5,085	19,315	23,831	492,318	6,620	31,789	64,982	4,933	17,888
Florists	20,079	511,295	14,984	77,580	43,287	12,663	20,721	12,632	415,576	9,913	58,633	53,693	8,123	16,178
Retail stores, not elsewhere classified	120,199	3,721,510	69,139	296,657	325,155	77,324	505,489	86,239	3,392,023	56,916	267,380	368,083	56,058	420,495
Retail trade not allocable	13,321	225,084	4,224	6,703	18,067	7,443	26,690	9,145	194,029	2,924	5,794	21,804	5,346	22,849
Wholesale and retail trade not allocable	34,496	1,496,579	25,156	138,832	122,208	14,576	171,088	25,405	1,224,630	19,268	96,384	137,702	9,928	133,698
Finance, insurance, and real estate	539,443	7,022,354	295,444	483,334	2,150,652	4,469	99,015	439,036	6,338,837	203,536	408,169	2,336,854	3,533	77,789
Banks and trust companies; and insurance, holding, and other investment companies	1,286	17,555	1,094	1,022	3,952	(1)	(1)	834	12,663	522	572	7,145	-	-
Credit agencies other than banks	7,709	97,556	2,646	8,265	35,593	(1)	(1)	5,718	87,972	2,019	7,713	42,748	(1)	(1)
Security and commodity brokers, dealers, exchanges, and services	20,011	668,403	5,666	15,669	109,662	(1)	(1)	15,846	619,658	4,639	14,077	118,096	(1)	(1)
Security brokers, dealers, and flotation companies	13,084	367,003	3,750	9,362	75,426	(1)	(1)	10,516	320,761	3,113	8,144	80,615	(1)	(1)
Commodity brokers and dealers; security and commodity exchanges, and allied services	6,927	301,400	1,916	6,307	34,236	(1)	(1)	5,330	298,897	1,526	5,933	37,481	(1)	(1)
Insurance agents, brokers, and service	181,245	2,414,767	62,228	223,851	1,008,729	(1)	(1)	165,132	2,334,555	57,679	214,818	1,025,789	(1)	(1)
Real estate	329,192	3,824,073	223,810	234,527	992,716	3,799	90,828	251,506	3,283,989	138,677	170,989	1,143,076	2,865	75,049
Real estate operators (except developers) and lessors of buildings	23,816	362,352	73,476	25,596	34,687	(1)	(1)	14,636	223,732	28,289	15,134	65,964	(1)	(1)
Lessors of real property other than buildings	76,668	250,737	36,522	3,940	71,600	1,136	6,324	55,404	222,098	23,883	1,257	102,152	845	3,697
Agents, brokers, and managers	185,569	1,692,275	77,518	58,135	663,220	648	7,781	146,641	1,560,086	62,718	46,804	710,907	592	7,506
Combinations of real estate, insurance, loans, and law offices	27,292	443,976	17,657	45,005	149,960	(1)	(1)	22,563	415,495	14,154	39,559	160,332	(1)	(1)
Other real estate	15,847	1,074,733	18,637	101,851	73,249	1,598	74,955	12,262	862,578	9,633	68,235	103,721	1,272	63,720
Services	2,207,927	29,788,755	1,369,449	4,677,076	11,007,933	268,753	468,479	1,887,005	28,146,136	1,106,446	4,282,213	11,509,803	221,530	400,376
Hotels, rooming houses, camps, and other lodging places	113,359	1,386,906	205,720	169,753	109,568	11,163	20,657	75,485	1,041,094	127,946	118,264	192,191	7,407	11,006
Hotels, tourist courts, and motels	48,709	928,416	135,693	132,937	75,230	6,325	8,127	33,678	717,096	93,350	92,545	120,596	4,780	5,556
Hotels	12,352	325,275	27,124	59,305	16,156	2,624	4,460	9,004	223,891	15,193	34,873	28,177	1,827	2,451
Tourist courts and motels	36,357	603,141	108,569	73,632	59,074	3,701	3,667	24,674	493,205	78,157	57,672	92,419	2,953	3,105
Lodging places, except hotels, tourist courts, and motels	64,650	458,490	70,027	36,816	34,338	4,838	12,530	41,807	323,998	34,596	25,719	71,595	2,627	5,450
Personal services	514,476	4,819,508	264,545	1,085,519	1,269,398	87,771	82,999	454,212	4,488,092	216,428	982,384	1,342,298	75,714	74,273
Laundries, laundry services, cleaning and dyeing plants	86,506	1,475,620	126,948	353,715	227,459	7,813	7,811	68,986	1,306,496	95,342	309,074	263,159	5,734	6,289
Photographic studios, including commercial photography	25,888	337,319	14,673	45,860	67,544	7,444	15,911	18,358	325,036	12,388	44,587	74,620	6,026	15,695
Beauty and barber shops	313,343	2,132,575	68,139	590,318	744,457	54,130	15,647	286,875	2,024,565	59,683	539,842	766,481	47,035	13,462
Shoe repair shops, shoe shine parlors, and hat cleaning shops	20,131	143,674	3,282	15,080	42,264	10,339	13,643	18,882	133,130	2,876	12,765	43,327	9,853	12,728
Funeral service and crematories	13,491	563,600	43,877	60,800	123,241	6,411	28,041	11,633	542,107	40,599	59,151	126,483	5,686	24,292
Personal services, not elsewhere classified	55,117	166,720	7,626	19,746	64,433	1,634	1,946	49,478	156,758	5,540	16,965	68,228	1,380	1,807

Footnotes at end of table.

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Business services	258,781	2,599,083	117,360	455,923	746,570	14,442	34,297	215,410	2,438,984	90,476	413,796	803,428	11,021	29,559
Advertising	14,231	446,396	7,354	37,662	70,050	1,272	1,973	12,235	440,309	6,677	36,296	72,116	981	1,310
Services to dwellings and other buildings	43,048	321,133	15,300	84,976	91,424	1,937	1,020	37,800	303,045	13,714	78,048	96,691	1,641	987
Miscellaneous business services	201,502	1,831,554	94,706	333,285	585,096	11,233	31,304	165,375	1,695,630	70,085	299,452	634,621	8,399	27,262
Automobile and other repair services	327,968	4,315,109	153,054	704,866	794,623	122,376	244,023	271,959	4,009,718	129,466	644,407	846,722	102,270	216,194
Automobile parking, repair, and services	133,484	2,671,932	89,713	494,459	389,778	49,166	122,953	112,693	2,467,396	76,589	445,456	417,330	42,073	112,096
Automobile parking	4,797	85,079	887	14,799	16,501	(1)	(1)	4,364	81,117	786	13,585	16,918	(1)	(1)
Automobile repair shops	112,775	2,330,601	59,511	429,601	329,206	46,892	117,391	96,940	2,147,341	51,689	384,983	349,312	40,342	107,246
Automobile services except repair, including automobile rental without drivers	15,912	256,252	29,315	50,059	44,071	1,871	3,791	11,389	238,938	24,114	46,888	51,100	1,379	3,498
Repair services, except automobile	194,484	1,643,177	63,341	210,407	404,845	73,210	121,070	159,266	1,542,322	52,877	198,951	429,392	60,197	104,098
Motion pictures	6,004	118,314	6,812	17,851	22,634	443	362	4,436	101,923	4,947	14,660	25,843	(1)	(1)
Motion picture production, distribution, and related services	3,320	41,233	2,223	5,861	13,474	(1)	(1)	2,315	37,019	1,541	4,930	15,996	(1)	(1)
Motion picture theaters	2,684	77,081	4,589	11,990	9,160	(1)	(1)	2,121	64,904	3,406	9,730	9,847	(1)	(1)
Amusement and recreation services, except motion pictures	113,950	1,300,880	129,231	200,777	126,858	12,356	36,297	76,475	1,082,379	75,672	154,135	253,141	8,767	25,658
Bowling alleys and billiard and pool parlors	9,794	197,351	18,644	35,061	21,439	3,579	4,345	8,091	171,283	15,130	28,899	27,291	2,802	2,959
Amusement and recreation services, except motion pictures, bowling alleys, and billiard and pool parlors	104,156	1,103,529	110,587	165,716	105,419	8,777	31,952	68,384	911,096	60,542	125,236	225,850	5,965	22,699
Medical services	407,313	10,302,318	341,407	1,306,312	5,583,001	10,959	26,978	388,425	10,162,486	326,858	1,251,230	5,622,670	9,802	25,537
Offices of physicians and surgeons	152,029	5,668,075	179,875	644,254	3,400,998	2,296	3,014	144,245	5,648,026	174,826	636,771	3,418,048	2,100	2,294
Offices of dentists and dental surgeons	85,014	2,670,735	84,526	346,686	1,368,462	2,028	11,541	82,250	2,663,359	83,563	345,670	1,371,246	1,832	11,508
Offices of osteopathic physicians	9,095	239,679	10,819	23,279	130,209	(1)	(1)	8,716	238,694	10,369	23,256	130,493	(1)	(1)
Offices of chiropractors	16,937	186,182	12,600	11,132	94,993	(1)	(1)	15,693	183,030	11,674	10,961	96,189	(1)	(1)
Registered and practical nurses	89,068	266,570	3,722	7,050	216,115	-	-	87,946	265,580	3,519	7,050	216,532	-	-
Hospitals, sanatoria, and convalescent and rest homes	14,783	451,715	25,022	174,486	39,764	(1)	(1)	11,856	353,116	18,679	130,695	55,885	(1)	(1)
Medical and dental laboratories	7,699	164,539	4,646	30,153	62,242	1,441	2,101	7,213	163,745	4,577	30,009	62,523	1,290	2,047
Medical and health services, not elsewhere classified	32,688	654,823	20,197	69,272	270,218	3,290	8,167	30,506	646,936	19,651	66,818	271,754	3,093	8,098
Educational services	90,748	359,262	22,083	54,254	131,139	2,865	5,784	81,234	337,075	19,000	47,083	138,454	2,353	4,931
Legal services	124,013	2,323,749	60,126	270,462	1,287,109	(1)	(1)	112,308	2,299,802	56,316	262,487	1,305,075	(1)	(1)
Engineering and architectural services	53,572	924,913	23,515	236,620	302,463	784	1,858	43,966	887,266	20,008	226,365	315,551	617	1,763
Accounting, auditing, and bookkeeping services	110,574	765,362	28,641	145,581	389,633	(1)	(1)	102,951	756,246	27,191	143,259	393,999	(1)	(1)
Other services	87,169	573,351	16,955	29,158	244,937	4,586	14,596	60,144	541,071	12,138	24,143	270,431	2,385	10,744
Nature of business not allocable	28,448	177,992	7,969	19,705	45,921	3,103	6,771	20,603	165,798	4,911	18,032	55,018	2,126	6,134

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries							Mining	Contract construction				Manufacturing		
		Total	Farms					Other agriculture, forestry, and fisheries		Total	General contractors	Special trade contractors	Contractors not allocable	Total	Food and kindred products	Apparel and other fabricated textile products
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Farms, not elsewhere classified									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NUMBER OF BUSINESSES																
Businesses with and without net profit, total	9,078,466	3,225,266	3,063,552	1,113,472	138,905	1,599,873	211,302	161,714	36,378	704,627	125,806	567,451	11,370	185,843	14,550	6,198
Businesses with net profit	7,039,112	2,140,211	2,013,033	829,520	77,861	1,015,051	90,601	127,178	20,533	641,593	107,246	524,327	10,020	148,361	11,798	5,605
Businesses without net profit	2,039,354	1,085,055	1,050,519	283,952	61,044	584,822	120,701	34,536	15,845	63,034	18,560	43,124	1,350	37,482	2,752	593
	(Thousand dollars)															
BUSINESSES WITH AND WITHOUT NET PROFIT																
Business receipts	199,384,594	32,159,830	29,908,445	9,695,907	1,830,385	17,591,368	790,785	2,251,385	943,037	19,308,272	8,084,475	10,976,490	247,307	7,266,965	1,279,053	433,434
Business deductions, total	171,497,177	28,379,113	26,522,483	7,866,837	1,700,754	16,101,028	853,864	1,856,630	950,467	16,622,842	7,426,381	8,985,361	211,100	6,493,007	1,210,766	391,437
Cost of goods sold, total	116,417,236	18,593,763	17,652,296	4,479,786	1,172,896	11,518,956	480,658	941,467	202,169	11,811,695	5,835,389	5,822,256	154,050	4,269,564	952,707	300,601
Inventory, beginning-of-year	10,646,966	922,303	891,986	110,324	9,437	742,949	29,276	30,317	6,407	509,324	262,411	244,521	2,392	373,013	56,323	19,628
Merchandise purchased	83,886,469	4,594,579	3,991,407	303,923	138,345	3,478,541	70,598	603,172	46,974	3,680,592	1,249,336	2,415,739	15,517	2,444,555	752,812	100,436
Cost of labor	8,842,508	2,193,581	2,079,814	786,383	370,953	815,675	106,803	113,767	42,211	2,484,890	871,095	1,576,355	37,440	1,030,649	75,194	180,920
Materials and supplies	6,789,464	735,336	637,181	180,108	64,218	348,729	44,126	98,155	28,410	3,292,075	1,816,623	1,406,186	69,266	426,827	71,899	8,793
Other costs	17,501,910	11,183,632	11,052,962	3,217,102	597,637	6,977,255	260,968	130,670	85,521	2,427,986	1,958,169	437,967	31,850	375,807	41,289	13,245
Less: Inventory, end-of-year	11,250,081	1,035,668	1,001,054	118,054	7,694	844,193	31,113	34,614	7,354	583,172	322,245	258,512	2,415	381,287	44,810	22,421
Depreciation	7,937,307	3,586,296	3,443,087	1,345,923	167,509	1,826,353	103,302	143,209	92,016	495,045	158,140	329,805	7,100	274,676	28,950	5,469
Taxes	3,798,202	1,118,674	1,086,085	398,728	67,396	579,592	40,369	32,589	28,360	294,368	92,585	196,944	4,839	141,774	16,113	11,712
Rent	4,249,967	837,704	811,046	362,064	58,510	375,658	14,814	26,658	12,360	104,462	32,853	69,652	1,957	105,050	8,591	8,478
Repairs	3,051,792	1,579,454	1,506,241	619,775	79,527	772,921	34,018	73,213	25,263	178,011	64,936	109,916	3,159	115,073	13,608	1,813
Salaries and wages	12,860,074	248,219	61,512	2,920	14,365	8,590	35,637	186,707	87,006	1,579,932	452,234	1,110,683	17,015	617,115	84,169	28,733
Insurance	2,171,869	553,386	517,502	215,477	31,643	252,299	18,083	35,884	11,720	258,484	82,781	172,534	3,169	90,842	11,491	3,968
Legal and professional fees	650,821	9,570	1,404	107	76	451	770	8,166	9,855	50,678	22,191	28,278	209	22,551	2,344	1,572
Commissions	910,327	8,157	3,482	193	68	2,935	286	4,675	1,558	50,838	32,214	18,620	(1)	40,543	3,026	4,049
Amortization	20,199	1,657	1,514	1,295	14	183	22	143	169	359	45	314	-	1,232	170	(1)
Retirement Plans	16,127	1,262	1,025	46	14	959	(1)	237	157	2,818	1,230	1,499	89	2,532	1,685	25
Interest	2,344,735	1,185,887	1,159,958	421,332	61,852	643,954	32,820	25,929	17,141	122,178	62,134	58,859	1,185	54,699	6,404	1,143
Bad debts	301,035	1,472	258	11	(1)	159	87	1,214	2,549	20,688	2,968	17,308	412	13,046	702	355
Casualty losses	60,163	901	282	(1)	-	-	280	619	3,230	2,048	836	1,208	(1)	1,354	197	28
Depletion	122,113	982	796	396	20	328	52	186	103,344	1,555	1,420	135	-	8,250	-	-
Other business deductions	16,585,210	651,729	275,995	18,782	46,863	117,690	92,660	375,734	353,570	1,649,683	584,425	1,047,350	17,908	734,706	80,609	23,488
Gross profit (less loss)	82,967,358	13,566,067	12,256,149	5,216,121	657,489	6,072,412	310,127	1,309,918	740,868	7,496,577	2,249,086	5,154,234	93,257	2,997,401	326,346	132,833
Net profit (less loss)	27,887,417	3,780,717	3,385,962	1,829,070	129,631	1,490,340	[2]63,079	394,755	[2]7,430	2,685,430	658,094	1,991,129	36,207	773,958	68,287	41,997
BUSINESSES WITH NET PROFIT																
Business receipts	179,091,107	26,391,071	24,380,972	8,254,342	1,353,684	14,198,573	574,373	2,010,099	658,625	17,847,914	7,366,214	10,282,038	199,662	6,438,359	1,131,733	428,076
Business deductions, total	147,453,790	20,650,556	19,114,085	5,969,729	1,061,006	11,651,663	431,687	1,536,471	536,871	15,025,419	6,644,418	8,222,734	158,267	5,568,505	1,056,509	385,001
Cost of goods sold, total	101,629,688	13,832,946	13,012,205	3,423,353	753,040	8,559,186	276,626	820,741	152,247	10,746,825	5,244,812	5,392,496	109,517	3,729,055	835,188	297,244
Inventory, beginning-of-year	9,088,750	689,695	666,506	93,181	6,993	552,109	14,223	23,189	5,858	431,513	231,290	200,006	217	305,429	51,388	18,414
Merchandise purchased	75,097,955	3,571,264	3,037,967	219,428	28,237	2,737,152	53,150	533,297	35,133	3,362,384	1,123,961	2,224,887	13,536	2,177,188	649,860	96,797
Cost of labor	7,454,111	1,532,623	1,431,675	590,402	266,407	510,152	64,714	100,948	39,817	2,311,497	810,285	1,472,040	29,172	899,359	68,948	179,023
Materials and supplies	6,006,476	543,246	452,198	138,153	44,820	243,947	25,278	91,048	25,702	3,016,519	1,668,319	1,303,727	44,473	379,139	65,285	8,499
Other costs	13,758,152	8,294,341	8,190,227	2,480,655	412,728	5,161,426	135,418	104,114	52,101	2,141,455	1,710,870	407,791	22,794	288,850	40,982	13,121
Less: Inventory, end-of-year	9,775,756	798,223	766,368	98,466	6,145	645,600	16,157	31,855	6,364	516,543	299,913	215,955	675	320,910	41,275	18,610
Depreciation	6,037,455	2,504,985	2,400,907	1,019,860	100,618	1,241,623	38,806	104,078	48,746	423,136	129,400	287,567	6,169	224,306	24,047	5,376
Taxes	3,104,362	799,283	772,050	308,953	39,972	402,616	20,509	27,233	18,408	263,946	81,316	178,351	4,279	118,759	14,670	11,581
Rent	3,578,558	605,830	584,877	276,947	48,569	250,456	8,905	20,953	5,385	88,071	27,855	58,737	1,479	83,510	7,250	7,814
Repairs	2,361,873	1,138,308	1,081,761	475,874	52,878	537,531	15,478	56,547	16,772	154,679	54,106	97,461	3,112	99,764	12,281	1,761
Salaries and wages	11,495,097	188,549	26,894	2,226	4,686	5,514	14,468	161,655	51,588	1,432,673	416,014	1,002,248	14,411	522,885	70,412	28,496
Insurance	1,808,233	399,442	369,921	166,054	20,427	174,090	9,350	29,521	7,625	233,211	73,167	158,170	1,874	77,388	9,938	3,890
Legal and professional fees	569,608	7,622	701	90	53	219	339	6,921	4,924	41,642	17,753	23,689	200	19,197	1,958	1,535
Commissions	824,917	7,159	3,270	183	66	2,845	176	3,889	1,231	45,762	29,405	16,353	(1)	37,697	2,961	3,586
Amortization	14,729	334	191	52	12	124	(1)	143	143	336	22	314	-	1,057	98	-
Retirement plans	14,739	942	706	45	(1)	657	-	236	84	2,771	1,199	1,483	89	2,473	1,685	25
Interest	1,584,198	730,183	712,809	281,701	27,213	393,393	10,502	17,374	7,349	95,533	45,944	48,758	831	41,534	5,564	1,121
Bad debts	240,325	1,184	129	(1)	(1)	61	57	1,055	772	17,262	2,052	14,871	339	10,294	691	164
Casualty losses	25,387	310	100	(1)	-	-	98	210	259	1,704	537	1,163	(1)	807	42	-
Depletion	83,471	693	660	369	-	291	-	33	67,251	176	41	135	-	7,638	-	-
Other business deductions	14,081,150	432,786	146,904	14,010	13,467	83,057	36,370	285,882	154,087	1,477,692	520,795	940,938	15,959	592,141	69,724	22,408
Gross profit	77,461,419	12,558,125	11,368,767	4,830,989	600,644	5,639,387	297,747	1,189,358	506,378	7,101,089	2,121,402	4,889,542	90,145	2,709,304	296,545	130,832
Net profit	31,637,317	5,740,515	5,266,887	2,284,613	292,678	2,546,910	142,686	473,628	121,754	2,822,495	721,796	2,059,304	41,395	869,854	75,224	43,075

Footnotes at end of table.

Table 2.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Manufacturing—Continued				Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade				
						Transportation					Wholesale trade			
	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electric	Other manufacturing	Total	Total	Motor freight transportation and warehousing, terminals, and related services	Other transportation	Communication, electric, gas, and sanitary services	Total	Total	Groceries and related products	Farm products—raw materials	Other wholesale trade
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
NUMBER OF BUSINESSES														
Businesses with and without net profit, total	52,763	29,955	19,442	62,935	296,621	276,579	202,891	73,688	20,042	1,853,913	265,320	41,482	15,530	208,308
Businesses with net profit	43,808	23,351	17,111	46,688	247,333	229,447	166,290	63,157	17,886	1,494,437	225,838	35,715	12,532	177,591
Businesses without net profit	8,955	6,604	2,331	16,247	49,288	47,132	36,601	10,531	2,156	359,476	39,482	5,767	2,998	30,717
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)													
Business receipts	1,509,371	731,892	713,461	2,599,754	5,526,927	5,246,673	4,089,834	1,156,839	280,254	97,190,462	17,933,837	4,978,964	2,975,692	9,979,181
Business deductions, total	1,365,198	618,670	588,922	2,318,014	4,700,535	4,479,852	3,484,102	995,750	220,683	90,566,618	16,451,299	4,783,703	2,915,271	8,752,325
Cost of goods sold, total	632,084	355,748	395,333	1,633,091	1,193,042	1,131,310	741,692	389,618	61,732	72,808,563	13,772,522	4,243,838	2,723,439	6,805,245
Inventory, beginning-of-year	48,462	19,268	48,297	181,035	21,493	19,404	10,035	9,369	2,089	8,255,746	957,164	143,098	80,878	733,188
Merchandise purchased	347,061	133,126	176,057	935,063	718,785	692,523	375,897	316,626	26,262	68,833,633	13,047,516	3,990,571	2,665,131	6,391,814
Cost of labor	166,074	122,135	126,504	359,822	190,460	171,888	147,371	24,517	18,572	1,578,641	205,917	49,003	13,733	143,181
Materials and supplies	49,615	59,436	61,870	175,214	79,164	70,277	58,543	11,734	8,887	1,017,736	214,221	98,757	5,721	109,743
Other costs	75,582	41,678	25,576	178,437	209,611	201,290	161,747	39,543	8,321	1,764,671	339,698	84,943	23,395	231,360
Less: Inventory, end-of-year	54,710	19,895	42,971	196,480	26,471	24,072	11,901	12,171	2,399	8,641,864	991,994	122,534	65,419	804,041
Depreciation	98,272	33,398	28,710	79,877	541,025	514,575	435,982	78,593	26,450	1,275,387	210,755	39,956	20,286	150,513
Taxes	35,430	13,178	15,000	50,341	189,414	181,656	161,485	20,171	7,758	1,371,108	143,988	24,344	6,440	113,204
Rent	16,777	18,316	13,800	39,088	90,962	89,055	68,865	20,190	1,907	1,688,578	128,151	19,556	3,931	104,664
Repairs	66,058	6,116	4,592	22,886	328,804	318,720	281,739	36,981	10,084	456,330	71,186	16,008	8,010	47,168
Salaries and wages	204,408	62,657	51,829	185,319	654,507	611,519	493,407	118,112	42,988	5,815,255	661,115	173,978	23,473	463,664
Insurance	26,020	7,907	9,122	32,334	184,712	177,429	144,671	32,758	7,283	631,842	93,127	21,749	6,317	65,061
Legal and professional fees	2,952	3,043	2,571	10,069	14,448	12,445	8,988	3,457	2,003	176,837	25,215	5,761	1,097	18,357
Commissions	3,367	5,079	3,120	21,902	24,180	21,821	15,334	6,487	2,359	253,628	115,734	16,758	6,793	92,183
Amortization	(1)	755	247	52	237	198	93	105	39	6,270	1,042	(1)	-	1,037
Retirement plans	22	106	79	615	1,031	812	700	112	219	2,772	660	180	(1)	472
Interest	16,405	8,456	6,152	16,139	79,221	74,858	61,785	13,073	4,363	413,235	58,790	12,459	7,005	39,326
Bad debts	3,211	2,430	1,214	5,134	6,122	4,536	4,120	416	1,586	171,679	28,420	5,486	408	22,526
Casualty losses	698	253	41	137	3,585	3,509	2,753	756	76	31,675	4,145	349	71	3,725
Depletion	5,694	2,168	-	388	(1)	(1)	(1)	-	(1)	1,309	1,139	-	-	1,139
Other business deductions	253,795	99,060	57,112	220,642	1,389,238	1,337,403	1,062,482	274,921	51,835	5,462,150	1,135,310	203,276	107,993	824,041
Gross profit (less loss)	877,287	376,144	318,128	966,663	4,333,885	4,115,363	3,348,142	767,221	218,522	24,381,899	4,161,315	735,126	252,253	3,173,936
Net profit (less loss)	144,173	113,222	124,539	281,740	826,392	766,821	605,732	161,089	59,571	6,623,844	1,482,538	195,261	60,421	1,226,856
BUSINESSES WITH NET PROFIT														
Business receipts	1,245,628	641,677	674,209	2,317,036	4,903,679	4,652,253	3,624,064	1,028,189	251,426	88,200,688	16,209,256	4,089,952	2,578,058	9,541,246
Business deductions, total	1,077,405	516,098	536,170	1,997,322	3,976,886	3,790,135	2,955,879	834,256	186,751	80,946,457	14,650,982	3,873,893	2,511,484	8,265,605
Cost of goods sold, total	532,906	293,434	362,265	1,408,018	1,035,589	990,590	635,052	355,538	44,999	65,447,690	12,226,042	3,404,510	2,354,581	6,466,951
Inventory, beginning-of-year	41,173	13,691	34,283	146,480	18,476	16,575	8,197	8,378	1,901	7,167,728	845,494	111,246	74,100	660,148
Merchandise purchased	296,551	119,160	164,734	850,086	669,689	655,274	357,900	297,374	14,415	62,121,712	11,570,455	3,187,276	2,296,810	6,086,369
Cost of labor	126,939	90,628	113,830	319,991	163,159	146,175	128,914	17,261	16,984	1,340,124	170,493	29,932	12,095	128,466
Materials and supplies	45,670	46,883	60,989	151,813	66,092	60,098	50,589	9,509	5,994	892,511	198,483	93,406	4,280	100,797
Other costs	63,109	38,716	24,838	108,084	139,148	131,210	97,848	33,362	7,938	1,554,057	312,696	66,096	22,438	224,162
Less: Inventory, end-of-year	40,536	15,644	36,409	168,436	20,975	18,742	8,396	10,346	2,233	7,628,442	871,579	83,446	55,142	732,991
Depreciation	73,772	28,299	24,684	68,128	435,595	411,166	354,619	56,547	24,429	1,085,794	183,782	34,466	14,291	135,025
Taxes	24,550	10,836	12,959	44,163	161,412	154,333	139,339	14,994	7,079	1,206,888	132,771	20,312	5,000	107,459
Rent	11,277	14,821	11,055	31,293	76,243	74,597	57,596	17,001	1,646	1,463,784	115,170	15,482	2,814	96,874
Repairs	56,919	5,129	4,115	19,559	265,982	257,195	228,714	28,481	8,787	393,876	64,719	14,329	6,762	43,628
Salaries and wages	154,127	58,210	50,281	161,359	569,926	530,298	439,925	90,373	39,628	5,188,590	618,305	158,525	18,947	440,833
Insurance	19,437	7,173	8,023	28,927	158,413	151,846	124,766	27,080	6,567	553,376	83,928	19,131	4,630	60,167
Legal and professional fees	2,343	2,641	2,209	8,511	12,312	10,665	8,030	2,635	1,647	152,472	22,660	5,111	885	16,664
Commissions	3,128	4,472	2,778	20,772	21,246	18,975	14,668	4,307	2,271	227,440	109,854	16,566	6,517	86,771
Amortization	(1)	755	150	49	221	198	93	105	23	5,304	993	(1)	-	988
Retirement plans	13	101	79	570	1,029	812	700	112	217	2,584	634	158	(1)	468
Interest	10,161	6,436	5,170	13,082	64,227	60,921	50,678	10,243	3,306	333,045	49,103	7,627	5,946	35,530
Bad debts	3,130	1,604	1,161	3,544	5,103	3,661	3,246	415	1,442	138,708	22,780	4,375	326	18,079
Casualty losses	407	226	27	105	1,649	1,634	1,447	187	15	13,731	3,578	349	65	3,164
Depletion	5,082	2,168	-	388	(1)	(1)	(1)	-	(1)	1,284	1,118	-	-	1,118
Other business deductions	180,148	79,793	51,214	188,854	1,167,932	1,123,238	897,000	226,238	44,694	4,731,891	1,015,545	172,947	90,712	751,886
Gross profit	712,722	348,243	311,944	909,018	3,868,090	3,661,663	2,989,012	672,651	206,427	22,752,998	3,983,214	685,442	223,477	3,074,295
Net profit	168,223	125,579	138,039	319,714	926,793	862,118	668,185	193,933	64,675	7,254,231	1,558,274	216,059	66,574	1,275,641

Footnotes at end of table.

Table 2.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued																
	Retail trade																
	Total	Building materials, hardware, and farm equipment				General merchandise stores	Food stores			Automotive dealers and gasoline service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Drug stores and proprietary stores
		Total	Building materials dealers	Hardware stores	Farm equipment dealers		Total	Grocery stores, meat and fish markets, and fruit and vegetable markets	Other food stores	Total	Automobile and truck dealers	Gasoline service stations	Tire, battery, and accessory dealers, and automotive dealers, n.e.c.				
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
NUMBER OF BUSINESSES																	
Businesses with and without net profit, total	1,554,097	58,796	24,383	22,919	11,494	169,224	280,588	225,828	54,760	283,439	44,527	208,640	30,272	65,774	81,709	288,207	28,785
Businesses with net profit	1,243,194	47,964	20,108	18,406	9,450	131,551	239,142	191,308	47,834	231,519	34,913	175,202	21,404	52,375	64,998	225,641	25,649
Businesses without net profit	310,903	10,832	4,275	4,513	2,044	37,673	41,446	34,520	6,926	51,920	9,614	33,438	8,868	13,399	16,711	62,566	3,136
	(Thousand dollars)																
BUSINESSES WITH AND WITHOUT NET PROFIT																	
Business receipts	77,760,046	3,936,073	1,351,377	1,177,032	1,407,664	3,897,639	17,670,672	16,116,503	1,554,169	23,514,261	7,160,095	14,506,276	1,847,890	3,103,440	4,174,771	9,532,655	2,714,064
Business deductions, total	72,740,948	3,700,808	1,260,692	1,086,881	1,353,235	3,601,125	16,801,125	15,421,547	1,379,578	22,510,502	6,972,708	13,799,901	1,737,893	2,819,913	3,827,254	8,709,232	2,422,342
Cost of goods sold, total	57,974,961	2,971,730	949,284	846,482	1,175,964	2,904,287	14,457,101	13,468,947	988,154	19,013,590	6,177,701	11,470,285	1,365,604	2,118,363	2,854,999	5,335,421	1,834,148
Inventory, beginning-of-year	7,142,294	884,816	223,553	340,595	320,668	576,856	990,394	934,671	55,723	1,420,384	606,540	501,641	312,203	739,313	603,522	224,554	487,520
Merchandise purchased	54,859,944	2,823,483	838,737	802,811	1,181,935	2,819,089	14,128,932	13,276,413	852,519	17,754,832	5,346,645	11,065,201	1,342,986	2,033,667	2,607,103	4,798,776	1,824,876
Cost of labor	1,315,738	95,365	54,363	19,726	21,276	26,563	159,490	102,013	57,477	358,456	154,771	171,316	32,369	52,880	151,624	279,994	13,850
Materials and supplies	789,561	43,690	25,142	10,387	8,161	27,153	91,990	47,308	44,682	298,780	177,028	113,105	8,647	17,465	59,317	137,803	4,373
Other costs	1,346,206	47,655	21,029	15,344	11,282	44,300	62,494	43,446	19,048	772,618	615,599	129,436	27,583	50,302	76,623	114,970	10,126
Less: Inventory, end-of-year	7,478,782	923,279	213,540	342,381	367,358	589,674	976,199	934,904	41,295	1,591,480	722,882	510,414	358,184	775,264	643,190	220,676	506,597
Depreciation	1,039,476	58,903	26,848	19,237	12,818	74,493	192,592	156,210	36,382	174,236	26,044	120,272	27,920	32,375	59,582	253,854	32,505
Taxes	1,204,630	64,379	26,236	23,301	14,842	55,842	207,826	181,891	25,935	261,914	43,638	192,861	25,415	47,169	69,723	306,853	45,531
Rent	1,539,947	44,447	14,179	23,984	6,284	55,964	205,417	160,806	44,611	395,688	41,728	326,992	26,968	125,904	92,285	359,218	57,924
Repairs	375,548	16,416	8,018	4,351	4,047	19,100	73,770	59,714	14,056	71,855	38,140	27,764	5,951	10,830	17,441	100,009	9,729
Salaries and wages	5,072,294	236,907	94,204	80,865	61,838	187,227	766,925	636,610	130,315	1,245,878	246,910	887,691	111,277	228,617	298,036	1,334,566	281,584
Insurance	527,609	35,071	15,225	11,225	8,621	23,157	80,423	66,738	13,685	131,404	31,843	83,921	15,640	24,379	39,200	97,533	18,458
Legal and professional fees	148,121	7,048	3,523	2,203	1,322	4,642	20,451	16,459	3,992	33,303	7,521	21,595	4,187	8,669	10,469	35,065	7,130
Commissions	130,945	9,197	5,831	1,828	1,538	28,054	5,067	3,548	1,519	29,593	19,657	2,787	7,149	1,720	24,987	4,271	199
Amortization	5,072	38	12	26	-	212	846	255	591	1,141	529	330	282	237	162	1,162	254
Retirement plans	2,097	(1)	(1)	-	-	29	310	269	41	234	40	193	(1)	31	192	648	205
Interest	347,548	32,420	16,622	8,767	7,031	18,243	53,849	45,643	8,206	86,186	44,556	27,617	14,013	14,049	24,595	61,402	9,484
Bad debts	129,964	11,770	6,392	2,176	3,202	5,739	14,860	14,161	699	47,546	17,293	22,809	7,444	5,230	18,845	4,460	2,490
Casualty losses	27,309	55	33	22	-	623	8,082	7,844	238	6,903	521	3,526	2,856	1,010	1,656	7,106	351
Depletion	137	24	24	-	-	(1)	-	-	-	16	-	16	-	-	(1)	23	-
Other business deductions	4,215,290	212,398	94,256	62,414	55,728	223,510	713,606	602,452	111,154	1,011,015	276,587	611,242	123,186	201,330	315,081	807,641	122,350
Gross profit (less loss)	19,785,085	964,343	402,093	330,550	231,700	993,352	3,213,571	2,647,556	566,015	4,500,671	982,394	3,035,991	482,286	985,077	1,319,772	4,197,234	879,916
Net profit (less loss)	5,019,098	235,265	90,685	90,151	54,429	296,514	869,547	694,956	174,591	1,003,759	187,387	706,375	109,997	283,527	347,517	823,423	291,722
BUSINESSES WITH NET PROFIT																	
Business receipts	70,766,802	3,554,762	1,204,328	1,034,746	1,315,688	3,601,543	16,109,424	14,637,521	1,471,903	21,395,643	6,569,067	13,207,409	1,619,167	2,880,359	3,749,888	8,406,843	2,598,329
Business deductions, total	65,208,547	3,278,835	1,092,803	930,528	1,255,504	3,266,405	15,157,463	13,870,312	1,287,151	20,284,980	6,349,938	12,445,964	1,489,078	2,560,749	3,371,767	7,481,862	2,297,936
Cost of goods sold, total	52,379,740	2,671,935	845,391	732,765	1,093,779	2,660,124	13,099,242	12,178,710	920,532	17,194,298	5,654,087	10,369,404	1,170,807	1,926,450	2,539,949	4,642,515	1,748,213
Inventory, beginning-of-year	6,203,478	753,919	188,700	282,685	282,534	502,686	879,238	829,948	49,290	1,214,369	508,154	445,634	260,581	657,908	507,287	190,683	454,549
Merchandise purchased	49,780,748	2,539,148	744,387	703,903	1,090,858	2,604,583	12,819,706	12,016,256	803,450	16,081,831	4,909,968	10,013,893	1,157,970	1,884,782	2,359,229	4,198,112	1,748,547
Cost of labor	1,145,511	88,266	53,905	13,820	20,541	24,295	135,684	91,201	44,483	326,417	143,483	154,287	28,647	44,245	130,164	226,761	12,625
Materials and supplies	683,937	37,627	19,568	10,055	8,004	21,384	81,498	41,066	40,432	271,878	158,376	106,002	7,500	16,824	41,077	114,325	4,350
Other costs	1,189,231	43,125	20,589	13,854	8,682	40,284	53,316	35,401	17,915	714,569	575,439	114,935	24,195	23,196	54,299	104,247	9,919
Less: Inventory, end-of-year	6,623,165	790,150	181,758	291,552	316,840	533,108	870,200	835,162	35,038	1,414,766	641,333	465,347	308,086	700,505	552,107	191,613	481,777
Depreciation	882,744	50,382	22,223	16,131	12,028	64,551	166,877	134,019	32,858	149,822	21,314	106,878	21,630	29,006	49,812	208,717	30,736
Taxes	1,059,851	52,155	19,473	19,079	13,603	49,329	185,421	162,019	23,402	231,528	36,151	175,715	19,662	42,801	61,966	263,626	42,845
Rent	1,331,199	37,018	12,889	18,367	5,762	47,003	182,296	140,613	41,683	351,002	34,803	293,731	22,468	112,790	77,128	301,827	54,015
Repairs	323,773	13,494	6,333	3,278	3,883	16,985	64,002	51,600	12,402	63,614	34,422	24,412	4,780	9,339	13,736	84,640	9,134
Salaries and wages	4,498,020	202,563	77,587	67,810	57,166	171,526	685,437	558,233	127,204	1,114,244	220,393	795,343	98,508	214,001	261,590	1,140,388	262,089
Insurance	459,930	29,121	11,910	9,464	7,747	20,642	71,002	58,581	12,421	116,756	27,087	76,456	13,213	22,099	33,252	83,117	17,192
Legal and professional fees	126,977	5,915	2,817	1,838	1,260	4,102	18,203	14,526	3,677	29,471	6,304	19,806	3,361	7,499	8,642	28,328	6,429
Commissions	112,415	7,575	5,771	1,369	435	21,731	4,787	3,347	1,440	27,381	18,244	2,575	6,562	1,483	20,002	3,371	197
Amortization	4,159	38	12	26	-	138	843	255	588	842	512	330	-	237	161	774	251
Retirement plans	1,936	(1)	(1)	-	-	(1)	308	267	41	112	40	71	(1)	21	192	648	199
Interest	278,081	20,235	7,473	6,713	6,049	14,421	41,282	34,020	7,262	73,749	39,050	24,123	10,576	12,425	19,769	49,080	8,850
Bad debts	112,995	10,516	5,586	1,784	3,146	4,523	12,865	12,332	533	42,062	15,520	19,681	6,861	4,579	16,405	3,384	2,365
Casualty losses	10,010	55	33	22	-	367	1,169	976	193	3,156	514	1,428	1,214	486	266	3,169	347
Depletion	137	24	24	-	-	(1)	-	-	-	16	-	16	-	-	(1)	23	-
Other business deductions	3,626,580	177,804	75,276	51,882	50,646	190,952	623,729	520,814	102,915	886,927	241,497	535,995	109,435	177,533	268,896	668,255	115,074
Gross profit	18,387,062	882,827	358,937	301,981	221,909	941,419	3,010,182	2,458,811	551,371	4,201,345	914,980	2,838,005	448,360	953,909	1,209,939	3,764,328	850,116
Net profit	5,558,255	275,927	111,525	104,218	60,184	335,138	951,961	767,209	184,752	1,110,663	219,129	761,445	130,089	319,610	378,121	924,981	300,393

Footnotes at end of table.

Table 2.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Con.			Finance, insurance, and real estate							Services						
	Retail trade—Con.						Real estate						Personal services				
	Liquor stores	Other retail trade	Wholesale and retail trade not allocable	Total	Security and commodity brokers, dealers, exchanges, and services	Insurance agents, brokers, and service	Total	Real estate operators (except developers) and lessors of buildings	Other real estate	Other finance and insurance	Total	Hotels, rooming houses, camps, and other lodging places	Total	Laundries, laundry services, cleaning and dyeing plants	Beauty and barber shops	Other personal services	Business services
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
NUMBER OF BUSINESSES																	
Businesses with and without net profit, total	27,313	270,262	34,496	539,443	20,011	181,245	329,192	23,816	305,376	8,995	2,207,927	113,359	514,476	86,506	313,343	114,627	258,781
Businesses with net profit	23,123	201,232	25,405	439,036	15,846	165,132	251,506	14,636	236,870	6,552	1,887,005	75,485	454,212	68,986	286,875	98,351	215,410
Businesses without net profit	4,190	69,030	9,091	100,407	4,165	16,113	77,686	9,180	68,506	2,443	320,922	37,874	60,264	17,520	26,468	16,276	43,371
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)																
Business receipts	2,066,541	7,149,930	1,496,579	7,022,354	668,403	2,414,767	3,824,073	362,352	3,461,721	115,111	29,788,755	1,386,906	4,819,508	1,475,620	2,132,575	1,211,313	2,599,083
Business deductions, total	1,922,867	6,425,780	1,374,371	4,871,702	558,741	1,406,038	2,831,357	327,665	2,503,692	75,566	18,780,822	1,277,338	3,550,110	1,248,161	1,388,118	913,831	1,852,513
Cost of goods sold, total	1,651,138	4,834,184	1,061,080	1,744,857	440,344	312,620	980,272	38,315	941,957	11,621	5,723,494	252,944	1,100,151	369,928	345,727	384,496	770,429
Inventory, beginning-of-year	202,865	1,012,070	156,288	120,396	10,379	5,158	104,641	983	103,658	218	433,068	23,364	81,078	7,189	15,489	58,400	31,133
Merchandise purchased	1,613,387	4,455,799	926,173	759,848	432,358	111,927	206,589	7,745	198,844	8,974	2,765,783	178,966	384,089	68,382	76,711	238,996	303,069
Cost of labor	8,508	169,008	56,986	109,968	357	19,703	89,630	4,859	84,771	278	1,201,886	24,650	327,012	140,846	151,017	35,149	200,352
Materials and supplies	4,536	104,454	13,954	193,591	1,619	23,088	168,815	21,292	147,523	69	1,009,318	23,949	235,564	73,466	104,308	57,790	108,188
Other costs	38,835	128,283	78,767	660,069	2,845	153,529	501,425	4,437	496,988	2,270	781,918	22,672	155,407	87,856	13,849	53,702	161,984
Less: Inventory, end-of-year	216,993	1,035,430	171,088	99,015	7,214	785	90,828	1,001	89,827	188	468,479	20,657	82,999	7,811	15,647	59,541	34,297
Depreciation	23,004	137,932	25,156	295,444	5,666	62,228	223,810	73,476	150,334	3,740	1,369,449	205,720	264,545	126,948	68,139	69,458	117,360
Taxes	43,363	102,030	22,490	142,081	2,428	16,984	120,326	32,282	88,044	2,343	509,759	84,846	102,391	35,804	42,181	24,406	33,725
Rent	29,362	173,738	20,480	141,054	6,823	60,362	71,144	7,429	63,715	2,725	1,266,677	51,631	312,290	100,974	162,266	49,050	77,005
Repairs	6,312	50,086	9,596	62,491	729	10,982	50,069	16,518	33,551	711	304,202	60,200	68,770	36,834	16,558	15,378	25,722
Salaries and wages	87,093	405,461	81,846	373,365	15,312	204,148	144,897	20,737	124,160	9,008	3,475,191	145,103	758,507	212,869	439,301	106,337	255,572
Insurance	10,599	67,385	11,106	75,926	1,607	26,913	45,893	9,473	36,420	1,513	362,509	34,730	62,040	27,414	16,908	17,718	32,018
Legal and professional fees	5,029	16,315	3,501	48,187	3,166	10,295	31,811	2,672	29,139	2,915	317,705	7,790	18,972	5,763	7,200	6,009	22,009
Commissions	572	27,285	6,949	403,719	5,960	143,800	251,453	7,958	243,495	2,506	126,367	1,955	20,143	4,173	7,078	8,892	26,719
Amortization	424	596	156	4,084	34	3,356	680	226	454	14	6,186	1,961	632	76	382	174	516
Retirement plans	43	400	15	674	(1)	292	380	19	361	-	4,881	11	480	373	22	85	221
Interest	7,623	39,697	6,897	181,184	5,820	17,442	146,010	48,035	97,975	11,912	288,935	86,402	47,756	23,188	9,636	14,932	20,317
Bad debts	891	18,133	13,295	49,187	765	33,112	8,205	624	7,581	7,105	36,021	2,258	7,048	1,358	691	4,999	5,291
Casualty losses	38	1,485	221	4,237	398	1,033	2,703	49	2,654	103	12,990	3,632	1,438	391	939	108	908
Depletion	-	70	33	2,408	1,806	281	309	143	166	12	4,212	(1)	20	14	(1)	-	214
Other business deductions	57,376	550,983	111,550	1,342,804	67,881	502,190	753,395	69,709	683,686	19,338	4,972,244	338,153	784,927	302,054	271,084	211,789	464,487
Gross profit (less loss)	415,403	2,315,746	435,499	5,277,497	228,059	2,102,147	2,843,801	324,037	2,519,764	103,490	24,065,261	1,133,962	3,719,357	1,105,692	1,786,848	826,817	1,828,654
Net profit (less loss)	143,674	724,150	122,208	2,150,652	109,662	1,008,729	992,716	34,687	958,029	39,545	11,907,933	109,568	1,269,398	227,459	744,457	297,482	746,570
BUSINESSES WITH NET PROFIT																	
Business receipts	1,936,112	6,533,899	1,224,630	6,338,837	619,658	2,334,555	3,283,989	223,732	3,060,257	100,635	28,146,136	1,041,094	4,488,092	1,306,496	2,024,565	1,157,031	2,438,984
Business deductions, total	1,785,842	5,722,708	1,086,928	4,001,983	501,562	1,308,766	2,140,913	157,768	1,983,145	50,742	16,636,333	848,903	3,145,794	1,043,337	1,258,084	844,373	1,635,556
Cost of goods sold, total	1,539,475	4,357,539	841,908	1,465,876	397,866	282,568	776,370	26,347	750,023	9,072	5,154,546	165,510	1,010,158	330,026	316,299	363,833	705,361
Inventory, beginning-of-year	182,899	859,940	118,756	103,999	1,804	5,158	96,859	(1)	96,857	178	361,628	11,038	68,601	4,690	12,332	51,579	26,499
Merchandise purchased	1,505,576	4,039,234	770,509	643,570	393,643	92,551	150,570	103	150,467	6,806	2,477,521	119,105	358,765	61,470	69,438	227,857	285,582
Cost of labor	6,937	150,117	24,120	76,530	344	19,495	56,526	2,112	54,414	165	1,081,304	17,730	300,129	127,406	138,786	33,937	175,126
Materials and supplies	4,398	90,576	10,091	157,756	1,608	21,875	134,228	20,709	113,519	45	920,294	16,543	213,764	63,689	96,082	53,993	96,618
Other costs	38,554	107,722	52,130	561,810	2,260	144,274	413,236	3,423	409,813	2,040	714,175	12,100	143,172	79,060	13,123	50,989	151,095
Less: Inventory, end-of-year	198,889	890,050	133,698	77,789	1,793	785	75,049	(1)	75,047	162	400,376	11,006	74,273	6,289	13,462	54,522	29,559
Depreciation	20,446	112,395	19,268	203,536	4,639	57,679	138,677	28,289	110,388	2,541	1,106,446	127,946	216,428	95,342	59,683	61,403	90,476
Taxes	40,006	90,174	14,266	97,378	2,111	16,039	78,279	13,976	64,303	949	436,388	56,537	90,053	30,230	37,669	22,154	28,051
Rent	25,331	142,789	17,415	117,295	5,957	56,425	52,940	5,307	47,633	1,973	1,135,860	41,043	269,914	77,004	149,267	43,643	66,095
Repairs	5,638	43,191	5,384	42,975	557	10,302	31,633	6,056	25,577	483	247,809	40,345	57,791	30,107	14,674	13,010	20,496
Salaries and wages	79,604	366,578	72,265	331,641	13,733	195,323	114,465	13,023	101,442	8,120	3,200,910	100,534	682,255	181,668	401,055	99,532	238,670
Insurance	9,614	57,135	9,518	61,053	1,469	26,070	32,293	3,630	28,663	1,221	315,849	23,360	54,265	23,091	14,996	16,178	27,154
Legal and professional fees	4,354	14,034	2,835	36,757	2,711	9,120	23,528	1,442	22,086	1,398	294,190	5,531	16,566	4,511	6,358	5,697	17,867
Commissions	558	25,330	5,171	368,457	5,910	137,188	222,877	7,130	215,747	2,482	114,602	823	19,226	4,158	6,693	8,375	25,386
Amortization	413	462	152	3,665	14	3,333	304	85	219	14	3,669	76	516	74	270	172	498
Retirement plans	43	400	14	642	(1)	287	353	11	342	-	4,214	11	479	372	22	85	183
Interest	7,138	31,132	5,861	94,388	3,910	15,758	69,987	14,469	55,518	4,733	217,110	50,891	38,306	16,264	8,335	13,707	14,052
Bad debts	871	15,425	2,933	37,442	206	29,601	3,739	173	3,566	3,896	29,321	1,933	6,687	1,299	627	4,761	4,578
Casualty losses	38	957	143	2,353	20	229	2,012	15	1,997	92	4,488	208	488	305	100	83	517
Depletion	-	70	29	2,310	1,761	239	306	143	163	(1)	4,112	(1)	20	14	(1)	-	214
Other business deductions	52,313	465,097	89,766	1,136,215	60,696	468,605	593,150	37,672	555,478	13,764	4,366,819	234,153	682,642	248,872	242,030	191,740	395,958
Gross profit	396,637	2,176,360	382,722	4,872,961	221,792	2,051,987	2,507,619	197,385	2,310,234	91,563	22,991,590	875,584	3,477,934	976,470	1,708,266	793,198	1,733,623
Net profit	150,270	811,191	137,702	2,336,854	118,096	1,025,789	1,143,076	65,964	1,077,112	49,893	11,509,803	192,191	1,342,298	263,159	766,481	312,658	803,428

Footnotes at end of table.

Table 2.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Services—Continued																Nature of business not allocable
	Automobile and other repair services					Amusement and recreation services, including motion pictures	Medical services					Educational services	Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services	Other services	
	Total	Automobile parking, repair, and services			Repair services, except automobile		Total	Offices of physicians and surgeons	Offices of dentists and dental surgeons	Offices of osteopathic physicians	Other medical services						
		Total	Automobile repair shops	Other automotive services, including rentals													
NUMBER OF BUSINESSES	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Businesses with and without net profit, total	327,968	133,484	112,775	20,709	194,484	119,954	407,313	152,029	85,014	9,095	161,175	90,748	124,013	53,572	110,574	87,169	28,448
Businesses with net profit	271,959	112,693	96,940	15,753	159,266	80,911	388,425	144,245	82,250	8,716	153,214	81,234	112,308	43,966	102,951	60,144	20,603
Businesses without net profit	56,009	20,791	15,835	4,956	35,218	39,043	18,888	7,784	2,764	379	7,961	9,514	11,705	9,606	7,623	27,025	7,845
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)																
Business receipts	4,315,109	2,671,932	2,330,601	341,331	1,643,177	1,419,194	10,302,318	5,668,075	2,670,735	239,679	1,723,829	359,262	2,323,749	924,913	765,362	573,351	177,992
Business deductions, total	3,520,486	2,282,154	2,001,395	280,759	1,238,332	1,269,702	4,719,317	2,267,077	1,302,273	109,470	1,040,497	228,123	1,036,640	622,450	375,729	328,414	132,071
Cost of goods sold, total	2,127,020	1,383,908	1,303,050	80,858	743,112	337,298	689,100	167,955	243,878	13,783	263,484	42,269	84,981	177,950	19,560	121,792	70,089
Inventory, beginning-of-year	228,919	113,957	107,640	6,317	114,962	32,367	15,872	3,125	1,197	280	11,270	6,533	176	1,717	434	11,475	5,216
Merchandise purchased	1,421,669	987,371	944,407	42,964	434,298	212,167	173,690	36,727	22,899	4,243	109,821	18,031	494	20,978	2,241	50,389	41,720
Cost of labor	331,842	209,831	188,876	20,955	122,011	54,858	143,075	30,941	47,764	1,280	63,090	9,396	17,632	71,841	11,104	10,124	10,222
Materials and supplies	303,712	155,555	150,032	5,523	148,157	21,888	251,967	66,790	107,507	5,968	71,702	5,306	6,862	25,636	2,780	23,466	7,007
Other costs	84,901	40,147	29,486	10,661	44,754	52,677	131,474	33,386	76,052	2,699	19,337	8,787	59,934	59,636	3,512	40,934	12,695
Less: Inventory, end-of-year	244,023	122,953	117,391	5,562	121,070	36,659	26,978	3,014	11,541	687	11,736	5,784	117	1,858	511	14,596	6,771
Depreciation	153,054	89,713	59,511	30,202	63,341	136,043	341,407	179,875	84,526	10,819	66,187	22,083	60,126	23,515	28,641	16,955	7,969
Taxes	80,660	55,598	43,870	11,728	25,062	38,456	119,203	55,533	30,500	2,763	30,407	6,560	18,495	12,557	9,157	3,709	2,664
Rent	140,809	98,210	60,634	37,576	42,599	58,692	420,931	229,133	113,596	6,806	71,396	18,143	105,263	26,024	30,609	25,280	3,120
Repairs	42,820	27,413	15,721	11,692	15,407	30,069	54,268	23,084	12,023	1,320	17,841	4,691	7,252	3,226	4,144	3,040	2,164
Salaries and wages	373,023	284,628	240,725	43,903	88,395	163,771	1,163,236	613,313	298,921	22,000	229,002	44,858	252,832	164,779	134,477	19,033	9,484
Insurance	66,996	43,638	36,213	7,425	23,358	27,231	104,471	64,052	19,652	3,328	17,439	3,915	11,900	8,317	7,528	3,363	2,448
Legal and professional fees	13,278	8,344	6,829	1,515	4,934	13,770	157,954	71,729	63,551	3,717	18,957	1,696	35,488	37,496	4,128	5,124	990
Commissions	9,727	6,821	5,278	1,543	2,906	39,565	8,896	3,323	2,294	124	3,155	1,918	4,108	2,963	1,726	8,647	1,337
Amortization	94	76	36	40	18	555	1,805	502	484	(1)	813	103	194	129	67	130	(1)
Retirement plans	400	371	13	358	29	116	2,728	1,864	352	(1)	505	-	404	109	251	161	
Interest	29,864	19,296	14,410	4,886	10,568	20,001	60,505	22,725	17,860	1,450	18,470	3,751	8,423	5,257	5,093	1,566	2,255
Bad debts	11,156	7,149	6,560	589	4,007	1,064	3,406	987	299	422	1,698	104	2,852	1,568	628	646	271
Casualty losses	1,285	208	122	86	1,077	2,716	2,147	1,714	354	(1)	73	83	323	155	241	62	143
Depletion	-	-	-	-	-	-	2,721	106	2,561	-	54	-	871	187	(1)	191	46
Other business deductions	470,300	256,781	208,423	48,358	213,519	400,355	1,586,539	831,182	411,422	42,919	301,016	77,949	443,128	158,218	129,473	118,715	29,086
Gross profit (less loss)	2,188,089	1,288,024	1,027,551	260,473	900,065	1,081,896	9,613,218	5,500,120	2,426,857	225,896	1,460,345	316,993	2,238,768	746,963	745,802	451,559	107,903
Net profit (less loss)	794,623	389,778	329,206	60,572	404,845	149,492	5,583,001	3,400,998	1,368,462	130,209	683,332	131,139	1,287,109	302,463	389,633	244,937	45,921
BUSINESSES WITH NET PROFIT																	
Business receipts	4,009,718	2,467,396	2,147,341	320,055	1,542,322	1,184,302	10,162,486	5,648,026	2,663,359	238,694	1,612,407	337,075	2,299,802	887,266	756,246	541,071	165,798
Business deductions, total	3,162,996	2,050,066	1,798,029	252,037	1,112,930	905,318	4,539,816	2,229,978	1,292,113	108,201	909,524	198,621	994,727	571,715	362,247	270,640	110,780
Cost of goods sold, total	1,926,663	1,248,325	1,172,913	75,412	678,338	272,949	651,043	166,274	242,350	13,765	228,654	39,913	84,302	168,781	17,862	112,004	64,914
Inventory, beginning-of-year	200,647	102,416	96,764	5,652	98,231	22,858	14,946	2,404	1,197	277	11,068	5,516	171	1,624	434	9,294	4,424
Merchandise purchased	1,287,165	895,541	856,631	38,910	391,624	177,419	161,554	35,555	22,829	4,243	98,927	17,849	494	20,678	2,241	46,669	39,494
Cost of labor	305,030	186,292	166,435	19,857	118,738	44,872	122,284	30,895	47,424	1,279	42,686	8,861	17,552	71,264	9,832	8,624	9,698
Materials and supplies	271,671	138,915	133,694	5,221	132,756	16,787	247,024	66,479	106,702	5,956	67,887	4,665	6,534	25,092	2,563	19,033	5,217
Other costs	78,344	37,257	26,635	10,622	41,087	36,758	130,772	33,235	75,706	2,697	19,134	7,953	59,664	51,886	3,303	39,128	12,215
Less: Inventory, end-of-year	216,194	112,096	107,246	4,850	104,098	25,745	25,537	2,294	11,508	687	11,048	4,931	113	1,763	511	10,744	6,134
Depreciation	129,466	76,589	51,689	24,900	52,877	80,619	326,858	174,826	83,563	10,369	58,100	19,000	56,316	20,008	27,191	12,138	4,911
Taxes	72,564	49,785	39,105	10,680	22,779	28,473	113,547	54,831	30,332	2,737	25,647	5,452	17,956	11,681	9,009	3,065	1,900
Rent	125,414	88,439	53,618	34,821	36,975	48,430	402,371	224,676	111,716	6,673	59,306	14,888	99,592	21,758	29,080	17,275	2,580
Repairs	37,062	23,489	13,623	9,866	13,573	21,425	51,331	22,674	11,710	1,286	15,661	3,932	6,598	2,689	3,888	2,252	1,708
Salaries and wages	339,376	259,164	218,547	40,617	80,212	123,923	1,128,945	605,876	298,246	21,977	202,846	38,222	244,937	155,102	133,427	15,519	8,335
Insurance	59,191	38,184	31,909	6,275	21,007	19,110	100,670	62,478	19,380	3,275	15,537	3,414	11,245	7,539	7,263	2,638	1,876
Legal and professional fees	11,697	7,360	6,063	1,297	4,337	9,701	155,072	69,869	63,362	3,693	18,148	1,552	34,317	33,886	3,880	4,121	492
Commissions	8,315	5,693	4,330	1,363	2,622	37,397	7,974	3,319	2,294	124	2,237	1,856	4,079	2,907	881	5,758	1,323
Amortization	87	69	36	33	18	466	1,475	500	451	(1)	518	86	192	92	65	116	-
Retirement plans	386	371	13	358	15	97	2,442	1,859	352	(1)	224	-	260	105	251	-	-
Interest	24,409	15,713	12,190	3,523	8,696	11,256	57,415	22,435	17,665	1,450	15,865	2,992	7,468	4,275	4,812	1,234	829
Bad debts	9,218	6,259	5,825	434	2,959	752	2,993	960	299	419	1,315	87	1,498	491	485	599	239
Casualty losses	937	197	117	80	740	435	1,301	868	354	(1)	73	(1)	320	152	87	35	86
Depletion	-	-	-	-	-	-	2,684	106	2,524	-	54	-	865	138	(1)	183	-
Other business deductions	418,211	230,429	188,051	42,378	187,782	250,285	1,533,695	818,427	407,515	42,414	265,339	67,219	424,782	142,111	124,060	93,703	21,587
Gross profit	2,083,055	1,219,071	974,428	244,643	863,984	911,353	9,511,443	5,481,752	2,421,009	224,929	1,383,753	297,162	2,215,500	718,485	738,384	429,067	100,884
Net profit	846,722	417,330	349,312	68,018	429,392	278,984	5,622,670	3,418,048	1,371,246	130,493	702,883	138,454	1,305,075	315,551	393,999	270,431	55,018

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[2]Net loss exceeds net profit.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIES														
Total	9,078,466	199,384,594	7,937,307	21,702,579	27,887,417	1,699,467	11,250,081	7,039,112	179,091,107	6,037,455	18,949,205	31,637,317	1,389,927	9,775,756
Under $5,000	4,047,304	7,822,482	938,428	360,260	1,255,242	289,643	312,485	2,724,049	5,842,729	368,476	160,696	2,656,286	158,430	130,253
$5,000 under $10,000	1,408,749	10,173,391	872,953	568,465	2,856,315	171,426	332,989	1,190,430	8,621,683	613,971	391,189	3,300,971	132,405	210,262
$10,000 under $25,000	1,680,238	27,078,408	1,989,793	2,299,512	6,569,095	349,159	1,037,449	1,480,980	23,950,070	1,611,087	1,882,134	7,171,666	295,101	816,986
$25,000 under $50,000	909,272	32,102,984	1,517,656	3,799,162	6,656,162	340,725	1,635,107	816,886	28,866,989	1,262,522	3,292,831	7,066,068	300,881	1,372,045
$50,000 under $100,000	527,891	36,376,983	1,108,711	4,681,555	5,688,180	283,567	2,331,892	488,064	33,659,156	962,080	4,230,426	5,963,151	262,448	2,111,033
$100,000 under $200,000	249,496	34,086,406	771,998	4,647,580	2,961,496	171,425	2,402,084	228,455	31,258,504	634,129	4,179,833	3,167,367	160,033	2,183,812
$200,000 under $500,000	96,201	28,224,256	469,168	3,484,918	1,554,497	69,482	1,906,810	87,845	25,754,755	397,721	3,145,951	1,660,869	64,753	1,781,350
$500,000 under $1,000,000	18,243	12,120,946	152,433	1,090,662	354,951	12,924	734,792	16,595	11,023,567	125,324	995,890	414,494	12,059	696,626
$1,000,000 or more	6,522	11,398,738	79,815	761,187	192,076	4,269	540,029	5,808	10,113,654	62,145	670,255	236,445	3,817	473,389
Receipts not reported	134,550	-	36,352	9,278	[1]200,597	6,847	16,444	-	-	-	-	-	-	-
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	3,225,266	32,159,830	3,586,296	2,441,801	3,780,717	94,701	1,035,668	2,140,211	26,391,071	2,504,985	1,721,175	5,740,515	61,423	798,223
Under $5,000	1,739,734	3,261,104	575,911	217,637	[1]160,382	29,821	73,189	965,794	2,080,350	184,233	86,308	738,846	12,097	30,323
$5,000 under $10,000	552,255	3,989,737	528,127	215,129	679,078	15,010	94,194	439,059	3,195,871	355,929	132,488	924,740	10,259	49,711
$10,000 under $25,000	591,524	9,267,440	1,183,560	544,350	1,726,727	22,677	208,526	508,431	8,001,959	953,147	396,391	2,025,910	18,687	173,552
$25,000 under $50,000	183,363	6,231,368	678,521	546,679	940,907	12,521	264,990	157,070	5,311,943	542,019	401,520	1,129,514	10,373	203,795
$50,000 under $100,000	57,643	3,859,913	343,873	406,358	481,031	6,790	164,373	51,175	3,425,952	289,824	326,366	580,299	6,003	139,975
$100,000 under $200,000	17,131	2,310,835	166,264	273,698	147,413	2,722	95,048	12,915	1,731,076	113,157	203,407	218,002	2,445	84,221
$200,000 under $500,000	5,789	1,671,644	59,926	160,325	58,675	1,265	85,725	4,453	1,298,405	46,689	114,169	88,606	1,095	80,541
$500,000 under $1,000,000	1,045	690,804	12,975	31,428	[1]4,197	294	16,751	799	529,677	8,462	24,883	18,916	237	13,268
$1,000,000 or more	558	876,985	12,940	40,028	12,408	230	24,459	515	815,838	11,525	35,643	15,682	227	22,837
Receipts not reported	76,224	-	24,199	6,169	[1]100,943	3,371	8,413	-	-	-	-	-	-	-
Farms														
Total	3,063,552	29,908,445	3,443,087	2,141,328	3,385,962	84,121	1,001,054	2,013,033	24,380,972	2,400,907	1,458,573	5,266,887	54,361	766,368
Under $5,000	1,651,186	3,098,519	552,508	207,990	[1]199,470	26,641	71,599	901,182	1,944,131	173,705	80,767	669,462	11,314	29,960
$5,000 under $10,000	525,384	3,797,493	509,317	202,179	595,770	13,840	91,778	413,803	3,014,599	340,247	121,880	837,471	9,142	47,345
$10,000 under $25,000	568,611	8,892,884	1,151,290	484,213	1,625,497	21,238	206,697	487,897	7,667,188	928,530	347,236	1,910,497	17,405	171,795
$25,000 under $50,000	173,360	5,862,239	653,681	467,925	857,218	11,121	262,596	147,587	4,964,286	521,897	328,553	1,040,744	9,118	201,488
$50,000 under $100,000	52,441	3,506,543	320,790	345,907	414,978	5,140	158,348	46,372	3,100,074	270,404	268,795	509,108	4,417	134,236
$100,000 under $200,000	15,132	2,031,163	154,291	232,509	127,361	1,926	90,486	11,240	1,497,119	104,258	166,410	193,805	1,810	80,104
$200,000 under $500,000	4,924	1,431,910	55,051	130,889	52,295	1,087	82,131	3,895	1,123,933	43,776	91,694	77,984	918	77,026
$500,000 under $1,000,000	880	568,893	12,009	27,662	[1]7,794	141	11,450	635	408,429	7,502	21,150	15,209	85	7,984
$1,000,000 or more	463	718,801	11,803	36,112	9,352	154	17,972	422	661,213	10,588	32,088	12,607	152	16,430
Receipts not reported	71,171	-	22,347	5,942	[1]89,245	2,833	7,997	-	-	-	-	-	-	-
Field crop farms														
Total	1,113,472	9,695,907	1,345,923	789,303	1,829,070	14,703	118,054	829,520	8,254,342	1,019,860	592,629	2,284,613	11,694	98,466
Under $5,000	636,068	1,263,792	203,344	85,397	120,403	3,189	6,132	417,685	911,530	83,052	49,362	337,102	1,871	2,981
$5,000 under $10,000	196,283	1,412,436	198,871	84,888	309,468	3,020	10,031	165,419	1,193,914	144,955	58,683	371,357	2,171	5,077
$10,000 under $25,000	200,255	3,104,220	444,805	188,580	749,876	5,371	43,312	177,632	2,766,247	373,838	144,597	816,926	5,062	42,404
$25,000 under $50,000	55,951	1,905,908	263,683	168,236	396,215	1,876	31,653	49,492	1,668,873	221,706	124,120	447,213	1,618	27,464
$50,000 under $100,000	16,556	1,095,039	142,817	134,812	181,385	764	13,951	15,218	1,004,493	128,317	115,015	212,819	(2)	(2)
$100,000 under $200,000	4,212	586,200	64,766	80,890	53,893	341	6,911	3,240	438,867	46,675	62,131	69,013	281	5,602
$200,000 under $500,000	879	248,875	20,781	32,331	16,925	131	3,563	743	203,956	16,931	27,344	24,736	123	3,060
$500,000 under $1,000,000	95	55,031	4,856	11,352	2,131	-	-	77	43,632	3,182	8,949	3,767	-	-
$1,000,000 or more	15	24,406	1,278	2,723	1,318	10	2,501	14	22,830	1,204	2,428	1,680	10	2,501
Receipts not reported	3,158	-	722	94	[1]2,544	1	-	-	-	-	-	-	-	-
Fruit, tree nut, and vegetable farms														
Total	138,905	1,830,385	167,509	385,319	129,631	867	7,694	77,861	1,353,684	100,618	271,094	292,678	(2)	(2)
Under $5,000	78,204	122,782	29,092	24,671	[1]39,411	61	49	33,941	69,591	5,322	7,471	24,829	-	-
$5,000 under $10,000	19,974	141,062	20,276	28,238	10,024	58	429	13,745	98,786	8,863	15,203	28,407	(2)	(2)
$10,000 under $25,000	19,733	310,734	32,157	58,707	46,973	345	401	15,585	250,355	22,753	41,222	65,679	(2)	(2)
$25,000 under $50,000	10,713	367,940	32,684	82,229	59,913	210	3,468	9,135	314,355	25,724	66,712	68,352	(2)	(2)
$50,000 under $100,000	4,236	297,150	23,682	72,394	41,751	159	1,759	3,501	246,480	18,525	55,478	53,274	(2)	(2)
$100,000 under $200,000	2,038	276,913	18,068	66,064	23,686	15	677	1,535	214,837	12,122	48,645	34,998	(2)	(2)
$200,000 under $500,000	528	144,150	6,701	36,468	5,694	13	369	369	103,691	5,545	25,771	11,776	(2)	(2)
$500,000 under $1,000,000	183	124,092	2,104	8,545	[1]14,966	-	-	33	21,305	734	6,011	2,237	-	-
$1,000,000 or more	25	45,562	1,226	7,167	1,945	6	542	17	34,284	1,030	4,581	3,126	(2)	(2)
Receipts not reported	3,271	-	1,519	836	[1]5,978	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
AGRICULTURE, FORESTRY, AND FISHERIES--Continued														
Livestock farms														
Total	1,599,873	17,591,368	1,826,353	824,266	1,490,340	60,243	844,193	1,015,051	14,198,573	1,241,623	515,668	2,546,910	38,499	645,600
Under $5,000	797,224	1,568,270	281,294	84,543	[1]233,932	18,731	56,879	377,778	875,596	77,872	21,958	263,423	8,165	24,790
$5,000 under $10,000	298,963	2,173,008	282,565	83,561	264,540	9,992	79,119	226,882	1,668,460	181,906	45,605	415,690	6,426	40,739
$10,000 under $25,000	341,138	5,347,756	660,139	218,066	823,516	14,154	156,421	288,908	4,549,189	523,727	149,847	1,005,649	11,153	125,541
$25,000 under $50,000	102,667	3,445,114	346,554	185,605	407,506	8,843	223,980	86,008	2,875,290	267,702	120,741	506,477	7,181	169,377
$50,000 under $100,000	29,638	1,980,875	145,837	111,348	176,147	3,816	139,343	25,907	1,733,075	117,411	74,689	224,009	3,366	120,682
$100,000 under $200,000	8,331	1,088,365	65,837	65,838	40,846	1,282	78,551	5,995	776,662	42,249	40,502	78,789	1,234	70,597
$200,000 under $500,000	3,254	959,709	24,267	42,709	28,033	919	76,733	2,669	783,042	19,103	33,510	36,958	759	72,217
$500,000 under $1,000,000	592	382,551	4,881	6,066	4,104	134	11,242	515	336,273	3,418	4,491	8,268	78	7,776
$1,000,000 or more	421	645,720	9,180	25,468	5,935	138	14,929	389	600,986	8,235	24,325	7,647	137	13,881
Receipts not reported	17,645	-	5,799	1,062	[1]26,355	2,234	6,996	-	-	-	-	-	-	-
Farms, not elsewhere classified														
Total	211,302	790,785	103,302	142,440	[1]63,079	8,308	31,113	90,601	574,373	38,806	79,182	142,686	3,573	16,157
Under $5,000	139,690	143,675	38,778	13,379	[1]46,530	4,660	8,539	71,778	87,414	7,459	1,976	44,108	1,278	2,189
$5,000 under $10,000	10,164	70,987	7,605	5,492	11,738	770	2,199	7,757	53,439	4,523	2,389	22,017	(2)	(2)
$10,000 under $25,000	7,485	130,174	14,189	18,860	5,132	1,368	6,563	5,772	101,397	8,212	11,570	22,243	992	3,584
$25,000 under $50,000	4,029	143,277	10,760	31,855	[1]6,416	192	3,495	2,952	105,768	6,765	16,980	18,702	(2)	(2)
$50,000 under $100,000	2,011	133,479	8,454	27,353	15,695	(2)	(2)	1,746	116,026	6,151	23,613	19,006	(2)	(2)
$100,000 under $200,000	551	79,685	5,620	19,717	8,936	(2)	(2)	470	66,753	3,212	15,132	11,005	(2)	(2)
$200,000 under $500,000	263	79,176	3,302	19,381	1,643	24	1,466	114	33,244	2,197	5,069	4,514	23	1,380
$500,000 under $1,000,000	10	7,219	168	1,699	937	7	208	10	7,219	168	1,699	937	7	208
$1,000,000 or more	2	3,113	119	754	154	-	-	2	3,113	119	754	154	-	-
Receipts not reported	47,097	-	14,307	3,950	[1]54,368	(2)	(2)	-	-	-	-	-	-	-
Other Agriculture, Forestry, and Fisheries														
Total	161,714	2,251,385	143,209	300,473	394,755	10,580	34,614	127,178	2,010,099	104,078	262,602	473,628	7,062	31,855
Under $5,000	88,548	162,585	23,403	9,647	39,088	3,180	1,590	64,612	136,219	10,528	5,541	69,384	783	363
$5,000 under $10,000	26,871	192,244	18,810	12,950	83,308	1,170	2,416	25,256	181,272	15,682	10,608	87,269	1,117	2,366
$10,000 under $25,000	22,913	374,556	32,270	60,137	101,230	1,439	1,829	20,534	334,771	24,617	49,155	115,413	1,282	1,757
$25,000 under $50,000	10,003	369,129	24,840	78,754	83,689	1,400	2,394	9,483	347,657	20,122	72,967	88,770	1,255	2,307
$50,000 under $100,000	5,202	353,370	23,083	60,451	66,053	1,650	6,025	4,803	325,878	19,420	57,571	71,191	1,586	5,739
$100,000 under $200,000	1,999	279,672	11,973	41,189	20,052	796	4,562	1,675	233,957	8,899	36,997	24,197	(2)	(2)
$200,000 under $500,000	865	239,734	4,875	29,436	6,380	178	3,594	558	174,472	2,913	22,475	10,622	177	3,515
$500,000 under $1,000,000	165	121,911	966	3,766	3,597	153	5,301	164	121,248	960	3,733	3,707	152	5,284
$1,000,000 or more	95	158,184	1,137	3,916	3,056	76	6,487	93	154,625	937	3,555	3,075	75	6,407
Receipts not reported	5,053	-	1,852	227	[1]11,698	(2)	(2)	-	-	-	-	-	-	-
MINING														
Total	36,378	943,037	92,016	129,217	[1]7,430	520	7,354	20,533	658,625	48,746	91,406	121,754	458	6,364
Under $5,000	15,098	26,444	5,037	715	[1]9,963	-	-	8,520	17,473	1,364	195	6,384	-	-
$5,000 under $10,000	4,921	34,003	5,329	2,549	[1]2,395	-	-	2,668	19,505	1,941	756	6,868	-	-
$10,000 under $25,000	5,357	87,066	8,512	7,224	[1]365	-	-	3,311	52,159	3,245	3,645	15,808	-	-
$25,000 under $50,000	3,865	132,589	16,078	19,146	13,125	(2)	(2)	3,136	106,565	10,092	16,450	24,049	(2)	(2)
$50,000 under $100,000	2,335	166,359	13,971	32,022	[1]5,620	(2)	(2)	1,754	127,816	7,571	17,062	19,229	(2)	(2)
$100,000 under $200,000	977	128,732	11,906	19,996	131	(2)	(2)	635	86,302	6,889	11,893	15,436	(2)	(2)
$200,000 under $500,000	558	176,864	14,297	21,455	7,682	129	3,520	379	120,961	8,272	18,559	19,929	77	2,699
$500,000 under $1,000,000	156	97,444	8,003	18,521	[1]37	12	276	110	66,740	4,340	16,611	5,269	11	257
$1,000,000 or more	39	93,536	8,251	7,358	[1]5,069	4	562	20	61,104	5,032	6,235	8,782	3	469
Receipts not reported	3,072	-	632	231	[1]4,919	-	-	-	-	-	-	-	-	-
CONTRACT CONSTRUCTION														
Total	704,627	19,308,272	495,045	4,064,823	2,685,430	85,772	583,172	641,593	17,847,914	423,136	3,744,172	2,822,495	76,632	516,543
Under $5,000	293,083	616,352	38,467	24,141	325,868	8,163	6,281	262,233	567,490	25,720	17,224	348,423	5,238	4,029
$5,000 under $10,000	108,157	772,978	36,013	69,396	333,081	7,981	12,418	101,545	724,720	31,161	59,138	346,139	7,170	10,630
$10,000 under $25,000	128,012	2,099,410	89,269	361,403	547,740	17,505	37,512	118,760	1,955,530	77,341	329,682	566,087	15,740	30,219
$25,000 under $50,000	80,492	2,885,824	88,701	696,890	476,728	19,035	63,338	74,591	2,679,822	76,438	652,939	497,758	17,879	56,862
$50,000 under $100,000	50,090	3,480,098	93,575	853,411	391,099	16,701	129,368	45,455	3,161,000	73,871	768,740	423,039	15,804	109,745
$100,000 under $200,000	28,469	3,937,524	77,048	956,201	331,511	11,086	172,230	26,384	3,673,975	71,217	886,688	343,044	10,153	149,614
$200,000 under $500,000	11,502	3,274,648	46,156	756,316	207,918	4,670	114,019	10,565	3,012,707	44,218	693,103	216,729	4,028	107,610
$500,000 under $1,000,000	1,675	1,131,473	14,346	182,310	47,096	394	18,619	1,513	1,039,914	13,739	180,309	50,389	394	18,619
$1,000,000 or more	565	1,109,965	10,954	164,675	27,593	226	29,215	547	1,032,756	9,431	156,349	30,887	226	29,215
Receipts not reported	2,582	-	516	80	[1]3,204	11	172	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONTRACT CONSTRUCTION--Continued														
General Contractors														
Total	125,806	8,084,475	158,140	1,323,329	658,094	14,755	322,245	107,246	7,366,214	129,400	1,226,299	721,796	12,703	299,913
Under $5,000	22,603	58,024	5,574	4,435	21,350	435	1,741	17,874	47,141	2,841	2,086	26,411	291	1,733
$5,000 under $10,000	13,764	99,353	5,907	9,391	33,853	735	8,105	11,901	84,862	4,606	7,470	40,945	735	8,105
$10,000 under $25,000	26,969	451,325	23,234	77,161	98,533	1,464	12,500	23,907	402,763	19,521	69,248	104,375	977	7,834
$25,000 under $50,000	22,095	806,582	24,738	160,487	105,130	2,802	21,518	18,356	675,534	16,163	141,770	118,117	2,188	16,762
$50,000 under $100,000	17,969	1,267,831	30,622	251,837	111,954	3,913	72,001	15,784	1,120,497	22,690	218,753	127,598	3,611	63,549
$100,000 under $200,000	13,354	1,875,747	28,939	332,590	139,461	3,597	91,728	12,313	1,758,183	27,903	317,316	144,763	3,300	89,707
$200,000 under $500,000	5,741	1,609,503	19,729	229,446	98,121	1,418	72,980	5,455	1,525,802	18,536	220,831	102,184	1,221	70,723
$500,000 under $1,000,000	1,337	910,232	10,384	118,575	29,385	190	14,073	1,176	819,308	9,963	116,632	32,387	190	14,073
$1,000,000 or more	496	1,005,878	8,682	139,389	22,119	190	27,427	480	932,124	7,177	132,193	25,016	190	27,427
Receipts not reported	1,478	-	331	18	[1]1,812	11	172	-	-	-	-	-	-	-
Special Trade Contractors														
Total	567,451	10,976,490	329,805	2,687,039	1,991,129	70,371	258,512	524,327	10,282,038	287,567	2,474,290	2,059,304	63,428	215,955
Under $5,000	266,021	549,747	31,938	19,487	300,568	7,728	4,540	240,608	513,195	22,731	15,026	317,229	4,947	2,296
$5,000 under $10,000	92,457	659,182	29,448	57,720	294,035	7,101	4,252	87,858	626,712	25,912	49,587	299,849	6,290	2,464
$10,000 under $25,000	98,616	1,612,943	65,146	277,760	436,954	16,041	25,012	92,426	1,517,625	56,931	253,952	449,459	14,763	22,385
$25,000 under $50,000	57,351	2,045,144	63,447	524,714	364,449	16,233	41,820	55,339	1,975,429	59,763	502,265	372,107	15,691	40,100
$50,000 under $100,000	31,026	2,135,784	60,890	581,429	272,116	12,498	57,280	28,722	1,972,649	49,209	530,808	287,943	11,903	46,109
$100,000 under $200,000	14,941	2,038,169	47,200	619,556	189,763	7,433	80,230	13,897	1,892,184	42,405	565,317	195,994	6,797	59,635
$200,000 under $500,000	5,589	1,625,549	26,305	519,172	112,077	3,097	39,044	5,083	1,478,362	25,560	471,384	113,491	2,797	36,632
$500,000 under $1,000,000	338	221,241	3,962	63,735	17,711	204	4,546	337	220,606	3,776	63,677	18,002	204	4,546
$1,000,000 or more	59	88,731	1,298	23,404	4,833	36	1,788	57	85,276	1,280	22,274	5,230	36	1,788
Receipts not reported	[2]	-	[2]	[2]	[2]	-	-	-	-	-	-	-	-	-
Contractors Not Allocable														
Total	11,370	247,307	7,100	54,455	36,207	[2]	[2]	10,020	199,662	6,169	43,583	41,395	[2]	[2]
Under $5,000	4,459	8,581	955	219	3,950	-	-	3,751	7,154	148	112	4,783	-	-
$5,000 under $10,000	1,936	14,443	658	2,285	5,193	[2]	[2]	1,786	13,146	643	2,081	5,345	[2]	[2]
$10,000 under $25,000	2,427	35,142	889	6,482	12,253	-	-	2,427	35,142	889	6,482	12,253	-	-
$25,000 under $50,000	1,046	34,098	516	11,689	7,149	-	-	896	28,859	512	8,904	7,534	-	-
$50,000 under $100,000	1,095	76,483	2,063	20,145	7,029	[2]	[2]	949	67,854	1,972	19,179	7,498	[2]	[2]
$100,000 under $200,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$200,000 under $500,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	[2]	[2]	[2]	[2]	[2]	-	-	[2]	[2]	[2]	[2]	[2]	-	-
Receipts not reported	[2]	-	[2]	-	[2]	-	-	-	-	-	-	-	-	-
MANUFACTURING														
Total	185,843	7,266,965	274,676	1,647,763	773,958	67,232	381,287	148,361	6,438,359	224,306	1,422,242	869,854	53,223	320,910
Under $5,000	61,449	115,120	12,172	6,557	19,090	15,295	12,127	41,264	86,396	6,200	3,254	36,787	7,445	4,336
$5,000 under $10,000	27,379	198,752	13,955	19,824	57,462	5,812	9,855	24,126	174,973	11,440	14,213	61,156	5,019	7,679
$10,000 under $25,000	34,215	581,866	37,861	93,372	124,521	11,315	24,391	31,028	526,835	31,650	76,515	136,567	10,487	20,156
$25,000 under $50,000	23,565	829,833	44,710	192,056	128,742	11,400	32,052	20,830	735,227	37,862	158,829	144,803	10,198	26,868
$50,000 under $100,000	18,301	1,282,863	47,273	307,484	142,953	10,112	62,087	15,607	1,088,938	36,501	255,969	164,091	8,886	49,051
$100,000 under $200,000	10,441	1,468,197	48,423	434,162	144,023	7,421	67,661	9,512	1,331,178	44,747	388,942	157,211	6,520	47,483
$200,000 under $500,000	5,185	1,607,339	41,067	374,744	112,034	3,880	93,955	4,647	1,426,106	36,723	336,889	117,804	3,500	88,951
$500,000 under $1,000,000	1,351	867,987	24,750	150,646	37,009	1,049	62,391	1,190	774,028	15,892	122,909	37,836	1,033	61,242
$1,000,000 or more	167	315,008	3,926	68,804	12,631	142	15,935	157	294,678	3,291	64,722	13,599	135	15,144
Receipts not reported	3,790	-	539	114	[4]4,507	806	833	-	-	-	-	-	-	-
Food and Kindred Products														
Total	14,550	1,279,053	28,950	159,364	68,287	6,434	44,810	11,798	1,131,733	24,047	139,360	75,224	5,199	41,275
Under $5,000	2,394	5,759	541	277	[1]426	631	990	1,754	3,900	250	51	1,192	[2]	[2]
$5,000 under $10,000	1,660	11,669	887	321	1,790	[2]	[2]	1,319	9,545	696	184	2,145	[2]	[2]
$10,000 under $25,000	1,848	31,333	1,632	2,572	4,875	[2]	[2]	1,557	25,874	1,293	1,510	5,384	[2]	[2]
$25,000 under $50,000	2,693	88,740	4,398	10,830	14,690	1,461	2,307	2,479	81,046	4,005	9,793	15,387	1,444	2,284
$50,000 under $100,000	2,896	210,749	4,952	20,355	11,036	1,047	5,346	1,942	140,328	2,814	10,978	12,381	756	3,064
$100,000 under $200,000	1,116	165,839	3,725	26,067	10,866	695	2,682	1,116	165,839	3,725	26,067	10,866	695	2,682
$200,000 under $500,000	1,372	430,238	8,371	58,577	16,371	935	17,526	1,220	378,817	6,839	50,713	17,100	790	16,955
$500,000 under $1,000,000	370	230,393	3,422	29,000	8,746	362	11,164	370	230,393	3,422	29,000	8,746	362	11,164
$1,000,000 or more	46	104,333	1,022	11,365	1,769	41	3,290	41	95,991	1,003	11,064	2,023	36	3,269
Receipts not reported	[2]	-	-	-	[2]	-	-							

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING--Continued														
Apparel and Other Fabricated Textile Products														
Total	6,198	433,434	5,469	209,653	41,997	2,824	22,421	5,605	428,076	5,376	207,519	43,075	2,483	18,610
Under $5,000	1,919	3,040	176	260	1,021	(2)	(2)	1,667	2,863	143	258	1,243	-	-
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	1,269	21,404	670	7,314	6,470	(2)	(2)	1,269	21,404	670	7,314	6,470	(2)	(2)
$25,000 under $50,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	517	36,465	285	13,901	4,354	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $200,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 under $500,000	432	135,717	1,568	65,514	10,945	307	7,907	432	135,717	1,568	65,514	10,945	307	7,907
$500,000 under $1,000,000	50	31,861	126	5,559	2,190	50	2,857	50	31,861	126	5,559	2,190	50	2,857
$1,000,000 or more	34	53,851	220	25,713	1,388	29	3,880	34	53,851	220	25,713	1,388	29	3,880
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lumber and Wood Products, Except Furniture														
Total	52,763	1,509,371	98,272	370,483	144,173	6,529	54,710	43,808	1,245,628	73,772	281,067	168,223	4,671	40,536
Under $5,000	18,336	36,669	3,951	2,680	11,382	1,073	553	14,187	30,141	1,943	1,547	14,382	(2)	(2)
$5,000 under $10,000	9,763	70,365	5,698	11,752	19,095	(2)	(2)	8,986	64,343	4,804	9,590	20,214	(2)	(2)
$10,000 under $25,000	11,819	204,838	19,414	43,274	33,639	1,699	2,389	10,502	182,958	16,322	35,041	39,700	1,263	1,072
$25,000 under $50,000	5,930	212,888	19,033	58,560	19,078	955	3,166	5,064	182,026	15,371	47,159	25,453	(2)	(2)
$50,000 under $100,000	3,080	215,964	13,016	60,882	20,084	668	5,277	2,633	178,142	9,229	48,737	23,979	(2)	(2)
$100,000 under $200,000	1,819	247,786	12,096	79,839	16,253	808	14,876	1,508	203,014	10,913	60,271	17,256	508	6,700
$200,000 under $500,000	756	234,283	11,148	49,728	17,890	419	13,134	698	216,308	10,716	45,464	18,948	362	11,466
$500,000 under $1,000,000	368	242,859	12,338	57,181	6,670	174	12,969	218	155,924	3,655	30,390	7,244	169	12,559
$1,000,000 or more	16	43,719	1,431	6,585	342	7	1,962	12	32,772	819	2,868	1,047	5	1,192
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
Printing, Publishing, and Allied Industries														
Total	29,955	731,892	33,398	184,792	113,222	11,428	19,895	23,351	641,677	28,299	148,837	125,579	8,856	15,644
Under $5,000	9,701	17,521	2,179	567	931	3,253	1,372	5,962	12,432	982	375	4,781	1,597	314
$5,000 under $10,000	4,914	36,145	2,376	2,431	9,880	1,224	2,375	4,222	31,073	1,910	1,238	10,296	1,079	2,197
$10,000 under $25,000	6,678	111,005	6,638	12,697	28,392	2,477	2,197	6,450	106,775	6,084	11,853	28,717	2,404	2,142
$25,000 under $50,000	4,177	141,516	5,935	27,897	25,251	2,144	4,152	3,580	122,284	5,051	22,650	28,814	1,746	2,192
$50,000 under $100,000	2,210	147,217	5,480	39,782	22,152	1,179	2,388	1,913	131,945	5,355	33,490	23,198	1,179	2,388
$100,000 under $200,000	854	114,748	5,280	40,061	16,990	(2)	(2)	849	114,111	5,280	39,613	17,071	(2)	(2)
$200,000 under $500,000	483	128,643	4,941	51,984	7,050	439	4,897	338	92,743	3,087	30,917	9,446	294	4,550
$500,000 under $1,000,000	33	22,086	453	5,032	1,756	19	852	28	18,344	451	4,501	1,983	14	214
$1,000,000 or more	10	13,011	103	4,264	1,264	7	469	9	11,970	99	4,200	1,273	7	469
Receipts not reported	895	-	13	77	[1]444	(2)	(2)	-	-	-	-	-	-	-
Machinery, Except Electric														
Total	19,442	713,461	28,710	178,332	124,539	7,571	42,971	17,111	674,209	24,684	164,110	138,039	6,859	36,409
Under $5,000	5,644	11,187	1,350	640	2,977	995	572	4,239	9,032	890	363	3,763	743	425
$5,000 under $10,000	3,571	26,657	2,505	1,010	11,235	1,319	2,176	3,424	25,839	2,319	716	11,245	1,318	2,176
$10,000 under $25,000	3,326	53,924	3,632	6,080	15,040	1,092	5,474	2,977	48,138	2,751	4,870	15,641	(2)	(2)
$25,000 under $50,000	2,329	83,194	4,238	15,201	21,149	1,348	4,108	2,268	80,669	4,104	13,950	21,444	1,343	4,043
$50,000 under $100,000	2,968	213,639	8,686	55,201	25,348	1,732	12,143	2,678	190,096	6,368	46,061	36,656	1,442	9,893
$100,000 under $200,000	990	139,478	4,593	44,410	26,885	616	5,117	985	138,878	4,587	44,161	26,998	610	5,020
$200,000 under $500,000	503	141,313	3,138	42,707	18,130	434	10,203	492	137,488	3,115	40,906	18,491	428	8,820
$500,000 under $1,000,000	36	22,724	426	6,224	2,372	24	1,539	36	22,724	426	6,224	2,372	24	1,539
$1,000,000 or more	12	21,345	124	6,859	1,429	11	1,639	12	21,345	124	6,859	1,429	11	1,639
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-
Other Manufacturing														
Total	62,935	2,599,754	79,877	545,139	281,740	32,446	196,480	46,688	2,317,036	68,128	481,349	319,714	25,155	168,436
Under $5,000	23,455	40,944	3,975	2,133	3,205	9,198	8,612	13,455	28,028	1,992	660	11,426	4,476	2,992
$5,000 under $10,000	6,934	50,043	2,469	3,650	15,275	1,956	3,225	5,928	42,496	1,699	2,147	16,906	1,599	2,196
$10,000 under $25,000	9,275	159,362	5,875	21,435	36,105	4,734	12,786	8,273	141,686	4,530	15,927	40,655	4,712	12,645
$25,000 under $50,000	7,871	282,711	10,735	72,029	45,389	4,983	17,043	6,874	248,418	8,960	57,738	50,520	4,379	14,535
$50,000 under $100,000	6,630	458,829	14,854	117,363	59,979	5,036	33,659	5,975	414,947	12,502	104,612	62,830	4,588	28,693
$100,000 under $200,000	4,787	673,907	20,696	160,592	60,772	4,216	42,423	4,179	582,897	18,209	135,637	72,763	3,621	30,518
$200,000 under $500,000	1,639	537,145	11,901	106,234	41,648	1,346	40,288	1,467	465,033	11,398	103,375	42,874	1,319	39,253
$500,000 under $1,000,000	494	318,064	7,985	47,650	15,275	420	33,010	488	314,782	7,812	47,235	15,301	414	32,909
$1,000,000 or more	49	78,749	1,026	14,018	6,439	47	4,695	49	78,749	1,026	14,018	6,439	47	4,695
Receipts not reported	1,801	-	361	35	[2]2,347	510	739	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
Total	296,621	5,526,927	541,025	844,968	826,392	6,620	26,471	247,333	4,903,679	435,595	733,085	926,793	4,716	20,975
Under $5,000	115,811	281,504	36,497	9,385	79,980	1,187	1,017	90,261	233,542	20,011	6,081	102,368	(2)	(2)
$5,000 under $10,000	60,816	442,397	49,300	21,875	135,091	(2)	(2)	53,797	390,164	39,073	16,036	148,210	(2)	(2)
$10,000 under $25,000	74,242	1,185,079	140,234	98,702	288,128	952	2,781	64,512	1,033,380	111,818	79,001	313,451	(2)	(2)
$25,000 under $50,000	25,024	853,656	98,214	145,328	146,639	2,026	4,112	21,938	748,264	81,113	125,029	157,191	1,498	2,514
$50,000 under $100,000	10,834	732,126	74,463	166,172	90,970	632	2,266	9,818	660,782	60,809	147,238	94,312	(2)	(2)
$100,000 under $200,000	5,215	733,526	69,525	191,697	52,925	564	4,541	4,319	611,974	55,792	164,635	57,023	559	4,510
$200,000 under $500,000	2,156	656,491	55,952	155,702	37,147	339	1,982	1,960	598,274	51,278	139,700	38,988	339	1,982
$500,000 under $1,000,000	588	387,249	13,425	37,908	11,396	278	9,296	582	382,531	13,209	37,392	11,569	278	9,296
$1,000,000 or more	151	254,899	2,513	18,065	3,634	11	185	146	244,768	2,492	17,973	3,681	6	152
Receipts not reported	1,784	-	902	134	[1]19,518	-	-	-	-	-	-	-	-	-
Transportation														
Total	276,579	5,246,673	514,575	783,408	766,821	5,579	24,072	229,447	4,652,253	411,166	676,474	862,118	3,874	18,742
Under $5,000	105,133	258,374	34,650	8,615	71,518	985	947	80,640	212,180	18,457	5,623	93,084	(2)	(2)
$5,000 under $10,000	57,396	417,420	46,653	18,941	127,071	(2)	(2)	50,770	367,955	37,120	13,886	139,279	(2)	(2)
$10,000 under $25,000	71,233	1,137,551	136,301	91,567	273,651	937	2,765	61,796	990,809	108,322	73,313	296,930	(2)	(2)
$25,000 under $50,000	23,516	801,773	93,468	133,054	133,616	1,647	3,944	20,562	700,993	76,752	113,327	143,658	1,246	2,442
$50,000 under $100,000	9,782	659,673	68,860	144,242	81,722	632	2,266	8,918	600,342	55,282	126,069	84,862	(2)	(2)
$100,000 under $200,000	5,038	710,034	68,086	185,921	49,153	477	3,501	4,163	591,192	54,477	159,841	52,959	477	3,501
$200,000 under $500,000	2,074	624,698	50,010	145,968	34,968	277	1,275	1,878	566,481	45,336	129,966	36,809	277	1,275
$500,000 under $1,000,000	581	383,376	13,190	37,427	10,897	272	9,086	575	378,658	12,974	36,911	11,070	272	9,086
$1,000,000 or more	150	253,774	2,467	17,630	3,420	11	185	145	243,643	2,446	17,538	3,467	6	152
Receipts not reported	1,676	-	890	43	[1]19,195	-	-	-	-	-	-	-	-	-
Motor freight transportation and warehousing, terminals, and related services														
Total	202,891	4,089,834	435,982	640,779	605,732	2,768	11,901	166,290	3,624,064	354,619	568,840	668,185	1,974	8,396
Under $5,000	65,616	160,019	22,255	6,441	36,215	(2)	(2)	47,944	124,750	10,158	4,324	51,628	(2)	(2)
$5,000 under $10,000	40,514	298,025	34,727	12,538	79,385	(2)	(2)	34,729	254,601	26,170	8,910	90,415	(2)	(2)
$10,000 under $25,000	61,980	988,328	124,691	69,321	230,093	(2)	(2)	53,399	856,551	97,853	57,448	251,184	(2)	(2)
$25,000 under $50,000	19,541	663,963	81,626	101,789	111,723	(2)	(2)	17,198	582,699	67,040	86,041	118,588	(2)	(2)
$50,000 under $100,000	7,688	519,527	48,647	103,582	68,133	(2)	(2)	7,416	503,553	46,503	98,407	68,448	(2)	(2)
$100,000 under $200,000	4,340	618,104	61,494	163,842	42,661	(2)	(2)	3,617	522,977	49,921	146,962	45,709	(2)	(2)
$200,000 under $500,000	1,806	542,342	48,085	138,826	30,574	220	913	1,610	484,125	43,411	122,824	32,415	220	913
$500,000 under $1,000,000	352	244,416	12,015	32,009	7,850	206	3,199	346	239,698	11,799	31,493	8,023	206	3,199
$1,000,000 or more	31	55,110	1,764	12,431	1,775	6	152	31	55,110	1,764	12,431	1,775	6	152
Receipts not reported	1,023	-	678	-	[1]2,677	-	-	-	-	-	-	-	-	-
Other transportation														
Total	73,688	1,156,839	78,593	142,629	161,089	2,811	12,171	63,157	1,028,189	56,547	107,634	193,933	1,900	10,346
Under $5,000	39,517	98,355	12,395	2,174	35,303	(2)	(2)	32,696	87,430	8,299	1,299	41,456	(2)	(2)
$5,000 under $10,000	16,882	119,395	11,926	6,403	47,686	(2)	(2)	16,041	113,354	10,950	4,976	48,864	-	-
$10,000 under $25,000	9,253	149,223	11,610	22,246	43,558	(2)	(2)	8,397	134,258	10,469	15,865	45,746	(2)	(2)
$25,000 under $50,000	3,975	137,810	11,842	31,265	21,893	893	1,864	3,364	118,294	9,712	27,286	25,070	(2)	(2)
$50,000 under $100,000	2,094	140,146	20,213	40,660	13,589	(2)	(2)	1,502	96,789	8,779	27,662	16,414	(2)	(2)
$100,000 under $200,000	698	91,930	6,592	22,079	6,492	(2)	(2)	546	68,215	4,556	12,879	7,250	(2)	(2)
$200,000 under $500,000	268	82,356	1,925	7,142	4,394	(2)	(2)	268	82,356	1,925	7,142	4,394	(2)	(2)
$500,000 under $1,000,000	229	138,960	1,175	5,418	3,047	66	5,887	229	138,960	1,175	5,418	3,047	66	5,887
$1,000,000 or more	119	198,664	703	5,199	1,645	5	33	114	188,533	682	5,107	1,692	-	-
Receipts not reported	653	-	212	43	[1]16,518	-	-	-	-	-	-	-	-	-
Communication, Electric, Gas, and Sanitary Services														
Total	20,042	280,254	26,450	61,560	59,571	1,041	2,399	17,886	251,426	24,429	56,611	64,675	842	2,233
Under $5,000	10,678	23,130	1,847	770	8,462	(2)	(2)	9,621	21,362	1,554	458	9,284	(2)	(2)
$5,000 under $10,000	3,420	24,977	2,647	2,934	8,020	(2)	(2)	3,027	22,209	1,953	2,150	8,931	(2)	(2)
$10,000 under $25,000	3,009	47,528	3,933	7,135	14,477	(2)	(2)	2,716	42,571	3,496	5,688	16,521	(2)	(2)
$25,000 under $50,000	1,508	51,883	4,746	12,274	13,023	(2)	(2)	1,376	47,271	4,361	11,702	13,533	(2)	(2)
$50,000 under $100,000	1,052	72,453	5,603	21,930	9,248	-	-	900	60,440	5,527	21,169	9,450	-	-
$100,000 under $200,000	177	23,492	1,439	5,776	3,772	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 under $500,000	82	31,793	5,942	9,734	2,179	62	707	82	31,793	5,942	9,734	2,179	62	707
$500,000 under $1,000,000	7	3,873	235	481	499	6	210	7	3,873	235	481	499	6	210
$1,000,000 or more	1	1,125	46	435	214	-	-	1	1,125	46	435	214	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE														
Total	1,853,913	97,190,462	1,275,387	7,393,892	6,623,844	1,168,297	8,641,864	1,494,437	88,200,688	1,085,794	6,528,711	7,254,231	966,286	7,628,442
Under $5,000	405,218	836,011	41,032	26,685	51,420	135,241	155,700	250,211	563,165	15,643	10,209	182,271	64,660	61,441
$5,000 under $10,000	202,599	1,497,694	51,380	56,825	225,033	93,102	169,638	154,304	1,147,439	33,152	29,821	294,790	65,343	105,805
$10,000 under $25,000	383,019	6,429,526	153,478	357,094	871,598	234,141	671,004	320,408	5,400,862	121,618	255,032	995,963	194,221	515,646
$25,000 under $50,000	337,166	12,163,742	219,128	874,683	1,259,994	256,870	1,144,085	293,583	10,621,747	182,615	701,980	1,366,183	224,891	963,906
$50,000 under $100,000	272,414	19,076,326	260,085	1,547,070	1,594,171	232,345	1,867,490	251,641	17,668,217	237,603	1,403,698	1,663,798	215,502	1,712,960
$100,000 under $200,000	159,315	21,848,612	262,895	1,950,139	1,386,570	142,720	2,003,843	148,673	20,421,694	233,826	1,776,833	1,444,013	134,396	1,842,319
$200,000 under $500,000	64,150	18,895,199	184,412	1,607,498	898,740	57,639	1,565,000	59,847	17,619,233	171,249	1,485,240	928,863	54,327	1,458,220
$500,000 under $1,000,000	12,528	8,351,879	67,993	571,512	229,208	10,603	598,726	11,540	7,663,189	62,277	522,080	249,984	9,814	565,230
$1,000,000 or more	4,831	8,091,473	31,950	401,862	123,645	3,565	461,302	4,230	7,095,142	27,811	343,818	128,366	3,132	402,915
Receipts not reported	12,673	-	3,034	524	[1]16,535	2,071	5,076	-	-	-	-	-	-	-
Wholesale Trade														
Total	265,320	17,933,837	210,755	867,033	1,482,538	85,214	991,994	225,838	16,209,256	183,782	788,799	1,558,274	71,370	871,579
Under $5,000	68,258	150,468	7,828	2,524	36,052	11,083	12,204	47,811	114,910	3,366	1,196	54,860	4,624	5,095
$5,000 under $10,000	38,215	280,987	11,350	5,515	102,427	5,745	8,124	34,554	255,060	9,619	4,015	112,007	4,474	5,880
$10,000 under $25,000	56,101	885,797	28,420	30,264	305,879	11,529	35,298	52,289	828,148	25,142	25,576	313,507	10,182	31,546
$25,000 under $50,000	36,456	1,306,305	27,781	67,779	308,835	14,351	88,278	33,014	1,188,422	24,873	60,014	316,352	12,923	70,890
$50,000 under $100,000	24,705	1,763,551	29,693	117,847	236,542	14,396	133,880	23,181	1,657,351	27,108	110,706	241,841	13,545	113,427
$100,000 under $200,000	18,266	2,564,212	33,048	168,087	193,918	12,700	190,283	17,194	2,430,501	28,389	160,931	198,117	12,324	181,986
$200,000 under $500,000	13,729	4,188,703	39,308	239,439	185,835	10,523	257,575	12,436	3,813,403	35,596	210,971	194,023	9,763	232,929
$500,000 under $1,000,000	3,586	2,498,443	20,938	116,080	64,990	2,501	96,812	3,358	2,304,748	18,839	104,427	70,680	2,289	91,367
$1,000,000 or more	2,331	4,295,371	11,454	119,340	54,595	1,409	168,916	2,001	3,616,713	10,850	110,963	56,887	1,246	138,259
Receipts not reported	3,673	-	935	158	[1]6,535	977	624	-	-	-	-	-	-	-
Groceries and related products														
Total	41,482	4,978,964	39,956	222,981	195,261	14,175	122,534	35,715	4,089,952	34,466	188,457	216,059	12,225	83,446
Under $5,000	7,384	17,076	739	393	4,065	1,120	722	5,294	12,792	361	235	6,660	[2]	[2]
$5,000 under $10,000	4,288	30,538	1,190	813	5,311	[2]	[2]	3,814	27,148	1,098	123	10,875	[2]	[2]
$10,000 under $25,000	6,222	102,855	2,329	2,568	17,914	1,313	2,509	5,576	93,613	1,654	2,032	19,366	878	1,390
$25,000 under $50,000	6,668	246,824	3,289	6,654	27,155	1,890	2,300	5,715	219,009	3,101	5,911	28,195	1,745	1,671
$50,000 under $100,000	6,080	445,326	6,472	20,672	40,544	2,503	4,435	5,878	429,227	6,314	20,019	41,264	2,451	4,161
$100,000 under $200,000	4,719	687,071	6,005	26,082	40,369	2,835	15,334	4,657	679,501	6,000	25,953	40,491	2,829	15,224
$200,000 under $500,000	4,191	1,241,521	9,310	67,502	34,000	2,796	28,666	3,458	1,038,278	7,435	52,796	36,913	2,363	22,434
$500,000 under $1,000,000	981	739,193	6,408	46,976	10,095	642	13,052	782	565,391	4,555	36,422	15,173	449	10,573
$1,000,000 or more	692	1,468,560	4,186	51,321	15,935	539	54,884	541	1,024,993	3,948	44,966	17,122	388	26,999
Receipts not reported	[2]	-	[2]	-	[2]	-	-	-	-	-	-	-	-	-
Farm products--raw materials														
Total	15,530	2,975,692	20,286	37,206	60,421	2,838	65,419	12,532	2,578,058	14,291	31,042	66,574	2,544	55,142
Under $5,000	2,790	6,217	567	130	1,143	[2]	[2]	2,006	4,681	117	85	2,193	-	-
$5,000 under $10,000	1,417	10,416	183	129	5,056	[2]	[2]	1,267	9,629	53	129	5,150	[2]	[2]
$10,000 under $25,000	3,129	46,073	789	580	8,024	[2]	[2]	2,821	41,955	568	367	8,681	[2]	[2]
$25,000 under $50,000	1,830	66,579	2,235	659	6,591	[2]	[2]	1,474	52,896	1,684	495	7,001	[2]	[2]
$50,000 under $100,000	1,315	86,696	2,970	5,025	7,701	[2]	[2]	964	64,686	1,454	3,720	8,080	[2]	[2]
$100,000 under $200,000	2,103	296,919	5,661	7,212	6,539	[2]	[2]	1,611	230,145	3,730	5,382	7,943	[2]	[2]
$200,000 under $500,000	1,193	356,964	4,078	11,202	8,977	611	20,218	1,029	309,208	3,429	10,628	9,751	605	20,121
$500,000 under $1,000,000	633	428,137	1,338	3,485	6,046	229	7,106	615	415,843	1,158	3,127	6,395	211	4,951
$1,000,000 or more	919	1,677,691	2,447	8,784	10,651	218	28,284	745	1,449,015	2,098	7,109	11,380	211	25,870
Receipts not reported	[2]	-	[2]	-	[2]	[2]	[2]	-	-	-	-	-	-	-
Other wholesale trade														
Total	208,308	9,979,181	150,513	606,846	1,226,856	68,201	804,041	177,591	9,541,246	135,025	569,300	1,275,641	56,601	732,991
Under $5,000	58,084	127,175	6,522	2,001	30,844	9,957	11,466	40,511	97,437	2,888	876	46,007	4,039	4,733
$5,000 under $10,000	32,510	240,033	9,977	4,573	92,060	5,157	7,423	29,473	218,283	8,468	3,763	95,982	3,886	5,179
$10,000 under $25,000	46,750	736,869	25,302	27,116	279,941	9,818	30,317	43,892	692,580	22,920	23,177	285,460	8,912	27,698
$25,000 under $50,000	27,958	992,902	22,257	60,466	275,089	11,833	84,498	25,825	916,517	20,088	53,608	281,156	10,555	68,020
$50,000 under $100,000	17,310	1,231,529	20,251	92,150	188,297	11,748	129,330	16,339	1,163,438	19,340	86,967	192,497	10,949	109,151
$100,000 under $200,000	11,444	1,580,222	21,382	134,793	147,010	9,364	169,401	10,926	1,520,855	18,659	129,596	149,683	9,189	166,403
$200,000 under $500,000	8,345	2,590,218	25,920	160,735	142,858	7,116	208,691	7,949	2,465,917	24,732	147,547	147,359	6,795	190,374
$500,000 under $1,000,000	1,972	1,331,113	13,192	65,619	48,849	1,630	76,654	1,961	1,323,514	13,126	64,878	49,112	1,629	76,043
$1,000,000 or more	720	1,149,120	4,821	59,235	23,009	652	85,748	715	1,142,705	4,804	58,888	28,385	647	85,390
Receipts not reported	3,215	-	889	158	[1]6,101	926	513	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE--Continued														
Retail Trade														
Total	1,554,097	77,760,046	1,039,476	6,388,027	5,019,098	1,068,507	7,478,782	1,243,194	70,766,802	882,744	5,643,528	5,558,255	884,988	6,623,165
Under $5,000	324,589	659,042	30,371	23,085	17,140	121,336	136,325	195,361	432,017	11,390	8,870	122,253	59,238	55,571
$5,000 under $10,000	160,523	1,189,618	39,299	50,910	115,794	86,125	159,594	116,717	870,797	22,906	25,442	174,754	60,041	98,354
$10,000 under $25,000	319,719	5,426,222	121,181	324,581	533,387	220,030	627,339	261,563	4,466,982	93,039	227,981	647,761	181,951	479,151
$25,000 under $50,000	296,138	10,690,732	188,195	800,492	929,969	239,539	1,034,892	257,169	9,302,126	155,406	637,064	1,027,040	210,009	878,968
$50,000 under $100,000	245,440	17,141,599	227,923	1,418,534	1,339,214	216,331	1,718,806	226,248	15,844,555	208,134	1,283,261	1,402,637	200,344	1,585,131
$100,000 under $200,000	139,095	19,016,519	226,613	1,759,578	1,174,026	128,516	1,787,736	129,728	17,756,542	203,046	1,596,056	1,226,860	120,770	1,635,684
$200,000 under $500,000	49,307	14,381,939	141,824	1,335,005	693,870	46,021	1,246,788	46,314	13,486,351	132,684	1,242,584	715,166	43,480	1,164,798
$500,000 under $1,000,000	8,652	5,660,556	42,966	429,178	156,853	7,868	490,312	7,892	5,165,561	39,349	391,399	171,939	7,291	462,061
$1,000,000 or more	2,327	3,593,819	19,142	246,298	68,484	1,989	273,067	2,202	3,441,871	16,790	230,871	69,845	1,864	263,447
Receipts not reported	8,307	-	1,962	366	[1]9,639	752	3,923	-	-	-	-	-	-	-
Building materials, hardware, and farm equipment														
Total	58,796	3,936,073	58,903	332,272	235,265	47,974	923,279	47,964	3,554,762	50,382	290,827	275,927	39,740	790,150
Under $5,000	9,249	19,030	710	530	634	4,007	7,644	5,570	13,166	462	128	3,869	1,809	2,998
$5,000 under $10,000	3,971	29,815	1,275	849	4,876	2,751	7,629	3,027	23,433	856	373	6,447	2,147	6,943
$10,000 under $25,000	12,224	194,578	6,150	7,832	23,280	9,253	60,035	10,319	167,731	5,461	5,824	27,877	7,740	47,936
$25,000 under $50,000	10,529	380,302	6,939	25,218	41,372	10,025	124,659	9,141	329,168	5,942	18,159	47,170	8,705	102,437
$50,000 under $100,000	12,237	854,172	13,567	77,976	62,493	12,022	225,706	10,746	751,591	12,441	66,053	69,498	10,531	194,645
$100,000 under $200,000	6,093	828,163	14,919	85,020	34,067	5,861	191,413	5,197	707,383	11,475	74,000	48,043	4,975	144,322
$200,000 under $500,000	3,415	1,031,809	10,276	95,392	49,550	3,301	199,013	3,203	969,803	8,743	86,857	52,723	3,090	184,286
$500,000 under $1,000,000	652	416,782	4,111	29,377	15,516	634	88,460	646	411,065	4,085	29,365	15,575	628	87,863
$1,000,000 or more	115	181,422	917	10,068	4,725	115	18,720	115	181,422	917	10,068	4,725	115	18,720
Receipts not reported	[2]	-	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-	-
Building materials dealers														
Total	24,383	1,351,377	26,848	148,567	90,685	17,682	213,540	20,108	1,204,328	22,223	131,491	111,525	14,665	181,758
Under $5,000	5,109	12,192	558	471	793	2,240	3,294	3,181	8,770	346	74	2,203	872	956
$5,000 under $10,000	1,966	15,190	642	720	2,648	1,376	2,952	1,713	13,598	385	355	2,871	1,268	2,708
$10,000 under $25,000	5,663	88,074	3,284	4,551	15,202	3,272	13,117	5,121	79,807	2,998	4,141	15,728	2,977	11,521
$25,000 under $50,000	3,961	144,120	2,332	13,552	17,500	3,722	28,335	3,515	127,021	2,124	9,675	18,643	3,282	21,441
$50,000 under $100,000	3,517	241,652	4,425	27,018	17,608	3,414	51,145	3,070	206,983	4,012	25,203	20,235	2,968	45,588
$100,000 under $200,000	2,300	305,579	8,033	42,460	11,316	2,185	52,149	2,147	287,292	6,360	40,478	21,938	2,032	51,248
$200,000 under $500,000	1,412	416,674	6,281	53,106	20,007	1,324	51,183	1,211	357,980	4,770	44,876	23,089	1,123	37,528
$500,000 under $1,000,000	127	86,541	1,054	5,259	5,116	121	9,742	122	81,522	1,028	5,259	5,127	115	9,145
$1,000,000 or more	28	41,355	200	1,430	1,691	28	1,623	28	41,355	200	1,430	1,691	28	1,623
Receipts not reported	[2]	-	[2]	-	[2]	-	-	-	-	-	-	-	-	-
Hardware stores														
Total	22,919	1,177,032	19,237	100,591	90,151	20,791	342,381	18,406	1,034,746	16,131	81,629	104,218	17,176	291,552
Under $5,000	2,092	2,973	80	-	[1]540	[2]	[2]	1,117	2,055	59	-	856	[2]	[2]
$5,000 under $10,000	1,415	11,007	475	125	898	1,075	3,975	879	7,211	331	18	2,097	[2]	[2]
$10,000 under $25,000	5,009	82,011	2,008	3,080	5,727	4,719	40,082	3,791	65,078	1,605	1,482	9,770	3,646	30,026
$25,000 under $50,000	5,873	213,303	4,144	10,682	19,965	5,761	88,702	5,082	183,254	3,410	7,787	24,455	5,031	74,608
$50,000 under $100,000	6,358	453,142	7,222	41,412	38,465	6,257	127,887	5,665	408,698	6,681	33,403	40,251	5,563	113,336
$100,000 under $200,000	1,632	224,551	3,246	23,868	11,077	1,571	48,645	1,337	178,405	1,983	17,525	12,213	1,281	38,811
$200,000 under $500,000	448	128,983	1,121	12,875	10,882	443	22,398	448	128,983	1,121	12,875	10,882	443	22,398
$500,000 under $1,000,000	77	48,140	868	6,866	3,146	77	7,201	77	48,140	868	6,866	3,146	77	7,201
$1,000,000 or more	10	12,922	73	1,673	548	10	1,002	10	12,922	73	1,673	548	10	1,002
Receipts not reported	[2]	-	-	[2]	[2]	-	-	-	-	-	-	-	-	-
Farm equipment dealers														
Total	11,494	1,407,664	12,818	83,114	54,429	9,501	367,358	9,450	1,315,688	12,028	77,707	60,184	7,899	316,840
Under $5,000	2,048	3,865	72	59	381	889	1,861	1,272	2,341	57	54	810	[2]	[2]
$5,000 under $10,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]
$10,000 under $25,000	1,552	24,493	858	201	2,351	1,262	6,836	1,407	22,846	858	201	2,379	[2]	[2]
$25,000 under $50,000	695	22,879	463	984	3,907	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$50,000 under $100,000	2,362	159,378	1,920	9,546	6,420	2,351	46,674	2,011	135,910	1,748	7,447	9,012	2,000	35,721
$100,000 under $200,000	2,161	298,033	3,640	18,692	11,674	2,105	90,619	1,713	241,686	3,132	15,997	13,892	1,662	54,263
$200,000 under $500,000	1,555	486,152	2,874	29,411	18,661	1,534	125,432	1,544	482,840	2,852	29,106	18,752	1,524	124,360
$500,000 under $1,000,000	448	282,101	2,189	17,252	7,254	436	71,517	447	281,403	2,189	17,240	7,302	436	71,517
$1,000,000 or more	77	127,145	644	6,965	2,486	77	16,095	77	127,145	644	6,965	2,486	77	16,095
Receipts not reported	[2]	-	-	-	[2]	[2]	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
General merchandise stores														
Total	169,224	3,897,639	74,493	213,790	296,514	82,473	589,674	131,551	3,601,543	64,551	195,821	335,138	64,013	533,108
Under $5,000	82,688	132,243	6,006	1,175	17,843	21,607	15,089	56,491	98,833	2,717	437	29,863	10,195	5,918
$5,000 under $10,000	18,112	129,374	6,062	1,190	21,263	8,677	18,458	14,608	103,304	4,651	587	25,543	6,460	13,006
$10,000 under $25,000	25,698	431,452	9,524	10,789	47,650	15,922	62,136	21,732	365,985	7,400	7,736	55,522	13,424	43,684
$25,000 under $50,000	18,098	638,960	10,729	23,047	41,680	14,353	99,223	16,184	571,742	9,921	17,107	50,162	12,934	87,072
$50,000 under $100,000	14,280	937,819	15,168	44,667	69,703	12,839	160,071	13,577	898,230	14,023	41,933	72,661	12,394	158,247
$100,000 under $200,000	7,454	1,007,538	12,332	73,723	57,335	7,170	154,317	7,051	951,385	11,556	69,397	59,106	6,773	145,398
$200,000 under $500,000	1,737	480,515	12,173	44,012	36,299	1,669	58,346	1,736	480,229	12,171	43,988	36,308	1,668	58,325
$500,000 under $1,000,000	138	86,709	1,627	9,944	4,435	131	16,652	137	85,908	1,452	9,627	4,564	131	16,652
$1,000,000 or more	40	53,029	703	5,243	1,147	39	5,159	35	45,927	660	5,009	1,409	34	4,806
Receipts not reported	(2)	-	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-
Food stores														
Total	280,588	17,670,672	192,592	926,414	869,547	218,583	976,199	239,142	16,109,424	166,877	821,120	951,961	191,085	870,200
Under $5,000	31,084	75,034	2,860	2,484	60	15,073	10,471	19,033	48,963	1,012	1,407	9,915	8,569	5,249
$5,000 under $10,000	25,760	193,395	3,192	4,035	14,139	16,720	19,784	19,607	148,303	2,202	3,084	19,126	12,761	13,205
$10,000 under $25,000	58,750	1,037,069	16,062	28,844	71,627	42,367	73,366	49,166	877,148	12,523	23,135	94,757	35,603	57,815
$25,000 under $50,000	68,143	2,477,628	35,219	75,610	181,355	56,802	154,130	60,957	2,213,158	29,759	65,904	195,221	50,688	132,152
$50,000 under $100,000	51,962	3,595,783	39,873	158,091	238,787	45,965	202,946	49,259	3,422,719	37,085	147,974	246,857	44,019	193,283
$100,000 under $200,000	28,552	3,940,354	40,609	231,663	181,393	26,957	221,802	27,450	3,798,984	38,328	212,891	188,255	26,057	213,764
$200,000 under $500,000	11,863	3,603,860	31,492	233,082	126,309	11,489	170,049	10,995	3,296,143	27,497	209,715	132,182	10,766	157,273
$500,000 under $1,000,000	2,553	1,709,225	14,171	119,387	35,628	2,517	81,828	2,067	1,387,971	11,182	93,641	43,811	2,031	62,980
$1,000,000 or more	710	1,038,324	8,728	73,218	21,371	693	41,823	608	916,035	7,289	63,369	21,837	591	34,479
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-
Grocery stores, meat and fish markets, and fruit and vegetable markets														
Total	225,828	16,116,503	156,210	738,622	694,956	189,449	934,904	191,308	14,637,521	134,019	649,433	767,209	165,084	835,162
Under $5,000	18,756	46,612	1,426	685	12,290	11,483	9,184	10,548	27,802	446	301	4,352	6,343	4,399
$5,000 under $10,000	18,909	140,842	2,138	2,225	6,539	13,321	17,709	13,387	100,274	1,206	1,514	11,208	9,507	11,576
$10,000 under $25,000	45,255	801,379	9,773	14,339	31,984	34,879	64,808	36,598	656,927	6,735	10,318	52,968	28,990	52,278
$25,000 under $50,000	55,296	2,021,909	24,333	34,460	124,012	48,194	143,454	48,561	1,772,436	19,404	25,363	136,164	42,386	122,292
$50,000 under $100,000	45,686	3,191,307	30,400	97,296	193,444	41,732	192,570	43,135	3,026,474	27,804	89,981	201,257	39,938	183,188
$100,000 under $200,000	26,751	3,721,875	35,937	183,696	168,739	25,610	215,816	25,940	3,612,289	34,649	174,997	173,733	25,001	209,034
$200,000 under $500,000	11,348	3,461,632	29,553	214,583	116,685	11,025	167,848	10,480	3,153,915	25,558	191,216	122,558	10,302	155,072
$500,000 under $1,000,000	2,543	1,702,138	14,017	118,364	35,251	2,512	81,692	2,057	1,380,884	11,028	92,618	43,434	2,026	62,844
$1,000,000 or more	704	1,028,809	8,628	72,974	21,069	693	41,823	602	906,520	7,189	63,125	21,535	591	34,479
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-
Other food stores														
Total	54,760	1,554,169	36,382	187,792	174,591	29,134	41,295	47,834	1,471,903	32,858	171,687	184,752	26,001	35,038
Under $5,000	12,328	28,422	1,434	1,799	2,350	3,590	1,287	8,485	21,161	566	1,106	5,563	2,226	850
$5,000 under $10,000	6,851	52,553	1,054	1,810	7,600	3,399	2,075	6,220	48,029	996	1,570	7,918	3,254	1,629
$10,000 under $25,000	13,495	235,690	6,289	14,505	39,643	7,488	8,558	12,568	220,221	5,788	12,817	41,789	6,613	5,537
$25,000 under $50,000	12,847	455,719	10,886	41,150	57,343	8,608	10,676	12,396	440,722	10,355	40,541	59,057	8,302	9,860
$50,000 under $100,000	6,276	404,476	9,473	60,795	45,343	4,233	10,376	6,124	396,245	9,281	57,993	45,600	4,081	10,095
$100,000 under $200,000	1,801	218,479	4,672	47,967	12,654	1,347	5,986	1,510	186,695	3,679	37,894	14,522	1,056	4,730
$200,000 under $500,000	515	142,228	1,939	18,499	9,624	464	2,201	515	142,228	1,939	18,499	9,624	464	2,201
$500,000 under $1,000,000	10	7,087	154	1,023	377	5	136	10	7,087	154	1,023	377	5	136
$1,000,000 or more	6	9,515	100	244	302	-	-	6	9,515	100	244	302	-	-
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-
Automobile dealers and gasoline service stations														
Total	283,439	23,514,261	174,236	1,604,333	1,003,759	218,046	1,591,480	231,519	21,395,643	149,822	1,440,660	1,110,663	186,332	1,414,766
Under $5,000	26,940	63,196	2,173	2,631	1,937	10,832	16,598	14,155	37,612	779	1,663	12,395	5,337	8,387
$5,000 under $10,000	19,455	143,203	3,496	5,407	13,882	9,987	18,704	13,247	100,312	1,489	3,472	22,441	6,617	10,824
$10,000 under $25,000	43,725	746,478	10,052	35,976	47,992	30,027	65,738	34,035	582,954	7,835	24,496	64,941	24,409	52,380
$25,000 under $50,000	54,178	2,005,274	19,709	101,407	126,628	42,914	121,923	45,880	1,700,052	15,818	77,926	144,391	37,461	108,057
$50,000 under $100,000	69,785	4,992,773	43,457	333,112	257,964	61,668	306,253	60,588	4,351,242	36,492	280,198	281,749	53,794	250,724
$100,000 under $200,000	47,044	6,424,626	48,198	491,301	313,530	43,863	350,751	43,997	6,016,868	43,473	461,893	325,318	41,256	319,086
$200,000 under $500,000	16,286	4,738,061	28,328	354,984	156,125	14,576	312,033	14,829	4,342,200	25,736	320,309	165,668	13,420	270,948
$500,000 under $1,000,000	3,857	2,517,953	13,732	162,619	56,096	3,237	217,593	3,649	2,384,628	13,490	154,097	62,537	3,210	214,742
$1,000,000 or more	1,141	1,882,697	4,750	116,866	30,857	830	180,235	1,139	1,879,775	4,710	116,606	31,223	828	179,618
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE--Continued														
Automobile and truck dealers														
Total	44,527	7,160,095	26,044	401,681	187,387	28,140	722,882	34,913	6,569,067	21,314	363,876	219,129	23,000	641,333
Under $5,000	7,014	15,850	184	165	2,201	1,725	2,739	3,624	9,278	71	-	5,030	696	1,494
$5,000 under $10,000	4,579	33,172	322	339	4,869	2,091	7,167	3,445	25,331	91	157	6,188	1,211	3,737
$10,000 under $25,000	5,766	98,711	841	2,442	8,183	3,313	11,860	4,343	73,241	607	2,059	11,567	2,527	8,072
$25,000 under $50,000	6,291	232,200	1,366	11,517	14,673	4,091	25,944	5,321	194,641	1,122	8,274	18,703	3,659	22,865
$50,000 under $100,000	6,155	421,756	3,086	16,831	20,812	5,060	63,997	5,116	355,756	1,324	12,714	26,922	4,027	35,181
$100,000 under $200,000	4,809	717,331	2,607	41,931	25,756	3,995	64,361	4,412	672,904	2,290	39,387	26,492	3,743	60,487
$200,000 under $500,000	5,406	1,709,047	5,834	90,542	38,211	4,329	178,671	4,451	1,436,342	4,250	70,836	45,027	3,674	143,911
$500,000 under $1,000,000	3,369	2,225,090	7,720	134,526	45,500	2,756	193,614	3,169	2,096,537	7,499	127,216	51,560	2,735	191,975
$1,000,000 or more	1,033	1,706,938	4,084	103,388	27,390	729	174,167	1,032	1,705,037	4,060	103,233	27,640	728	173,611
Receipts not reported	(2)	-	-	-	(2)	(2)	(2)	-	-	-	-	-	-	-
Gasoline service stations														
Total	208,640	14,506,276	120,272	1,059,007	706,375	167,172	510,414	175,202	13,207,409	106,878	949,630	761,445	146,091	465,347
Under $5,000	13,418	37,390	854	2,357	3,019	6,107	6,529	8,098	24,409	366	1,663	6,437	3,803	4,581
$5,000 under $10,000	11,676	86,130	2,344	4,923	6,821	6,079	6,001	7,736	59,186	1,112	3,303	12,294	4,231	3,727
$10,000 under $25,000	33,014	566,602	7,118	28,667	33,672	23,240	35,635	25,980	447,902	5,480	20,178	43,405	19,195	29,442
$25,000 under $50,000	44,033	1,628,763	16,064	79,101	96,950	35,221	62,313	37,108	1,372,859	12,860	59,079	110,241	30,501	53,931
$50,000 under $100,000	58,302	4,203,913	33,175	286,901	211,333	51,537	148,219	51,131	3,700,145	29,140	244,191	226,439	45,581	131,983
$100,000 under $200,000	37,831	5,081,798	36,523	395,045	252,376	35,535	169,700	35,823	4,812,787	34,602	373,761	257,796	33,823	163,998
$200,000 under $500,000	9,346	2,563,083	18,469	227,679	94,334	8,976	69,298	8,900	2,451,524	17,674	213,121	96,618	8,531	65,036
$500,000 under $1,000,000	342	194,349	5,187	22,971	5,929	342	9,078	342	194,349	5,187	22,971	5,929	342	9,078
$1,000,000 or more	84	144,248	457	11,363	2,286	84	3,571	84	144,248	457	11,363	2,286	84	3,571
Receipts not reported	(2)	-	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified														
Total	30,272	1,847,890	27,920	143,645	109,997	22,734	358,184	21,404	1,619,167	21,630	127,154	130,089	17,241	308,086
Under $5,000	6,508	9,956	1,135	109	[1]3,283	3,000	7,330	2,433	3,925	342	-	928	838	2,312
$5,000 under $10,000	3,200	23,901	830	145	2,192	1,817	5,536	2,066	15,795	286	12	3,959	1,175	3,360
$10,000 under $25,000	4,945	81,165	2,093	4,867	6,137	3,474	18,243	3,712	61,811	1,748	2,259	9,969	2,687	14,866
$25,000 under $50,000	3,854	144,311	2,279	10,789	15,005	3,602	33,666	3,451	132,552	1,836	10,573	15,447	3,301	31,261
$50,000 under $100,000	5,328	367,104	7,196	29,380	25,819	5,071	94,037	4,341	295,341	6,028	23,293	28,388	4,186	83,560
$100,000 under $200,000	4,404	625,497	9,068	54,325	35,398	4,333	116,690	3,762	531,177	6,581	48,745	41,030	3,690	94,601
$200,000 under $500,000	1,534	465,931	4,025	36,763	23,580	1,271	64,064	1,478	454,334	3,812	36,352	24,023	1,215	62,001
$500,000 under $1,000,000	146	98,514	825	5,122	4,667	139	14,901	138	93,742	804	3,910	5,048	133	13,689
$1,000,000 or more	24	31,511	209	2,115	1,181	17	2,497	23	30,490	193	2,010	1,297	16	2,436
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
Apparel and accessory stores														
Total	65,774	3,103,440	32,375	281,496	283,527	49,529	775,264	52,375	2,880,359	29,006	258,246	319,610	41,749	700,505
Under $5,000	12,181	22,420	601	1,125	[1]5,513	3,827	10,056	6,439	13,390	202	68	4,010	1,905	3,020
$5,000 under $10,000	6,507	49,673	1,100	2,636	2,296	3,624	16,949	4,733	35,202	714	1,020	7,517	2,392	5,937
$10,000 under $25,000	12,721	214,905	3,634	12,099	23,039	10,424	70,936	10,444	177,624	2,969	8,990	29,301	8,587	56,660
$25,000 under $50,000	14,287	517,655	5,346	32,825	44,995	12,638	148,194	11,552	422,346	4,003	24,947	52,763	10,567	123,782
$50,000 under $100,000	11,750	807,489	8,545	65,445	84,772	10,837	203,769	11,112	771,099	8,090	62,239	91,208	10,346	196,334
$100,000 under $200,000	6,236	839,999	7,050	88,815	88,029	6,159	203,648	6,025	814,284	6,951	83,214	88,660	5,948	194,024
$200,000 under $500,000	1,957	555,462	5,398	66,440	40,800	1,895	103,035	1,940	550,617	5,376	65,657	41,040	1,879	102,071
$500,000 under $1,000,000	122	84,932	637	10,852	4,607	117	16,960	122	84,932	637	10,852	4,607	117	16,960
$1,000,000 or more	8	10,905	64	1,259	504	8	1,717	8	10,905	64	1,259	504	8	1,717
Receipts not reported	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment stores														
Total	81,709	4,174,771	59,582	449,660	347,517	58,076	643,190	64,998	3,749,888	49,812	391,755	378,121	46,935	552,107
Under $5,000	17,353	38,402	3,096	1,138	70	6,649	5,964	10,001	24,321	1,319	555	7,556	3,041	2,062
$5,000 under $10,000	9,016	66,128	2,318	2,449	9,023	4,210	8,855	7,109	52,013	1,275	1,733	11,859	3,266	7,010
$10,000 under $25,000	17,455	294,737	6,970	23,242	49,102	13,118	49,639	14,703	246,472	5,894	18,827	54,636	10,769	31,950
$25,000 under $50,000	15,035	558,134	12,164	59,804	54,249	13,095	90,023	12,448	462,660	9,425	44,019	60,342	10,671	69,371
$50,000 under $100,000	11,549	832,343	10,502	76,909	81,637	10,280	134,009	10,845	789,404	10,048	73,685	84,546	9,581	121,515
$100,000 under $200,000	7,045	975,918	12,553	121,376	74,214	6,743	165,575	6,040	842,225	10,452	97,138	78,544	5,884	142,386
$200,000 under $500,000	3,492	961,302	9,414	123,282	65,205	3,419	141,237	3,347	917,722	9,142	117,451	66,119	3,274	135,671
$500,000 under $1,000,000	388	245,927	1,700	25,476	11,108	332	29,556	331	213,191	1,529	22,363	11,307	275	23,966
$1,000,000 or more	174	201,880	728	15,984	3,212	174	18,176	174	201,880	728	15,984	3,212	174	18,176
Receipts not reported	(2)	-	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE--Continued														
Eating and drinking places														
Total	288,207	9,532,655	253,854	1,614,560	823,423	180,565	220,676	225,641	8,406,843	208,717	1,367,149	924,981	148,500	191,613
Under $5,000	41,344	105,971	4,630	8,828	[1]273	13,292	4,292	22,139	61,951	1,364	2,137	15,580	5,927	1,890
$5,000 under $10,000	36,095	270,200	10,539	25,222	8,226	16,953	6,757	23,294	175,521	4,896	10,119	23,529	10,667	3,705
$10,000 under $25,000	88,045	1,495,601	43,890	157,360	145,186	55,330	32,046	72,406	1,235,353	33,372	108,907	174,830	46,832	25,955
$25,000 under $50,000	72,531	2,570,781	70,187	375,855	260,330	55,532	56,154	63,498	2,256,743	58,546	302,979	282,156	48,947	49,052
$50,000 under $100,000	31,539	2,181,367	53,640	416,210	204,886	25,794	49,349	29,138	2,005,947	47,767	375,535	214,320	23,611	42,131
$100,000 under $200,000	13,084	1,764,177	46,477	373,225	130,088	10,664	39,180	11,779	1,586,320	40,144	328,166	136,502	9,692	36,680
$200,000 under $500,000	3,273	949,228	18,942	209,161	67,448	2,731	28,224	3,109	902,562	18,448	194,774	68,043	2,567	27,735
$500,000 under $1,000,000	260	153,398	3,640	35,813	8,797	241	3,952	260	153,598	3,640	35,813	8,797	241	3,952
$1,000,000 or more	29	41,732	1,261	12,856	991	27	719	18	28,848	540	8,719	1,224	16	513
Receipts not reported	[2]	-	[2]	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-
Drug stores and proprietary stores														
Total	28,785	2,714,064	32,505	295,434	291,722	26,832	506,597	25,649	2,598,329	30,736	274,714	300,393	24,340	481,777
Under $5,000	1,390	3,623	356	81	[1]2,052	1,245	3,391	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$5,000 under $10,000	905	6,627	120	444	[1]5	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$10,000 under $25,000	3,214	57,464	478	3,529	4,744	2,868	21,273	2,376	42,824	330	2,700	5,666	2,226	17,757
$25,000 under $50,000	3,809	144,090	1,610	9,560	18,817	3,315	36,027	3,318	125,401	1,051	5,977	20,655	2,969	33,090
$50,000 under $100,000	8,690	634,908	8,221	53,750	88,496	8,179	121,657	8,489	621,292	8,075	50,328	89,522	8,029	119,953
$100,000 under $200,000	8,394	1,163,124	13,252	130,614	125,052	8,175	213,032	8,048	1,106,863	12,754	119,043	126,472	7,880	201,480
$200,000 under $500,000	2,251	650,094	7,905	88,697	53,452	2,220	98,906	2,251	650,094	7,905	88,697	53,452	2,220	98,906
$500,000 under $1,000,000	71	47,383	451	7,812	3,311	71	6,626	71	47,383	451	7,812	3,311	71	6,626
$1,000,000 or more	5	6,751	109	947	[1]34	5	1,100	-	-	-	-	-	-	-
Receipts not reported	[2]	-	[2]	-	[2]	-	-	-	-	-	-	-	-	-
Liquor stores														
Total	27,313	2,066,541	23,004	95,599	143,674	24,647	216,993	23,123	1,936,112	20,446	86,541	150,270	21,439	198,889
Under $5,000	1,167	4,257	115	180	550	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$5,000 under $10,000	1,446	10,096	111	88	349	1,156	1,467	973	6,676	6	1	645	[2]	[2]
$10,000 under $25,000	4,802	85,922	2,054	5,106	4,367	3,779	11,844	3,192	56,839	1,124	1,264	6,022	2,604	7,340
$25,000 under $50,000	6,779	244,309	3,401	9,179	19,147	6,331	35,027	5,780	209,270	2,553	7,589	21,407	5,678	31,335
$50,000 under $100,000	6,554	481,722	5,330	16,485	34,845	6,447	49,263	6,302	464,624	5,310	15,686	35,561	6,195	47,638
$100,000 under $200,000	4,411	608,558	5,882	28,975	45,043	4,400	66,117	4,110	575,002	5,430	27,117	45,830	4,098	61,653
$200,000 under $500,000	2,026	565,741	5,749	32,942	35,797	1,819	46,540	1,976	554,986	5,606	32,150	36,152	1,768	45,542
$500,000 under $1,000,000	66	41,445	259	1,927	2,962	61	3,390	66	41,445	259	1,927	2,962	61	3,390
$1,000,000 or more	11	24,491	87	717	674	11	1,179	11	24,491	87	717	674	11	1,179
Receipts not reported	[2]	-	[2]	-	[2]	-	-	-	-	-	-	-	-	-
Other retail trade														
Total	270,262	7,149,930	137,932	574,469	724,150	161,782	1,035,430	201,232	6,533,899	112,395	516,695	811,191	120,855	890,050
Under $5,000	101,193	194,866	9,824	4,913	3,884	44,161	60,654	60,138	129,116	3,363	2,380	37,586	21,722	25,007
$5,000 under $10,000	39,256	291,107	11,086	8,590	41,745	21,293	56,406	29,705	223,447	6,748	4,901	56,794	14,495	33,987
$10,000 under $25,000	53,085	868,016	22,367	39,804	116,400	36,942	180,326	43,190	714,052	16,131	26,102	134,209	29,757	137,674
$25,000 under $50,000	32,749	1,153,599	22,891	87,987	141,396	24,534	169,532	28,411	1,011,586	18,388	72,457	152,773	21,389	142,620
$50,000 under $100,000	27,094	1,823,223	29,620	175,889	215,631	22,300	265,783	26,192	1,768,447	28,803	169,630	216,715	21,844	260,661
$100,000 under $200,000	10,782	1,464,062	25,341	134,866	125,275	8,524	181,901	10,031	1,357,228	22,483	123,197	130,130	8,207	176,891
$200,000 under $500,000	3,007	845,867	12,147	87,013	62,885	2,902	89,405	2,928	821,995	12,060	82,986	63,479	2,828	84,041
$500,000 under $1,000,000	545	356,602	2,638	25,971	14,393	527	25,295	543	355,440	2,624	25,902	14,468	526	24,930
$1,000,000 or more	94	152,588	1,795	9,140	5,037	87	4,239	94	152,588	1,795	9,140	5,037	87	4,239
Receipts not reported	2,457	-	223	296	[1]2,496	512	1,889	-	-	-	-	-	-	-
Wholesale and Retail Trade Not Allocable														
Total	34,496	1,496,579	25,156	138,832	122,208	14,576	171,088	25,405	1,224,630	19,268	96,384	137,702	9,928	133,698
Under $5,000	12,371	26,501	2,833	1,076	[1]1,772	2,822	7,171	7,039	16,238	887	143	5,158	[2]	[2]
$5,000 under $10,000	3,861	27,089	731	400	6,812	1,232	1,920	3,033	21,582	627	364	8,029	[2]	[2]
$10,000 under $25,000	7,199	117,507	3,877	2,249	32,332	2,582	8,367	6,556	105,732	3,437	1,475	34,695	2,088	4,949
$25,000 under $50,000	4,572	166,705	3,152	6,412	21,190	2,980	20,915	3,400	131,199	2,336	4,902	22,791	1,959	14,048
$50,000 under $100,000	2,269	171,176	2,469	10,689	18,415	1,618	14,804	2,212	166,311	2,361	9,731	19,320	1,613	14,402
$100,000 under $200,000	1,954	267,881	3,234	22,474	18,626	1,504	25,824	1,751	234,651	2,391	19,846	19,036	1,302	24,649
$200,000 under $500,000	1,114	324,557	3,280	33,054	19,035	1,095	60,637	1,097	319,479	2,969	31,685	19,674	1,084	60,493
$500,000 under $1,000,000	290	192,880	4,089	26,254	7,365	234	11,602	290	192,880	4,089	26,254	7,365	234	11,602
$1,000,000 or more	173	202,283	1,354	36,224	566	167	19,319	27	36,558	171	1,984	1,634	22	1,209
Receipts not reported	[2]	-	[2]	-	[2]	[2]	[2]	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
Total	539,443	7,022,354	295,444	483,334	2,150,652	4,469	99,015	439,036	6,338,837	203,536	408,169	2,336,854	3,533	77,789
Under $5,000	272,830	515,068	55,526	6,819	148,077	952	11,379	197,694	430,335	28,137	1,800	223,092	(2)	(2)
$5,000 under $10,000	106,316	767,602	45,552	13,327	395,645	647	1,502	98,797	714,895	36,949	8,279	417,996	(2)	(2)
$10,000 under $25,000	95,337	1,486,301	61,874	72,260	777,475	776	5,339	91,508	1,428,439	55,399	63,088	793,358	(2)	(2)
$25,000 under $50,000	32,406	1,118,679	41,484	104,993	459,583	476	10,713	30,315	1,048,331	32,977	97,260	473,682	(2)	(2)
$50,000 under $100,000	14,776	1,015,607	29,790	117,895	242,302	335	13,535	13,780	943,212	24,192	112,617	252,080	(2)	(2)
$100,000 under $200,000	5,635	751,566	22,911	73,503	101,498	847	16,636	4,940	664,498	17,715	66,154	107,234	696	15,238
$200,000 under $500,000	2,157	651,962	27,044	68,725	28,595	281	17,094	1,520	453,460	4,939	36,640	40,126	268	16,786
$500,000 under $1,000,000	383	238,102	3,969	19,410	10,421	75	15,585	372	230,773	2,878	18,391	11,795	75	15,585
$1,000,000 or more	118	477,467	5,832	5,410	3,092	70	7,059	110	424,894	350	3,940	17,491	69	1,638
Receipts not reported	9,485	-	1,462	992	[1]16,036	10	173	-	-	-	-	-	-	-
Security and Commodity Brokers, Dealers, Exchanges, and Services														
Total	20,011	668,403	5,666	15,669	109,662	117	7,214	15,846	619,658	4,639	14,077	118,096	(2)	(2)
Under $5,000	9,953	16,289	1,198	271	4,271	-	-	6,790	13,809	687	86	7,128	-	-
$5,000 under $10,000	2,796	20,387	854	536	8,921	-	-	2,347	17,524	742	14	10,743	-	-
$10,000 under $25,000	4,421	67,881	1,402	1,000	41,133	(2)	(2)	4,388	67,436	1,373	688	41,569	(2)	(2)
$25,000 under $50,000	1,343	45,846	860	3,196	25,582	-	-	1,338	45,695	855	2,963	26,027	-	-
$50,000 under $100,000	628	45,620	564	6,453	18,117	-	-	(2)	(2)	(2)	(2)	(2)	-	-
$100,000 under $200,000	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-
$200,000 under $500,000	118	38,157	388	1,023	1,894	(2)	(2)	117	37,839	96	1,020	2,502	(2)	(2)
$500,000 under $1,000,000	11	6,710	9	57	713	2	322	10	6,056	9	55	716	(2)	(2)
$1,000,000 or more	74	405,030	142	915	1,845	63	6,237	73	363,635	140	800	2,219	(2)	(2)
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
Insurance Agents, Brokers, and Service														
Total	181,245	2,414,767	62,228	223,851	1,008,729	(2)	(2)	165,132	2,334,555	57,679	214,818	1,025,789	(2)	(2)
Under $5,000	76,346	151,845	9,009	1,797	62,919	(2)	(2)	62,925	135,680	6,143	706	71,769	(2)	(2)
$5,000 under $10,000	41,261	303,832	11,645	6,211	174,533	-	-	40,486	298,464	11,296	5,188	176,272	-	-
$10,000 under $25,000	41,611	651,878	19,560	36,307	376,205	(2)	(2)	41,115	644,647	19,004	35,217	379,714	(2)	(2)
$25,000 under $50,000	12,987	446,525	11,090	57,099	218,659	(2)	(2)	12,734	437,814	10,712	54,832	219,701	(2)	(2)
$50,000 under $100,000	5,242	353,522	6,069	62,072	112,468	-	-	5,181	348,620	6,002	61,259	112,497	-	-
$100,000 under $200,000	2,515	338,894	3,895	37,768	47,481	(2)	(2)	2,220	301,962	3,623	35,241	48,048	(2)	(2)
$200,000 under $500,000	432	131,531	764	17,475	14,828	-	-	432	131,531	764	17,475	14,828	-	-
$500,000 under $1,000,000	24	14,671	91	2,687	1,344	-	-	23	13,768	69	2,598	1,621	-	-
$1,000,000 or more	16	22,069	66	2,302	1,339	(2)	(2)	16	22,069	66	2,302	1,339	(2)	(2)
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
Real Estate														
Total	329,192	3,824,073	223,810	234,527	992,716	3,799	90,828	251,506	3,283,989	138,677	170,989	1,143,076	2,865	75,049
Under $5,000	183,283	340,543	44,801	4,505	80,260	901	11,375	125,877	276,428	21,025	935	141,695	(2)	(2)
$5,000 under $10,000	60,264	429,979	32,397	5,741	209,084	647	1,502	54,654	389,769	24,711	2,870	224,323	(2)	(2)
$10,000 under $25,000	47,028	729,902	39,819	32,448	341,651	485	4,851	43,815	681,131	34,014	24,754	352,980	(2)	(2)
$25,000 under $50,000	17,191	594,058	28,646	42,332	206,371	471	10,694	15,566	538,672	20,896	37,104	215,646	(2)	(2)
$50,000 under $100,000	8,730	605,285	22,751	47,921	107,031	335	13,535	7,807	538,704	17,250	43,601	116,590	(2)	(2)
$100,000 under $200,000	2,865	378,806	18,701	32,238	41,444	645	16,181	2,467	328,919	13,779	27,442	46,593	(2)	(2)
$200,000 under $500,000	1,596	478,411	25,871	49,789	10,935	230	16,477	960	280,227	4,058	17,707	21,858	217	16,169
$500,000 under $1,000,000	348	216,721	3,869	16,666	8,364	73	15,263	339	210,949	2,800	15,738	9,458	73	15,263
$1,000,000 or more	28	50,368	5,624	2,193	[1]92	2	777	21	39,190	144	838	13,933	2	777
Receipts not reported	7,859	-	1,331	694	[1]12,332	10	173	-	-	-	-	-	-	-
Real estate operators (except developers) and lessors of buildings														
Total	23,816	362,352	73,476	25,596	34,687	(2)	(2)	14,636	223,732	28,289	15,134	65,964	(2)	(2)
Under $5,000	13,815	24,830	6,173	648	[1]1,286	(2)	(2)	7,736	15,808	2,100	97	5,865	-	-
$5,000 under $10,000	3,306	23,788	6,058	521	4,104	(2)	(2)	2,333	17,495	3,180	235	6,964	-	-
$10,000 under $25,000	3,061	47,484	8,081	2,402	11,599	-	-	2,566	40,683	5,665	1,949	13,630	-	-
$25,000 under $50,000	1,545	48,273	9,275	2,238	5,677	(2)	(2)	939	31,244	3,504	1,057	10,016	-	-
$50,000 under $100,000	1,053	73,015	7,864	7,977	9,085	-	-	(2)	(2)	(2)	(2)	(2)	-	-
$100,000 under $200,000	353	41,807	11,702	2,687	1,949	(2)	(2)	192	23,727	7,362	710	4,042	(2)	(2)
$200,000 under $500,000	255	75,077	21,489	6,622	[1]7,705	(2)	(2)	75	19,037	825	2,609	1,864	-	-
$500,000 under $1,000,000	11	7,384	1,796	1,186	304	-	-	8	5,078	1,130	848	438	-	-
$1,000,000 or more	9	20,694	737	1,259	12,020	-	-	7	16,706	80	591	12,500	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE--Continued														
Other real estate														
Total	305,376	3,461,721	150,334	208,931	958,029	3,588	89,827	236,870	3,060,257	110,388	155,855	1,077,112	2,864	75,047
Under $5,000	169,468	315,713	38,628	3,857	81,546	848	10,790	118,141	260,620	18,925	838	135,830	(2)	(2)
$5,000 under $10,000	56,958	406,191	26,339	5,220	204,980	642	1,384	52,321	372,274	21,531	2,635	217,359	(2)	(2)
$10,000 under $25,000	43,967	682,418	31,738	30,046	330,052	485	4,851	41,249	640,448	28,349	22,805	339,350	(2)	(2)
$25,000 under $50,000	15,646	545,785	19,371	40,094	200,694	470	10,684	14,627	507,428	17,392	36,047	205,630	(2)	(2)
$50,000 under $100,000	7,677	532,270	14,887	39,944	97,946	335	13,535	7,027	484,750	12,807	36,563	105,945	(2)	(2)
$100,000 under $200,000	2,512	336,999	6,999	29,551	39,495	500	16,007	2,275	305,192	6,417	26,732	42,551	(2)	(2)
$200,000 under $500,000	1,341	403,334	4,382	43,167	18,640	223	16,363	885	261,190	3,233	15,098	19,994	217	16,169
$500,000 under $1,000,000	337	209,337	2,073	15,480	8,060	73	15,263	331	205,871	1,670	14,890	9,020	73	15,263
$1,000,000 or more	19	29,674	4,887	934	[1]12,112	2	777	14	22,484	64	247	1,433	2	777
Receipts not reported	7,451	-	1,030	638	[1]11,272	(2)	(2)	-	-	-	-	-	-	-
Other Finance and Insurance														
Total	8,995	115,111	3,740	9,287	39,545	(2)	(2)	6,552	100,635	2,541	8,285	49,893	(2)	(2)
Under $5,000	3,248	6,391	518	246	627	-	-	2,102	4,418	282	73	2,500	-	-
$5,000 under $10,000	1,995	13,404	656	839	3,107	-	-	1,310	9,138	200	207	6,658	-	-
$10,000 under $25,000	2,277	36,640	1,093	2,505	18,486	-	-	2,190	35,225	1,008	2,429	19,095	-	-
$25,000 under $50,000	885	32,250	888	2,366	8,971	-	-	677	26,150	514	2,361	12,308	-	-
$50,000 under $100,000	176	11,180	406	1,449	4,686	-	-	168	10,579	379	1,362	4,817	-	-
$100,000 under $200,000	95	11,383	139	1,441	3,564	(2)	(2)	94	11,262	137	1,415	3,577	(2)	(2)
$200,000 under $500,000	11	3,863	21	438	938	-	-	11	3,863	21	438	938	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
SERVICES														
Total	2,207,927	29,788,755	1,369,449	4,677,076	11,007,933	268,753	468,479	1,887,005	28,146,136	1,106,446	4,282,213	11,509,803	221,530	400,376
Under $5,000	1,125,538	2,140,518	171,876	67,613	789,512	97,054	51,619	894,048	1,837,434	86,224	35,105	1,003,955	66,903	28,333
$5,000 under $10,000	343,441	2,448,143	142,519	167,923	1,023,173	48,047	44,024	313,291	2,232,180	103,556	128,853	1,090,565	43,342	33,758
$10,000 under $25,000	366,145	5,905,010	312,309	758,315	2,224,340	61,666	87,759	341,132	5,520,424	255,889	672,914	2,313,292	54,562	73,779
$25,000 under $50,000	222,075	7,845,582	329,771	1,217,096	3,220,262	37,504	109,050	214,168	7,575,379	298,466	1,136,953	3,261,716	34,928	101,428
$50,000 under $100,000	100,932	6,720,765	244,471	1,243,691	2,744,529	16,444	92,554	98,268	6,540,313	230,499	1,191,284	2,759,558	15,242	84,220
$100,000 under $200,000	22,294	2,904,512	112,967	747,653	796,307	5,997	41,833	21,058	2,734,905	90,727	680,750	824,286	5,203	40,165
$200,000 under $500,000	4,698	1,288,812	40,306	339,966	203,620	1,274	25,499	4,468	1,224,312	34,345	321,464	209,738	1,114	24,545
$500,000 under $1,000,000	517	356,008	6,972	78,927	24,055	219	13,148	489	336,715	4,527	73,315	28,736	217	13,129
$1,000,000 or more	93	179,405	3,449	54,985	14,142	21	1,312	83	144,474	2,213	41,575	17,957	19	1,019
Receipts not reported	22,194	-	4,809	907	[1]32,007	527	1,681	-	-	-	-	-	-	-
Hotels, Rooming Houses, Camps, and Other Lodging Places														
Total	113,359	1,386,906	205,720	169,753	109,568	11,163	20,657	75,485	1,041,094	127,946	118,264	192,191	7,407	11,006
Under $5,000	54,337	119,859	25,385	4,627	[1]1,892	1,559	3,287	32,694	73,898	7,546	1,531	21,978	(2)	(2)
$5,000 under $10,000	21,503	155,607	29,135	9,086	8,372	1,511	690	14,806	107,201	14,234	4,895	24,661	(2)	(2)
$10,000 under $25,000	22,061	333,026	58,616	28,877	28,074	3,666	2,242	15,987	241,673	34,418	19,122	49,968	2,287	1,488
$25,000 under $50,000	9,575	329,168	43,775	42,782	44,716	2,697	6,480	8,171	281,560	36,137	34,105	50,683	2,116	5,417
$50,000 under $100,000	3,518	232,999	24,967	38,119	20,202	1,213	5,314	2,891	191,605	18,262	31,162	25,300	911	2,261
$100,000 under $200,000	865	113,102	11,577	20,691	13,680	319	1,078	793	100,666	10,936	16,685	15,538	257	949
$200,000 under $500,000	288	77,513	8,841	18,534	2,457	186	1,141	131	31,914	5,080	7,110	3,152	36	252
$500,000 under $1,000,000	21	14,608	2,330	2,974	[1]2,150	8	36	8	5,553	598	1,582	564	6	17
$1,000,000 or more	6	11,024	993	4,045	[1]2,748	4	389	4	7,024	735	2,072	347	3	135
Receipts not reported	1,185	-	101	18	[1]1,143	-	-	-	-	-	-	-	-	-
Personal Services														
Total	514,476	4,819,508	264,545	1,085,519	1,269,398	87,771	82,999	454,212	4,488,092	216,428	982,384	1,342,298	75,714	74,273
Under $5,000	291,177	628,247	38,784	18,355	273,780	39,596	6,816	249,094	571,892	23,534	12,605	299,586	31,470	5,140
$5,000 under $10,000	103,368	724,074	35,906	70,482	308,874	17,199	5,663	96,330	672,467	26,388	57,524	321,544	16,194	5,236
$10,000 under $25,000	76,435	1,210,951	67,658	301,213	306,669	16,170	13,124	70,408	1,117,164	55,271	270,590	322,864	14,415	10,365
$25,000 under $50,000	27,712	961,013	55,858	292,235	177,758	9,162	22,895	25,175	876,352	46,538	262,513	190,804	8,432	19,480
$50,000 under $100,000	9,867	680,385	41,578	209,241	123,997	3,822	14,988	9,560	659,653	40,748	197,938	124,659	3,671	14,836
$100,000 under $200,000	3,045	404,342	19,240	120,625	58,144	1,350	10,472	2,899	380,068	18,693	107,953	60,677	1,205	10,212
$200,000 under $500,000	667	161,405	4,400	61,287	19,401	267	6,716	667	161,405	4,400	61,287	19,401	267	6,716
$500,000 under $1,000,000	77	46,297	792	10,548	2,477	60	2,288	77	46,297	792	10,548	2,477	60	2,288
$1,000,000 or more	2	2,794	64	1,426	286	-	-	2	2,794	64	1,426	286	-	-
Receipts not reported	2,126	-	265	107	[1]1,988	(2)	(2)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES--Continued														
Laundries, laundry services, cleaning and dyeing plants														
Total	86,506	1,475,620	126,948	353,715	227,459	7,813	7,811	68,986	1,306,496	95,342	309,074	263,159	5,734	6,289
Under $5,000	25,189	59,983	9,962	2,640	6,631	1,501	144	16,623	42,195	2,637	1,892	15,714	(2)	(2)
$5,000 under $10,000	19,970	148,567	17,337	11,504	27,397	1,183	330	16,321	121,562	10,067	8,259	32,580	809	200
$10,000 under $25,000	24,477	392,290	38,029	59,884	71,908	2,451	1,037	21,846	350,912	29,454	51,627	78,909	1,959	373
$25,000 under $50,000	9,930	351,568	29,360	88,574	50,765	1,384	1,514	8,482	301,441	22,290	72,185	60,967	1,094	1,155
$50,000 under $100,000	4,523	306,246	21,930	99,264	49,414	887	2,459	4,366	297,694	21,240	96,041	49,867	886	2,451
$100,000 under $200,000	1,387	178,863	8,518	78,772	18,557	374	1,516	1,241	154,589	7,971	66,100	21,090	229	1,256
$200,000 under $500,000	84	22,615	1,237	8,789	3,020	27	59	84	22,615	1,237	8,789	3,020	27	59
$500,000 under $1,000,000	22	13,919	402	3,468	809	6	752	22	13,919	402	3,468	809	6	752
$1,000,000 or more	1	1,569	44	713	203	-	-	1	1,569	44	713	203	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
Beauty and barber shops														
Total	313,343	2,132,575	68,139	590,318	744,457	54,130	15,647	286,875	2,024,565	59,683	539,842	766,481	47,035	13,462
Under $5,000	192,708	456,720	21,020	12,345	225,619	30,085	4,188	172,348	431,831	17,138	8,351	234,057	24,407	2,910
$5,000 under $10,000	68,320	468,093	14,163	53,411	241,432	11,014	1,859	65,824	450,212	12,646	45,045	245,454	10,528	1,614
$10,000 under $25,000	38,412	597,254	17,069	219,322	175,442	8,879	5,019	36,279	565,034	14,986	201,802	182,397	8,393	4,802
$25,000 under $50,000	10,879	369,949	9,745	179,628	72,433	3,210	2,143	10,237	349,109	9,002	167,112	74,614	3,060	1,879
$50,000 under $100,000	1,898	134,696	3,539	75,381	20,317	679	683	1,748	122,516	3,399	67,301	20,526	529	539
$100,000 under $200,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 under $500,000	243	56,319	1,491	33,705	5,836	10	170	243	56,319	1,491	33,705	5,836	10	170
$500,000 under $1,000,000	52	30,613	329	6,780	1,114	52	1,497	52	30,613	329	6,780	1,114	52	1,497
$1,000,000 or more	1	1,225	20	713	83	-	-	1	1,225	20	713	83	-	-
Receipts not reported	(2)	-	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-
Other personal services														
Total	114,627	1,211,313	69,458	141,486	297,482	25,828	59,541	98,351	1,157,031	61,403	133,468	312,658	22,945	54,522
Under $5,000	73,280	111,544	7,802	3,370	41,530	8,010	2,484	60,123	97,866	3,759	2,362	49,815	6,339	2,187
$5,000 under $10,000	15,078	107,414	4,406	5,567	40,045	5,002	3,474	14,185	100,693	3,675	4,220	43,510	4,857	3,422
$10,000 under $25,000	13,546	221,407	12,560	22,007	59,319	4,840	7,068	12,283	201,218	10,831	17,161	61,558	4,063	5,190
$25,000 under $50,000	6,903	239,496	16,753	24,033	54,560	4,568	19,238	6,456	225,802	15,246	23,216	55,223	4,278	16,446
$50,000 under $100,000	3,446	239,443	16,109	34,596	54,266	2,256	11,846	3,446	239,443	16,109	34,596	54,266	2,256	11,846
$100,000 under $200,000	1,515	207,773	10,050	32,820	37,187	920	8,905	1,515	207,773	10,050	32,820	37,187	920	8,905
$200,000 under $500,000	340	82,471	1,672	18,793	10,545	230	6,487	340	82,471	1,672	18,793	10,545	230	6,487
$500,000 under $1,000,000	3	1,765	61	300	554	2	39	3	1,765	61	300	554	2	39
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-
Business Services														
Total	258,781	2,599,083	117,360	455,923	746,570	14,442	34,297	215,410	2,438,984	90,476	413,796	803,428	11,021	29,559
Under $5,000	160,973	275,708	23,317	9,074	110,036	5,752	4,038	127,605	238,428	11,799	5,735	138,858	3,330	1,828
$5,000 under $10,000	39,568	284,197	16,888	21,985	128,224	2,491	2,186	36,041	259,515	12,255	17,835	136,040	1,906	2,024
$10,000 under $25,000	32,211	503,256	22,049	62,319	209,605	2,759	3,845	30,273	470,729	19,689	54,894	216,115	2,558	1,997
$25,000 under $50,000	12,630	432,709	17,640	80,813	142,534	1,905	8,014	12,112	413,885	13,770	71,884	146,337	1,890	7,753
$50,000 under $100,000	6,409	427,686	19,625	106,957	96,290	790	8,528	6,393	426,611	19,378	106,629	96,414	789	8,513
$100,000 under $200,000	2,399	320,468	13,709	119,065	40,042	609	4,282	2,105	280,980	10,143	104,017	42,494	464	4,077
$200,000 under $500,000	723	209,814	2,637	31,146	18,416	60	1,237	716	208,087	2,425	30,189	18,706	60	1,237
$500,000 under $1,000,000	150	109,599	717	16,066	4,446	16	1,729	145	105,103	632	14,308	4,602	16	1,729
$1,000,000 or more	20	35,646	385	8,305	3,862	8	401	20	35,646	385	8,305	3,862	8	401
Receipts not reported	3,698	-	393	193	[1]6,885	(2)	(2)	-	-	-	-	-	-	-
Automobile and Other Repair Services														
Total	327,968	4,315,109	153,054	704,866	794,623	122,376	244,023	271,959	4,009,718	129,466	644,407	846,722	102,270	216,194
Under $5,000	158,593	299,667	24,603	7,366	69,961	42,085	31,354	115,958	240,825	11,419	3,501	96,526	27,961	18,820
$5,000 under $10,000	58,942	424,694	17,354	17,790	148,483	21,752	27,842	54,094	389,992	15,514	11,616	152,898	20,250	23,425
$10,000 under $25,000	63,042	995,150	37,430	103,178	245,664	30,135	54,657	58,710	930,252	34,552	91,617	253,820	27,414	49,061
$25,000 under $50,000	29,377	1,021,998	33,215	186,722	155,221	16,915	47,425	27,817	969,096	31,150	172,080	162,773	16,184	46,572
$50,000 under $100,000	11,675	788,259	21,465	183,365	104,458	8,262	49,837	10,924	735,267	20,323	170,910	105,864	7,674	46,061
$100,000 under $200,000	3,978	503,221	12,649	138,210	50,972	2,525	15,474	3,625	463,418	10,967	126,867	52,744	2,235	14,935
$200,000 under $500,000	714	186,439	3,904	51,934	17,350	430	8,466	708	185,187	3,894	51,515	17,533	430	8,466
$500,000 under $1,000,000	117	86,832	1,085	15,776	2,138	117	8,462	117	86,832	1,085	15,776	2,138	117	8,462
$1,000,000 or more	6	8,849	562	525	2,426	5	392	6	8,849	562	525	2,426	5	392
Receipts not reported	1,524	-	787	-	[1]2,050	(2)	(2)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES--Continued														
Automobile parking, repair, and services														
Total	133,484	2,671,932	89,713	494,459	389,778	49,166	122,953	112,693	2,467,396	76,589	445,456	417,330	42,073	112,096
Under $5,000	43,623	92,936	8,796	4,306	15,892	7,006	6,773	31,445	73,208	3,540	1,772	26,796	4,220	3,127
$5,000 under $10,000	24,437	178,391	7,651	11,160	48,947	7,199	6,780	21,274	156,364	6,360	7,279	51,910	6,278	4,671
$10,000 under $25,000	33,894	549,161	20,367	61,060	111,190	15,645	25,137	30,650	499,263	18,156	51,294	117,537	13,722	22,973
$25,000 under $50,000	19,242	682,213	22,027	127,658	93,334	10,993	26,375	18,156	645,823	20,028	117,829	97,932	10,263	25,529
$50,000 under $100,000	8,499	579,038	15,728	139,219	73,938	6,079	31,734	8,038	543,600	15,065	127,988	74,609	5,636	30,181
$100,000 under $200,000	2,780	350,786	9,968	93,866	31,046	1,808	10,566	2,427	310,983	8,286	82,523	32,818	1,518	10,027
$200,000 under $500,000	592	148,952	3,577	41,413	13,451	319	6,811	586	147,700	3,567	40,994	13,634	319	6,811
$500,000 under $1,000,000	112	84,019	1,025	15,252	1,917	112	8,385	112	84,019	1,025	15,252	1,917	112	8,385
$1,000,000 or more	5	6,436	562	525	177	5	392	5	6,436	562	525	177	5	392
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-
Automobile repair shops														
Total	112,775	2,330,601	59,511	429,601	329,206	46,892	117,391	96,940	2,147,341	51,689	384,983	349,312	40,342	107,246
Under $5,000	34,050	75,626	4,817	3,297	15,431	6,804	6,643	25,511	61,432	2,792	1,187	21,984	4,220	3,127
$5,000 under $10,000	20,431	149,834	5,265	9,187	40,480	6,909	6,176	18,091	133,113	4,511	6,398	42,020	6,132	4,170
$10,000 under $25,000	30,710	494,480	14,837	55,016	98,174	14,668	24,301	27,626	446,606	12,898	45,272	104,263	12,890	22,195
$25,000 under $50,000	17,118	613,590	14,777	114,262	82,722	10,553	25,480	16,140	580,532	13,642	105,403	86,462	9,823	24,634
$50,000 under $100,000	7,320	499,020	10,899	120,838	56,003	5,864	29,885	6,923	466,861	10,296	110,716	56,612	5,473	28,753
$100,000 under $200,000	2,405	295,645	6,293	79,521	24,461	1,685	9,815	2,064	257,643	4,937	68,946	25,779	1,395	9,276
$200,000 under $500,000	484	121,210	1,650	32,970	10,188	302	6,714	478	119,958	1,640	32,551	10,371	302	6,714
$500,000 under $1,000,000	107	81,196	973	14,510	1,821	107	8,377	107	81,196	973	14,510	1,821	107	8,377
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-
Other automotive services, including rentals														
Total	20,709	341,331	30,202	64,858	60,572	2,274	5,562	15,753	320,055	24,900	60,473	68,018	1,731	4,850
Under $5,000	9,573	17,310	3,979	1,009	461	202	130	5,934	11,776	748	585	4,812	-	-
$5,000 under $10,000	4,006	28,557	2,386	1,973	8,467	(2)	(2)	3,183	23,251	1,849	881	9,890	(2)	(2)
$10,000 under $25,000	3,184	54,681	5,530	6,044	13,016	(2)	(2)	3,024	52,657	5,258	6,022	13,274	(2)	(2)
$25,000 under $50,000	2,124	68,623	7,250	13,396	10,612	(2)	(2)	2,016	65,291	6,386	12,426	11,470	(2)	(2)
$50,000 under $100,000	1,179	80,018	4,829	18,381	17,935	(2)	(2)	1,115	76,739	4,769	17,272	17,997	(2)	(2)
$100,000 under $200,000	375	55,141	3,675	14,345	6,585	(2)	(2)	363	53,340	3,349	13,577	7,039	(2)	(2)
$200,000 under $500,000	108	27,742	1,927	8,443	3,263	17	97	108	27,742	1,927	8,443	3,263	17	97
$500,000 under $1,000,000	5	2,823	52	742	96	5	8	5	2,823	52	742	96	5	8
$1,000,000 or more	5	6,436	562	525	177	5	392	5	6,436	562	525	177	5	392
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-
Repair services, except automobile														
Total	194,484	1,643,177	63,341	210,407	404,845	73,210	121,070	159,266	1,542,322	52,877	198,951	429,392	60,197	104,098
Under $5,000	114,970	206,731	15,807	3,060	54,069	35,079	24,581	84,513	167,617	7,879	1,729	69,730	23,741	15,693
$5,000 under $10,000	34,505	246,303	9,703	6,630	99,536	14,553	21,062	32,820	233,628	9,154	4,337	100,988	13,972	18,754
$10,000 under $25,000	29,148	445,989	17,063	42,118	134,474	14,490	29,520	28,060	430,989	16,396	40,323	136,283	13,692	26,088
$25,000 under $50,000	10,135	339,785	11,188	59,064	61,887	5,922	21,050	9,661	323,273	11,122	54,251	64,841	5,921	21,043
$50,000 under $100,000	3,176	209,221	5,737	44,146	30,520	2,183	18,103	2,886	191,667	5,258	42,922	31,255	2,038	15,880
$100,000 under $200,000	1,198	152,435	2,681	44,344	19,926	717	4,908	1,198	152,435	2,681	44,344	19,926	717	4,908
$200,000 under $500,000	122	37,487	327	10,521	3,899	111	1,655	122	37,487	327	10,521	3,899	111	1,655
$500,000 under $1,000,000	5	2,813	60	524	221	5	77	5	2,813	60	524	221	5	77
$1,000,000 or more	1	2,413	-	-	2,249	-	-	1	2,413	-	-	2,249	-	-
Receipts not reported	(2)	-	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-
Amusement and Recreation Services, Including Motion Pictures														
Total	119,954	1,419,194	136,043	218,628	149,492	12,799	36,659	80,911	1,184,302	80,619	168,795	278,984	9,098	25,745
Under $5,000	66,711	118,511	18,597	11,378	[1]13,134	1,730	949	41,411	83,583	6,168	3,973	35,804	(2)	(2)
$5,000 under $10,000	17,541	123,830	9,155	12,977	15,405	2,313	5,371	13,292	94,407	4,180	9,130	33,455	1,431	1,013
$10,000 under $25,000	18,664	294,659	24,809	34,305	43,487	3,541	7,690	14,753	235,216	15,287	22,496	67,637	2,655	5,464
$25,000 under $50,000	8,197	285,259	26,725	42,106	40,166	3,290	6,754	7,088	247,819	20,145	33,629	49,065	2,777	4,742
$50,000 under $100,000	2,942	197,365	15,607	35,312	30,401	978	4,149	2,558	172,413	13,504	28,972	36,702	819	2,836
$100,000 under $200,000	1,476	207,250	25,369	46,177	30,207	620	7,729	1,282	181,580	10,208	41,318	38,688	613	7,693
$200,000 under $500,000	541	160,405	12,112	28,563	10,801	215	3,687	504	150,640	10,409	25,705	15,324	205	3,622
$500,000 under $1,000,000	31	21,432	1,329	5,669	[1]273	5	30	21	15,690	701	3,207	1,938	5	30
$1,000,000 or more	4	10,483	706	1,860	-	-	-	2	2,954	17	365	371	-	-
Receipts not reported	3,847	-	1,634	281	[1]7,695	(2)	(2)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES--Continued														
Medical Services														
Total	407,313	10,302,318	341,407	1,306,312	5,583,001	10,959	26,978	388,425	10,162,486	326,858	1,251,230	5,622,670	9,802	25,537
Under $5,000	123,757	277,322	11,425	3,785	172,814	1,370	461	109,778	257,352	6,531	1,175	188,415	(2)	(2)
$5,000 under $10,000	43,890	311,600	13,660	11,515	183,117	1,010	319	42,722	302,871	12,606	8,834	185,275	(2)	(2)
$10,000 under $25,000	76,961	1,320,893	59,412	98,586	695,157	3,852	4,533	75,546	1,299,768	55,659	91,223	702,439	3,707	3,817
$25,000 under $50,000	99,616	3,603,266	122,711	399,723	2,020,576	3,118	16,426	99,152	3,585,442	121,076	391,962	2,021,820	3,118	16,426
$50,000 under $100,000	53,152	3,505,508	102,781	489,409	1,964,187	1,080	3,233	52,849	3,483,586	101,134	484,027	1,964,877	1,080	3,233
$100,000 under $200,000	7,689	980,749	24,787	203,800	469,472	481	1,540	7,538	956,505	24,213	185,800	479,902	336	1,041
$200,000 under $500,000	786	211,937	5,438	64,194	72,126	44	351	776	209,321	5,181	62,903	72,368	44	351
$500,000 under $1,000,000	39	26,088	299	8,613	4,911	1	2	39	26,088	299	8,613	4,911	1	2
$1,000,000 or more	31	64,955	448	26,635	2,587	3	113	25	41,553	159	16,693	2,663	2	74
Receipts not reported	1,392	-	446	52	[1]1,946	-	-	-	-	-	-	-	-	-
Offices of physicians and surgeons														
Total	152,029	5,668,075	179,875	644,254	3,400,998	2,296	3,014	144,245	5,648,026	174,826	636,771	3,418,048	2,100	2,294
Under $5,000	18,160	36,931	3,588	2,044	5,488	(2)	(2)	12,060	29,032	1,224	445	15,249	(2)	(2)
$5,000 under $10,000	10,149	77,563	4,287	3,655	41,238	(2)	(2)	9,642	73,625	3,730	2,661	42,829	(2)	(2)
$10,000 under $25,000	31,970	562,109	28,189	44,869	310,896	(2)	(2)	31,700	558,368	26,575	42,351	314,871	(2)	(2)
$25,000 under $50,000	50,276	1,854,984	60,580	177,355	1,174,917	(2)	(2)	50,162	1,851,036	60,295	175,392	1,175,403	(2)	(2)
$50,000 under $100,000	35,153	2,338,096	65,898	269,765	1,453,436	(2)	(2)	35,147	2,337,573	65,898	269,365	1,453,470	(2)	(2)
$100,000 under $200,000	5,027	641,201	14,614	104,795	358,393	65	232	5,027	641,201	14,614	104,795	358,393	65	232
$200,000 under $500,000	475	126,364	2,280	34,181	53,735	11	43	475	126,364	2,280	34,181	53,735	11	43
$500,000 under $1,000,000	25	17,377	164	5,242	3,256	-	-	25	17,377	164	5,242	3,256	-	-
$1,000,000 or more	7	13,450	46	2,339	842	-	-	7	13,450	46	2,339	842	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
Offices of dentists and dental surgeons														
Total	85,014	2,670,735	84,526	346,686	1,368,462	2,028	11,541	82,250	2,663,359	83,563	345,670	1,371,246	1,832	11,508
Under $5,000	6,935	16,101	1,423	651	3,289	(2)	(2)	4,447	11,608	601	172	5,806	(2)	(2)
$5,000 under $10,000	8,004	59,433	2,600	2,951	29,216	(2)	(2)	7,846	58,586	2,536	2,690	29,328	(2)	(2)
$10,000 under $25,000	22,559	400,763	12,180	30,101	219,232	(2)	(2)	22,553	400,652	12,132	30,071	219,291	(2)	(2)
$25,000 under $50,000	33,874	1,204,589	41,589	145,160	625,147	(2)	(2)	33,824	1,202,664	41,586	144,914	625,171	(2)	(2)
$50,000 under $100,000	12,072	780,954	21,729	121,369	396,584	(2)	(2)	12,072	780,954	21,729	121,369	396,584	(2)	(2)
$100,000 under $200,000	1,381	168,946	4,167	30,622	86,464	(2)	(2)	1,381	168,946	4,167	30,622	86,464	(2)	(2)
$200,000 under $500,000	117	28,128	763	8,483	7,556	7	200	117	28,128	763	8,483	7,556	7	200
$500,000 under $1,000,000	2	1,339	21	753	298	-	-	2	1,339	21	753	298	-	-
$1,000,000 or more	8	10,482	28	6,596	748	1	3	8	10,482	28	6,596	748	1	3
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-
Offices of osteopathic physicians														
Total	9,095	239,679	10,819	23,279	130,209	(2)	(2)	8,716	238,694	10,369	23,256	130,493	(2)	(2)
Under $5,000	1,150	3,072	663	42	586	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	1,473	10,836	1,231	444	4,916	-	-	1,463	10,761	1,222	424	4,949	-	-
$10,000 under $25,000	2,538	42,350	2,025	2,500	24,414	(2)	(2)	2,538	42,350	2,025	2,500	24,414	(2)	(2)
$25,000 under $50,000	2,828	99,305	4,173	9,177	56,287	(2)	(2)	2,828	99,305	4,173	9,177	56,287	(2)	(2)
$50,000 under $100,000	981	62,695	2,312	7,958	33,396	(2)	(2)	981	62,695	2,312	7,958	33,396	(2)	(2)
$100,000 under $200,000	89	11,795	237	1,590	6,661	(2)	(2)	89	11,795	237	1,590	6,661	(2)	(2)
$200,000 under $500,000	34	8,647	153	1,252	3,589	-	-	34	8,647	153	1,252	3,589	-	-
$500,000 under $1,000,000	1	979	25	316	363	-	-	1	979	25	316	363	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-
Other medical services														
Total	161,175	1,723,829	66,187	292,093	683,332	6,167	11,736	153,214	1,612,407	58,100	245,533	702,883	5,402	11,048
Under $5,000	97,512	221,218	5,751	1,048	163,451	(2)	(2)	92,489	214,550	4,484	519	166,526	(2)	(2)
$5,000 under $10,000	24,264	163,768	5,542	4,465	107,747	(2)	(2)	23,771	159,899	5,118	3,059	108,169	(2)	(2)
$10,000 under $25,000	19,894	315,671	17,018	21,116	140,615	2,333	2,923	18,755	298,398	14,927	16,301	143,863	2,333	2,923
$25,000 under $50,000	12,638	444,388	16,369	68,031	164,225	1,418	4,223	12,338	432,437	15,022	62,479	164,959	1,418	4,223
$50,000 under $100,000	4,946	323,763	12,842	90,317	80,771	(2)	(2)	4,649	302,364	11,195	85,335	81,427	(2)	(2)
$100,000 under $200,000	1,192	158,807	5,769	66,793	17,954	390	1,282	1,041	134,563	5,195	48,793	28,384	245	783
$200,000 under $500,000	160	48,798	2,242	20,278	7,246	26	108	150	46,182	1,985	18,987	7,488	26	108
$500,000 under $1,000,000	11	6,393	89	2,302	994	1	2	11	6,393	89	2,302	994	1	2
$1,000,000 or more	16	41,023	374	17,700	997	2	110	10	17,621	85	7,758	1,073	1	71
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES--Continued														
Educational Services														
Total	90,748	359,262	22,083	54,254	131,139	2,865	5,784	81,234	337,075	19,000	47,083	138,454	2,353	4,931
Under $5,000	75,375	115,059	9,169	2,756	62,868	1,414	1,310	66,972	107,545	7,418	1,778	67,832	907	472
$5,000 under $10,000	9,001	61,616	4,822	4,003	29,980	(2)	(2)	8,465	58,340	4,471	2,728	31,014	(2)	(2)
$10,000 under $25,000	4,117	62,961	3,487	15,412	17,497	(2)	(2)	3,765	56,792	3,237	12,864	18,301	(2)	(2)
$25,000 under $50,000	1,504	52,393	2,079	13,216	10,928	(2)	(2)	1,499	52,235	2,076	13,072	11,026	(2)	(2)
$50,000 under $100,000	350	23,094	1,599	8,618	4,609	(2)	(2)	293	18,692	896	6,706	4,683	(2)	(2)
$100,000 under $200,000	164	21,144	359	4,194	3,542	(2)	(2)	158	20,476	359	3,880	3,755	(2)	(2)
$200,000 under $500,000	77	19,771	472	4,874	1,484	(2)	(2)	77	19,771	472	4,874	1,484	(2)	(2)
$500,000 under $1,000,000	5	3,224	71	1,181	359	-	-	5	3,224	71	1,181	359	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-
Legal Services														
Total	124,013	2,323,749	60,126	270,462	1,287,109	(2)	(2)	112,308	2,299,802	56,316	262,487	1,305,075	(2)	(2)
Under $5,000	34,401	70,025	4,482	3,483	23,128	(2)	(2)	25,872	60,106	2,500	1,187	33,276	-	-
$5,000 under $10,000	20,891	156,279	6,513	10,368	87,340	(2)	(2)	19,734	147,858	5,509	7,327	90,755	(2)	(2)
$10,000 under $25,000	37,094	619,359	19,095	55,093	364,748	(2)	(2)	36,885	616,171	18,750	53,655	365,468	(2)	(2)
$25,000 under $50,000	20,911	721,219	16,061	78,208	430,940	(2)	(2)	20,879	720,207	15,999	77,817	431,327	(2)	(2)
$50,000 under $100,000	7,484	502,383	10,199	67,999	274,398	(2)	(2)	7,474	501,683	10,187	67,689	274,428	(2)	(2)
$100,000 under $200,000	1,160	151,670	2,324	31,272	74,212	-	-	1,155	150,963	2,305	30,918	74,338	-	-
$200,000 under $500,000	281	78,150	955	20,753	26,533	-	-	281	78,150	955	20,753	26,533	-	-
$500,000 under $1,000,000	17	10,971	65	1,778	4,806	-	-	17	10,971	65	1,778	4,806	-	-
$1,000,000 or more	11	13,693	46	1,363	4,144	-	-	11	13,693	46	1,363	4,144	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
Engineering and Architectural Services														
Total	53,572	924,913	23,515	236,620	302,463	784	1,858	43,966	887,266	20,008	226,365	315,551	617	1,763
Under $5,000	26,418	45,798	2,894	1,913	16,120	429	514	19,835	37,640	1,243	1,101	22,988	(2)	(2)
$5,000 under $10,000	6,508	46,112	3,035	3,479	22,017	(2)	(2)	6,091	43,075	2,514	2,898	22,544	-	-
$10,000 under $25,000	10,145	167,720	5,759	20,641	84,981	(2)	(2)	9,786	161,533	5,312	18,819	87,504	(2)	(2)
$25,000 under $50,000	4,440	162,595	4,766	29,751	64,650	(2)	(2)	4,225	154,585	4,695	28,441	64,826	(2)	(2)
$50,000 under $100,000	2,776	186,031	3,080	64,483	54,231	(2)	(2)	2,626	178,076	2,783	59,441	54,365	(2)	(2)
$100,000 under $200,000	861	119,149	1,909	41,681	30,698	(2)	(2)	850	117,351	1,875	41,671	30,776	(2)	(2)
$200,000 under $500,000	500	140,980	1,205	51,276	25,751	11	500	493	138,478	1,192	50,625	25,932	11	500
$500,000 under $1,000,000	49	29,533	210	15,103	4,431	6	546	49	29,533	210	15,103	4,431	6	546
$1,000,000 or more	11	26,995	184	8,266	2,185	1	17	11	26,995	184	8,266	2,185	1	17
Receipts not reported	1,864	-	473	27	12,601	1	1	-	-	-	-	-	-	-
Accounting, Auditing, and Bookkeeping Services														
Total	110,574	765,362	28,641	145,581	389,633	(2)	(2)	102,951	756,246	27,191	143,259	393,999	(2)	(2)
Under $5,000	75,261	104,186	7,300	2,660	56,450	(2)	(2)	67,906	98,193	5,941	1,684	60,408	(2)	(2)
$5,000 under $10,000	12,356	90,513	4,054	5,521	52,223	(2)	(2)	12,154	88,933	3,976	5,406	52,613	(2)	(2)
$10,000 under $25,000	15,916	252,209	9,483	34,777	147,577	-	-	15,916	252,209	9,483	34,777	147,577	-	-
$25,000 under $50,000	5,185	176,665	4,738	46,313	81,314	(2)	(2)	5,184	176,630	4,734	46,299	81,315	(2)	(2)
$50,000 under $100,000	1,535	95,873	2,277	34,415	38,632	-	-	1,528	95,512	2,274	34,166	38,633	-	-
$100,000 under $200,000	242	34,152	622	14,624	11,952	(2)	(2)	241	34,044	621	14,558	11,961	(2)	(2)
$200,000 under $500,000	25	7,484	100	4,182	1,051	-	-	19	6,445	95	3,280	1,055	-	-
$500,000 under $1,000,000	2	1,156	7	614	295	-	-	2	1,156	7	614	295	-	-
$1,000,000 or more	1	3,124	60	2,475	142	-	-	1	3,124	60	2,475	142	-	-
Receipts not reported	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-
Other Services														
Total	87,169	573,351	16,955	29,158	244,937	4,586	14,596	60,144	541,071	12,138	24,143	270,431	2,385	10,744
Under $5,000	58,535	86,136	5,920	2,216	19,381	2,873	2,883	36,923	67,972	2,125	835	38,284	915	882
$5,000 under $10,000	9,873	69,621	1,997	717	39,138	(2)	(2)	9,562	67,521	1,909	660	39,766	(2)	(2)
$10,000 under $25,000	9,499	144,826	4,511	3,914	80,881	654	1,004	9,103	138,917	4,231	2,857	81,599	(2)	(2)
$25,000 under $50,000	2,928	99,297	2,203	5,227	51,459	(2)	(2)	2,866	97,568	2,146	5,151	51,740	(2)	(2)
$50,000 under $100,000	1,224	81,182	1,293	5,773	33,124	(2)	(2)	1,172	77,215	1,010	3,644	33,633	(2)	(2)
$100,000 under $200,000	415	49,265	422	7,314	13,386	(2)	(2)	412	48,854	407	7,083	13,413	(2)	(2)
$200,000 under $500,000	96	34,914	242	3,223	8,250	(2)	(2)	96	34,914	242	3,223	8,250	(2)	(2)
$500,000 under $1,000,000	9	6,268	67	605	2,215	6	55	9	6,268	67	605	2,215	6	55
$1,000,000 or more	1	1,842	1	85	1,531	-	-	1	1,842	1	85	1,531	-	-
Receipts not reported	4,589	-	299	84	14,428	72	1,192	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industries and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
NATURE OF BUSINESS NOT ALLOCABLE														
Total	28,448	177,992	7,969	19,705	45,921	3,103	6,771	20,603	165,798	4,911	18,032	55,018	2,126	6,134
Under $5,000	18,543	30,361	1,910	708	11,640	1,930	1,173	14,024	26,544	944	520	14,160	(2)	(2)
$5,000 under $10,000	2,865	22,085	778	1,617	10,147	(2)	(2)	2,843	21,936	770	1,605	10,507	(2)	(2)
$10,000 under $25,000	2,387	36,710	2,696	6,792	8,931	(2)	(2)	1,890	30,482	980	5,866	11,230	(2)	(2)
$25,000 under $50,000	1,316	41,711	1,049	2,291	10,182	(2)	(2)	1,255	39,711	940	1,871	11,172	(2)	(2)
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $200,000	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	2,746	-	259	127	[1]2,928	(2)	(2)	-	-	-	-	-	-	-

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.4—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and item	Size of business receipts										
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIAL DIVISIONS											
Number of Businesses											
Businesses with and without net profit, total	9,078,466	4,047,304	1,408,749	1,680,238	909,272	527,891	249,496	96,201	18,243	6,522	134,550
Businesses with net profit	7,039,112	2,724,049	1,190,430	1,480,980	816,886	488,064	228,455	87,845	16,595	5,808	-
Businesses without net profit	2,039,354	1,323,255	218,319	199,258	92,386	39,827	21,041	8,356	1,648	714	134,550
	(Thousand dollars)										
Businesses With and Without Net Profit											
Business receipts	199,384,594	7,822,482	10,173,391	27,078,408	32,102,984	36,376,983	34,086,406	28,224,256	12,120,946	11,398,738	-
Business deductions, total	171,497,177	6,567,240	7,317,076	20,509,313	25,446,822	30,688,803	31,124,910	26,669,759	11,765,995	11,206,662	200,597
Cost of goods sold, total	116,417,236	2,812,006	3,482,951	10,882,632	15,343,090	20,710,010	22,868,020	20,672,851	9,716,530	9,879,989	49,157
Inventory, beginning-of-year	10,646,966	290,874	313,702	1,021,010	1,570,047	2,220,438	2,293,032	1,785,864	637,731	502,018	12,250
Merchandise purchased	83,886,469	719,199	1,205,900	5,205,887	10,032,465	15,923,193	18,241,923	16,719,658	7,837,280	7,993,024	7,940
Cost of labor	8,842,508	267,266	332,661	1,098,736	1,506,215	1,737,570	1,796,644	1,361,321	422,356	313,505	6,234
Materials and supplies	6,789,464	296,250	359,128	931,018	1,157,595	1,060,396	1,116,117	947,381	463,085	454,332	4,162
Other costs	17,501,910	1,550,902	1,604,549	3,663,430	2,711,875	2,100,305	1,822,388	1,765,437	1,090,870	1,157,139	35,015
Less: Inventory, end-of-year	11,250,081	312,485	332,989	1,037,449	1,635,107	2,331,892	2,402,084	1,906,810	734,792	540,029	16,444
Depreciation	7,937,307	938,428	872,953	1,989,793	1,517,656	1,108,711	771,998	469,168	152,433	79,815	36,352
Taxes	3,798,202	333,339	287,522	667,394	656,277	641,419	569,061	436,872	128,176	69,134	9,008
Rent	4,249,967	294,069	343,329	815,571	875,701	799,531	612,978	352,500	87,860	60,412	8,016
Repairs	3,051,792	354,998	354,628	798,263	557,423	401,810	283,933	191,747	67,439	32,348	9,203
Salaries and wages	12,860,074	93,006	235,807	1,200,776	2,292,950	2,943,981	2,850,931	2,123,594	668,301	447,680	3,048
Insurance	2,171,869	182,359	176,581	406,261	395,547	366,675	309,248	220,178	73,345	37,974	3,701
Legal and professional fees	650,821	26,974	24,423	81,961	136,068	167,003	110,919	67,571	20,221	12,200	3,481
Commissions	910,327	18,036	31,443	111,253	153,694	195,387	168,251	160,938	43,273	27,875	177
Amortization	20,199	1,071	693	3,995	3,300	5,422	2,016	2,280	250	1,131	41
Retirement plans	16,127	406	260	1,074	2,336	3,430	2,459	2,646	1,990	1,526	-
Interest	2,344,735	233,177	223,446	541,002	437,232	332,712	252,780	189,637	71,956	51,885	10,908
Bad debts	301,035	12,823	12,586	27,585	41,545	49,792	67,814	46,380	17,957	22,884	1,669
Casualty losses	60,163	7,165	5,140	17,730	8,888	5,390	6,428	4,075	1,476	1,734	2,137
Depletion	122,113	3,467	3,231	9,722	16,018	21,292	13,532	20,058	10,937	23,802	54
Other business deductions	16,585,210	1,255,916	1,262,083	2,954,301	3,009,097	2,936,238	2,234,542	1,709,264	703,851	456,273	63,645
Gross profit (less loss)	82,967,358	5,010,476	6,690,440	16,195,776	16,759,894	15,666,973	11,218,386	7,551,405	2,404,416	1,518,749	[1]49,157
Net profit (less loss)	27,887,417	1,255,242	2,856,315	6,569,095	6,656,162	5,688,180	2,961,496	1,554,497	354,951	192,076	[1]200,597
Businesses With Net Profit											
Business receipts	179,091,107	5,842,729	8,621,683	23,950,070	28,866,989	33,659,156	31,258,504	25,754,755	11,023,567	10,113,654	-
Business deductions, total	147,453,790	3,186,443	5,320,712	16,778,404	21,800,921	27,696,005	28,091,137	24,093,886	10,609,073	9,877,209	-
Cost of goods sold, total	101,629,688	1,332,781	2,489,559	8,843,688	13,032,158	18,702,180	20,807,901	18,821,199	8,836,093	8,764,129	-
Inventory, beginning-of-year	9,088,750	116,849	187,012	760,800	1,290,122	2,005,217	2,060,424	1,626,506	605,067	436,753	-
Merchandise purchased	75,097,955	366,283	841,369	4,214,507	8,672,033	14,529,316	16,900,055	15,381,716	7,147,209	7,045,467	-
Cost of labor	7,454,111	118,680	228,791	881,946	1,246,736	1,519,371	1,562,748	1,227,016	401,191	267,632	-
Materials and supplies	6,006,476	184,907	294,603	806,814	1,018,013	943,263	1,025,093	838,692	450,081	445,010	-
Other costs	13,758,152	676,315	1,148,046	2,996,607	2,177,299	1,816,046	1,443,393	1,528,619	929,171	1,042,656	-
Less: Inventory, end-of-year	9,775,756	130,253	210,262	816,986	1,372,045	2,111,033	2,183,812	1,781,350	696,626	473,389	-
Depreciation	6,037,455	368,476	613,971	1,611,087	1,262,522	962,080	634,129	397,721	125,324	62,145	-
Taxes	3,104,362	163,931	209,698	540,889	557,607	570,970	501,276	391,716	113,958	54,317	-
Rent	3,578,558	163,030	259,103	685,475	763,118	722,621	538,531	323,110	73,918	49,652	-
Repairs	2,361,873	154,386	258,773	648,601	458,439	349,813	238,807	170,765	58,666	23,623	-
Salaries and wages	11,495,097	42,030	162,397	1,000,188	2,046,096	2,711,051	2,617,085	1,918,932	594,698	402,620	
Insurance	1,808,233	92,159	134,846	337,896	338,663	331,231	275,283	198,512	66,879	32,764	-
Legal and professional fees	569,608	10,487	17,829	69,871	124,100	155,823	102,635	59,756	18,528	10,579	-
Commissions	824,917	9,503	22,639	98,677	139,693	184,714	144,099	156,487	42,452	26,653	-
Amortization	14,729	525	496	1,279	2,970	5,059	1,679	1,482	239	1,000	-
Retirement plans	14,739	114	196	1,003	2,164	3,234	2,316	2,634	1,895	1,183	-
Interest	1,584,198	63,309	129,345	388,980	326,191	265,569	179,764	135,665	56,331	39,044	-
Bad debts	240,325	3,853	6,450	21,399	33,588	43,046	62,564	41,889	16,321	11,215	-
Casualty losses	25,387	1,470	2,833	4,781	4,215	4,657	3,321	2,683	692	735	-
Depletion	83,471	2,238	2,043	7,004	11,878	19,354	9,075	10,475	4,663	16,741	-
Other business deductions	14,081,150	778,151	1,010,534	2,517,586	2,697,519	2,664,603	1,972,672	1,460,860	598,416	380,809	-
Gross profit	77,461,419	4,509,948	6,132,124	15,106,382	15,834,831	14,956,976	10,450,603	6,933,556	2,187,474	1,349,525	-
Net profit	31,637,317	2,656,286	3,300,971	7,171,666	7,066,068	5,963,151	3,167,367	1,660,869	414,494	236,445	-

Footnotes at end of table.

Table 2.4—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts										
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
AGRICULTURE, FORESTRY, AND FISHERIES											
Number of Businesses											
Businesses with and without net profit, total	3,225,266	1,739,734	552,255	591,524	183,363	57,643	17,131	5,789	1,045	558	76,224
Businesses with net profit	2,140,211	965,794	439,059	508,431	157,070	51,175	12,915	4,453	799	515	-
Businesses without net profit	1,085,055	773,940	113,196	83,093	26,293	6,468	4,216	1,336	246	43	76,224
	(Thousand dollars)										
Businesses With and Without Net Profit											
Business receipts	32,159,830	3,261,104	3,989,737	9,267,440	6,231,368	3,859,913	2,310,835	1,671,644	690,804	876,985	-
Business deductions, total	28,379,113	3,421,486	3,310,659	7,540,713	5,290,461	3,378,882	2,163,422	1,612,969	695,001	864,577	100,943
Cost of goods sold, total	18,593,763	1,925,300	1,949,109	4,553,723	3,442,302	2,395,586	1,589,642	1,280,692	610,557	804,764	42,088
Inventory, beginning-of-year	922,303	70,389	85,325	191,074	223,617	150,290	84,633	76,588	13,450	21,429	5,508
Merchandise purchased	4,594,579	168,227	176,253	525,400	706,001	750,097	533,088	729,484	502,039	500,218	3,772
Cost of labor	2,193,581	209,881	204,802	500,473	489,109	369,070	232,949	120,181	26,483	34,899	5,734
Materials and supplies	735,336	94,627	100,832	229,801	136,303	79,919	50,605	24,694	2,894	13,558	2,103
Other costs	11,183,632	1,455,365	1,476,091	3,315,501	2,152,262	1,210,583	783,415	415,470	82,442	259,119	33,384
Less: Inventory, end-of-year	1,035,668	73,189	94,194	208,526	264,990	164,373	95,048	85,725	16,751	24,459	8,413
Depreciation	3,586,296	575,911	528,127	1,183,560	678,521	343,873	166,264	59,926	12,975	12,940	24,199
Taxes	1,118,674	233,459	181,566	344,659	191,452	87,533	47,756	18,823	4,095	3,158	6,173
Rent	837,704	70,311	92,507	242,601	192,826	112,857	79,092	29,709	11,620	4,047	2,134
Repairs	1,579,454	249,928	240,793	511,572	293,987	153,025	73,201	38,218	7,960	4,792	5,978
Salaries and wages	248,219	7,756	10,327	43,878	57,570	37,288	40,748	40,144	4,944	5,129	435
Insurance	553,386	100,245	87,821	174,372	96,260	48,670	26,999	12,539	2,404	1,958	2,118
Legal and professional fees	9,570	668	634	1,043	1,519	1,895	2,717	377	150	116	451
Commissions	8,157	507	181	1,232	830	963	850	579	2,898	112	5
Amortization	1,657	93	3	1,389	61	56	30	2	-	6	17
Retirement plans	1,262	278	57	11	140	9	712	5	2	48	-
Interest	1,185,887	177,806	159,612	368,267	229,528	117,740	73,910	35,336	8,939	6,686	8,063
Bad debts	1,472	86	220	504	35	228	214	158	2	25	-
Casualty losses	901	532	79	219	16	2	-	2	-	9	42
Depletion	982	108	119	229	103	217	53	7	72	74	-
Other business deductions	651,729	78,498	59,504	113,454	105,311	78,940	61,234	96,452	28,383	20,713	9,240
Gross profit (less loss)	13,566,067	1,335,804	2,040,628	4,713,717	2,789,066	1,464,327	721,193	390,952	80,247	72,221	[1]42,088
Net profit (less loss)	3,780,717	[1]160,382	679,078	1,726,727	940,907	481,031	147,413	58,675	[1]4,197	12,408	[1]100,943
Businesses With Net Profit											
Business receipts	26,391,071	2,080,350	3,195,871	8,001,959	5,311,943	3,425,952	1,731,076	1,298,405	529,677	815,838	-
Business deductions, total	20,650,556	1,341,504	2,271,131	5,976,049	4,182,429	2,845,653	1,513,074	1,209,799	510,761	800,156	-
Cost of goods sold, total	13,832,946	795,861	1,338,308	3,618,385	2,709,482	2,037,637	1,124,221	1,021,959	440,258	746,835	-
Inventory, beginning-of-year	689,695	27,223	44,147	149,893	168,881	127,378	73,018	69,831	10,621	18,703	-
Merchandise purchased	3,571,264	58,604	99,303	400,963	568,290	662,937	376,974	573,703	362,149	468,341	-
Cost of labor	1,532,623	82,735	124,459	365,627	347,276	290,790	170,149	100,739	19,972	30,876	-
Materials and supplies	543,246	39,179	73,027	182,845	105,423	68,618	37,232	22,205	2,374	12,343	-
Other costs	8,294,341	618,443	1,047,083	2,692,609	1,723,407	1,027,889	551,069	336,022	58,410	239,409	-
Less: Inventory, end-of-year	798,223	30,323	49,711	173,552	203,795	139,975	84,221	80,541	13,268	22,837	-
Depreciation	2,504,985	184,233	355,929	953,147	542,019	289,824	113,157	46,689	8,462	11,525	-
Taxes	799,283	108,896	133,407	277,339	155,693	71,721	32,311	14,148	3,083	2,685	-
Rent	605,830	27,909	61,071	193,745	150,816	83,923	51,675	23,827	9,987	2,877	-
Repairs	1,138,308	96,512	171,385	413,971	234,163	126,604	53,615	32,417	5,980	3,661	-
Salaries and wages	188,549	3,571	8,029	30,764	54,244	35,575	33,258	13,430	4,911	4,767	-
Insurance	399,442	44,186	64,463	140,172	76,594	41,162	19,922	9,635	1,628	1,680	-
Legal and professional fees	7,622	212	489	693	1,347	1,603	2,659	363	145	111	-
Commissions	7,159	159	135	1,198	750	933	411	563	2,898	112	-
Amortization	334	42	-	183	26	56	27	-	-	-	-
Retirement plans	942	17	45	9	134	7	711	5	-	14	-
Interest	730,183	44,134	91,480	262,171	165,904	90,797	38,292	26,298	5,015	6,092	-
Bad debts	1,184	20	198	322	33	216	214	158	2	21	-
Casualty losses	310	51	61	185	1	1	-	2	-	9	-
Depletion	693	43	67	163	103	131	53	7	72	54	-
Other business deductions	432,786	35,658	46,064	83,602	91,120	65,463	42,548	20,298	28,320	19,713	-
Gross profit	12,558,125	1,284,489	1,857,563	4,383,574	2,602,461	1,388,315	606,855	276,446	89,419	69,003	-
Net profit	5,740,515	738,846	924,740	2,025,910	1,129,514	580,299	218,002	88,606	18,916	15,682	-

Footnotes at end of table.

Table 2.4—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts										
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MINING											
Number of Businesses											
Businesses with and without net profit, total	36,378	15,098	4,921	5,357	3,865	2,335	977	558	156	39	3,072
Businesses with net profit	20,533	8,520	2,668	3,311	3,136	1,754	635	379	110	20	-
Businesses without net profit	15,845	6,578	2,253	2,046	729	[2]	[2]	179	46	19	3,072
	(Thousand dollars)										
Businesses With and Without Net Profit											
Business receipts	943,037	26,444	34,003	87,066	132,589	166,359	128,732	176,864	97,444	93,536	-
Business deductions, total	950,467	36,407	36,398	87,431	119,464	171,979	128,601	169,182	97,481	98,605	4,919
Cost of goods sold, total	202,169	1,046	2,913	18,431	24,756	31,971	18,693	44,175	35,836	24,196	152
Inventory, beginning-of-year	6,407	21	-	15	2,603	74	222	2,451	231	790	-
Merchandise purchased	46,974	99	575	4,107	8,205	12,985	2,158	18,064	493	288	-
Cost of labor	42,211	47	156	4,790	7,277	4,070	3,939	3,139	14,664	4,084	45
Materials and supplies	28,410	64	518	3,472	4,708	2,856	2,317	2,495	9,064	2,849	67
Other costs	85,521	815	1,664	6,047	4,604	12,049	10,349	21,546	11,660	16,747	40
Less: Inventory, end-of-year	7,354	-	-	-	2,641	63	292	3,520	276	562	-
Depreciation	92,016	5,037	5,329	8,512	16,078	13,971	11,906	14,297	8,003	8,251	632
Taxes	28,360	777	883	2,396	5,181	4,829	3,950	5,347	2,997	1,948	52
Rent	12,360	674	560	515	1,910	1,674	2,149	2,018	819	1,955	86
Repairs	25,263	990	1,279	2,253	2,527	9,266	2,515	4,892	1,035	246	260
Salaries and wages	87,006	666	2,393	2,434	11,869	27,953	16,057	18,316	3,857	3,274	187
Insurance	11,720	296	574	1,276	1,655	2,914	1,891	1,524	1,136	374	80
Legal and professional fees	9,855	497	518	635	1,243	1,399	2,030	1,644	693	1,079	117
Commissions	1,558	131	1	64	849	5	264	207	33	4	-
Amortization	169	39	1	16	-	67	30	4	6	6	-
Retirement plans	157	18	-	-	-	16	8	39	15	61	-
Interest	17,141	1,006	271	1,871	3,001	3,629	2,416	1,687	1,833	1,392	35
Bad debts	2,549	211	8	10	86	173	1,566	212	123	160	-
Casualty losses	3,230	9	82	438	330	287	39	1,124	9	900	12
Depletion	103,344	2,863	2,884	8,481	9,924	17,897	13,041	19,990	10,533	17,727	4
Other business deductions	353,570	22,147	18,702	40,099	40,055	55,928	52,046	53,706	30,553	37,032	3,302
Gross profit (less loss)	740,868	25,398	31,090	68,635	107,833	134,388	110,039	132,689	61,608	69,340	[1]152
Net profit (less loss)	[1]7,430	[1]9,963	[1]2,395	[1]365	13,125	[1]5,620	131	7,682	[1]37	[1]5,069	[1]4,919
Businesses With Net Profit											
Business receipts	658,625	17,473	19,505	52,159	106,565	127,816	86,302	120,961	66,740	61,104	-
Business deductions, total	536,871	11,089	12,637	36,351	82,516	108,587	70,866	101,032	61,471	52,322	-
Cost of goods sold, total	152,247	421	1,736	10,013	21,845	28,934	16,194	26,252	33,893	12,959	-
Inventory, beginning-of-year	5,858	-	-	-	2,602	28	194	2,381	213	440	-
Merchandise purchased	35,133	41	-	1,938	8,205	11,798	1,441	11,164	493	53	-
Cost of labor	39,817	25	141	3,303	7,224	4,070	3,939	2,807	14,562	3,746	-
Materials and supplies	25,702	21	498	1,911	4,564	2,856	2,317	1,906	8,988	2,641	-
Other costs	52,101	334	1,097	2,861	1,891	10,218	8,565	10,693	9,894	6,548	-
Less: Inventory, end-of-year	6,364	-	-	-	2,641	36	262	2,699	257	469	-
Depreciation	48,746	1,364	1,941	3,245	10,092	7,571	6,889	8,272	4,340	5,032	-
Taxes	18,408	440	519	1,275	3,704	2,548	2,275	4,012	1,957	1,678	-
Rent	5,385	181	218	346	1,036	1,014	480	1,069	281	760	-
Repairs	16,772	603	404	1,319	2,476	4,555	1,628	4,586	957	244	-
Salaries and wages	51,588	166	615	343	9,227	12,992	7,954	15,753	2,049	2,489	-
Insurance	7,625	178	208	603	1,458	1,758	891	1,269	1,020	240	-
Legal and professional fees	4,924	28	71	222	291	802	1,175	1,115	219	1,001	-
Commissions	1,231	4	-	43	826	5	116	200	33	4	-
Amortization	143	40	-	-	-	67	30	4	2	-	-
Retirement plans	84	-	-	-	-	-	-	39	2	43	-
Interest	7,349	141	20	861	1,107	2,310	664	822	1,127	297	-
Bad debts	772	-	-	8	51	171	232	164	93	53	-
Casualty losses	259	2	2	22	14	101	11	17	-	90	-
Depletion	67,251	1,715	1,847	5,856	7,209	16,080	8,585	10,414	4,259	11,286	-
Other business deductions	154,087	5,806	5,056	12,195	23,180	29,679	23,742	27,044	11,239	16,146	-
Gross profit	506,378	17,052	17,769	42,146	84,720	98,882	70,108	94,709	32,847	48,145	-
Net profit	121,754	6,384	6,868	15,808	24,049	19,229	15,436	19,929	5,269	8,782	-

Footnotes at end of table.

Table 2.4—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts										
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
CONTRACT CONSTRUCTION											
Number of Businesses											
Businesses with and without net profit, total..	704,627	293,083	108,157	128,012	80,492	50,090	28,469	11,502	1,675	565	2,582
Businesses with net profit	641,593	262,233	101,545	118,760	74,591	45,455	26,384	10,565	1,513	547	-
Businesses without net profit	63,034	30,850	6,612	9,252	5,901	4,635	2,085	937	162	18	2,682
	(Thousand dollars)										
Businesses With and Without Net Profit											
Business receipts	19,308,272	616,352	772,978	2,099,410	2,885,824	3,480,098	3,937,524	3,274,648	1,131,473	1,109,965	-
Business deductions, total	16,622,842	290,484	439,897	1,551,670	2,409,096	3,088,999	3,606,013	3,066,730	1,084,377	1,082,372	3,204
Cost of goods sold, total	11,811,695	100,378	229,477	876,735	1,530,809	2,130,941	2,665,986	2,415,259	920,955	940,795	360
Inventory, beginning-of-year	509,324	7,492	13,688	41,584	63,310	105,306	147,623	87,726	12,954	29,574	67
Merchandise purchased	3,680,592	25,576	83,075	299,964	546,937	788,924	932,992	756,433	153,396	93,046	249
Cost of labor	2,484,890	15,062	40,376	193,985	364,180	502,889	598,640	513,355	134,105	122,263	35
Materials and supplies	3,292,075	48,723	88,712	301,420	471,910	539,483	690,648	604,712	206,532	339,824	111
Other costs	2,427,986	9,806	16,044	77,294	147,810	323,707	468,313	567,052	432,587	385,303	70
Less: Inventory, end-of-year	583,172	6,281	12,418	37,512	63,338	129,368	172,230	114,019	18,619	29,215	172
Depreciation	495,045	38,467	36,013	89,269	88,701	93,575	77,048	46,156	14,346	10,954	516
Taxes	294,368	6,797	6,457	30,780	52,441	61,815	66,891	46,511	13,451	9,104	121
Rent	104,462	5,205	6,402	17,295	20,763	20,078	12,440	14,367	4,941	2,922	49
Repairs	178,011	11,579	12,624	33,211	33,764	31,565	27,848	13,430	6,567	7,383	40
Salaries and wages	1,579,932	9,078	29,021	167,418	332,710	350,521	357,561	242,960	48,205	42,412	46
Insurance	258,484	10,738	11,574	33,218	45,568	50,320	46,094	40,378	11,549	8,979	66
Legal and professional fees	50,678	1,449	1,887	5,641	7,372	11,426	10,257	7,897	1,919	2,655	175
Commissions	50,838	427	740	4,580	6,619	8,695	15,773	10,911	2,468	625	-
Amortization	359	13	95	165	57	-	10	-	10	2	7
Retirement plans	2,818	6	-	302	400	701	513	516	116	264	-
Interest	122,178	4,308	4,662	15,285	20,449	26,354	21,860	16,860	5,790	6,399	211
Bad debts	20,688	472	909	2,167	3,857	5,227	3,102	3,048	1,128	584	194
Casualty losses	2,048	329	94	454	438	131	506	51	24	21	-
Depletion	1,555	16	-	8	1,472	15	1	32	5	6	-
Other business deductions	1,649,683	101,222	99,942	275,142	263,676	297,635	300,123	208,354	52,903	49,267	1,419
Gross profit (less loss)	7,496,577	515,974	543,501	1,222,675	1,355,015	1,349,157	1,271,538	859,389	210,518	169,170	[1]360
Net profit (less loss)	2,685,430	325,868	333,081	547,740	476,728	391,099	331,511	207,918	47,096	27,593	[1]3,204
Businesses With Net Profit											
Business receipts	17,847,914	567,490	724,720	1,955,530	2,679,822	3,161,000	3,673,975	3,012,707	1,039,914	1,032,756	-
Business deductions, total	15,025,419	219,067	378,581	1,389,443	2,182,064	2,737,961	3,330,931	2,795,978	989,525	1,001,869	-
Cost of goods sold, total	10,746,825	76,049	196,272	785,669	1,382,378	1,905,192	2,471,489	2,217,096	829,901	882,779	-
Inventory, beginning-of-year	431,513	4,458	7,179	30,111	53,909	92,983	126,745	76,420	12,954	26,754	-
Merchandise purchased	3,362,384	18,299	67,951	266,305	507,298	726,043	872,715	658,176	153,396	92,201	-
Cost of labor	2,311,497	10,603	36,581	180,561	341,851	442,038	559,404	489,563	132,256	118,640	-
Materials and supplies	3,016,519	39,280	81,153	272,782	416,991	466,674	645,351	553,520	203,826	336,942	-
Other costs	2,141,455	7,438	14,038	66,129	119,191	287,199	416,888	547,027	346,088	337,457	-
Less: Inventory, end-of-year	516,543	4,029	10,630	30,219	56,862	109,745	149,614	107,610	18,619	29,215	-
Depreciation	423,136	25,720	31,161	77,341	76,438	73,871	71,217	44,218	13,739	9,431	-
Taxes	263,946	4,377	5,271	26,927	48,003	53,162	62,466	42,277	13,065	8,398	-
Rent	88,071	3,172	5,378	15,334	15,126	17,140	11,521	12,890	4,905	2,605	-
Repairs	154,679	7,889	11,113	30,361	28,944	27,100	25,075	12,904	6,459	4,834	-
Salaries and wages	1,432,673	6,619	22,557	149,121	311,088	326,703	327,284	203,540	48,053	37,708	-
Insurance	233,211	7,886	10,132	30,150	41,116	44,149	43,342	37,577	11,385	7,474	-
Legal and professional fees	41,642	896	1,338	4,618	6,073	8,624	9,569	6,391	1,706	2,427	-
Commissions	45,762	250	680	4,141	5,611	6,296	14,851	10,851	2,468	614	-
Amortization	336	-	92	165	57	-	10	-	10	2	-
Retirement plans	2,771	-	-	271	390	701	513	516	116	264	-
Interest	95,533	2,217	3,288	11,775	15,378	18,684	19,744	14,734	4,833	4,880	-
Bad debts	17,262	368	522	1,962	3,566	3,545	3,081	2,840	1,120	258	-
Casualty losses	1,704	293	91	396	215	118	506	51	24	10	-
Depletion	176	16	-	-	102	15	1	31	5	6	-
Other business deductions	1,477,692	83,315	90,686	251,212	247,579	252,661	270,262	190,062	51,736	40,179	-
Gross profit	7,101,089	491,441	528,448	1,169,861	1,297,444	1,255,808	1,202,486	795,611	210,013	149,977	-
Net profit	2,822,495	348,423	346,139	566,087	497,758	423,039	343,044	216,729	50,389	30,887	-

Footnotes at end of table.

Table 2.4—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts										
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MANUFACTURING											
Number of Businesses											
Businesses with and without net profit, total	185,843	61,449	27,379	34,215	23,565	18,301	10,441	5,185	1,351	167	3,790
Businesses with net profit	148,361	41,264	24,126	31,028	20,830	15,607	9,512	4,647	1,190	157	-
Businesses without net profit	37,482	20,185	3,253	3,187	2,735	2,694	929	538	161	10	3,790
	(Thousand dollars)										
Businesses With and Without Net Profit											
Business receipts	7,266,965	115,120	198,752	581,866	829,833	1,282,863	1,468,197	1,607,339	867,987	315,008	-
Business deductions, total	6,493,007	96,030	141,290	457,345	701,091	1,139,910	1,324,174	1,495,305	830,978	302,377	4,507
Cost of goods sold, total	4,269,564	37,783	61,684	220,958	381,240	724,681	856,629	1,147,469	599,348	238,166	1,606
Inventory, beginning-of-year	373,013	10,327	9,860	23,044	38,796	70,903	64,194	82,196	59,069	13,814	810
Merchandise purchased	2,444,555	17,468	26,096	104,448	174,885	401,744	475,775	647,493	429,689	165,748	1,209
Cost of labor	1,030,649	4,289	9,949	46,096	102,610	208,813	260,322	272,435	80,479	45,603	53
Materials and supplies	426,827	13,955	20,019	50,545	65,505	70,108	65,506	109,704	21,009	10,139	337
Other costs	375,807	3,871	5,615	21,216	31,496	35,200	58,493	129,596	71,493	18,797	30
Less: Inventory, end-of-year	381,287	12,127	9,855	24,391	32,052	62,087	67,661	93,955	62,391	15,935	833
Depreciation	274,676	12,172	13,955	37,861	44,710	47,273	48,423	41,067	24,750	3,926	539
Taxes	141,774	2,277	3,274	10,911	16,440	27,026	35,121	28,245	14,521	3,873	86
Rent	105,050	4,852	5,269	15,247	19,657	21,753	18,386	12,279	4,833	2,323	451
Repairs	115,073	3,361	7,984	17,629	18,544	19,474	18,634	15,271	11,766	2,402	8
Salaries and wages	617,115	2,270	9,875	47,276	89,447	98,671	173,839	102,309	70,166	23,201	61
Insurance	90,842	1,939	2,745	8,671	12,713	19,364	21,098	15,060	7,537	1,669	46
Legal and professional fees	22,551	668	540	1,809	3,075	4,128	5,999	3,815	1,640	593	284
Commissions	40,543	529	677	1,628	2,171	6,260	11,775	8,901	6,105	2,486	11
Amortization	1,232	4	5	6	156	230	285	137	2	406	1
Retirement plans	2,532	-	57	31	16	170	297	369	1,501	91	-
Interest	54,699	1,584	1,343	6,399	7,221	9,596	9,927	10,906	6,487	1,154	82
Bad debts	13,046	1,049	257	585	799	1,776	4,732	2,156	1,407	283	2
Casualty losses	1,354	45	130	112	532	233	108	117	5	72	-
Depletion	8,250	5	6	4	30	2,385	70	2	327	5,421	-
Other business deductions	734,706	27,492	33,489	88,218	104,340	156,890	118,851	107,202	80,583	16,311	1,330
Gross profit (less loss)	2,997,401	77,337	137,068	360,908	448,593	558,182	611,568	459,870	268,639	76,842	[1]1,606
Net profit (less loss)	773,958	19,090	57,462	124,521	128,742	142,953	144,023	112,034	37,009	12,631	[1]4,507
Businesses With Net Profit											
Business receipts	6,438,359	86,396	174,973	526,835	735,227	1,088,938	1,331,178	1,426,106	774,028	294,678	-
Business deductions, total	5,568,505	49,609	113,817	390,268	590,424	924,847	1,173,967	1,308,302	736,192	281,079	-
Cost of goods sold, total	3,729,055	20,334	51,311	187,956	337,095	581,842	743,675	991,831	593,033	221,978	-
Inventory, beginning-of-year	305,429	3,205	7,420	17,817	32,238	52,401	44,052	77,191	57,649	13,456	-
Merchandise purchased	2,177,188	9,910	19,512	92,342	147,703	315,757	411,722	599,403	425,666	155,173	-
Cost of labor	899,359	2,227	8,025	38,089	91,404	169,373	223,476	243,939	79,861	42,965	-
Materials and supplies	379,139	7,235	18,607	40,841	63,116	59,972	64,643	94,428	20,403	9,894	-
Other costs	288,850	2,093	5,426	19,023	29,502	33,390	47,265	65,821	70,696	15,634	-
Less: Inventory, end-of-year	320,910	4,336	7,679	20,156	26,868	49,051	47,483	88,951	61,242	15,144	-
Depreciation	224,306	6,200	11,440	31,650	37,862	36,501	44,747	36,723	15,892	3,291	-
Taxes	118,759	1,048	2,529	9,398	13,865	21,777	31,702	25,739	8,930	3,771	-
Rent	83,510	1,863	4,044	14,453	15,588	18,038	13,565	11,467	2,358	2,134	-
Repairs	99,764	2,180	6,851	16,466	16,086	17,345	17,406	13,622	7,797	2,011	-
Salaries and wages	522,885	1,030	6,187	38,426	67,425	86,596	165,466	92,950	43,048	21,757	-
Insurance	77,388	1,011	2,256	7,513	10,587	15,895	18,026	13,929	6,597	1,574	-
Legal and professional fees	19,197	200	326	1,682	2,651	3,503	5,384	3,354	1,583	514	-
Commissions	37,697	419	298	1,480	1,718	5,355	11,588	8,557	6,088	2,194	-
Amortization	1,057	-	7	6	83	229	285	39	2	406	-
Retirement plans	2,473	-	21	31	6	170	288	369	1,501	87	-
Interest	41,534	493	1,021	5,332	4,503	7,257	8,157	9,670	4,069	1,032	-
Bad debts	10,294	76	23	573	650	1,601	3,850	2,043	1,227	251	-
Casualty losses	807	12	102	44	357	79	108	28	5	72	-
Depletion	7,638	5	6	4	18	2,385	70	2	327	4,821	-
Other business deductions	592,141	14,738	27,395	75,254	81,930	126,274	109,650	97,979	43,735	15,186	-
Gross profit	2,709,304	66,062	123,662	338,879	398,132	507,096	587,503	434,275	180,995	72,700	-
Net profit	869,854	36,787	61,156	136,567	144,803	164,091	157,211	117,804	37,836	13,599	-

Footnotes at end of table.

Table 2.4—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts										
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES											
Number of Businesses											
Businesses with and without net profit, total	296,621	115,811	60,816	74,242	25,024	10,834	5,215	2,156	588	151	1,784
Businesses with net profit	247,333	90,261	53,797	64,512	21,938	9,818	4,319	1,960	582	146	-
Businesses without net profit	49,288	25,550	7,019	9,730	3,086	1,016	896	196	6	5	1,784
	(Thousand dollars)										
Businesses With and Without Net Profit											
Business receipts	5,526,927	281,504	442,397	1,185,079	853,656	732,126	733,526	656,491	387,249	254,899	-
Business deductions, total	4,700,535	201,524	307,306	896,951	707,017	641,156	680,601	619,344	375,853	251,265	19,518
Cost of goods sold, total	1,193,042	17,282	37,566	109,670	119,745	134,621	200,306	197,449	179,692	196,602	109
Inventory, beginning-of-year	21,493	575	239	2,594	3,073	846	3,625	1,889	8,454	198	-
Merchandise purchased	718,785	5,064	10,360	39,440	46,590	63,338	89,010	114,028	168,350	182,605	-
Cost of labor	190,460	3,043	8,239	35,008	33,023	32,780	49,701	23,370	3,345	1,919	32
Materials and supplies	79,164	4,555	5,966	17,622	17,070	11,116	14,658	5,116	1,644	1,340	77
Other costs	209,611	5,062	13,053	17,787	24,101	28,807	47,853	55,028	7,195	10,725	-
Less: Inventory, end-of-year	26,471	1,017	291	2,781	4,112	2,266	4,541	1,982	9,296	185	-
Depreciation	541,025	36,497	49,300	140,234	98,214	74,463	69,525	55,952	13,425	2,513	902
Taxes	189,414	8,270	12,860	37,985	34,823	27,650	28,643	28,664	8,439	1,998	82
Rent	90,962	5,075	8,483	21,628	12,574	10,554	10,077	16,122	5,311	989	149
Repairs	328,804	23,855	31,680	96,627	57,086	39,001	37,233	33,911	6,707	1,483	1,221
Salaries and wages	654,507	6,340	13,635	63,695	112,306	133,393	141,995	132,332	34,563	16,146	102
Insurance	184,712	13,499	17,241	41,099	33,226	27,173	25,393	19,396	6,409	1,167	109
Legal and professional fees	14,448	572	954	2,904	2,580	2,162	2,303	2,121	574	211	67
Commissions	24,180	529	997	5,931	4,459	4,837	4,690	1,964	742	31	-
Amortization	237	88	51	24	1	45	12	12	-	-	4
Retirement plans	1,031	-	-	402	-	491	49	35	22	32	-
Interest	79,221	3,748	6,828	21,823	13,933	11,546	10,225	7,203	3,441	380	94
Bad debts	6,122	609	269	649	479	2,002	602	1,231	154	127	-
Casualty losses	3,585	55	813	1,099	151	238	24	498	63	8	636
Depletion	7	1	-	-	-	-	-	6	-	-	-
Other business deductions	1,389,238	85,104	126,629	353,181	217,440	172,980	149,524	122,448	116,311	29,578	16,043
Gross profit (less loss)	4,333,885	264,222	404,831	1,075,409	733,911	597,505	533,220	459,042	207,557	58,297	[1]109
Net profit (less loss)	826,392	79,980	135,091	288,128	146,639	90,970	52,925	37,147	11,396	3,634	[1]19,518
Businesses With Net Profit											
Business receipts	4,903,679	233,542	390,164	1,033,380	748,264	660,782	611,974	598,274	382,531	244,768	-
Business deductions, total	3,976,886	131,174	241,954	719,929	591,073	566,470	554,951	559,286	370,962	241,087	-
Cost of goods sold, total	1,035,589	12,186	33,015	84,998	90,355	119,815	157,849	170,716	179,263	187,392	-
Inventory, beginning-of-year	18,476	146	103	1,230	2,170	715	3,583	1,889	8,452	188	-
Merchandise purchased	669,689	3,519	8,369	32,285	33,415	50,636	87,959	112,190	167,945	173,371	-
Cost of labor	163,159	2,147	6,545	25,796	25,909	32,282	41,869	23,370	3,322	1,919	-
Materials and supplies	66,092	3,021	5,704	12,195	15,178	9,207	12,687	5,116	1,644	1,340	-
Other costs	139,148	3,450	12,522	14,333	16,197	28,330	16,261	30,133	7,196	10,726	-
Less: Inventory, end-of-year	20,975	97	228	841	2,514	1,355	4,510	1,982	9,296	152	-
Depreciation	435,595	20,011	39,073	111,818	81,113	60,809	55,792	51,278	13,209	2,492	-
Taxes	161,412	5,206	10,379	31,210	28,491	25,444	23,823	26,651	8,233	1,975	-
Rent	76,243	3,350	6,037	14,670	12,055	8,434	9,500	15,909	5,299	989	-
Repairs	265,982	14,949	24,294	73,706	45,802	36,250	30,609	32,205	6,691	1,476	-
Salaries and wages	569,926	3,934	9,491	53,204	99,120	114,956	122,766	116,330	34,071	16,054	-
Insurance	158,413	8,632	14,500	34,426	27,852	24,896	22,430	18,285	6,234	1,158	-
Legal and professional fees	12,312	304	837	2,537	2,025	1,882	1,935	2,051	532	209	-
Commissions	21,246	162	969	5,402	4,338	3,005	4,638	1,964	741	27	-
Amortization	221	88	51	24	1	45	-	12	-	-	-
Retirement plans	1,029	-	-	401	-	491	48	35	22	32	-
Interest	64,227	2,020	4,974	17,176	11,056	10,107	8,621	6,514	3,415	344	-
Bad debts	5,103	80	268	317	479	1,974	485	1,231	142	127	-
Casualty losses	1,649	43	74	631	151	181	-	498	63	8	-
Depletion	7	1	-	-	-	-	-	6	-	-	-
Other business deductions	1,167,932	60,208	97,992	289,409	188,235	158,181	116,455	115,601	113,047	28,804	-
Gross profit	3,868,090	221,356	357,149	948,382	657,909	540,967	454,125	427,558	203,268	57,376	-
Net profit	926,793	102,368	148,210	313,451	157,191	94,312	57,023	38,988	11,569	3,681	-

Footnotes at end of table.

Table 2.4—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts										
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE											
Number of Businesses											
Businesses with and without net profit, total	1,853,913	405,218	202,599	383,019	337,166	272,414	159,315	64,150	12,528	4,831	12,673
Businesses with net profit	1,494,437	250,211	154,304	320,408	293,583	251,641	148,673	59,847	11,540	4,230	-
Businesses without net profit	359,476	155,007	48,295	62,611	43,583	20,773	10,642	4,303	988	601	12,673
	(Thousand dollars)										
Businesses With and Without Net Profit											
Business receipts	97,190,462	836,011	1,497,694	6,429,526	12,163,742	19,076,326	21,848,612	18,895,199	8,351,879	8,091,473	-
Business deductions, total	90,566,618	784,591	1,272,661	5,557,928	10,903,748	17,482,155	20,462,042	17,996,459	8,122,671	7,967,828	16,535
Cost of goods sold, total	72,808,563	432,784	816,426	3,982,120	8,345,571	13,873,036	16,388,972	14,786,251	7,000,915	7,180,621	1,867
Inventory, beginning-of-year	8,255,746	147,313	160,466	673,920	1,124,805	1,785,267	1,922,619	1,492,176	519,260	425,331	4,589
Merchandise purchased	68,833,633	384,122	739,971	3,704,652	7,836,651	13,266,842	15,733,198	14,090,470	6,444,548	6,631,652	1,527
Cost of labor	1,578,641	9,451	19,802	101,395	219,615	330,751	367,677	304,184	133,067	92,699	-
Materials and supplies	1,017,736	27,362	33,111	89,897	168,761	158,398	158,807	111,397	190,699	78,774	530
Other costs	1,764,671	20,236	32,714	83,260	139,824	199,268	210,514	353,024	312,067	413,467	297
Less: Inventory, end-of-year	8,641,864	155,700	169,638	671,004	1,144,085	1,867,490	2,003,843	1,565,000	598,726	461,302	5,076
Depreciation	1,275,387	41,032	51,380	153,478	219,128	260,085	262,895	184,412	67,993	31,950	3,034
Taxes	1,371,108	15,991	25,550	112,206	210,443	302,547	320,442	266,663	75,832	40,826	608
Rent	1,688,578	40,711	56,980	192,571	292,536	381,563	392,191	238,352	55,361	37,208	1,105
Repairs	456,330	12,074	18,195	55,136	74,459	91,088	94,027	66,038	30,897	13,992	424
Salaries and wages	5,815,255	17,236	37,025	255,700	655,068	1,216,318	1,582,461	1,303,315	438,445	309,162	525
Insurance	631,842	11,517	15,538	57,775	99,769	130,578	147,570	107,871	39,107	21,834	283
Legal and professional fees	176,837	3,358	4,101	16,318	30,292	38,172	40,002	30,405	8,656	5,306	227
Commissions	253,628	4,082	6,012	19,231	41,993	42,898	47,663	51,324	22,181	18,216	28
Amortization	6,270	519	22	259	1,048	1,445	1,186	1,004	149	638	-
Retirement plans	2,772	18	-	176	135	338	512	1,005	195	393	-
Interest	413,235	6,597	9,190	32,509	59,199	81,611	89,654	69,926	33,965	30,037	547
Bad debts	171,679	3,329	5,029	8,188	18,657	28,465	36,029	35,717	14,362	21,199	704
Casualty losses	31,675	3,483	495	11,231	4,297	3,385	4,411	2,010	1,365	686	312
Depletion	1,309	41	89	17	543	-	24	21	-	574	-
Other business deductions	5,462,150	191,819	226,629	661,013	850,610	1,030,626	1,054,003	852,145	333,248	255,186	6,871
Gross profit (less loss)	24,381,899	403,227	681,268	2,447,406	3,818,171	5,203,290	5,459,640	4,108,948	1,350,964	910,852	[1]1,867
Net profit (less loss)	6,623,844	51,420	225,033	871,598	1,259,994	1,594,171	1,386,570	898,740	229,208	123,645	[1]16,535
Businesses With Net Profit											
Business receipts	88,200,688	563,165	1,147,439	5,400,862	10,621,747	17,668,217	20,421,694	17,619,233	7,663,189	7,095,142	-
Business deductions, total	80,946,457	380,894	852,649	4,404,899	9,255,564	16,004,419	18,977,681	16,690,370	7,413,205	6,966,776	-
Cost of goods sold, total	65,447,690	222,299	543,143	3,175,008	7,127,375	12,709,119	15,279,913	13,719,484	6,401,895	6,269,454	-
Inventory, beginning-of-year	7,167,728	53,136	95,268	488,486	927,092	1,634,997	1,745,424	1,357,433	490,887	375,005	-
Merchandise purchased	62,121,712	196,031	502,594	2,980,902	6,753,673	12,173,066	14,727,210	13,109,966	5,900,568	5,777,702	-
Cost of labor	1,340,124	5,040	11,729	74,221	175,110	295,302	326,606	269,906	123,075	59,135	-
Materials and supplies	892,511	17,253	18,466	74,849	137,834	146,425	136,538	103,137	183,789	74,220	-
Other costs	1,554,057	12,280	20,891	72,196	97,572	172,289	186,454	337,262	268,806	386,307	-
Less: Inventory, end-of-year	7,628,442	61,441	105,805	515,646	963,906	1,712,960	1,842,319	1,458,220	565,230	402,915	-
Depreciation	1,085,794	15,643	33,152	121,618	182,615	237,603	233,826	171,249	62,277	27,811	-
Taxes	1,206,888	6,779	16,125	87,779	176,471	276,510	290,027	250,010	71,330	31,857	-
Rent	1,463,784	14,804	35,979	148,415	250,108	350,077	364,377	219,451	46,600	33,973	-
Repairs	393,876	5,538	12,160	44,233	63,968	83,339	83,432	62,230	28,627	10,349	-
Salaries and wages	5,188,590	5,172	18,093	180,812	526,870	1,108,394	1,450,227	1,215,334	399,005	284,683	-
Insurance	553,376	5,002	10,517	46,328	82,624	120,152	133,707	99,794	35,920	19,332	-
Legal and professional fees	152,472	1,025	2,366	12,239	25,205	35,199	35,913	27,886	7,993	4,646	-
Commissions	227,440	1,528	4,204	16,559	34,446	39,378	41,572	50,617	21,720	17,416	-
Amortization	5,304	267	3	247	922	1,253	895	981	149	587	-
Retirement plans	2,584	18	-	154	134	328	388	1,001	174	387	-
Interest	333,045	1,775	4,883	23,140	46,794	70,870	69,632	61,778	28,899	25,274	-
Bad debts	138,708	723	1,984	6,399	14,828	25,889	33,398	32,147	12,996	10,344	-
Casualty losses	13,731	513	333	2,119	2,312	3,120	2,403	1,815	594	522	-
Depletion	1,284	37	89	2	543	-	24	15	-	574	-
Other business deductions	4,731,891	99,771	169,618	539,847	720,349	943,188	957,947	776,578	295,026	229,567	-
Gross profit	22,752,998	340,866	604,296	2,225,854	3,494,372	4,959,098	5,141,781	3,899,749	1,261,294	825,688	-
Net profit	7,254,231	182,271	294,790	995,963	1,366,183	1,663,798	1,444,013	928,863	249,984	128,366	-

Footnotes at end of table.

Table 2.4—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts										
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE: WHOLESALE TRADE											
Number of Businesses											
Businesses with and without net profit, total	265,320	68,258	38,215	56,101	36,456	24,705	18,266	13,729	3,586	2,331	3,673
Businesses with net profit	225,838	47,811	34,554	52,289	33,014	23,181	17,194	12,436	3,358	2,001	-
Businesses without net profit	39,482	20,447	3,661	3,812	3,442	1,524	1,072	1,293	228	330	3,673
	(Thousand dollars)										
Businesses With and Without Net Profit											
Business receipts	17,933,837	150,468	280,987	885,797	1,306,305	1,763,551	2,564,212	4,188,703	2,498,443	4,295,371	-
Business deductions, total	16,451,299	114,416	178,560	579,918	997,470	1,527,009	2,370,294	4,002,868	2,433,453	4,240,776	6,535
Cost of goods sold, total	13,772,522	38,386	67,990	279,653	672,977	1,176,927	1,967,753	3,437,168	2,175,420	3,955,917	331
Inventory, beginning-of-year	957,164	11,764	9,212	39,073	84,500	116,490	181,374	249,197	98,473	166,692	389
Merchandise purchased	13,047,516	31,613	56,454	245,461	622,667	1,122,040	1,883,530	3,286,630	2,022,928	3,775,831	362
Cost of labor	205,917	1,263	3,016	8,317	22,924	31,867	34,760	56,823	28,703	18,244	-
Materials and supplies	214,221	3,720	2,388	11,179	9,730	13,195	34,527	25,630	54,964	58,888	-
Other costs	339,698	2,230	5,044	10,921	21,434	27,215	23,845	76,463	67,164	105,178	204
Less: Inventory, end-of-year	991,994	12,204	8,124	35,298	88,278	133,880	190,283	257,975	96,812	168,916	624
Depreciation	210,755	7,828	11,350	28,420	27,781	29,693	33,048	39,308	20,938	11,454	935
Taxes	143,988	1,514	1,859	6,036	11,477	18,336	23,444	51,221	18,773	11,221	107
Rent	128,151	4,373	6,256	13,854	16,636	22,635	22,376	23,445	10,171	7,924	481
Repairs	71,186	2,404	4,021	9,450	8,131	10,611	10,177	15,165	6,589	4,581	57
Salaries and wages	661,115	1,262	2,500	21,947	44,855	85,980	133,326	182,615	87,377	101,095	158
Insurance	93,127	2,271	2,717	8,254	10,126	13,098	16,349	22,008	9,780	8,483	41
Legal and professional fees	25,215	510	623	1,941	3,242	3,968	5,096	5,689	1,984	2,151	11
Commissions	115,734	777	2,526	9,021	24,655	18,595	17,103	19,755	14,045	9,257	-
Amortization	1,042	7	-	1	7	825	65	30	-	107	-
Retirement plans	660	-	-	24	44	31	30	262	112	157	-
Interest	58,790	879	1,376	4,272	4,365	8,864	8,701	11,874	6,090	12,229	140
Bad debts	28,420	821	889	1,449	2,959	2,088	4,197	7,230	2,146	6,067	574
Casualty losses	4,145	200	-	1,481	1,164	99	43	454	361	343	-
Depletion	1,139	3	87	16	505	-	-	20	-	508	-
Other business deductions	1,135,310	53,181	76,366	194,099	168,546	135,259	128,586	186,624	79,667	109,282	3,700
Gross profit (less loss)	4,161,315	112,082	212,997	606,144	633,328	586,624	596,459	751,535	323,023	339,454	[1]331
Net profit (less loss)	1,482,538	36,052	102,427	305,879	308,835	236,542	193,918	185,835	64,990	54,595	[1]6,535
Businesses With Net Profit											
Business receipts	16,209,256	114,910	255,060	828,148	1,188,422	1,657,351	2,430,501	3,813,403	2,304,748	3,616,713	-
Business deductions, total	14,650,982	60,050	143,053	514,641	872,070	1,415,510	2,232,384	3,619,380	2,234,068	3,559,826	-
Cost of goods sold, total	12,226,042	17,842	49,617	246,084	571,603	1,085,865	1,854,198	3,107,835	1,986,559	3,306,439	-
Inventory, beginning-of-year	845,494	4,509	7,313	32,280	66,196	103,514	167,890	223,498	94,920	145,374	-
Merchandise purchased	11,570,455	14,111	39,030	219,104	529,986	1,028,744	1,776,907	2,984,084	1,851,299	3,127,190	-
Cost of labor	170,493	753	2,479	7,086	18,783	28,291	33,990	41,446	19,831	17,834	-
Materials and supplies	198,483	2,589	2,246	8,547	8,810	12,781	33,675	24,166	51,335	54,334	-
Other costs	312,696	975	4,429	10,613	18,718	25,962	23,722	67,570	60,741	99,966	-
Less: Inventory, end-of-year	871,579	5,095	5,880	31,546	70,890	113,427	181,986	232,929	91,567	138,259	-
Depreciation	183,782	3,366	9,619	25,142	24,873	27,108	28,389	35,596	18,839	10,850	-
Taxes	132,771	728	1,491	4,990	9,777	17,303	21,973	47,924	17,993	10,592	-
Rent	115,170	2,162	5,396	12,339	15,632	21,192	21,437	21,195	9,308	6,509	-
Repairs	64,719	1,213	3,148	8,748	7,425	10,125	9,758	14,070	6,035	4,197	-
Salaries and wages	618,305	444	1,537	18,491	41,231	82,414	126,941	169,524	84,595	93,128	-
Insurance	83,928	1,310	2,283	7,347	8,965	12,076	15,875	19,928	9,237	6,907	-
Legal and professional fees	22,660	250	505	1,673	2,933	3,589	4,941	5,086	1,839	1,844	-
Commissions	109,854	230	2,090	7,821	22,316	18,379	16,840	19,207	13,977	8,994	-
Amortization	993	9	-	1	5	794	65	22	-	97	-
Retirement plans	634	-	-	2	43	31	30	259	112	157	-
Interest	49,103	296	1,042	3,614	4,130	7,388	8,401	10,486	5,170	8,576	-
Bad debts	22,780	152	246	1,108	2,049	1,916	3,827	6,216	2,142	5,124	-
Casualty losses	3,578	126	-	1,012	1,144	99	43	450	361	343	-
Depletion	1,118	3	87	1	505	-	-	14	-	508	-
Other business deductions	1,015,545	31,919	65,992	176,268	159,439	127,231	119,666	161,568	77,901	95,561	-
Gross profit	3,983,214	97,068	205,443	582,064	616,819	571,486	576,303	705,568	318,189	310,274	-
Net profit	1,558,274	54,860	112,007	313,507	316,352	241,841	198,117	194,023	70,680	56,887	-

Footnotes at end of table.

Table 2.4—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts										
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
WHOLESALE AND RETAIL TRADE: RETAIL TRADE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of Businesses											
Businesses with and without net profit, total..	1,554,097	324,589	160,523	319,719	296,138	245,440	139,095	49,307	8,652	2,327	8,307
Businesses with net profit	1,243,194	195,361	116,717	261,563	257,169	226,248	129,728	46,314	7,892	2,202	-
Businesses without net profit	310,903	129,228	43,806	58,156	38,969	19,192	9,367	2,993	760	125	8,307
Businesses With and Without Net Profit	(Thousand dollars)										
Business receipts	77,760,046	659,042	1,189,618	5,426,222	10,690,732	17,141,599	19,016,519	14,381,939	5,660,556	3,593,819	-
Business deductions, total	72,740,948	641,902	1,073,824	4,892,835	9,760,763	15,802,385	17,842,493	13,688,069	5,503,703	3,525,335	9,639
Cost of goods sold, total	57,974,961	384,152	737,758	3,653,922	7,560,276	12,570,626	14,219,808	11,106,774	4,684,117	3,056,012	1,516
Inventory, beginning-of-year	7,142,294	129,231	149,859	625,223	1,018,236	1,656,721	1,709,002	1,203,051	410,016	237,302	3,653
Merchandise purchased	54,859,944	343,251	674,866	3,414,894	7,112,338	12,029,601	13,682,010	10,570,502	4,288,508	2,742,811	1,163
Cost of labor	1,315,738	7,917	16,709	92,427	194,556	295,139	327,046	240,607	98,329	43,008	-
Materials and supplies	789,561	22,582	29,858	78,066	154,232	144,691	119,870	84,434	135,682	19,616	530
Other costs	1,346,206	17,496	26,060	70,651	115,806	163,280	169,616	254,968	241,894	286,342	93
Less: Inventory, end-of-year	7,478,782	136,325	159,594	627,339	1,034,892	1,718,806	1,787,736	1,246,788	490,312	293,067	3,923
Depreciation	1,039,476	30,371	39,299	121,181	188,195	227,923	226,613	141,824	42,966	19,142	1,962
Taxes	1,204,630	13,904	23,309	105,233	196,934	282,069	293,700	211,296	54,776	22,908	501
Rent	1,539,947	34,256	49,801	176,709	273,475	357,316	344,022	210,227	44,289	29,247	605
Repairs	375,548	9,187	14,015	44,433	65,407	79,821	82,646	49,989	22,983	6,700	367
Salaries and wages	5,072,294	15,170	34,202	232,155	605,936	1,123,393	1,432,532	1,094,400	330,849	203,290	367
Insurance	527,609	8,532	12,499	48,107	88,278	116,357	129,482	83,418	27,563	13,146	227
Legal and professional fees	148,121	2,655	3,450	14,003	26,559	33,783	34,017	24,262	6,138	3,038	216
Commissions	130,945	3,065	3,197	9,215	16,293	23,874	29,662	31,001	8,088	6,522	28
Amortization	5,072	512	22	258	1,029	620	1,121	830	149	531	-
Retirement plans	2,097	18	-	152	91	301	482	741	83	229	-
Interest	347,548	5,464	7,623	27,721	53,465	71,435	79,899	57,174	26,670	17,696	401
Bad debts	129,964	2,489	4,065	6,217	15,470	25,990	31,402	27,428	11,730	5,043	130
Casualty losses	27,309	3,282	495	9,694	3,130	3,286	4,300	1,463	1,004	343	312
Depletion	137	5	2	1	38	-	24	1	-	66	-
Other business deductions	4,215,290	128,840	144,087	443,834	666,187	885,591	912,783	647,241	242,298	141,422	3,007
Gross profit (less loss)	19,785,085	274,890	451,860	1,772,300	3,130,456	4,570,973	4,796,711	3,275,165	976,439	537,807	[1]1,516
Net profit (less loss)	5,019,098	17,140	115,794	533,387	929,969	1,339,214	1,174,026	693,870	156,853	68,484	[1]9,639
Businesses With Net Profit											
Business receipts	70,766,802	432,017	870,797	4,466,982	9,302,126	15,844,555	17,756,542	13,486,351	5,165,561	3,441,871	-
Business deductions, total	65,208,547	309,764	696,043	3,819,221	8,275,086	14,441,918	16,529,682	12,771,185	4,993,622	3,372,026	-
Cost of goods sold, total	52,379,740	199,681	487,356	2,887,865	6,471,259	11,501,158	13,252,597	10,372,280	4,273,958	2,933,586	-
Inventory, beginning-of-year	6,203,478	47,657	87,202	450,987	843,471	1,519,427	1,546,276	1,094,735	385,196	228,527	-
Merchandise purchased	49,780,748	178,203	458,168	2,723,705	6,151,595	11,029,799	12,806,486	9,894,634	3,916,157	2,622,001	-
Cost of labor	1,145,511	4,239	9,173	66,626	154,327	263,266	288,187	221,936	97,209	40,548	-
Materials and supplies	683,937	14,125	15,369	65,650	124,353	133,132	101,653	77,638	132,401	19,616	-
Other costs	1,189,231	11,028	15,798	60,048	76,481	140,665	145,679	248,135	205,056	286,341	-
Less: Inventory, end-of-year	6,623,165	55,571	98,354	479,151	878,968	1,585,131	1,635,684	1,164,798	462,061	263,447	-
Depreciation	882,744	11,390	22,906	93,039	155,406	208,134	203,046	132,684	39,349	16,790	-
Taxes	1,059,851	5,919	14,365	82,016	165,067	257,137	265,088	198,103	51,054	21,102	-
Rent	1,331,199	12,257	30,062	134,179	232,551	327,400	337,234	193,679	36,391	27,446	-
Repairs	323,773	4,117	8,898	34,518	55,736	72,721	72,979	47,435	21,267	6,102	-
Salaries and wages	4,498,020	4,634	16,269	161,355	482,737	1,019,993	1,307,869	1,020,649	294,191	190,323	-
Insurance	459,930	3,460	7,933	37,726	72,672	107,001	116,416	77,497	24,919	12,306	-
Legal and professional fees	126,977	745	1,846	10,321	21,843	31,264	30,201	22,363	5,620	2,774	-
Commissions	112,415	1,298	2,096	7,833	11,720	20,570	23,834	30,847	7,695	6,522	-
Amortization	4,159	258	3	246	909	459	830	815	149	490	-
Retirement plans	1,936	18	-	152	91	291	358	741	62	223	-
Interest	278,081	1,413	3,653	19,114	41,477	62,243	60,489	50,492	22,524	16,676	-
Bad debts	112,995	571	1,671	4,770	12,552	23,586	29,214	25,228	10,368	5,035	-
Casualty losses	10,010	387	333	1,050	1,165	3,021	2,360	1,282	233	179	-
Depletion	137	5	2	1	38	-	24	1	-	66	-
Other business deductions	3,626,580	63,611	98,650	345,036	549,863	806,940	827,143	597,089	205,842	132,406	-
Gross profit	18,387,062	232,336	383,441	1,579,117	2,830,867	4,343,397	4,503,945	3,114,071	891,603	508,285	-
Net profit	5,558,255	122,253	174,754	647,761	1,027,040	1,402,637	1,226,860	715,166	171,939	69,845	-

Footnotes at end of table.

Table 2.4—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts										
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE: WHOLESALE AND RETAIL TRADE NOT ALLOCABLE											
Number of Businesses											
Businesses with and without net profit, total	34,496	12,371	3,861	7,199	4,572	2,269	1,954	1,114	290	173	(2)
Businesses with net profit	25,405	7,039	3,033	6,556	3,400	2,212	1,751	1,097	290	27	-
Businesses without net profit	9,091	5,332	(2)	(2)	1,172	(2)	(2)	17	-	146	(2)
	(Thousand dollars)										
Businesses With and Without Net Profit											
Business receipts	1,496,579	26,501	27,089	117,507	166,705	171,176	267,881	324,557	192,880	202,283	-
Business deductions, total	1,374,371	28,273	20,277	85,175	145,515	152,761	249,255	305,522	185,515	201,717	(2)
Cost of goods sold, total	1,061,080	10,246	10,678	48,545	112,318	125,483	201,411	242,309	141,378	168,692	(2)
Inventory, beginning-of-year	156,288	6,318	1,395	9,624	22,069	12,056	32,243	39,928	10,771	21,337	(2)
Merchandise purchased	926,173	9,258	8,651	44,297	101,646	115,201	167,658	233,338	133,112	113,010	(2)
Cost of labor	56,986	271	77	651	2,135	3,745	5,871	6,754	6,035	31,447	-
Materials and supplies	13,954	1,060	865	652	4,799	512	4,410	1,333	53	270	-
Other costs	78,767	510	1,610	1,688	2,584	8,773	17,053	21,593	3,009	21,947	-
Less: Inventory, end-of-year	171,088	7,171	1,920	8,367	20,915	14,804	25,824	60,637	11,602	19,319	(2)
Depreciation	25,156	2,833	731	3,877	3,152	2,469	3,234	3,280	4,089	1,354	(2)
Taxes	22,490	573	382	937	2,032	2,142	3,298	4,146	2,283	6,697	-
Rent	20,480	2,082	923	2,008	2,425	1,612	5,793	4,680	901	37	(2)
Repairs	9,596	483	159	1,253	921	656	1,204	884	1,325	2,711	-
Salaries and wages	81,846	804	323	1,598	4,277	6,945	16,603	26,300	20,219	4,777	-
Insurance	11,106	714	322	1,414	1,365	1,123	1,739	2,445	1,764	205	(2)
Legal and professional fees	3,501	193	28	374	491	421	889	454	534	117	-
Commissions	6,949	240	289	995	1,045	429	898	568	48	2,437	-
Amortization	156	-	-	-	12	-	-	144	-	-	-
Retirement plans	15	-	-	-	-	6	-	2	-	7	-
Interest	6,897	254	191	516	1,369	1,312	1,054	878	1,205	112	(2)
Bad debts	13,295	19	75	522	228	387	430	1,059	486	10,089	-
Casualty losses	221	1	-	56	3	-	68	93	-	-	-
Depletion	33	33	-	-	-	-	-	-	-	-	-
Other business deductions	111,550	9,798	6,176	23,080	15,877	9,776	12,634	18,280	11,283	4,482	(2)
Gross profit (less loss)	435,499	16,255	16,411	68,962	54,387	45,693	66,470	82,248	51,502	33,591	(2)
Net profit (less loss)	122,208	1,772	6,812	32,332	21,190	18,415	18,626	19,035	7,365	566	(2)
Businesses With Net Profit											
Business receipts	1,224,630	16,238	21,582	105,732	131,199	166,311	234,651	319,479	192,880	36,558	-
Business deductions, total	1,086,928	11,080	13,553	71,037	108,408	146,991	215,615	299,805	185,515	34,924	-
Cost of goods sold, total	841,908	4,776	6,170	41,059	84,513	122,096	173,118	239,369	141,378	29,429	-
Inventory, beginning-of-year	118,756	970	753	5,219	17,425	12,056	31,258	39,200	10,771	1,104	-
Merchandise purchased	770,509	3,717	5,396	38,093	72,092	114,523	143,817	231,248	133,112	28,511	-
Cost of labor	24,120	48	77	509	2,000	3,745	4,429	6,524	6,035	753	-
Materials and supplies	10,091	539	851	652	4,671	512	1,210	1,333	53	270	-
Other costs	52,130	277	664	1,535	2,373	5,662	17,053	21,557	3,009	-	-
Less: Inventory, end-of-year	133,698	775	1,571	4,949	14,048	14,402	24,649	60,493	11,602	1,209	-
Depreciation	19,268	887	627	3,437	2,336	2,361	2,391	2,969	4,089	171	-
Taxes	14,266	132	269	773	1,627	2,070	2,966	3,983	2,283	163	-
Rent	17,415	385	521	1,897	1,925	1,485	5,706	4,577	901	18	-
Repairs	5,384	208	114	967	807	493	695	725	1,325	50	-
Salaries and wages	72,265	94	287	966	2,902	5,987	15,417	25,161	20,219	1,232	-
Insurance	9,518	232	301	1,255	987	1,075	1,416	2,369	1,764	119	-
Legal and professional fees	2,835	30	15	245	429	346	771	437	534	28	-
Commissions	5,171	-	18	905	410	429	898	563	48	1,900	-
Amortization	152	-	-	-	8	-	-	144	-	-	-
Retirement plans	14	-	-	-	-	6	-	1	-	7	-
Interest	5,861	66	188	412	1,187	1,239	742	800	1,205	22	-
Bad debts	2,933	-	67	521	227	387	357	703	486	185	-
Casualty losses	143	-	-	57	3	-	-	83	-	-	-
Depletion	29	29	-	-	-	-	-	-	-	-	-
Other business deductions	89,766	4,241	4,976	18,543	11,047	9,017	11,138	17,921	11,283	1,600	-
Gross profit	382,722	11,462	15,412	64,673	46,686	44,215	61,533	80,110	51,502	7,129	-
Net profit	137,702	5,158	8,029	34,695	22,791	19,320	19,036	19,674	7,365	1,634	-

Footnotes at end of table.

Table 2.4—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts										
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
FINANCE, INSURANCE, AND REAL ESTATE											
Number of Businesses											
Businesses with and without net profit, total	539,443	272,830	106,316	95,337	32,406	14,776	5,635	2,157	383	118	9,485
Businesses with net profit	439,036	197,694	98,797	91,508	30,315	13,780	4,940	1,520	372	110	-
Businesses without net profit	100,407	75,136	7,519	3,829	2,091	996	695	637	11	8	9,485
	(Thousand dollars)										
Businesses With and Without Net Profit											
Business receipts	7,022,354	515,068	767,602	1,486,301	1,118,679	1,015,607	751,566	651,962	238,102	477,467	-
Business deductions, total	4,871,702	366,991	371,957	708,826	659,096	773,305	650,068	623,367	227,681	474,375	16,036
Cost of goods sold, total	1,744,857	13,630	21,478	50,406	121,802	248,122	323,368	361,446	170,363	433,712	530
Inventory, beginning-of-year	120,396	4,853	1,446	3,263	16,508	17,148	34,311	20,086	12,934	9,674	173
Merchandise purchased	759,848	2,832	5,267	12,621	25,521	79,652	86,736	129,716	16,638	400,799	66
Cost of labor	109,968	907	2,198	9,613	10,385	17,710	21,422	37,976	8,782	854	121
Materials and supplies	193,591	1,863	2,924	8,586	17,262	33,968	45,393	50,186	26,550	6,747	112
Other costs	660,069	14,554	11,145	21,662	62,839	113,179	152,142	140,576	121,044	22,697	231
Less: Inventory, end-of-year	99,015	11,379	1,502	5,339	10,713	13,535	16,636	17,094	15,585	7,059	173
Depreciation	295,444	55,526	45,552	61,874	41,484	29,790	22,911	27,044	3,969	5,832	1,462
Taxes	142,081	29,227	17,470	22,862	16,450	19,428	13,294	14,797	3,837	4,151	565
Rent	141,054	17,632	18,980	39,279	26,182	19,512	9,299	5,559	683	3,006	922
Repairs	62,491	14,327	8,323	11,627	7,714	5,776	5,679	6,903	673	1,156	313
Salaries and wages	373,365	5,912	11,130	62,647	94,609	100,183	52,081	30,748	10,628	4,556	871
Insurance	75,926	11,956	9,121	13,325	15,194	11,972	5,533	6,139	1,652	593	441
Legal and professional fees	48,187	4,286	3,784	10,121	8,303	8,792	4,961	2,320	4,349	415	856
Commissions	403,719	5,129	15,241	60,383	73,100	108,509	70,986	58,875	7,554	3,918	24
Amortization	4,084	112	111	354	787	2,507	68	70	7	68	-
Retirement plans	674	58	-	47	68	93	44	320	20	24	-
Interest	181,184	17,178	13,623	28,071	27,939	26,364	17,703	35,654	8,516	4,967	1,169
Bad debts	49,187	2,284	3,019	9,840	8,734	6,470	17,113	937	65	31	694
Casualty losses	4,237	364	1,335	1,418	290	179	99	5	4	11	532
Depletion	2,408	363	70	65	1,247	374	289	-	-	-	-
Other business deductions	1,342,804	189,007	202,720	336,507	215,193	185,234	106,640	72,550	15,361	11,935	7,657
Gross profit (less loss)	5,277,497	501,438	746,124	1,435,895	996,877	767,485	428,198	290,516	67,739	43,755	[1]530
Net profit (less loss)	2,150,652	148,077	395,645	777,475	-459,583	242,302	101,498	28,595	10,421	3,092	[1]16,036
Businesses With Net Profit											
Business receipts	6,338,837	430,335	714,895	1,428,439	1,048,331	943,212	664,498	453,460	230,773	424,894	-
Business deductions, total	4,001,983	207,243	296,899	635,081	574,649	691,132	557,264	413,334	218,978	407,403	-
Cost of goods sold, total	1,465,876	8,635	16,202	38,090	97,913	210,416	284,294	251,499	167,317	391,510	-
Inventory, beginning-of-year	103,999	966	1,446	3,263	14,971	17,055	32,670	19,595	12,934	1,099	-
Merchandise purchased	643,570	1,970	4,609	10,484	12,065	74,354	65,806	96,421	15,353	362,908	-
Cost of labor	76,530	378	1,580	7,064	8,210	17,710	19,693	12,259	8,782	854	-
Materials and supplies	157,756	1,069	1,720	4,508	17,086	33,968	45,027	21,081	26,550	6,747	-
Other costs	561,810	5,675	8,231	15,427	55,525	80,864	136,336	118,929	119,283	21,540	-
Less: Inventory, end-of-year	77,789	1,023	1,384	2,656	9,944	13,535	15,238	16,786	15,585	1,638	-
Depreciation	203,536	28,137	36,949	55,399	32,977	24,192	17,715	4,939	2,878	350	-
Taxes	97,378	16,214	13,809	19,699	12,958	16,149	9,463	4,872	3,193	1,021	-
Rent	117,295	8,693	14,308	36,613	22,692	18,997	8,335	5,424	524	1,709	-
Repairs	42,975	7,094	6,709	10,477	6,449	5,251	4,449	1,471	509	566	-
Salaries and wages	331,641	1,426	6,699	56,024	89,051	94,906	46,461	24,380	9,609	3,085	-
Insurance	61,053	7,315	7,833	12,336	13,826	10,676	5,024	2,272	1,489	282	-
Legal and professional fees	36,757	1,718	2,381	7,855	7,563	6,484	4,478	1,848	4,250	180	-
Commissions	368,457	3,157	9,989	56,564	69,280	106,636	55,968	55,734	7,218	3,911	-
Amortization	3,665	36	107	206	778	2,476	41	21	-	-	-
Retirement plans	642	58	-	35	68	84	44	316	13	24	-
Interest	94,388	4,634	6,903	19,255	17,096	16,297	14,891	7,106	7,604	602	-
Bad debts	37,442	705	2,043	7,308	5,563	4,347	16,978	403	64	31	-
Casualty losses	2,353	103	1,329	648	40	155	74	4	-	-	-
Depletion	2,310	350	20	65	1,247	339	289	-	-	-	-
Other business deductions	1,136,215	118,968	171,618	314,507	197,148	173,727	88,760	53,045	14,310	4,132	-
Gross profit	4,872,961	421,700	698,693	1,390,349	950,418	732,796	380,204	201,961	63,456	33,384	-
Net profit	2,336,854	223,092	417,996	793,358	473,682	252,080	107,234	40,126	11,795	17,491	-

Footnotes at end of table.

Table 2.4—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts										
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES											
Number of Businesses											
Businesses with and without net profit, total	2,207,927	1,125,538	343,441	366,145	222,075	100,932	22,294	4,698	517	93	22,194
Businesses with net profit	1,887,005	894,048	313,291	341,132	214,168	98,268	21,058	4,468	489	83	-
Businesses without net profit	320,922	231,490	30,150	25,013	7,907	2,664	1,236	230	28	10	22,194
Businesses With and Without Net Profit	(Thousand dollars)										
Business receipts	29,788,755	2,140,518	2,448,143	5,905,010	7,845,582	6,720,765	2,904,512	1,288,812	356,008	179,405	-
Business deductions, total	18,780,822	1,351,006	1,424,970	3,680,670	4,625,320	3,976,236	2,108,205	1,085,192	331,953	165,263	32,007
Cost of goods sold, total	5,723,494	278,337	359,425	1,060,283	1,353,814	1,146,217	824,410	439,256	198,864	61,133	1,755
Inventory, beginning-of-year	433,068	48,888	42,424	85,360	93,828	90,433	35,805	22,744	11,379	1,208	999
Merchandise purchased	2,765,783	112,997	160,890	513,178	664,910	550,140	388,966	233,109	122,127	18,668	798
Cost of labor	1,201,886	24,468	46,447	203,679	279,500	266,394	261,994	86,681	21,431	11,184	108
Materials and supplies	1,009,318	102,939	105,718	228,061	275,839	162,967	88,183	39,077	4,693	1,101	740
Other costs	781,918	40,664	47,970	117,764	148,787	168,837	91,295	83,144	52,382	30,284	791
Less: Inventory, end-of-year	468,479	51,619	44,024	87,759	109,050	92,554	41,833	25,499	13,148	1,312	1,681
Depreciation	1,369,449	171,876	142,519	312,309	329,771	244,471	112,967	40,306	6,972	3,449	4,809
Taxes	509,759	36,186	39,305	104,515	128,613	110,009	52,929	27,816	5,004	4,076	1,306
Rent	1,266,677	148,553	153,619	285,522	308,972	231,315	89,293	34,036	4,292	7,962	3,113
Repairs	304,202	38,290	33,679	69,222	69,059	52,406	24,778	13,084	1,834	894	956
Salaries and wages	3,475,191	43,157	121,476	554,634	937,595	977,295	485,658	253,283	57,493	43,800	800
Insurance	362,509	31,515	31,675	75,942	90,837	75,195	34,659	17,257	3,551	1,400	478
Legal and professional fees	317,705	15,361	11,971	43,086	81,382	98,941	42,612	18,989	2,240	1,825	1,298
Commissions	126,367	6,390	7,424	18,126	23,433	23,190	15,743	28,177	1,292	2,483	109
Amortization	6,186	203	405	1,777	1,190	1,072	395	1,051	76	5	12
Retirement plans	4,881	28	146	105	1,577	1,612	324	357	119	613	-
Interest	288,935	20,899	27,529	66,338	74,973	55,544	27,080	12,065	2,985	870	652
Bad debts	36,021	4,619	2,874	5,642	8,820	5,428	4,451	2,921	716	475	75
Casualty losses	12,990	2,297	2,077	2,759	2,834	935	1,241	268	6	27	546
Depletion	4,212	70	63	918	2,699	404	54	-	-	-	4
Other business deductions	4,972,244	553,225	490,783	1,079,492	1,209,751	952,202	391,611	196,326	46,509	36,251	16,094
Gross profit (less loss)	24,065,261	1,862,181	2,088,718	4,844,727	6,491,768	5,574,548	2,080,102	849,556	157,144	118,272	[1]1,755
Net profit (less loss)	11,007,933	789,512	1,023,173	2,224,340	3,220,262	2,744,529	796,307	203,620	24,055	14,142	[1]32,007
Businesses With Net Profit											
Business receipts	28,146,136	1,837,434	2,232,180	5,520,424	7,575,379	6,540,313	2,734,905	1,224,312	336,715	144,474	-
Business deductions, total	16,636,333	833,479	1,141,615	3,207,132	4,313,663	3,780,755	1,910,619	1,014,574	307,979	126,517	-
Cost of goods sold, total	5,154,546	193,993	304,737	934,654	1,243,257	1,084,390	730,252	421,508	190,533	51,222	-
Inventory, beginning-of-year	361,628	27,387	31,195	69,844	84,752	79,489	34,738	21,758	11,357	1,108	-
Merchandise purchased	2,477,521	76,820	135,618	427,211	619,201	505,254	356,228	219,832	121,639	15,718	-
Cost of labor	1,081,304	15,411	39,047	183,994	249,236	262,713	217,612	84,433	19,361	9,497	-
Materials and supplies	920,294	76,376	94,131	216,254	257,584	153,962	81,298	37,299	2,507	883	-
Other costs	714,175	26,332	38,504	111,130	133,912	167,192	80,541	82,731	48,798	25,035	-
Less: Inventory, end-of-year	400,376	28,333	33,758	73,779	101,428	84,220	40,165	24,545	13,129	1,019	-
Depreciation	1,106,446	86,224	103,556	255,889	298,466	230,499	90,727	34,345	4,527	2,213	-
Taxes	436,388	20,846	27,506	86,617	118,068	103,077	49,174	24,001	4,167	2,932	-
Rent	1,135,860	102,142	131,546	261,372	295,416	224,773	79,027	33,015	3,964	4,605	-
Repairs	247,809	19,242	25,786	57,298	60,290	49,160	22,575	11,330	1,646	482	-
Salaries and wages	3,200,910	19,706	89,805	488,919	887,715	928,570	463,138	237,028	53,952	32,077	-
Insurance	315,849	17,567	24,645	65,931	84,355	72,054	31,930	15,737	2,606	1,024	-
Legal and professional fees	294,190	5,994	9,990	39,836	78,912	97,638	41,484	16,745	2,100	1,491	-
Commissions	114,602	3,518	6,194	13,220	22,484	23,076	14,448	28,001	1,286	2,375	-
Amortization	3,669	52	236	448	1,103	933	391	425	76	5	-
Retirement plans	4,214	21	130	102	1,432	1,453	324	353	67	332	-
Interest	217,110	7,890	16,710	48,961	64,237	48,919	19,758	8,743	1,369	523	-
Bad debts	29,321	1,718	1,411	4,510	8,371	5,280	4,321	2,903	677	130	-
Casualty losses	4,488	402	806	736	1,125	902	219	268	6	24	-
Depletion	4,112	71	14	914	2,656	404	53	-	-	-	-
Other business deductions	4,366,819	354,093	398,543	947,725	1,145,776	909,627	362,798	180,172	41,003	27,082	-
Gross profit	22,991,590	1,643,441	1,927,443	4,585,770	6,332,122	5,455,923	2,004,653	802,804	146,182	93,252	-
Net profit	11,509,803	1,003,955	1,090,565	2,313,292	3,261,716	2,759,558	824,286	209,738	28,736	17,957	-

Footnotes at end of table.

Table 2.4—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts										
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NATURE OF BUSINESS NOT ALLOCABLE											
Number of Businesses											
Businesses with and without net profit, total	28,448	18,543	2,865	2,387	1,316	[2]	[2]	[2]	-	-	2,746
Businesses with net profit	20,603	14,024	2,843	1,890	1,255	[2]	[2]	[2]	-	-	-
Businesses without net profit	7,845	4,519	[2]	[2]	[2]	-	-	-	-	-	2,746
	(Thousand dollars)										
Businesses With and Without Net Profit											
Business receipts	177,992	30,361	22,085	36,710	41,711	[2]	[2]	[2]	-	-	-
Business deductions, total	132,071	18,721	11,938	27,779	31,529	[2]	[2]	[2]	-	-	2,928
Cost of goods sold, total	70,089	5,466	4,873	10,306	23,051	[2]	[2]	[2]	-	-	690
Inventory, beginning-of-year	5,216	1,016	254	156	3,507	[2]	-	[2]	-	-	104
Merchandise purchased	41,720	2,814	3,413	2,077	22,765	[2]	-	[2]	-	-	319
Cost of labor	10,222	118	692	3,697	516	[2]	-	-	-	-	106
Materials and supplies	7,007	2,162	1,328	1,614	237	[2]	-	-	-	-	85
Other costs	12,695	529	253	2,899	152	[2]	[2]	[2]	-	-	172
Less: Inventory, end-of-year	6,771	1,173	1,067	137	4,126	[2]	-	[2]	-	-	96
Depreciation	7,969	1,910	778	2,696	1,049	[2]	[2]	[2]	-	-	259
Taxes	2,664	355	157	1,080	434	[2]	[2]	[2]	-	-	15
Rent	3,120	1,056	529	913	281	[2]	[2]	[2]	-	-	7
Repairs	2,164	594	71	986	283	[2]	[2]	-	-	-	3
Salaries and wages	9,484	591	925	3,094	1,776	[2]	[2]	[2]	-	-	21
Insurance	2,448	654	292	583	325	[2]	[2]	[2]	-	-	80
Legal and professional fees	990	115	34	404	302	[2]	[2]	[2]	-	-	6
Commissions	1,337	312	170	78	240	[2]	[2]	-	-	-	-
Amortization	5	-	-	5	-	-	-	-	-	-	-
Retirement plans	-	-	-	-	-	-	-	-	-	-	-
Interest	2,255	51	388	439	989	[2]	[2]	-	-	-	55
Bad debts	271	164	1	-	78	[2]	[2]	-	-	-	-
Casualty losses	143	51	35	-	-	-	-	-	-	-	57
Depletion	46	-	-	-	-	-	-	-	-	-	46
Other business deductions	29,086	7,402	3,685	7,195	2,721	[2]	[2]	[2]	-	-	1,689
Gross profit (less loss)	107,903	24,895	17,212	26,404	18,660	[2]	[2]	[2]	-	-	[1]690
Net profit (less loss)	45,921	11,640	10,147	8,931	10,182	[2]	[2]	[2]	-	-	[1]2,928
Businesses With Net Profit											
Business receipts	165,798	26,544	21,936	30,482	39,711	[2]	[2]	[2]	-	-	-
Business deductions, total	110,780	12,384	11,429	19,252	28,539	[2]	[2]	[2]	-	-	-
Cost of goods sold, total	64,914	3,003	4,835	8,915	22,458	[2]	[2]	[2]	-	-	-
Inventory, beginning-of-year	4,424	328	254	156	3,507	[2]	-	[2]	-	-	-
Merchandise purchased	39,494	1,489	3,413	2,077	22,183	[2]	-	[2]	-	-	-
Cost of labor	9,698	114	684	3,291	516	[2]	-	-	-	-	-
Materials and supplies	5,217	1,473	1,297	629	237	[2]	-	-	-	-	-
Other costs	12,215	270	254	2,899	102	[2]	[2]	[2]	-	-	-
Less: Inventory, end-of-year	6,134	671	1,067	137	4,087	[2]	-	[2]	-	-	-
Depreciation	4,911	944	770	980	940	[2]	[2]	[2]	-	-	-
Taxes	1,900	125	153	645	354	[2]	[2]	[2]	-	-	-
Rent	2,580	916	522	527	281	[2]	[2]	[2]	-	-	-
Repairs	1,708	379	71	770	261	[2]	[2]	-	-	-	-
Salaries and wages	8,335	406	921	2,575	1,356	[2]	[2]	[2]	-	-	-
Insurance	1,876	382	292	437	251	[2]	[2]	[2]	-	-	-
Legal and professional fees	492	110	31	189	33	[2]	[2]	[2]	-	-	-
Commissions	1,323	306	170	70	240	[2]	[2]	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-	-
Retirement plans	-	-	-	-	-	-	-	-	-	-	-
Interest	829	5	66	309	116	[2]	[2]	-	-	-	-
Bad debts	239	163	1	-	47	[2]	[2]	-	-	-	-
Casualty losses	86	51	35	-	-	-	-	-	-	-	-
Depletion	-	-	-	-	-	-	-	-	-	-	-
Other business deductions	21,587	5,594	3,562	3,835	2,202	[2]	[2]	[2]	-	-	-
Gross profit	100,884	23,541	17,101	21,567	17,253	[2]	[2]	[2]	-	-	-
Net profit	55,018	14,160	10,507	11,230	11,172	[2]	[2]	[2]	-	-	-

[1] Loss exceeds profit.
[2] Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	U. S. TOTAL							TOTAL FOR 36 STATES						
All industries	9,066,690	199,014,504	116,123,130	21,686,783	3,791,497	7,915,403	27,901,528	8,496,351	187,510,044	109,563,488	20,510,196	3,522,498	7,290,861	26,370,200
Agriculture, forestry, and fisheries	3,211,433	31,982,290	18,489,436	2,434,944	1,113,718	3,567,325	3,755,870	2,958,890	29,099,628	17,008,971	2,256,419	990,603	3,208,450	3,330,295
Farms	3,049,033	29,724,148	17,546,215	2,132,171	1,080,979	3,423,439	3,359,732	2,810,804	27,128,168	16,237,145	1,980,595	961,712	3,077,125	2,965,248
Field crop farms	1,106,815	9,614,575	4,442,764	781,678	395,999	1,335,266	1,811,050	1,019,641	8,635,956	4,087,459	726,466	348,111	1,181,370	1,557,956
Fruit, tree nut, and vegetable farms	139,563	1,837,141	1,176,382	387,868	67,909	168,234	131,019	134,028	1,758,392	1,132,088	376,240	65,307	161,188	116,845
Livestock farms	1,592,149	17,480,598	11,445,376	819,657	576,692	1,816,845	1,479,709	1,461,964	15,994,485	10,571,778	742,425	510,761	1,639,449	1,349,148
Farms, not elsewhere classified	210,506	791,834	481,693	142,968	40,379	103,094	[2]62,046	195,171	739,335	445,820	135,464	37,533	95,118	[2]58,701
Other agriculture, forestry, and fisheries	162,400	2,258,142	943,221	302,773	32,739	143,886	396,138	148,086	1,971,460	771,826	275,824	28,891	131,325	365,047
Mining	36,037	926,392	199,055	128,004	27,890	90,682	[2]7,913	33,784	880,491	187,825	122,895	26,745	84,777	[2]637
Contract construction	704,325	19,277,872	11,790,652	4,061,201	294,086	495,511	2,683,756	666,254	18,210,711	11,179,791	3,842,016	273,698	458,019	2,545,134
General contractors	125,757	8,058,303	5,814,713	1,321,853	92,396	158,056	656,430	117,210	7,571,170	5,507,470	1,235,330	84,889	143,707	611,820
Special trade contractors	567,081	10,969,714	5,819,989	2,684,059	196,807	330,269	1,990,753	538,097	10,400,649	5,522,957	2,553,403	184,257	308,922	1,896,959
Contractors not allocable	11,487	249,855	155,950	55,289	4,883	7,186	36,573	10,947	238,892	149,364	53,283	4,552	5,390	36,355
Manufacturing	185,799	7,256,264	4,269,045	1,643,220	141,568	273,419	773,060	176,871	7,011,662	4,153,348	1,596,961	136,437	257,594	750,269
Transportation, communication, electric, gas, and sanitary services	296,626	5,510,302	1,182,243	844,426	189,181	540,617	842,011	275,751	5,216,448	1,125,319	806,163	178,370	507,690	796,254
Motor freight transportation and warehousing, terminals, and related services	202,682	4,082,408	739,643	640,243	161,210	435,441	605,470	190,008	3,842,359	690,377	608,368	151,510	409,034	573,475
Other transportation, communication, electric, gas, and sanitary services	93,944	1,427,894	442,600	204,183	27,971	105,176	236,541	85,743	1,374,089	434,942	197,795	26,860	98,656	222,779
Wholesale and retail trade	1,853,033	97,002,145	72,645,273	7,381,858	1,369,193	1,273,487	6,625,915	1,757,416	91,885,211	68,775,852	6,943,730	1,301,367	1,196,352	6,325,676
Wholesale trade	265,198	17,885,167	13,726,516	866,095	143,573	210,310	1,484,577	252,667	17,053,168	13,043,375	832,488	139,145	201,841	1,437,002
Retail trade	1,553,561	77,627,123	57,864,461	6,377,660	1,203,288	1,038,050	5,017,506	1,473,108	73,524,281	54,797,777	6,003,408	1,142,434	974,128	4,776,115
General merchandise stores	168,835	3,879,794	2,889,538	212,627	55,564	74,260	295,752	159,832	3,649,563	2,718,904	198,251	51,004	68,449	283,508
Food stores	280,752	17,643,634	14,429,661	926,241	207,839	192,530	869,836	268,219	16,698,799	13,672,312	867,824	198,258	180,047	824,385
Automobile dealers and gasoline service stations	283,183	23,468,272	18,977,271	1,602,158	260,950	173,850	1,002,217	265,887	22,074,713	17,849,926	1,479,077	244,592	161,658	944,674
Automobile and truck dealers	44,425	7,122,836	6,144,385	400,002	43,442	25,943	186,699	42,439	6,776,727	5,841,058	360,824	41,358	24,331	180,938
Gasoline service stations	208,543	14,506,099	11,472,533	1,058,378	192,191	120,138	706,433	194,978	13,597,112	10,761,871	983,006	178,992	111,544	660,080
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	30,215	1,839,337	1,360,353	143,778	25,317	27,769	109,085	28,470	1,700,874	1,246,997	135,247	24,242	25,783	103,656
Eating and drinking places	288,228	9,524,191	5,330,881	1,611,614	306,756	253,716	822,701	274,204	9,082,739	5,090,504	1,525,337	292,486	240,115	792,548
Other retail trade	532,563	23,111,232	16,237,110	2,025,020	372,179	343,694	2,027,000	504,966	22,018,467	15,466,131	1,932,919	356,094	323,859	1,931,000
Wholesale and retail trade not allocable	34,274	1,489,855	1,054,296	138,103	22,332	25,127	123,832	31,641	1,307,762	934,700	107,834	19,788	20,383	112,559
Finance, insurance, and real estate	539,599	7,039,075	1,755,535	484,159	142,163	295,917	2,152,428	505,699	6,679,561	1,654,560	457,327	133,504	281,103	2,047,217
Insurance agents, brokers, and service	181,203	2,415,261	311,172	224,223	17,032	62,310	1,008,959	170,670	2,312,352	301,017	215,845	16,013	59,305	962,031
Real estate	329,374	3,822,468	975,131	234,950	120,350	224,218	993,855	308,104	3,597,566	887,454	218,033	112,940	212,818	943,330
Finance	29,022	801,346	469,232	24,986	4,781	9,389	149,614	26,925	769,643	466,089	23,449	4,551	8,980	141,856
Services	2,211,569	29,842,828	5,721,957	4,689,492	511,079	1,370,531	11,030,650	2,095,043	28,352,715	5,409,136	4,465,490	479,264	1,289,482	10,530,572
Hotels, rooming houses, camps, and other lodging places	113,540	1,390,200	253,501	169,993	85,022	206,189	110,110	103,737	1,254,921	232,118	153,647	76,890	182,057	99,921
Personal services	515,216	4,827,093	1,101,585	1,087,898	102,502	264,792	1,270,425	489,256	4,595,239	1,041,258	1,045,584	97,496	253,315	1,211,723
Laundries, laundry services, cleaning and dyeing plants	86,674	1,477,883	371,438	354,338	35,834	126,749	227,813	83,478	1,434,961	364,633	345,429	34,617	122,533	220,734
Beauty and barber shops	313,490	2,132,997	345,384	590,511	42,259	68,111	744,501	299,474	2,049,404	335,624	570,027	40,437	65,803	711,937
Other personal services	115,052	1,216,213	384,763	143,049	24,409	69,932	298,111	106,304	1,110,874	341,001	130,128	22,442	64,979	279,052
Business services	259,034	2,604,184	768,737	456,663	33,839	117,317	751,085	244,738	2,437,682	709,175	432,064	31,022	109,817	722,730
Automobile and other repair services	327,839	4,310,983	2,123,104	704,819	80,612	152,861	795,414	310,071	4,112,554	2,028,149	672,599	76,705	145,196	757,488
Automobile parking, repair, and services	133,326	2,667,142	1,380,004	494,270	55,574	89,554	389,790	125,072	2,540,114	1,315,753	473,791	52,900	84,770	370,469
Repair services, except automobile	194,513	1,643,841	743,100	210,549	25,038	63,307	405,624	184,999	1,572,440	712,396	198,808	23,805	60,426	387,019
Amusement and recreation services, including motion pictures	120,204	1,432,746	336,751	224,925	38,880	136,010	149,915	112,190	1,363,846	320,590	213,690	37,698	129,407	140,978
Medical services	408,669	10,320,731	690,497	1,307,609	119,644	341,854	5,593,414	390,987	9,853,881	652,293	1,246,308	111,603	325,415	5,347,089
Offices of physicians and surgeons	152,613	5,673,218	167,285	643,287	55,638	180,083	3,405,817	146,797	5,443,668	158,826	616,407	52,585	172,312	3,270,370
Offices of dentists and dental surgeons	85,338	2,680,669	245,149	348,258	30,639	84,772	1,373,482	80,955	2,535,354	231,075	328,504	28,074	79,630	1,300,497
Offices of osteopathic physicians	9,074	238,928	13,692	23,157	2,758	10,781	129,868	8,758	234,315	13,470	22,881	2,687	10,598	127,214
Other medical services	161,644	1,727,916	264,371	292,907	30,609	66,218	684,247	154,477	1,640,544	248,922	278,516	28,257	62,875	649,008
Educational services	90,750	358,720	42,595	54,158	6,556	22,058	130,745	86,093	346,437	41,811	53,082	6,421	21,443	123,567
Legal services	124,584	2,330,323	84,788	271,613	18,528	60,155	1,290,347	118,770	2,230,231	82,111	260,877	17,656	57,250	1,231,599
Accounting, auditing, and bookkeeping services	110,780	767,290	19,590	145,328	9,164	28,688	391,111	104,946	732,655	18,187	138,211	8,549	27,156	374,160
Other services	140,953	1,500,558	300,809	266,486	16,332	40,607	548,084	134,255	1,425,269	283,444	249,428	15,224	38,426	521,317
Nature of business not allocable	28,269	177,336	69,934	19,479	2,619	7,914	45,751	26,643	173,617	68,686	19,195	2,510	7,394	45,420

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	ALABAMA							ARIZONA						
All industries	134,328	2,886,144	1,886,199	308,779	32,076	105,553	271,945	58,138	1,588,920	860,096	228,315	39,150	66,589	163,809
Agriculture, forestry, and fisheries	60,294	380,476	212,208	38,819	4,211	49,636	15,885	10,573	228,439	153,267	32,436	7,283	19,724	2,202
Farms	56,724	349,265	202,916	32,775	3,800	44,375	14,065	9,038	213,122	149,696	29,847	7,105	17,850	117
Field crop farms	23,708	135,581	76,777	14,844	1,727	17,058	16,539	2,686	91,634	53,968	18,973	3,979	8,862	3,508
Fruit, tree nut, and vegetable farms	2,045	13,821	9,896	2,339	122	1,307	608	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Livestock farms	25,882	196,417	113,359	15,179	1,742	24,882	[2]1,295	4,163	98,278	80,383	5,992	2,061	7,179	[2]2,018
Farms, not elsewhere classified	5,089	3,446	2,884	413	209	1,128	[2]1,787	1,343	8,197	4,245	1,603	677	1,197	[2]1,749
Other agriculture, forestry, and fisheries	3,570	31,211	9,292	6,044	411	5,261	1,820	1,535	15,317	3,571	2,589	178	1,874	2,085
Mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Contract construction	8,963	223,931	140,346	42,341	2,700	5,824	26,898	3,694	175,487	84,545	55,494	4,464	3,218	13,007
General contractors	2,016	107,639	73,696	17,433	784	1,903	10,837	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Special trade contractors	6,650	111,728	64,305	22,529	1,813	3,789	15,646	2,795	93,251	37,239	30,408	2,155	1,712	6,197
Contractors not allocable	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	(3)
Manufacturing	3,274	125,790	73,970	34,675	1,651	4,598	12,282	1,439	72,545	40,765	14,939	1,442	3,122	6,379
Transportation, communication, electric, gas, and sanitary services	3,538	101,624	61,097	8,081	1,228	5,070	7,604	2,135	35,694	4,636	8,666	1,550	3,448	3,987
Motor freight transportation and warehousing, terminals, and related services	2,830	33,168	1,466	2,663	734	4,395	6,114	1,545	27,705	1,287	7,143	1,382	2,532	4,517
Other transportation, communication, electric, gas, and sanitary services	708	68,456	59,631	5,418	494	675	1,490	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Wholesale and retail trade	29,968	1,653,876	1,304,463	112,353	16,452	22,606	91,240	14,378	707,335	505,065	56,011	14,439	15,265	42,039
Wholesale trade	3,582	234,374	173,111	13,109	1,570	4,104	22,990	2,183	88,493	57,523	5,678	1,105	2,303	9,227
Retail trade	25,748	1,388,155	1,106,762	97,467	14,690	17,971	66,292	11,651	578,155	414,375	48,592	12,883	12,705	30,333
General merchandise stores	3,351	152,913	119,809	7,265	2,534	2,522	11,256	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Food stores	6,428	426,130	369,230	18,002	2,963	4,223	10,034	1,419	106,346	85,074	4,394	3,738	1,427	5,489
Automobile dealers and gasoline service stations	6,491	444,860	377,004	22,721	2,839	3,785	16,533	3,092	252,156	192,730	21,679	2,319	3,954	9,655
Automobile and truck dealers	1,313	171,054	150,187	6,164	556	688	4,103	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Gasoline service stations	4,589	234,596	195,796	13,495	1,528	2,802	8,768	2,588	189,699	144,137	16,244	1,499	2,630	9,095
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Eating and drinking places	3,186	80,830	49,324	14,240	2,545	1,361	6,569	2,893	73,365	34,797	11,470	2,753	3,300	8,276
Other retail trade	6,292	283,422	191,395	35,239	3,809	6,080	21,900	3,754	133,017	93,298	9,397	3,750	3,513	6,432
Wholesale and retail trade not allocable	638	31,347	24,590	1,777	192	531	1,958	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Finance, insurance, and real estate	5,579	65,724	21,883	3,662	380	2,747	16,693	5,846	78,444	17,904	3,909	1,455	3,049	23,188
Insurance agents, brokers, and service	918	18,038	5,604	1,467	78	364	6,629	1,805	40,865	10,989	1,810	473	1,225	10,700
Real estate	4,354	42,917	16,279	1,793	279	2,269	8,762	3,779	35,016	6,915	1,820	974	1,806	10,814
Finance	(3)	(3)	-	(3)	(3)	(3)	(3)	(3)	(3)	-	(3)	(3)	(3)	(3)
Services	21,350	300,939	61,867	57,776	4,494	13,056	99,970	19,525	286,900	52,126	55,550	8,426	18,408	72,875
Hotels, rooming houses, camps, and other lodging places	(3)	(3)	-	(3)	(3)	(3)	(3)	2,631	44,416	2,431	7,495	4,154	8,474	[2]1,531
Personal services	5,932	55,639	8,833	17,953	1,448	2,681	11,668	2,409	29,514	5,950	7,730	1,035	1,531	4,448
Laundries, laundry services, cleaning and dyeing plants	1,311	18,851	3,473	4,339	605	1,507	3,127	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Beauty and barber shops	3,829	33,756	4,461	13,050	789	1,016	7,585	1,189	11,666	861	4,351	292	402	2,486
Other personal services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Business services	1,937	19,997	9,846	1,845	118	850	3,805	2,476	37,601	18,661	11,613	214	1,975	4,266
Automobile and other repair services	4,481	62,174	31,488	11,314	826	2,969	9,713	4,031	42,084	15,234	5,223	932	2,147	7,779
Automobile parking, repair, and services	2,510	40,553	21,029	6,464	571	1,974	5,493	1,120	19,354	6,120	3,828	535	910	3,575
Repair services, except automobile	1,971	21,621	10,459	4,850	255	995	4,220	2,911	22,730	9,114	1,395	397	1,237	4,204
Amusement and recreation services, including motion pictures	642	11,550	497	1,748	79	614	1,283	690	8,683	2,272	1,028	465	431	[2]258
Medical services	4,054	110,842	9,504	16,397	1,401	3,787	56,110	2,834	73,688	5,709	11,114	846	2,177	37,528
Offices of physicians and surgeons	1,371	62,186	3,844	7,349	625	1,937	36,609	910	38,412	229	5,563	312	1,302	21,864
Offices of dentists and dental surgeons	875	28,188	1,987	3,796	277	816	13,586	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Offices of osteopathic physicians	-	-	-	-	-	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Other medical services	1,808	20,468	3,673	5,252	499	1,034	5,915	1,355	14,166	3,524	3,446	323	248	4,356
Educational services	1,683	3,970	62	174	19	360	2,222	1,041	3,902	326	317	27	250	2,599
Legal services	1,350	20,652	1,150	3,663	273	653	11,005	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Accounting, auditing, and bookkeeping services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,578	7,404	161	1,183	68	457	3,850
Other services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,384	28,685	1,140	8,580	605	642	7,982
Nature of business not allocable	855	15,871	9,247	2,923	304	722	2,595	(3)	(3)	(3)	(3)	(3)	(3)	(3)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	ARKANSAS							CALIFORNIA, TOTAL						
All industries	113,250	2,163,795	1,359,342	212,249	31,905	115,003	223,811	752,796	21,496,538	11,396,836	3,089,170	448,034	709,343	2,926,392
Agriculture, forestry, and fisheries	58,131	538,564	283,421	59,503	11,195	75,530	61,334	118,712	1,972,883	1,189,025	375,180	88,159	188,234	69,407
Farms	56,909	511,219	260,641	58,749	10,946	75,044	59,398	91,509	1,667,158	1,127,538	312,836	82,380	169,345	[2]15,661
Field crop farms	24,922	387,065	168,428	50,602	7,635	56,195	67,670	17,000	426,839	238,987	64,842	19,807	45,735	26,114
Fruit, tree nut, and vegetable farms	1,309	3,060	1,862	505	98	465	23	35,720	507,035	325,289	161,491	31,172	55,310	9,407
Livestock farms	29,837	118,127	88,319	7,433	3,073	17,864	[2]8,024	26,630	608,507	462,496	47,612	25,294	52,661	[2]18,811
Farms, not elsewhere classified	(3)	(3)	(3)	(3)	(3)	(3)	(3)	12,159	124,777	100,766	38,891	6,107	15,639	[2]32,371
Other agriculture, forestry, and fisheries	1,222	27,345	22,780	754	249	486	1,936	27,203	305,725	61,487	62,344	5,779	18,889	85,068
Mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	2,111	28,288	4,308	2,623	764	3,112	279
Contract construction	7,919	148,878	73,420	35,169	2,433	4,222	21,143	56,014	2,447,241	1,603,194	517,897	40,531	55,677	225,799
General contractors	2,130	83,528	38,578	20,918	1,138	1,882	7,423	14,810	1,150,965	886,489	178,897	12,682	19,408	68,331
Special trade contractors	5,789	65,350	34,842	14,251	1,295	2,340	13,720	40,384	1,254,180	691,050	331,465	26,129	34,227	153,018
Contractors not allocable	-	-	-	-	-	-	-	820	42,096	25,655	7,535	1,720	2,042	4,450
Manufacturing	2,898	90,922	55,925	17,476	1,624	2,476	7,179	22,289	1,011,923	606,371	219,458	18,485	33,861	103,653
Transportation, communication, electric, gas, and sanitary services	3,903	78,150	36,258	7,480	1,630	4,121	6,977	19,447	526,668	109,985	91,021	20,968	46,495	76,020
Motor freight transportation and warehousing, terminals, and related services	3,072	34,396	4,088	3,518	1,206	3,052	3,089	14,214	344,409	25,265	65,652	17,187	34,154	58,307
Other transportation, communication, electric, gas, and sanitary services	831	43,754	32,170	3,962	424	1,069	3,888	5,233	182,259	84,720	25,369	3,781	12,341	17,713
Wholesale and retail trade	19,556	1,048,366	840,287	62,428	10,761	13,775	56,846	175,961	10,126,761	7,017,131	1,003,273	162,070	139,635	699,133
Wholesale trade	1,624	189,255	160,532	7,533	777	2,532	7,998	33,549	1,580,688	1,098,797	97,206	12,181	23,314	156,524
Retail trade	17,789	858,511	679,755	54,770	9,978	10,808	49,774	138,454	8,288,504	5,736,640	883,472	146,609	112,871	523,368
General merchandise stores	1,563	59,536	48,879	2,340	429	1,044	2,718	5,868	180,790	115,336	15,957	4,428	5,561	9,674
Food stores	4,895	214,109	179,320	8,390	1,828	2,316	11,312	18,900	1,473,525	1,153,962	101,031	21,296	16,164	63,891
Automobile dealers and gasoline service stations	3,776	322,584	273,069	14,667	2,103	2,823	13,127	22,683	2,395,574	1,881,270	186,457	22,561	15,097	89,958
Automobile and truck dealers	1,305	131,721	113,334	5,468	595	311	4,822	2,400	492,500	405,182	30,074	3,781	1,548	6,275
Gasoline service stations	2,124	171,061	145,838	8,052	1,340	2,137	6,085	17,665	1,663,229	1,297,272	131,713	14,022	10,289	74,693
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(3)	(3)	(3)	(3)	(3)	(3)	(3)	2,618	239,845	178,816	24,670	4,758	3,260	8,990
Eating and drinking places	2,099	54,944	31,899	13,102	1,826	1,179	3,361	34,287	1,224,253	568,691	268,409	44,675	33,551	108,121
Other retail trade	5,456	207,338	146,588	16,271	3,792	3,446	19,256	56,716	3,014,362	2,017,381	311,618	53,649	42,498	251,724
Wholesale and retail trade not allocable	143	600	-	125	6	435	[2]926	3,958	257,569	181,694	22,595	3,280	3,450	19,241
Finance, insurance, and real estate	2,443	49,975	19,988	2,351	808	1,200	8,786	89,306	1,117,697	203,116	71,575	28,828	52,994	311,418
Insurance agents, brokers, and service	(3)	(3)	(3)	(3)	(3)	(3)	(3)	17,954	254,750	19,759	21,702	2,209	6,643	106,089
Real estate	1,863	43,813	19,892	1,233	765	1,087	6,105	66,774	816,551	181,953	48,281	25,068	44,488	190,813
Finance	(3)	(3)	-	(3)	(3)	(3)	(3)	4,578	46,396	1,404	1,592	1,551	1,863	14,516
Services	17,820	201,558	46,037	27,538	3,208	13,232	61,954	265,075	4,245,448	658,755	806,446	87,911	188,545	1,436,458
Hotels, rooming houses, camps, and other lodging places	787	15,956	6,494	1,843	420	1,816	[2]628	11,523	161,206	18,547	18,277	11,521	27,070	13,114
Personal services	6,940	43,526	9,566	6,509	782	2,897	12,621	50,726	666,505	132,992	195,290	16,250	32,166	141,518
Laundries, laundry services, cleaning and dyeing plants	(3)	(3)	(3)	(3)	(3)	(3)	(3)	12,187	298,488	76,720	91,193	7,156	17,523	40,606
Beauty and barber shops	4,873	19,771	3,153	2,548	149	748	8,840	22,696	243,770	31,845	83,703	6,495	7,755	72,080
Other personal services	1,247	14,326	5,381	1,637	459	939	1,987	15,843	124,247	24,427	20,394	2,599	6,888	28,832
Business services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	39,954	431,344	81,867	105,886	8,502	22,623	118,602
Automobile and other repair services	4,313	41,617	21,869	5,076	708	3,045	6,287	41,594	707,265	308,316	142,850	16,485	22,926	120,784
Automobile parking, repair, and services	1,637	19,917	11,434	3,790	364	1,115	1,329	16,121	408,450	172,963	93,259	11,007	11,880	62,030
Repair services, except automobile	2,676	21,700	10,435	1,286	344	1,930	4,958	25,473	298,815	135,353	49,591	5,478	11,046	58,754
Amusement and recreation services, including motion pictures	881	10,414	2,533	1,083	133	1,536	[2]16	12,462	117,752	13,425	20,695	5,676	10,180	5,760
Medical services	2,377	67,970	5,132	9,619	870	2,956	32,413	44,050	1,478,904	58,584	216,986	20,955	50,357	733,688
Offices of physicians and surgeons	1,000	30,434	821	3,666	292	1,074	18,284	18,751	829,758	14,375	110,658	10,086	26,574	452,877
Offices of dentists and dental surgeons	(3)	(3)	(3)	(3)	(3)	(3)	(3)	8,633	397,375	21,103	61,756	5,704	10,369	192,350
Offices of osteopathic physicians	-	-	-	-	-	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Other medical services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	16,490	246,487	22,731	44,049	5,110	13,266	84,972
Educational services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	10,487	60,044	9,312	11,171	1,736	3,163	14,414
Legal services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	11,281	275,227	5,637	36,318	2,807	8,030	136,798
Accounting, auditing, and bookkeeping services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	16,601	130,944	3,317	25,039	1,874	4,722	61,268
Other services	502	4,195	249	619	38	167	2,320	26,397	216,257	26,758	33,934	2,105	7,308	90,512
Nature of business not allocable	(3)	(3)	(3)	-	-	(3)	(3)	3,881	19,629	4,951	1,697	318	790	4,225

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	LOS ANGELES DISTRICT (California)							SAN FRANCISCO DISTRICT (California)						
All industries	434,673	12,311,063	6,482,961	1,711,765	237,422	381,660	1,684,321	318,123	9,185,475	4,913,875	1,377,405	210,612	327,683	1,242,071
Agriculture, forestry, and fisheries	47,421	733,607	476,685	129,268	28,481	70,432	[2]8,539	71,291	1,239,276	712,340	245,912	59,678	117,802	77,946
Farms	29,835	579,658	451,989	104,067	25,583	60,352	[2]56,984	61,674	1,087,500	675,549	208,769	56,797	108,993	41,323
Field crop farms	5,307	156,919	93,236	24,251	7,431	16,797	3,726	11,693	269,920	145,751	40,591	12,376	28,938	22,388
Fruit, tree nut, and vegetable farms	11,044	127,785	93,046	38,833	9,409	16,519	[2]18,274	24,676	379,250	232,243	122,658	21,763	38,791	27,681
Livestock farms	6,765	231,494	196,177	18,232	6,199	18,945	[2]11,109	19,865	377,013	266,319	29,380	19,095	33,716	[2]7,702
Farms, not elsewhere classified	6,719	63,460	69,530	22,751	2,544	8,091	[2]31,327	5,440	61,317	31,236	16,140	3,563	7,548	[2]1,044
Other agriculture, forestry, and fisheries	17,586	153,949	24,696	25,201	2,898	10,080	48,445	9,617	151,776	36,791	37,143	2,881	8,809	36,623
Mining	1,783	19,671	2,407	717	546	1,957	[2]496	328	8,617	1,901	1,906	218	1,155	775
Contract construction	35,371	1,551,315	1,005,981	298,432	25,957	33,489	134,756	20,643	895,926	597,213	219,465	14,574	22,188	91,043
General contractors	7,816	701,994	543,772	91,632	7,519	11,579	34,443	6,994	448,971	342,717	87,265	5,163	7,829	33,888
Special trade contractors	27,243	827,040	447,505	203,181	17,696	21,343	97,973	13,141	427,140	243,545	128,284	8,433	12,884	55,045
Contractors not allocable	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Manufacturing	15,187	697,054	423,599	149,235	11,516	21,820	77,554	7,102	314,869	182,772	70,223	6,969	12,041	26,099
Transportation, communication, electric, gas, and sanitary services	9,556	238,457	47,751	51,124	8,758	21,388	38,620	9,891	288,211	62,234	39,897	12,210	25,107	37,400
Motor freight transportation and warehousing, terminals, and related services	6,305	137,819	8,410	34,172	6,078	12,317	27,287	7,909	206,590	16,855	31,480	11,109	21,837	31,020
Other transportation, communication, electric, gas, and sanitary services	3,251	100,638	39,341	16,952	2,680	9,071	11,333	1,982	81,621	45,379	8,417	1,101	3,270	6,380
Wholesale and retail trade	105,668	5,790,052	4,002,958	576,818	92,500	83,227	394,187	70,293	4,336,709	3,014,173	426,455	69,570	56,408	304,946
Wholesale trade	20,632	898,780	612,595	59,912	7,541	14,589	97,595	12,917	681,908	486,202	37,294	4,640	8,725	58,929
Retail trade	82,337	4,720,485	3,266,286	504,770	83,190	66,378	285,928	56,117	3,568,019	2,470,354	378,702	63,419	46,493	237,440
General merchandise stores	3,771	133,272	84,824	12,386	3,523	4,957	4,872	2,097	47,518	30,512	3,571	905	604	4,802
Food stores	11,825	830,109	662,795	45,203	10,164	8,247	36,237	7,075	643,416	491,167	55,828	11,132	7,917	27,654
Automobile dealers and gasoline service stations	12,772	1,257,734	984,751	102,861	12,759	7,833	48,703	9,911	1,137,840	896,519	83,596	9,802	7,264	41,255
Automobile and truck dealers	1,066	161,089	136,579	9,005	1,359	457	396	1,334	331,411	268,603	21,069	2,422	1,091	5,879
Gasoline service stations	10,217	972,322	757,271	79,109	8,305	5,273	42,832	7,448	690,907	540,001	52,604	5,717	5,016	31,861
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	1,489	124,323	90,901	14,747	3,095	2,103	5,475	1,129	115,522	87,915	9,923	1,663	1,157	3,515
Eating and drinking places	20,137	664,770	310,973	150,784	24,663	18,153	53,075	14,150	559,483	257,718	117,625	20,012	15,398	55,046
Other retail trade	33,832	1,834,600	1,222,943	193,536	32,081	27,188	143,041	22,884	1,179,762	794,438	118,082	21,568	15,310	108,683
Wholesale and retail trade not allocable	2,699	170,787	124,077	12,136	1,769	2,260	10,664	1,259	86,782	57,617	10,459	1,511	1,190	8,577
Finance, insurance, and real estate	54,104	688,629	131,417	26,388	16,519	27,787	178,321	35,202	429,068	71,699	45,187	12,309	25,207	133,097
Insurance agents, brokers, and service	11,158	174,886	18,420	14,286	1,480	4,526	63,846	6,796	79,864	1,339	7,416	729	2,117	42,243
Real estate	39,771	478,139	111,672	10,961	14,449	21,848	104,079	27,003	338,412	70,281	37,320	10,619	22,640	86,734
Finance	3,175	35,604	1,325	1,141	590	1,413	10,396	1,403	10,792	79	451	961	450	4,120
Services	162,959	2,581,998	390,381	478,413	52,956	121,198	867,962	102,116	1,663,450	268,374	328,033	34,955	67,347	568,496
Hotels, rooming houses, camps, and other lodging places	5,462	85,494	5,298	10,051	6,203	16,412	5,158	6,061	75,712	13,249	8,226	5,318	10,658	7,956
Personal services	30,871	395,376	72,164	116,169	9,211	21,632	84,669	19,855	271,129	60,828	79,121	7,039	10,534	56,849
Laundries, laundry services, cleaning and dyeing plants	7,266	161,865	37,431	46,311	3,608	12,653	21,454	4,921	136,623	39,289	44,882	3,548	4,870	19,152
Beauty and barber shops	13,823	168,439	22,863	62,346	4,526	5,325	45,720	8,873	75,331	8,982	21,357	1,969	2,430	26,360
Other personal services	9,782	65,072	11,870	7,512	1,077	3,654	17,495	6,061	59,175	12,557	12,882	1,522	3,234	11,337
Business services	26,283	280,121	59,680	64,522	5,936	15,973	76,223	13,671	151,223	22,187	41,364	2,566	6,650	42,379
Automobile and other repair services	25,494	407,770	187,425	84,039	9,321	13,484	68,200	16,100	299,495	120,891	58,811	7,164	9,442	52,584
Automobile parking, repair, and services	9,119	210,924	91,439	50,052	5,996	6,390	31,868	7,002	197,526	81,524	43,207	5,011	5,490	30,162
Repair services, except automobile	16,375	196,846	95,986	33,987	3,325	7,094	36,332	9,098	101,969	39,367	15,604	2,153	3,952	22,422
Amusement and recreation services, including motion pictures	7,297	76,830	5,509	11,173	4,217	6,299	3,821	5,165	40,922	7,916	9,522	1,459	3,881	1,939
Medical services	26,093	911,355	36,385	128,844	12,391	31,568	447,610	17,957	567,549	22,199	88,142	8,564	18,789	286,078
Offices of physicians and surgeons	11,485	543,326	11,605	71,773	6,384	18,208	287,479	7,266	286,432	2,770	38,885	3,702	8,366	165,398
Offices of dentists and dental surgeons	5,156	249,029	13,760	40,764	3,725	6,917	112,971	3,477	148,346	7,343	20,992	1,979	3,452	79,379
Offices of osteopathic physicians	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Other medical services	9,340	115,926	10,961	16,017	2,232	6,304	45,309	7,150	130,561	11,770	28,032	2,878	6,962	39,663
Educational services	7,278	42,838	4,921	8,579	1,409	2,534	8,904	3,209	17,206	4,391	2,592	327	629	5,510
Legal services	6,310	160,894	2,483	21,001	1,889	5,123	79,117	4,971	114,333	3,154	15,317	918	2,907	57,681
Accounting, auditing, and bookkeeping services	10,055	80,398	1,363	16,230	1,114	2,993	36,313	6,546	50,546	1,954	8,809	760	1,729	24,955
Other services	17,816	140,922	15,153	17,805	1,265	5,180	57,947	8,581	75,335	11,605	16,129	840	2,128	32,565
Nature of business not allocable	2,624	10,280	1,782	1,370	189	362	1,956	1,257	9,349	3,169	327	129	428	2,269

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	COLORADO							CONNECTICUT						
All industries	110,777	2,355,369	1,317,263	259,553	51,715	118,038	312,449	89,830	2,260,283	1,283,033	258,197	36,029	53,647	450,961
Agriculture, forestry, and fisheries	37,598	463,450	276,622	33,324	21,658	59,838	27,745	7,693	117,601	69,189	15,010	3,888	11,994	9,209
Farms	35,542	432,148	260,468	30,155	21,205	57,838	24,665	4,956	89,482	61,651	11,102	3,440	10,261	[2]924
Field crop farms	12,839	154,014	76,301	12,367	9,481	24,156	18,485	698	4,525	3,479	2,541	309	295	13
Fruit, tree nut, and vegetable farms	1,478	21,344	10,126	2,142	670	1,991	5,243	500	8,734	4,653	1,618	622	1,522	[2]203
Livestock farms	19,352	249,808	171,510	15,016	10,666	30,219	438	3,218	72,971	50,641	6,247	2,384	7,946	[2]26
Farms, not elsewhere classified	1,873	6,982	2,531	630	388	1,472	499	540	3,252	2,878	696	125	498	[2]708
Other agriculture, forestry, and fisheries	2,056	31,302	16,154	3,169	453	2,000	3,080	2,737	28,119	7,538	3,908	448	1,733	10,133
Mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Contract construction	9,447	224,490	116,360	49,386	3,648	9,144	35,506	13,569	374,296	256,606	68,509	4,989	7,893	61,905
General contractors	2,614	95,801	56,469	19,412	983	3,961	8,822	2,556	157,573	122,936	17,399	1,404	2,796	18,411
Special trade contractors	6,833	128,689	59,891	29,974	2,665	5,183	26,684	11,013	216,723	133,670	51,110	3,585	5,097	43,494
Contractors not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	1,691	23,697	9,698	5,107	565	1,737	2,146	2,176	51,963	32,214	14,002	1,117	1,586	6,569
Transportation, communication, electric, gas, and sanitary services	3,112	55,627	10,397	9,871	2,891	8,366	6,062	1,752	38,392	12,424	8,798	971	2,117	8,851
Motor freight transportation and warehousing, terminals, and related services	2,227	46,567	9,170	8,302	2,693	7,672	2,759	790	23,841	10,987	5,012	590	1,272	4,238
Other transportation, communication, electric, gas, and sanitary services	885	9,060	1,227	1,569	198	694	3,303	962	14,551	1,437	3,786	381	845	4,613
Wholesale and retail trade	20,467	1,117,101	813,285	102,432	14,806	16,223	75,504	24,822	1,146,131	820,410	85,261	18,268	14,035	108,606
Wholesale trade	2,733	287,204	225,053	11,228	2,350	3,227	22,016	3,468	138,846	93,793	5,184	997	1,663	22,336
Retail trade	17,632	829,782	588,164	91,198	12,456	12,996	53,513	20,960	999,181	720,986	78,767	17,146	12,196	84,655
General merchandise stores	2,248	68,227	44,296	6,987	1,015	2,761	5,199	1,644	22,453	15,598	2,054	473	484	1,053
Food stores	1,470	85,445	65,874	4,797	898	1,103	7,976	2,784	130,881	105,026	5,494	1,301	1,786	10,634
Automobile dealers and gasoline service stations	3,091	286,388	230,151	22,766	2,754	2,002	12,374	3,125	329,436	263,401	23,338	4,024	2,372	17,308
Automobile and truck dealers	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Gasoline service stations	2,096	136,253	107,297	9,349	843	1,201	7,924	2,878	263,112	205,827	19,224	3,081	1,859	14,316
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Eating and drinking places	3,620	127,305	66,526	31,530	3,404	3,161	9,023	3,284	131,080	64,907	17,241	4,125	2,714	12,548
Other retail trade	7,203	262,417	181,317	25,118	4,385	3,969	18,941	10,123	385,331	272,054	30,640	7,223	4,840	43,112
Wholesale and retail trade not allocable	(3)	(3)	(3)	(3)	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Finance, insurance, and real estate	6,059	60,736	2,926	2,619	1,085	2,863	25,968	6,327	92,067	23,107	8,687	1,452	2,849	31,212
Insurance agents, brokers, and service	2,045	27,833	18	1,641	170	1,155	12,365	1,653	47,032	16,227	5,724	261	826	13,847
Real estate	3,687	31,322	2,900	889	903	1,598	13,577	3,956	38,950	6,831	2,670	1,131	1,859	13,536
Finance	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Services	31,084	391,670	81,922	55,348	6,756	18,236	137,409	33,264	437,093	67,618	57,292	5,128	13,032	224,293
Hotels, rooming houses, camps, and other lodging places	2,278	30,358	6,537	3,014	1,722	5,106	2,987	901	7,078	459	337	310	426	1,907
Personal services	6,076	63,628	10,152	12,720	1,683	3,957	16,995	5,574	56,968	19,429	10,921	1,252	1,648	20,823
Laundries, laundry services, cleaning and dyeing plants	1,312	19,955	3,213	2,451	621	2,718	3,463	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Beauty and barber shops	3,484	29,710	3,163	9,260	869	726	8,978	3,856	32,828	7,586	6,471	484	783	15,709
Other personal services	1,280	13,963	3,776	1,009	193	513	4,554	1,362	14,552	6,122	949	335	574	4,188
Business services	4,882	21,592	7,438	1,800	147	1,294	6,590	6,194	43,154	8,983	4,941	394	995	22,007
Automobile and other repair services	4,006	51,928	22,475	9,211	931	1,405	10,439	3,129	34,573	14,261	5,113	586	1,124	11,345
Automobile parking, repair, and services	1,978	39,407	17,507	7,920	706	1,077	6,399	1,146	21,056	10,334	4,276	450	604	5,168
Repair services, except automobile	2,028	12,521	4,968	1,291	225	328	4,040	1,983	13,517	3,927	837	136	520	6,177
Amusement and recreation services, including motion pictures	1,681	14,568	5,100	1,187	343	932	2,521	1,513	11,388	1,889	2,436	178	855	3,047
Medical services	5,075	123,195	7,026	15,969	1,398	3,656	70,232	7,774	177,141	12,537	18,642	1,682	4,857	110,865
Offices of physicians and surgeons	1,737	64,921	1,821	8,398	600	2,093	39,602	3,107	105,964	4,089	10,088	899	3,173	69,720
Offices of dentists and dental surgeons	1,148	36,178	2,125	4,806	584	1,165	18,682	1,010	41,524	5,126	6,148	473	1,126	22,661
Offices of osteopathic physicians	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	(3)	(3)	(3)	(3)
Other medical services	2,063	17,315	2,884	2,139	181	234	9,267	3,594	28,378	3,322	2,321	290	549	17,507
Educational services	1,412	8,912	774	1,657	96	427	2,329	1,368	4,566	1,303	40	27	245	1,368
Legal services	1,324	20,001	574	1,888	98	393	12,793	2,282	50,386	640	7,439	342	1,174	28,752
Accounting, auditing, and bookkeeping services	1,835	6,984	343	1,016	50	351	3,347	2,005	19,137	86	1,792	168	902	11,900
Other services	2,515	50,504	21,503	6,886	288	715	9,176	2,524	32,702	8,031	5,631	189	806	12,279
Nature of business not allocable	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-	-	-	(3)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	FLORIDA							GEORGIA						
All industries	241,795	5,130,844	2,883,643	675,729	83,591	209,132	661,047	178,126	4,601,556	3,002,432	489,447	68,623	158,898	452,996
Agriculture, forestry, and fisheries	41,801	418,397	259,020	72,033	14,182	45,658	18,608	68,295	693,683	476,087	68,921	11,712	65,118	41,678
Farms	34,561	301,383	202,044	46,783	12,663	36,442	7,661	65,105	662,448	469,602	65,088	11,144	63,233	36,017
Field crop farms	5,282	48,276	28,778	4,654	1,353	6,754	4,336	26,255	242,464	151,499	29,043	4,224	24,819	24,465
Fruit, tree nut, and vegetable farms	11,924	149,295	91,658	24,829	5,325	15,003	20,404	2,903	41,349	30,617	3,707	804	2,602	3,032
Livestock farms	9,121	68,541	56,420	8,047	4,423	10,748	[2]13,096	28,990	357,326	274,362	29,948	5,458	32,928	8,705
Farms, not elsewhere classified	8,234	35,271	25,188	9,253	1,562	3,937	[2]3,983	6,957	21,309	13,124	2,390	658	2,884	[2]185
Other agriculture, forestry, and fisheries	7,240	117,014	56,976	25,250	1,519	9,216	10,947	3,190	31,235	6,485	3,833	568	1,885	5,661
Mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	(3)	(3)	(3)	(3)
Contract construction	26,419	670,484	461,849	140,664	8,802	18,549	83,841	14,001	607,814	435,078	102,192	6,144	10,279	50,606
General contractors	5,884	261,173	203,294	41,940	2,405	7,046	21,576	3,072	361,086	288,820	45,199	2,215	4,177	16,400
Special trade contractors	19,014	354,132	211,377	87,757	5,771	11,165	61,519	10,590	243,890	144,873	56,886	3,913	6,039	33,166
Contractors not allocable	1,521	55,179	47,178	10,967	626	338	746	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Manufacturing	6,151	210,045	118,810	49,689	3,391	9,467	15,695	5,042	150,731	66,941	36,746	2,648	9,194	13,870
Transportation, communication, electric, gas, and sanitary services	7,885	110,718	16,068	15,820	3,107	12,686	13,705	5,806	111,221	10,490	20,007	3,378	12,423	13,202
Motor freight transportation and warehousing, terminals, and related services	4,549	82,559	7,826	11,663	2,381	9,073	9,763	4,344	87,714	10,490	13,146	2,773	10,083	10,873
Other transportation, communication, electric, gas, and sanitary services	3,336	28,159	8,242	4,157	726	3,613	3,942	1,462	23,507	-	6,861	605	2,340	2,329
Wholesale and retail trade	59,941	2,475,491	1,800,839	200,649	27,402	44,706	141,214	40,760	2,403,800	1,869,413	157,975	34,749	31,174	130,862
Wholesale trade	9,613	435,351	303,545	29,957	3,083	8,805	39,915	4,654	610,271	502,285	24,955	2,484	5,647	33,117
Retail trade	47,205	1,995,554	1,475,666	168,008	23,920	34,373	93,921	34,185	1,755,605	1,341,677	130,576	32,069	24,921	91,732
General merchandise stores	5,591	138,437	96,580	9,742	1,105	4,608	11,234	4,394	144,252	116,398	5,987	1,835	2,320	8,776
Food stores	7,865	450,001	367,544	23,699	3,233	6,582	8,778	7,600	348,238	295,731	13,342	3,055	3,263	16,739
Automobile dealers and gasoline service stations	8,927	563,578	458,129	38,191	4,128	4,518	17,982	8,219	669,903	498,977	52,424	17,839	8,070	22,135
Automobile and truck dealers	1,294	153,527	125,941	9,677	1,242	491	3,617	932	155,360	137,081	10,226	584	243	3,923
Gasoline service stations	6,910	349,812	286,122	23,490	2,153	3,226	11,168	5,917	414,903	311,284	35,031	15,639	6,354	13,679
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	723	60,239	46,066	5,024	733	801	3,197	1,370	99,640	50,612	7,167	1,616	1,473	4,533
Eating and drinking places	8,701	281,996	176,555	38,348	7,238	7,530	13,163	4,336	172,294	119,666	26,271	3,800	4,908	10,420
Other retail trade	16,121	561,542	376,858	58,028	8,216	11,135	42,764	9,636	420,918	310,905	32,552	5,540	6,360	33,662
Wholesale and retail trade not allocable	3,123	44,586	21,628	2,684	399	1,528	7,378	1,921	37,924	25,451	2,444	196	606	6,013
Finance, insurance, and real estate	22,908	202,990	15,090	17,336	6,437	14,887	60,361	7,742	110,853	28,667	9,496	1,490	4,272	37,674
Insurance agents, brokers, and service	5,023	57,324	600	7,743	652	2,101	27,442	2,659	40,893	5,327	6,421	327	1,155	17,595
Real estate	16,453	123,528	12,935	5,729	5,470	12,231	29,283	4,349	58,839	19,397	2,310	1,092	2,861	17,151
Finance	1,432	22,138	1,555	3,864	315	555	3,636	734	11,121	3,943	765	71	256	2,928
Services	75,590	1,039,237	211,107	179,322	20,185	62,624	326,964	36,037	516,494	111,850	92,059	8,441	26,029	164,336
Hotels, rooming houses, camps, and other lodging places	6,504	70,058	7,237	7,791	6,135	15,862	[2]6,714	2,090	29,175	1,908	4,463	1,182	5,661	3,704
Personal services	14,272	133,975	36,609	26,753	2,335	8,732	31,396	9,722	88,393	19,331	23,968	2,017	4,977	19,167
Laundries, laundry services, cleaning and dyeing plants	2,671	42,881	16,089	9,182	784	4,090	5,430	1,618	21,588	4,820	4,638	416	2,538	3,435
Beauty and barber shops	8,129	52,535	11,005	13,304	949	1,932	16,036	6,064	42,926	3,738	16,795	1,099	1,282	11,726
Other personal services	3,472	38,559	9,515	4,267	602	2,710	9,930	2,040	23,879	10,773	2,535	502	1,157	4,006
Business services	8,961	84,174	26,964	15,056	831	3,598	21,643	3,734	45,362	14,776	7,137	815	1,909	7,573
Automobile and other repair services	10,303	141,454	74,978	23,885	1,900	5,514	29,287	6,444	94,650	46,445	18,674	1,339	3,378	16,210
Automobile parking, repair, and services	4,349	76,039	38,795	12,976	1,003	3,477	17,238	3,139	40,570	19,430	9,115	753	1,724	4,175
Repair services, except automobile	5,954	65,415	36,183	10,909	897	2,037	12,049	3,305	54,080	27,015	9,559	586	1,654	12,035
Amusement and recreation services, including motion pictures	5,865	69,396	9,452	10,252	1,548	7,457	10,126	1,575	37,849	15,766	4,491	937	2,965	3,477
Medical services	13,762	388,051	45,740	67,844	5,200	14,473	178,938	5,961	160,914	6,406	22,666	1,468	4,684	87,652
Offices of physicians and surgeons	4,854	204,238	4,912	26,979	2,173	7,537	115,837	2,449	93,874	1,836	13,393	914	2,782	53,888
Offices of dentists and dental surgeons	2,319	94,678	8,880	15,080	1,055	3,311	45,930	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Offices of osteopathic physicians	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Other medical services	6,095	74,964	29,958	24,020	1,790	2,645	11,319	2,610	25,783	3,090	2,462	169	884	13,163
Educational services	5,045	20,222	1,117	3,726	756	1,562	6,929	1,969	14,100	4,565	2,570	171	965	3,935
Legal services	2,812	68,530	3,439	8,487	454	2,823	33,910	1,338	18,073	703	2,198	93	439	11,089
Accounting, auditing, and bookkeeping services	3,429	21,575	487	4,811	302	1,074	9,381	1,798	13,644	225	3,342	260	568	5,855
Other services	4,637	41,802	5,084	10,717	724	1,529	12,068	1,406	14,334	1,725	2,550	159	483	5,674
Nature of business not allocable	904	1,861	296	44	38	405	606	(3)	(3)	(3)	(3)	(3)	(3)	(3)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	ILLINOIS, TOTAL							CHICAGO DISTRICT (Illinois)						
All industries	502,288	11,745,087	6,442,358	1,239,925	340,012	503,406	1,968,379	267,006	7,316,483	3,950,827	859,111	193,960	250,629	1,249,124
Agriculture, forestry, and fisheries	177,225	2,157,909	1,079,385	82,863	100,898	266,848	434,149	52,723	746,078	388,035	35,798	35,826	92,040	119,351
Farms	172,582	2,101,173	1,068,092	73,266	99,696	262,701	420,531	50,277	709,223	381,610	29,039	34,977	88,826	112,403
Field crop farms	93,073	964,490	383,923	29,430	59,665	144,674	255,983	22,499	209,493	80,459	5,560	15,958	35,453	47,296
Fruit, tree nut, and vegetable farms	1,208	15,653	9,648	3,352	729	1,476	1,767	419	8,937	6,144	2,505	363	843	537
Livestock farms	68,854	1,081,647	659,552	34,175	37,105	111,193	164,698	22,974	471,602	284,784	17,767	17,697	49,281	67,358
Farms, not elsewhere classified	9,447	39,383	14,969	6,309	2,197	5,358	[2]1,917	4,385	19,191	10,223	3,207	959	3,249	[2]2,788
Other agriculture, forestry, and fisheries	4,643	56,736	11,293	9,597	1,202	4,147	13,618	2,446	36,855	6,425	6,759	849	3,214	6,948
Mining	1,167	59,986	11,140	11,527	1,810	5,929	5,580	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Contract construction	35,097	985,154	595,636	239,652	13,028	19,543	150,874	20,502	683,221	418,309	169,909	8,870	13,149	99,103
General contractors	2,627	290,657	224,311	48,768	2,951	3,345	21,270	1,309	174,425	143,691	21,437	1,598	976	11,466
Special trade contractors	31,650	689,026	369,017	190,878	10,072	16,097	127,040	18,759	504,229	272,376	148,472	7,267	12,086	85,843
Contractors not allocable	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	-	[3]	[3]	[3]
Manufacturing	8,751	436,631	270,937	104,213	10,918	14,573	51,633	6,839	354,252	216,361	82,915	8,060	11,002	43,613
Transportation, communication, electric, gas, and sanitary services	14,448	313,665	70,161	69,646	11,780	26,532	48,733	7,296	210,069	50,440	54,662	7,905	17,330	31,273
Motor freight transportation and warehousing, terminals, and related services	11,091	242,598	37,420	58,094	10,241	22,027	39,054	5,428	151,868	26,198	44,312	6,480	12,946	22,708
Other transportation, communication, electric, gas, and sanitary services	3,357	71,067	32,741	11,552	1,539	4,505	9,679	1,868	58,201	24,242	10,350	1,425	4,384	8,565
Wholesale and retail trade	104,396	5,575,679	3,993,290	450,849	161,602	77,057	415,684	68,307	3,638,398	2,570,219	298,182	106,258	51,601	294,672
Wholesale trade	18,758	1,083,467	731,051	62,795	15,561	14,222	137,860	14,833	854,584	576,946	45,182	10,824	10,562	112,323
Retail trade	83,888	4,421,091	3,208,188	383,112	144,866	61,755	273,509	52,564	2,771,277	1,984,881	252,254	95,211	40,820	181,951
General merchandise stores	13,305	156,877	106,101	7,050	4,307	3,559	17,200	7,570	101,437	66,470	5,950	2,907	2,289	10,542
Food stores	11,138	770,083	615,181	45,804	25,837	7,859	32,383	6,435	444,475	347,748	30,543	15,436	5,029	19,447
Automobile dealers and gasoline service stations	14,542	1,469,576	1,147,539	104,426	36,929	14,454	62,299	7,683	823,763	647,663	56,802	20,326	7,765	38,404
Automobile and truck dealers	2,146	361,969	306,196	19,119	3,690	2,263	10,062	1,146	208,379	178,591	9,804	2,395	905	6,245
Gasoline service stations	10,813	991,363	758,692	75,995	30,863	7,782	45,516	5,829	561,201	433,068	41,499	16,836	3,963	28,206
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	1,583	116,244	82,651	9,312	2,376	4,409	6,721	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Eating and drinking places	21,248	734,306	431,419	100,461	39,234	19,193	56,356	14,315	581,855	349,051	78,413	31,159	15,341	43,267
Other retail trade	23,655	1,290,249	907,948	125,371	38,559	16,690	105,271	16,561	819,747	573,949	80,546	25,383	10,396	70,291
Wholesale and retail trade not allocable	1,750	71,121	54,051	4,942	1,175	1,080	4,315	910	12,537	8,392	746	223	219	398
Finance, insurance, and real estate	36,252	462,095	69,186	30,271	13,355	20,408	178,133	22,099	322,610	40,656	23,048	8,167	14,054	123,111
Insurance agents, brokers, and service	13,991	180,974	8,078	19,748	1,023	5,308	80,313	8,353	119,966	2,813	12,964	728	3,215	52,935
Real estate	21,067	259,673	60,037	9,367	12,225	14,829	84,438	12,767	183,030	36,838	8,946	7,333	10,571	57,652
Finance	1,194	21,448	1,071	1,156	106	271	13,382	979	19,614	1,005	1,138	106	268	12,524
Services	123,163	1,745,850	350,867	250,744	26,412	72,132	680,506	88,028	1,343,834	262,961	192,178	18,115	49,697	535,264
Hotels, rooming houses, camps, and other lodging places	4,265	95,186	23,722	16,282	5,668	8,528	7,074	1,926	34,061	9,039	4,212	2,248	3,335	4,233
Personal services	34,462	350,839	97,746	66,801	6,516	17,196	98,303	22,885	295,112	89,030	57,578	5,683	13,455	75,120
Laundries, laundry services, cleaning and dyeing plants	6,436	114,680	35,537	23,363	1,877	8,000	20,233	5,039	100,986	33,405	20,857	1,598	5,814	17,595
Beauty and barber shops	20,635	136,365	29,035	35,334	2,147	3,706	51,974	12,549	101,896	23,773	29,446	1,778	2,669	34,374
Other personal services	7,391	99,794	33,174	8,104	2,492	5,490	26,096	5,297	92,230	31,852	7,275	2,307	4,972	23,151
Business services	14,358	140,514	41,910	19,299	1,235	5,847	47,521	10,737	109,688	33,106	15,689	844	3,396	38,052
Automobile and other repair services	15,656	173,313	87,110	26,961	4,882	6,686	33,839	9,490	113,444	55,156	19,341	3,275	4,762	22,392
Automobile parking, repair, and services	4,838	94,488	51,362	15,499	2,945	3,673	13,297	2,506	51,869	25,768	8,526	1,794	2,614	7,138
Repair services, except automobile	10,818	78,825	35,748	11,462	1,937	3,013	20,542	6,984	61,575	29,388	10,815	1,481	2,148	15,254
Amusement and recreation services, including motion pictures	6,670	91,396	24,907	16,552	1,897	8,878	17,196	3,905	51,020	15,364	11,952	1,229	3,996	7,276
Medical services	21,080	557,678	38,796	65,809	3,688	16,165	310,887	16,224	435,653	28,938	49,715	2,594	12,935	239,791
Offices of physicians and surgeons	7,293	314,689	12,156	34,848	1,893	8,323	187,724	5,680	248,779	8,582	26,631	1,373	6,467	147,975
Offices of dentists and dental surgeons	5,230	144,219	14,445	15,871	688	4,010	78,293	4,048	108,475	10,115	11,320	460	3,311	58,172
Offices of osteopathic physicians	322	4,647	82	501	12	373	2,427	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Other medical services	8,235	94,123	12,113	14,589	1,095	3,459	42,443	6,191	75,462	10,198	11,604	759	2,826	32,145
Educational services	3,970	13,423	971	1,234	196	770	6,674	3,057	10,951	302	905	159	637	5,532
Legal services	7,729	189,279	9,212	19,153	859	3,383	101,195	7,200	175,133	8,718	17,864	760	3,052	91,802
Accounting, auditing, and bookkeeping services	6,204	37,503	288	5,789	383	2,177	20,159	5,114	31,030	288	4,143	310	1,898	16,706
Other services	8,769	96,719	26,205	12,864	1,088	2,502	37,658	7,490	87,742	23,020	10,779	1,013	2,231	34,360
Nature of business not allocable	1,789	8,118	1,756	160	209	384	3,087	943	3,950	370	1	48	172	2,364

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	SPRINGFIELD DISTRICT (Illinois)							INDIANA						
All industries	235,282	4,428,604	2,491,531	380,814	146,052	252,777	719,255	289,634	5,112,593	2,965,687	458,030	99,704	245,619	850,304
Agriculture, forestry, and fisheries	124,502	1,411,831	691,350	47,065	65,072	174,808	314,798	140,463	1,120,103	586,893	37,997	51,027	137,114	212,672
Farms	122,305	1,391,950	686,482	44,227	64,719	173,875	308,128	137,836	1,085,298	569,881	31,163	50,283	135,507	206,347
Field crop farms	70,574	754,997	303,464	23,870	43,707	109,221	208,687	67,272	378,589	157,192	10,437	23,949	58,052	88,143
Fruit, tree nut, and vegetable farms	(3)	(3)	(3)	(3)	(3)	(3)	(3)	2,390	14,482	8,886	2,833	677	1,628	1,006
Livestock farms	45,880	610,045	374,768	16,408	19,408	61,912	97,340	62,118	679,094	398,377	16,977	24,408	73,336	116,475
Farms, not elsewhere classified	5,062	20,192	4,746	3,102	1,238	2,109	871	6,056	13,133	5,426	916	1,249	2,491	723
Other agriculture, forestry, and fisheries	2,197	19,881	4,868	2,838	353	933	6,670	2,627	34,805	17,012	6,834	744	1,607	6,325
Mining	898	45,915	7,664	9,109	1,099	4,345	5,207	519	5,140	476	423	48	373	[2]1,693
Contract construction	14,595	301,933	177,327	69,743	4,158	6,394	51,771	22,299	418,911	223,861	91,215	5,795	14,829	80,095
General contractors	1,318	116,232	80,620	27,331	1,353	2,369	9,804	4,539	164,238	108,231	31,279	1,895	2,831	21,003
Special trade contractors	12,891	184,797	96,641	42,406	2,805	4,011	41,197	16,803	230,344	100,327	53,179	3,667	11,784	54,749
Contractors not allocable	(3)	(3)	(3)	(3)	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Manufacturing	1,912	82,379	54,576	21,298	2,858	3,571	8,020	3,425	95,614	54,690	21,142	1,278	2,788	18,016
Transportation, communication, electric, gas, and sanitary services	7,152	103,596	19,721	14,984	3,875	9,202	17,460	12,675	187,624	20,597	24,681	5,783	23,949	33,957
Motor freight transportation and warehousing, terminals, and related services	5,663	90,730	11,222	13,782	3,761	9,081	16,346	7,832	165,797	18,719	23,023	5,459	21,837	23,933
Other transportation, communication, electric, gas, and sanitary services	1,489	12,866	8,499	1,202	114	121	1,114	4,843	21,827	1,878	1,658	324	2,112	10,024
Wholesale and retail trade	36,089	1,937,281	1,423,071	152,667	55,344	25,456	121,012	47,025	2,495,255	1,908,960	174,451	24,207	30,960	190,720
Wholesale trade	3,925	228,883	154,105	17,613	4,737	3,660	25,537	5,679	470,632	362,144	19,285	2,309	4,738	47,311
Retail trade	31,324	1,649,814	1,223,307	130,858	49,655	20,935	91,558	40,318	2,012,087	1,539,983	154,404	21,705	25,906	141,219
General merchandise stores	5,735	55,440	39,631	1,100	1,400	1,270	6,658	5,021	75,202	50,134	3,085	1,931	2,900	7,400
Food stores	4,703	325,608	267,433	15,261	10,401	2,830	12,936	5,131	434,148	369,074	22,072	3,614	3,926	20,770
Automobile dealers and gasoline service stations	6,859	645,813	499,876	47,624	16,603	6,689	23,895	8,037	594,573	486,558	36,297	3,476	4,316	27,466
Automobile and truck dealers	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,524	226,984	197,473	10,165	876	782	6,059
Gasoline service stations	4,984	430,162	325,624	34,496	14,027	3,819	17,310	5,910	356,165	280,343	25,442	2,534	3,375	21,132
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(3)	(3)	(3)	(3)	(3)	(3)	(3)	603	11,424	8,742	690	66	159	275
Eating and drinking places	6,933	152,451	82,368	22,048	8,075	3,852	13,089	6,049	240,521	142,286	44,064	5,655	5,691	16,767
Other retail trade	7,094	470,502	333,999	44,825	13,176	6,294	34,980	16,080	667,643	491,931	48,886	7,029	9,073	68,816
Wholesale and retail trade not allocable	840	58,584	45,659	4,196	952	861	3,917	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Finance, insurance, and real estate	14,153	139,485	28,530	7,223	5,188	6,354	55,022	10,975	93,634	18,817	6,065	1,313	3,893	41,527
Insurance agents, brokers, and service	5,638	61,008	5,265	6,784	295	2,093	27,378	4,333	47,728	9,491	3,931	284	1,593	23,420
Real estate	8,300	76,643	23,199	421	4,893	4,258	26,786	5,521	39,175	9,119	1,543	939	2,150	15,159
Finance	(3)	(3)	(3)	(3)	-	(3)	(3)	1,121	6,731	207	591	90	150	2,948
Services	35,135	402,016	87,906	58,566	8,297	22,435	145,242	51,312	692,279	150,852	101,512	10,228	31,626	273,114
Hotels, rooming houses, camps, and other lodging places	2,339	61,125	14,683	12,070	3,420	5,193	2,841	2,197	17,237	2,089	2,470	946	1,883	2,568
Personal services	11,577	55,727	8,716	9,223	833	3,741	23,183	13,916	109,944	24,937	10,084	2,086	10,002	37,382
Laundries, laundry services, cleaning and dyeing plants	1,397	13,694	2,132	2,506	279	2,186	2,638	1,386	24,958	6,388	2,301	453	3,336	4,025
Beauty and barber shops	8,086	34,469	5,262	5,888	369	1,037	17,600	9,906	43,228	5,744	4,359	543	1,803	21,945
Other personal services	2,094	7,564	1,322	829	185	518	2,945	2,624	41,758	12,805	3,424	1,090	4,863	11,412
Business services	3,621	30,826	8,804	3,610	391	2,451	9,469	5,534	62,726	15,409	13,982	731	2,084	20,364
Automobile and other repair services	6,166	59,869	31,954	7,620	1,607	1,924	11,447	8,347	127,881	69,728	25,175	2,075	4,652	19,196
Automobile parking, repair, and services	2,332	42,619	25,594	6,973	1,151	1,059	6,159	4,564	94,176	55,667	18,242	1,486	3,495	12,258
Repair services, except automobile	3,834	17,250	6,360	647	456	865	5,288	3,783	33,705	14,061	6,933	589	1,157	6,938
Amusement and recreation services, including motion pictures	2,765	40,376	9,543	4,600	668	4,882	9,920	3,028	30,274	7,573	2,179	560	2,958	5,782
Medical services	4,856	122,025	9,858	16,094	1,094	3,230	71,096	8,928	256,694	25,289	32,245	2,955	7,298	144,488
Offices of physicians and surgeons	1,613	65,910	3,574	8,217	520	1,856	39,749	3,180	142,332	4,529	16,396	1,275	3,571	89,503
Offices of dentists and dental surgeons	1,182	35,744	4,330	4,551	228	699	20,121	2,120	58,781	5,180	7,813	720	1,772	31,632
Offices of osteopathic physicians	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Other medical services	2,044	18,661	1,915	2,985	336	633	10,298	3,399	47,323	15,484	7,397	819	1,592	18,651
Educational services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	2,545	17,602	1,386	3,057	191	540	6,492
Legal services	529	14,146	494	1,289	99	331	9,393	3,259	36,365	1,037	3,897	264	990	23,096
Accounting, auditing, and bookkeeping services	1,090	6,473	-	1,646	73	279	3,453	2,064	17,404	341	5,477	254	772	6,004
Other services	1,279	8,977	3,185	2,085	75	271	3,298	1,494	16,152	3,063	2,946	166	447	7,742
Nature of business not allocable	846	4,168	1,386	159	161	212	723	(3)	(3)	(3)	(3)	(3)	(3)	(3)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	IOWA							KANSAS						
All industries	295,114	6,422,876	3,933,550	361,346	150,262	313,576	955,382	199,191	3,642,224	2,125,228	286,893	90,574	201,660	470,476
Agriculture, forestry, and fisheries	179,497	2,847,413	1,637,943	79,703	94,477	235,813	523,679	114,685	1,295,234	728,903	42,505	51,642	133,374	195,310
Farms	175,475	2,770,666	1,605,879	75,113	93,753	232,469	500,726	112,027	1,252,765	703,561	41,115	51,359	130,868	193,512
Field crop farms	42,614	421,280	177,493	11,969	25,058	51,372	111,046	50,283	463,619	197,161	18,330	22,703	60,478	110,814
Fruit, tree nut, and vegetable farms	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Livestock farms	125,432	2,289,315	1,420,254	48,134	65,828	176,804	394,962	58,117	775,827	499,042	21,707	28,076	69,244	80,501
Farms, not elsewhere classified	7,136	59,437	7,862	14,934	2,847	4,254	[2]5,480	3,457	11,617	6,213	726	495	1,082	1,935
Other agriculture, forestry, and fisheries	4,022	76,747	32,064	4,590	724	3,344	22,953	2,658	42,469	25,342	1,390	283	2,506	1,798
Mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	2,839	35,833	2,334	1,887	353	4,477	[2]5,430
Contract construction	14,102	293,352	161,818	61,073	4,459	10,038	53,157	10,697	244,953	127,559	53,127	4,627	12,344	38,249
General contractors	848	35,159	26,734	6,028	315	1,005	3,318	1,986	98,495	66,141	16,165	1,278	2,622	13,659
Special trade contractors	13,111	258,041	135,084	55,045	4,144	9,033	49,710	8,558	143,777	60,530	36,836	3,246	9,400	23,907
Contractors not allocable	(3)	(3)	-	-	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Manufacturing	2,308	89,734	53,821	12,507	3,190	3,583	8,232	1,567	57,940	39,777	7,299	694	1,308	5,545
Transportation, communication, electric, gas, and sanitary services	10,470	229,312	16,292	17,390	5,093	15,616	26,621	4,558	103,401	19,406	22,873	4,292	11,151	15,404
Motor freight transportation and warehousing, terminals, and related services	9,506	132,707	12,048	16,375	4,920	14,537	22,664	3,018	83,085	10,322	20,907	3,945	10,591	12,413
Other transportation, communication, electric, gas, and sanitary services	964	96,605	4,244	1,015	173	1,079	3,957	1,540	20,316	9,084	1,966	347	560	2,991
Wholesale and retail trade	38,311	2,359,059	1,909,534	118,517	29,950	24,084	132,820	27,252	1,464,648	1,119,222	93,713	21,889	17,377	87,744
Wholesale trade	5,095	917,674	813,251	16,089	11,259	6,044	28,477	3,744	175,174	135,832	7,033	942	2,076	15,538
Retail trade	32,958	1,414,593	1,073,944	100,981	18,472	17,690	102,291	23,344	1,285,462	981,197	86,626	20,914	15,221	71,180
General merchandise stores	9,268	84,887	60,934	3,712	639	997	11,280	2,287	42,496	29,300	2,404	826	1,166	3,560
Food stores	3,741	271,132	216,450	13,275	2,797	3,401	16,481	2,656	374,114	305,280	24,874	4,528	3,763	4,805
Automobile dealers and gasoline service stations	5,708	435,308	365,405	23,038	4,833	2,626	23,543	4,505	269,676	220,495	11,239	7,312	1,771	11,021
Automobile and truck dealers	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,155	122,100	109,878	1,769	528	271	2,718
Gasoline service stations	4,458	224,560	176,904	14,371	3,412	1,862	15,906	2,998	131,079	99,054	8,488	6,565	1,299	6,573
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Eating and drinking places	5,006	175,153	101,320	28,090	5,126	5,100	15,289	3,657	88,809	45,175	14,025	2,367	1,904	9,274
Other retail trade	9,235	448,113	329,835	32,866	5,077	5,566	35,698	10,239	510,367	380,947	34,084	5,881	6,617	42,520
Wholesale and retail trade not allocable	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Finance, insurance, and real estate	15,471	136,622	38,912	8,845	5,879	6,105	46,358	6,366	122,336	32,268	14,322	1,189	5,520	23,613
Insurance agents, brokers, and service	4,579	38,578	2,021	1,913	118	902	19,694	2,552	41,729	7,104	8,906	405	1,100	14,311
Real estate	10,398	92,843	36,806	6,595	5,730	5,140	23,550	3,152	76,397	24,518	5,386	769	4,241	7,858
Finance	(3)	(3)	(3)	(3)	(3)	(3)	(3)	662	4,210	646	30	15	179	1,444
Services	34,407	439,784	109,941	58,304	5,724	16,913	161,537	31,023	317,456	55,513	51,152	5,884	15,951	110,180
Hotels, rooming houses, camps, and other lodging places	1,161	12,489	817	719	717	1,618	2,169	2,153	39,358	5,760	7,584	1,887	4,317	3,592
Personal services	9,642	70,561	11,228	11,028	1,151	3,666	29,640	7,925	57,740	10,064	16,170	1,360	3,020	11,410
Laundries, laundry services, cleaning and dyeing plants	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,262	13,314	1,709	2,409	383	1,530	1,584
Beauty and barber shops	6,996	41,450	5,985	8,464	503	1,211	20,816	4,767	34,192	3,040	13,180	795	943	9,737
Other personal services	2,112	22,624	4,836	1,559	524	1,648	7,656	1,896	10,234	5,315	581	182	547	89
Business services	3,304	22,747	6,761	1,281	134	1,667	4,430	2,006	17,899	3,024	1,901	153	1,174	6,891
Automobile and other repair services	6,700	128,563	77,548	17,822	1,409	2,567	19,616	7,391	42,723	20,035	1,984	674	2,127	11,399
Automobile parking, repair, and services	2,585	96,276	63,723	15,678	1,082	1,384	8,177	3,123	26,268	15,140	943	371	1,282	5,817
Repair services, except automobile	4,115	32,287	13,825	2,144	327	1,183	11,439	4,268	16,455	4,895	1,041	303	845	5,582
Amusement and recreation services, including motion pictures	1,334	5,826	1,700	338	87	397	1,169	1,748	18,631	5,127	3,721	494	1,149	1,634
Medical services	7,013	148,817	10,992	21,137	1,844	5,560	74,784	4,186	103,733	10,246	16,583	1,034	2,808	54,021
Offices of physicians and surgeons	1,137	56,909	3,729	7,294	461	1,654	32,177	1,209	56,568	1,939	7,421	381	1,576	33,904
Offices of dentists and dental surgeons	1,199	31,852	2,844	3,808	304	846	18,856	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Offices of osteopathic physicians	555	10,057	1,339	687	68	842	4,064	(3)	(3)	-	(3)	(3)	(3)	(3)
Other medical services	4,122	49,999	3,080	9,348	1,011	2,218	19,687	2,021	22,038	6,769	5,962	389	598	6,458
Educational services	1,223	2,883	208	-	5	225	1,840	(3)	(3)	(3)	-	(3)	(3)	(3)
Legal services	1,803	33,936	562	2,371	172	841	21,075	1,642	24,876	386	1,760	185	929	15,934
Accounting, auditing, and bookkeeping services	1,173	4,037	51	673	30	159	2,262	1,212	4,314	682	983	46	102	2,330
Other services	1,054	9,925	74	2,935	175	213	4,552	1,761	7,194	178	466	46	251	2,309
Nature of business not allocable	(3)	(3)	(3)	-	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	KENTUCKY							LOUISIANA						
All industries	214,383	2,792,244	1,666,326	273,435	52,690	123,729	417,634	123,617	3,390,779	2,160,098	390,927	41,380	132,651	324,860
Agriculture, forestry, and fisheries	115,750	513,176	270,685	42,191	13,460	67,652	83,999	39,988	457,159	315,261	43,915	4,136	53,521	3,426
Farms	114,784	499,816	268,761	40,353	13,276	66,667	81,117	36,783	419,586	309,748	37,495	3,708	50,299	[2]5,470
Field crop farms	64,441	225,937	102,953	19,750	6,639	32,735	48,693	13,323	205,156	109,604	22,719	2,413	31,876	24,087
Fruit, tree nut, and vegetable farms	1,639	6,172	3,206	712	129	688	1,543	2,147	116,889	124,276	5,725	395	2,789	[2]16,577
Livestock farms	42,921	259,199	157,850	18,898	6,115	32,002	30,716	19,847	94,905	73,162	8,601	841	14,843	[2]11,335
Farms, not elsewhere classified	5,783	8,508	4,752	993	393	1,242	165	1,466	2,636	2,706	450	59	791	[2]1,645
Other agriculture, forestry, and fisheries	[3]	[3]	[3]	[3]	[3]	[3]	[3]	3,205	37,573	5,513	6,420	428	3,222	8,896
Mining	1,544	22,976	8,938	1,457	435	2,357	2,321	1,194	35,925	2,392	3,272	1,868	6,482	[2]1,502
Contract construction	13,964	220,024	123,312	41,346	2,490	6,608	43,407	11,115	359,908	206,285	103,526	5,695	12,155	38,811
General contractors	1,989	76,769	55,897	8,027	657	1,074	9,345	3,255	120,458	77,839	15,989	796	6,469	12,639
Special trade contractors	11,445	124,735	55,833	29,492	1,548	5,168	32,086	7,716	238,635	128,446	87,130	4,899	5,608	25,949
Contractors not allocable	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	-	[3]	-	[3]	[3]
Manufacturing	2,467	53,002	31,637	12,525	1,324	3,530	7,263	1,743	44,143	13,408	10,534	515	3,809	5,639
Transportation, communication, electric, gas, and sanitary services	7,050	90,515	25,504	7,939	2,463	7,737	10,426	5,465	93,813	7,188	26,410	2,566	10,401	15,384
Motor freight transportation and warehousing, terminals, and related services	5,074	79,434	24,049	6,348	2,241	7,196	7,763	1,917	67,918	6,764	23,562	2,309	7,511	6,141
Other transportation, communication, electric, gas, and sanitary services	1,976	11,081	1,455	1,591	222	541	2,663	3,548	25,895	424	2,848	257	2,890	9,243
Wholesale and retail trade	33,990	1,438,139	1,098,908	106,181	25,907	16,241	99,437	30,121	1,902,726	1,503,740	116,437	20,215	22,570	102,307
Wholesale trade	4,778	158,355	102,592	13,249	1,197	3,561	20,508	2,502	286,152	237,737	13,507	1,323	3,299	16,875
Retail trade	28,804	1,269,091	988,586	92,807	24,647	12,465	77,224	27,321	1,602,135	1,253,037	102,727	18,839	19,226	84,655
General merchandise stores	4,209	108,878	88,638	4,441	2,224	891	6,916	1,575	106,022	83,269	6,591	1,350	1,392	5,772
Food stores	6,555	311,942	262,868	11,300	6,193	2,522	15,758	7,218	607,460	519,808	21,714	4,886	6,509	22,029
Automobile dealers and gasoline service stations	5,155	356,750	289,396	30,203	2,958	2,442	18,402	4,553	270,893	219,166	16,280	2,503	1,862	10,223
Automobile and truck dealers	844	128,014	109,375	6,838	897	394	3,804	648	59,169	51,478	2,391	220	79	405
Gasoline service stations	3,996	209,215	167,011	21,555	1,596	1,668	11,391	3,160	180,941	145,379	12,479	1,888	1,217	8,565
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	[3]	[3]	[3]	[3]	[3]	[3]	[3]	745	30,783	22,309	1,410	395	566	1,253
Eating and drinking places	4,994	145,790	93,641	19,112	5,009	3,030	9,685	5,898	194,375	120,991	27,262	4,483	3,012	15,426
Other retail trade	7,891	345,731	254,043	27,751	8,263	3,580	26,463	8,077	423,385	309,803	30,880	5,617	6,451	31,205
Wholesale and retail trade not allocable	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Finance, insurance, and real estate	6,124	67,220	17,859	2,588	555	1,223	26,802	5,514	77,050	14,330	6,413	1,021	3,462	23,667
Insurance agents, brokers, and service	2,706	36,147	11,525	1,703	203	405	13,944	2,027	30,369	3,943	4,433	410	1,480	12,122
Real estate	3,168	27,644	6,334	765	316	772	11,216	3,200	41,001	8,839	1,891	557	1,874	9,523
Finance	[3]	[3]	-	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Services	32,340	376,586	83,065	59,141	5,968	17,604	142,144	28,327	419,674	97,378	80,420	5,361	20,193	137,291
Hotels, rooming houses, camps, and other lodging places	2,177	22,793	7,931	2,013	968	1,967	2,888	1,010	21,302	2,108	4,086	656	2,841	2,768
Personal services	8,741	75,269	14,788	20,433	1,446	3,608	22,425	8,885	71,801	19,138	20,742	1,595	5,507	13,040
Laundries, laundry services, cleaning and dyeing plants	[3]	[3]	[3]	[3]	[3]	[3]	[3]	1,417	29,042	5,907	9,800	838	3,005	2,573
Beauty and barber shops	6,193	40,937	6,205	12,426	587	1,030	15,322	6,092	30,604	7,781	8,240	545	1,521	8,496
Other personal services	1,506	12,469	5,502	2,335	337	268	2,724	1,376	12,155	5,450	2,702	212	981	1,971
Business services	3,634	22,971	6,009	2,023	242	2,764	7,734	2,063	36,113	15,940	8,786	241	1,161	8,392
Automobile and other repair services	5,300	70,453	36,118	12,779	1,256	2,033	13,789	5,128	71,915	38,115	16,005	1,194	2,065	11,656
Automobile parking, repair, and services	2,495	43,683	24,935	8,744	658	1,366	6,985	2,169	28,997	13,983	5,963	392	643	4,937
Repair services, except automobile	2,805	26,770	11,183	4,035	598	667	6,804	2,959	42,918	24,132	10,042	802	1,422	6,719
Amusement and recreation services, including motion pictures	1,876	16,441	4,963	2,033	424	2,309	[2]2,711	741	11,783	3,864	2,498	202	692	362
Medical services	6,160	111,251	5,700	11,751	1,090	3,320	66,113	5,462	130,231	5,708	16,820	1,001	4,942	72,069
Offices of physicians and surgeons	1,623	64,312	1,525	6,898	608	1,726	41,825	2,140	79,936	1,654	9,472	526	2,861	48,901
Offices of dentists and dental surgeons	1,118	28,552	2,059	3,114	311	846	14,960	1,166	29,538	2,507	3,603	206	1,103	14,661
Offices of osteopathic physicians	-	-	-	-	-	-	-	[3]	[3]	[3]	[3]	-	[3]	[3]
Other medical services	3,419	18,387	2,116	1,739	171	748	9,328	2,151	20,527	1,494	3,723	269	970	8,381
Educational services	[3]	[3]	[3]	[3]	[3]	[3]	[3]	1,000	2,658	-	381	26	378	1,187
Legal services	1,455	32,682	1,667	2,706	237	839	21,430	1,504	37,992	11,336	2,913	86	1,249	15,771
Accounting, auditing, and bookkeeping services	1,485	8,573	400	946	36	235	5,793	1,629	15,913	31	5,843	252	592	5,596
Other services	677	14,483	5,439	4,301	251	370	3,777	905	19,966	1,138	2,346	108	766	6,450
Nature of business not allocable	1,154	10,606	6,418	67	88	777	1,835	[3]	[3]	[3]	-	[3]	[3]	[3]

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	MAINE							MARYLAND						
All industries	50,420	909,191	563,623	99,451	17,261	37,574	139,757	115,555	2,865,427	1,563,577	372,025	43,293	84,755	479,903
Agriculture, forestry, and fisheries	13,564	224,028	145,757	30,391	5,251	13,898	31,769	26,005	262,606	164,438	27,679	8,500	27,161	17,757
Farms	9,243	148,212	95,146	27,525	4,754	11,881	20,436	22,705	229,313	151,749	22,601	7,912	25,114	11,664
Field crop farms	871	13,562	8,440	2,421	583	1,828	1,873	8,996	57,301	28,372	4,167	2,565	7,975	9,410
Fruit, tree nut, and vegetable farms	2,484	74,684	42,734	12,899	1,936	4,615	15,756	3,523	62,267	45,585	8,396	1,130	4,236	5,313
Livestock farms	3,773	48,678	34,683	8,536	1,363	4,483	4,055	8,177	104,561	74,430	9,635	3,913	12,009	[2]2,667
Farms, not elsewhere classified	2,115	11,288	9,289	3,669	872	955	[2]1,248	2,009	5,184	3,362	403	304	894	[2]392
Other agriculture, forestry, and fisheries	4,321	75,816	50,611	2,866	497	2,017	11,333	3,300	33,293	12,689	5,078	588	2,047	6,093
Mining	-	-	-	-	-	-	-	76	2,073	974	487	27	70	228
Contract construction	4,516	69,872	42,479	15,495	1,373	2,591	13,559	11,731	379,907	214,140	95,714	6,860	10,124	54,437
General contractors	879	37,379	27,113	9,086	693	679	4,577	3,046	171,810	109,926	38,164	2,827	3,900	16,325
Special trade contractors	3,637	32,493	15,366	6,409	680	1,912	8,982	8,685	208,097	104,214	57,550	4,033	6,224	38,112
Contractors not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	2,562	29,768	13,860	6,552	876	1,981	3,816	1,499	35,819	20,792	6,470	403	859	7,611
Transportation, communication, electric, gas, and sanitary services	2,471	30,553	5,060	5,599	1,641	4,867	3,476	5,329	46,192	5,563	3,111	1,185	4,717	12,498
Motor freight transportation and warehousing, terminals, and related services	1,967	25,576	2,088	4,788	1,412	4,455	3,117	1,757	26,312	3,496	2,421	851	2,050	6,122
Other transportation, communication, electric, gas, and sanitary services	504	4,977	2,972	811	229	412	359	3,572	19,880	2,067	690	334	2,667	6,376
Wholesale and retail trade	13,552	404,650	315,127	21,040	4,975	7,116	31,109	22,468	1,418,510	1,030,538	128,411	16,514	17,829	94,257
Wholesale trade	2,520	67,990	46,327	3,007	739	1,649	8,499	1,702	196,358	155,168	12,601	1,004	1,835	14,914
Retail trade	11,032	336,660	268,800	18,033	4,236	5,467	22,610	20,766	1,222,152	875,370	115,810	15,510	15,994	79,343
General merchandise stores	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,471	36,095	26,093	3,113	555	1,170	2,227
Food stores	2,495	154,897	132,984	5,513	2,018	2,017	5,412	4,626	209,668	170,959	11,709	1,473	1,814	15,143
Automobile dealers and gasoline service stations	1,070	67,205	54,858	4,040	674	760	3,550	3,243	444,103	363,710	41,085	2,833	2,440	18,452
Automobile and truck dealers	(3)	(3)	(3)	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Gasoline service stations	1,015	63,136	52,113	3,951	613	734	3,108	2,734	361,637	294,857	30,862	2,307	2,127	13,937
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Eating and drinking places	1,017	18,237	12,152	2,004	165	696	2,372	4,107	218,508	119,375	31,725	6,316	5,287	19,460
Other retail trade	5,351	82,596	58,500	5,928	1,085	1,789	10,306	7,319	313,778	195,233	28,178	4,333	5,283	24,061
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance, insurance, and real estate	1,450	20,489	8,238	5,674	492	447	4,017	9,430	128,700	24,100	16,497	1,737	4,019	52,631
Insurance agents, brokers, and service	(3)	(3)	(3)	-	(3)	(3)	(3)	3,056	66,981	13,335	12,958	520	1,056	27,170
Real estate	844	16,174	8,234	5,667	480	382	972	6,053	56,169	10,744	3,406	1,150	2,589	23,414
Finance	(3)	(3)	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Services	12,305	129,831	33,102	14,700	2,653	6,674	52,011	39,017	591,620	103,032	93,656	8,067	19,976	240,484
Hotels, rooming houses, camps, and other lodging places	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,470	17,507	974	2,519	1,094	2,871	2,834
Personal services	3,337	20,873	6,716	2,518	634	1,597	6,572	5,606	62,171	17,487	10,962	1,226	3,764	15,589
Laundries, laundry services, cleaning and dyeing plants	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,322	22,356	5,885	2,731	581	2,493	2,962
Beauty and barber shops	1,763	6,697	1,621	625	86	353	2,907	2,652	20,525	4,291	6,053	414	512	7,329
Other personal services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,632	19,290	7,311	2,178	231	759	5,298
Business services	1,641	2,332	12	103	45	233	1,053	5,483	65,582	23,464	9,873	507	1,547	20,360
Automobile and other repair services	1,339	22,994	16,032	1,411	151	420	3,292	3,199	35,581	16,799	7,527	428	771	7,920
Automobile parking, repair, and services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,235	27,504	14,331	7,417	380	438	4,173
Repair services, except automobile	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,964	8,077	2,468	110	48	333	3,747
Amusement and recreation services, including motion pictures	(3)	(3)	(3)	(3)	(3)	(3)	(3)	2,838	41,851	14,369	4,080	615	1,905	5,568
Medical services	2,369	48,157	6,376	5,579	495	1,620	26,963	8,806	210,273	7,769	27,862	1,776	5,925	122,550
Offices of physicians and surgeons	(3)	(3)	(3)	(3)	(3)	(3)	(3)	3,756	126,218	1,039	14,978	879	3,776	79,889
Offices of dentists and dental surgeons	613	12,868	1,860	1,786	122	297	6,932	1,322	53,721	2,785	7,508	580	1,551	28,043
Offices of osteopathic physicians	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-	(3)	(3)	(3)
Other medical services	875	7,603	3,034	1,443	125	236	2,847	3,578	29,926	3,945	5,376	287	593	14,437
Educational services	(3)	(3)	(3)	-	(3)	-	(3)	2,489	18,346	751	6,855	418	755	4,052
Legal services	1,072	16,224	160	2,436	113	311	10,054	3,678	69,788	1,539	7,117	1,011	1,153	42,747
Accounting, auditing, and bookkeeping services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	2,458	14,752	21	3,772	186	497	7,789
Other services	556	2,142	941	-	26	38	371	2,990	55,769	19,859	13,089	806	788	11,075
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	MASSACHUSETTS							MICHIGAN						
All industries	163,815	4,245,229	2,489,212	425,228	54,048	90,792	763,137	332,302	7,404,019	4,092,605	845,315	194,185	291,774	1,202,544
Agriculture, forestry, and fisheries	10,824	174,818	100,158	29,448	5,239	9,064	29,582	102,653	683,285	362,747	52,944	27,795	110,093	72,362
Farms	7,369	114,034	82,141	19,665	3,546	5,613	8,504	99,006	639,743	349,685	45,638	26,902	105,801	58,523
Field crop farms	1,108	1,124	1,098	50	163	218	[2]599	35,645	144,271	70,175	5,876	9,123	32,226	8,614
Fruit, tree nut, and vegetable farms	989	8,655	4,930	2,102	413	1,014	792	8,688	84,527	47,055	21,257	2,563	10,881	8,721
Livestock farms	3,348	71,680	53,861	10,155	1,703	3,124	5,124	45,458	386,400	223,354	15,691	13,736	59,483	37,685
Farms, not elsewhere classified	1,924	32,575	22,252	7,358	1,267	1,257	3,187	9,215	24,545	9,101	2,814	1,480	3,211	3,503
Other agriculture, forestry, and fisheries	3,455	60,784	18,017	9,783	1,693	3,451	21,078	3,647	43,542	13,062	7,306	893	4,292	13,839
Mining	[3]	[3]	-	-	-	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Contract construction	18,711	377,125	213,769	74,823	5,394	8,865	83,117	30,363	823,152	495,664	181,740	12,904	17,728	133,781
General contractors	3,593	143,731	106,695	27,777	1,432	1,611	20,663	4,079	321,876	239,631	66,621	4,059	4,865	23,995
Special trade contractors	15,118	233,394	107,074	47,046	3,962	7,254	62,454	25,539	484,945	246,299	114,321	8,591	12,308	107,303
Contractors not allocable	-	-	-	-	-	-	-	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Manufacturing	3,878	159,377	89,612	43,415	3,557	5,253	18,680	8,509	226,506	126,861	48,637	4,327	9,526	36,960
Transportation, communication, electric, gas, and sanitary services	4,163	52,888	6,815	8,715	1,408	4,407	14,149	11,802	212,025	25,823	42,258	9,373	28,685	30,187
Motor freight transportation and warehousing, terminals, and related services	1,797	32,517	5,025	7,091	1,016	2,483	5,646	8,184	149,287	16,698	23,613	5,975	18,656	24,717
Other transportation, communication, electric, gas, and sanitary services	2,366	20,371	1,790	1,624	392	1,924	8,503	3,618	62,738	9,125	18,645	3,398	10,029	5,470
Wholesale and retail trade	45,896	2,458,214	1,896,457	147,239	20,488	25,412	185,274	76,319	3,987,688	2,842,221	308,758	109,798	56,564	337,661
Wholesale trade	9,324	817,124	689,202	20,272	2,589	4,661	47,189	14,213	637,412	438,333	32,980	4,946	8,964	92,910
Retail trade	35,148	1,624,243	1,203,411	126,018	17,764	20,015	132,860	60,769	3,281,537	2,355,215	270,697	103,691	46,772	240,589
General merchandise stores	3,814	155,763	118,750	9,556	1,702	1,974	13,840	12,854	176,550	116,062	6,763	4,964	5,321	22,495
Food stores	5,402	281,445	230,031	13,943	1,883	2,555	19,458	9,741	809,556	646,151	43,068	23,462	8,057	40,375
Automobile dealers and gasoline service stations	6,461	455,529	366,006	25,548	3,579	3,266	23,571	10,414	926,288	720,168	65,073	23,142	6,474	51,541
Automobile and truck dealers	1,680	110,884	86,156	7,292	1,274	739	5,700	1,784	225,601	194,443	7,481	1,575	588	9,011
Gasoline service stations	4,086	322,587	263,333	17,211	2,143	2,308	15,498	8,062	642,258	478,313	55,107	20,717	5,619	40,017
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Eating and drinking places	4,837	136,344	82,385	23,356	2,773	4,597	12,711	10,573	413,942	207,237	77,586	22,270	13,559	41,110
Other retail trade	14,634	595,162	406,239	53,615	7,827	7,623	63,280	17,187	955,201	665,597	78,207	29,853	13,361	85,068
Wholesale and retail trade not allocable	1,424	16,847	3,844	949	135	736	5,225	1,337	68,739	48,673	5,081	1,161	828	4,162
Finance, insurance, and real estate	11,569	141,476	10,717	12,384	3,435	5,978	52,073	19,173	251,735	35,963	13,775	5,118	9,209	112,558
Insurance agents, brokers, and service	3,565	76,761	6,231	8,702	686	1,220	28,633	6,139	93,586	8,300	7,399	412	2,190	50,828
Real estate	6,972	56,245	4,377	3,362	2,690	4,516	17,532	11,913	143,626	27,245	5,893	4,621	6,643	51,919
Finance	1,032	8,470	109	320	59	242	5,908	1,121	14,523	418	483	85	376	9,811
Services	68,570	878,793	171,684	109,184	14,524	31,791	378,980	82,503	1,206,411	200,525	195,058	24,447	59,010	476,297
Hotels, rooming houses, camps, and other lodging places	2,591	26,150	2,101	3,298	2,201	2,803	5,212	7,032	75,270	18,796	7,641	5,096	9,717	10,305
Personal services	14,520	122,006	25,884	19,978	2,442	5,186	37,511	18,510	203,727	46,327	51,466	5,298	11,266	56,621
Laundries, laundry services, cleaning and dyeing plants	2,620	33,945	7,185	4,626	647	2,593	6,786	1,982	51,940	18,509	16,054	1,975	5,065	5,740
Beauty and barber shops	8,013	52,333	8,278	11,542	1,062	1,560	19,946	13,033	109,130	17,025	32,556	2,092	3,365	38,170
Other personal services	3,887	35,728	10,421	3,810	733	1,033	10,779	3,495	42,657	10,793	2,856	1,231	2,836	12,711
Business services	9,404	123,857	65,625	14,734	1,952	2,878	25,225	10,193	76,998	13,204	11,559	908	4,190	27,366
Automobile and other repair services	5,601	68,313	27,089	10,964	1,794	1,705	16,552	13,075	165,436	63,810	33,318	4,167	7,068	30,432
Automobile parking, repair, and services	2,854	52,273	19,909	10,867	1,624	1,210	11,237	3,773	99,905	38,921	25,911	2,722	3,544	13,721
Repair services, except automobile	2,747	16,040	7,180	97	170	495	5,315	9,302	65,531	24,889	7,407	1,445	3,524	16,711
Amusement and recreation services, including motion pictures	4,545	40,024	11,271	4,282	1,053	4,639	5,719	4,953	69,654	21,976	6,785	1,872	7,570	8,455
Medical services	16,367	322,423	22,639	31,979	3,727	9,872	197,761	14,614	460,466	23,409	60,347	5,920	15,152	257,349
Offices of physicians and surgeons	6,788	183,381	6,406	15,179	1,729	5,569	124,655	5,649	250,128	7,424	31,279	2,874	7,155	152,295
Offices of dentists and dental surgeons	2,743	85,263	7,685	11,696	1,026	2,777	44,162	3,386	104,363	7,776	13,473	1,117	3,343	56,106
Offices of osteopathic physicians	[3]	[3]	-	[3]	[3]	[3]	[3]	1,024	52,028	1,618	6,212	742	1,994	27,251
Other medical services	6,639	51,223	8,548	4,940	925	1,460	27,654	4,555	53,947	6,591	9,383	1,187	2,660	21,697
Educational services	2,124	19,897	8,085	3,092	257	682	3,180	2,039	6,793	852	123	73	336	3,338
Legal services	5,903	101,812	1,837	10,589	590	2,316	61,410	4,564	91,195	2,525	10,574	514	2,454	55,221
Accounting, auditing, and bookkeeping services	2,866	16,608	151	1,569	119	626	10,930	3,644	22,640	122	3,888	210	655	12,344
Other services	4,649	37,703	7,002	8,699	389	1,084	15,480	3,879	34,232	9,504	9,357	389	602	14,866
Nature of business not allocable	[3]	[3]	-	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	-	[3]

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	MINNESOTA							MISSISSIPPI						
All industries	258,111	4,273,870	2,367,133	369,088	112,179	270,861	600,325	103,516	2,325,973	1,552,358	262,798	51,545	110,008	195,356
Agriculture, forestry, and fisheries	138,415	1,469,253	782,789	58,551	70,091	186,462	194,600	54,044	464,696	274,945	61,524	8,128	67,051	26,324
Farms	135,502	1,396,309	745,718	51,706	69,124	181,552	193,000	51,647	413,632	254,051	56,027	7,426	61,089	22,335
Field crop farms	38,010	337,649	138,016	12,404	21,494	48,454	71,339	22,565	253,278	135,531	41,077	4,396	40,508	23,302
Fruit, tree nut, and vegetable farms	958	45,409	22,943	5,891	994	4,904	6,213	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Livestock farms	87,415	987,374	570,188	30,894	45,010	124,484	113,481	25,182	150,973	112,114	13,164	2,692	19,117	404
Farms, not elsewhere classified	9,119	25,877	14,571	2,517	1,626	3,710	1,967	3,227	6,459	4,809	1,124	276	1,193	[2]1,761
Other agriculture, forestry, and fisheries	2,913	72,944	37,071	6,845	967	4,910	1,600	2,397	51,064	20,894	5,497	702	5,962	3,989
Mining	(3)	(3)	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Contract construction	16,518	363,476	203,035	71,842	6,058	12,700	54,323	7,375	177,633	111,203	38,334	3,510	4,394	22,549
General contractors	1,773	111,354	53,792	21,614	2,578	4,616	9,838	1,133	81,682	55,197	13,673	1,139	1,852	6,666
Special trade contractors	14,169	249,756	148,761	50,228	3,470	7,980	43,139	5,952	90,095	53,114	23,376	2,346	2,401	15,033
Contractors not allocable	(3)	(3)	(3)	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Manufacturing	2,975	74,226	28,303	15,794	1,471	4,278	10,150	1,784	109,977	59,710	22,924	2,018	5,532	8,495
Transportation, communication, electric, gas, and sanitary services	7,377	120,918	31,417	12,041	2,885	11,916	21,210	1,288	29,021	1,837	7,335	708	2,630	4,293
Motor freight transportation and warehousing, terminals, and related services	5,682	88,110	17,389	9,425	2,685	10,201	15,669	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Other transportation, communication, electric, gas, and sanitary services	1,695	32,808	14,028	2,616	200	1,715	5,541	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Wholesale and retail trade	37,259	1,656,436	1,198,944	139,255	17,089	25,107	126,844	19,192	1,303,230	1,048,250	97,424	31,782	16,996	53,844
Wholesale trade	7,670	311,382	219,357	10,731	1,471	3,599	38,713	1,441	220,882	197,626	3,867	658	3,097	5,975
Retail trade	29,144	1,334,646	975,226	126,821	15,481	21,278	86,698	17,309	917,500	713,560	59,910	24,678	12,612	47,910
General merchandise stores	6,116	72,166	45,669	1,839	1,119	2,022	7,113	3,157	79,527	63,755	3,300	2,072	855	3,453
Food stores	3,747	289,603	230,702	16,367	2,025	3,684	11,836	5,121	324,058	269,899	10,506	7,513	3,675	16,674
Automobile dealers and gasoline service stations	5,432	368,037	291,358	46,866	2,673	3,250	19,437	2,607	236,360	196,675	16,268	4,345	2,210	7,610
Automobile and truck dealers	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Gasoline service stations	4,224	247,625	198,020	12,941	1,463	2,462	15,290	1,627	116,622	96,584	8,901	3,023	1,322	2,846
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Eating and drinking places	5,307	168,317	88,808	30,242	4,235	5,303	15,844	2,392	90,290	54,759	12,689	5,815	2,749	4,934
Other retail trade	8,542	436,523	318,689	31,507	5,429	7,019	32,468	4,032	187,265	128,472	17,147	4,933	3,123	15,239
Wholesale and retail trade not allocable	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Finance, insurance, and real estate	14,180	124,914	19,146	6,897	5,381	6,604	45,448	3,469	42,392	17,710	1,601	228	793	11,890
Insurance agents, brokers, and service	4,708	54,323	7,198	3,640	261	1,366	23,683	1,803	16,867	113	1,313	91	355	8,410
Real estate	8,687	66,024	11,825	3,246	5,114	5,204	18,752	1,458	6,786	429	248	89	388	2,503
Finance	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Services	40,518	458,559	102,374	63,256	8,953	23,505	151,017	15,620	186,940	36,458	31,744	4,878	11,515	64,107
Hotels, rooming houses, camps, and other lodging places	2,893	38,899	11,008	1,975	2,275	4,499	2,194	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Personal services	7,321	71,266	6,746	17,439	1,629	4,037	19,577	4,761	46,753	9,051	10,143	1,983	5,003	10,058
Laundries, laundry services, cleaning and dyeing plants	936	25,791	1,877	7,521	915	2,289	3,368	1,167	20,694	2,470	5,996	1,309	3,300	2,167
Beauty and barber shops	4,882	31,741	1,763	8,832	479	800	12,038	3,050	13,811	3,382	2,560	363	382	5,604
Other personal services	1,503	13,734	3,106	1,086	235	948	4,171	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Business services	4,711	23,023	6,462	3,031	300	1,166	6,304	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Automobile and other repair services	9,368	98,092	52,423	11,204	1,384	4,758	14,900	2,958	32,055	14,869	4,444	745	936	7,400
Automobile parking, repair, and services	4,073	63,749	38,520	6,742	752	2,772	9,155	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Repair services, except automobile	5,295	34,343	13,903	4,462	632	1,986	5,745	2,244	18,037	7,294	1,587	248	733	5,423
Amusement and recreation services, including motion pictures	2,488	31,018	11,551	3,940	1,053	3,336	4,841	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Medical services	6,473	142,577	11,621	17,240	1,623	4,194	76,580	2,749	59,712	4,385	7,263	686	2,127	32,301
Offices of physicians and surgeons	1,762	65,137	2,140	9,329	755	1,662	36,608	855	32,608	2,696	4,495	356	1,185	18,404
Offices of dentists and dental surgeons	1,638	41,159	3,753	4,777	491	1,289	21,998	781	21,220	1,209	2,435	216	807	10,460
Offices of osteopathic physicians	(3)	(3)	-	(3)	(3)	(3)	(3)	-	-	-	-	-	-	-
Other medical services	3,012	34,266	5,728	2,775	340	1,150	17,040	1,113	5,884	480	333	114	135	3,437
Educational services	2,012	3,349	25	13	52	332	2,175	(3)	(3)	-	-	(3)	(3)	(3)
Legal services	1,667	28,348	1,049	3,459	416	538	15,325	1,043	12,068	176	860	93	677	6,316
Accounting, auditing, and bookkeeping services	1,898	6,721	24	1,016	60	171	3,498	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Other services	1,687	15,266	1,465	3,939	161	474	5,623	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Nature of business not allocable	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-	(3)

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Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	MISSOURI							NEBRASKA						
All industries	301,931	5,681,351	3,664,902	486,938	88,029	211,349	696,961	153,901	3,200,434	2,029,477	174,664	76,982	175,230	435,434
Agriculture, forestry, and fisheries	156,231	1,133,285	688,711	44,722	34,743	119,224	134,039	97,043	1,437,986	854,302	34,946	53,707	130,199	234,205
Farms	153,376	1,105,164	679,593	41,176	34,374	116,836	125,365	95,039	1,420,781	851,846	33,392	53,377	128,134	228,739
Field crop farms	36,764	280,052	127,739	16,449	10,982	39,934	49,333	29,428	302,725	112,693	9,417	18,379	41,011	88,434
Fruit, tree nut, and vegetable farms	557	2,384	1,068	237	56	198	873	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Livestock farms	104,730	805,747	543,649	21,665	22,225	73,644	77,670	62,594	1,105,170	733,211	23,016	34,476	85,457	138,148
Farms, not elsewhere classified	11,325	16,981	7,137	2,825	1,111	3,060	[2]2,511	3,012	11,434	5,032	717	496	1,633	1,915
Other agriculture, forestry, and fisheries	2,855	28,121	9,118	3,546	369	2,388	8,674	2,004	17,205	2,456	1,554	330	2,065	5,466
Mining	260	20,173	2,205	4,886	539	1,223	1,813	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Contract construction	17,754	537,349	374,803	89,725	6,302	9,606	62,242	6,491	92,333	46,925	20,824	1,496	5,273	16,063
General contractors	1,719	327,327	277,254	48,439	3,015	2,983	14,080	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Special trade contractors	15,720	205,908	95,291	40,816	3,247	6,583	46,797	6,138	78,316	35,095	19,459	1,418	4,898	15,055
Contractors not allocable	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-	-	-	-	-	-
Manufacturing	3,078	126,418	71,720	22,274	1,870	2,239	15,071	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Transportation, communication, electric, gas, and sanitary services	11,416	201,168	48,450	35,929	6,336	18,917	27,948	3,456	96,118	41,404	7,877	3,336	7,592	14,311
Motor freight transportation and warehousing, terminals, and related services	8,814	172,096	44,283	28,424	5,543	16,522	22,462	3,262	95,518	41,404	7,877	3,333	7,572	13,917
Other transportation, communication, electric, gas, and sanitary services	2,602	29,072	4,167	7,505	793	2,395	5,486	(3)	(3)	-	-	(3)	(3)	(3)
Wholesale and retail trade	46,582	2,931,116	2,323,899	200,936	29,346	30,316	154,541	20,327	1,244,165	1,006,843	70,991	12,272	13,133	64,964
Wholesale trade	6,886	476,814	359,271	25,377	7,849	7,726	41,305	2,785	181,328	158,420	3,274	771	2,658	7,045
Retail trade	39,476	2,424,939	1,942,045	173,668	21,186	22,152	111,070	17,537	1,061,367	847,475	67,554	11,482	10,419	57,773
General merchandise stores	6,690	141,093	109,996	7,086	842	1,603	9,219	3,765	62,284	47,453	3,990	735	812	4,005
Food stores	5,759	466,276	370,183	30,455	3,642	5,177	24,007	1,848	192,540	152,008	14,159	1,390	2,565	8,483
Automobile dealers and gasoline service stations	8,397	1,065,054	928,037	65,512	6,668	4,569	22,492	4,575	481,099	403,138	20,229	4,530	2,744	20,127
Automobile and truck dealers	2,043	613,961	545,166	38,597	2,969	1,253	6,989	1,163	291,535	254,942	9,773	1,478	886	5,584
Gasoline service stations	5,074	373,688	318,801	24,123	2,906	2,185	11,987	3,163	184,913	144,305	10,323	3,009	1,803	14,663
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	1,280	77,405	64,070	2,792	793	1,131	3,516	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Eating and drinking places	8,049	215,317	119,813	35,495	4,365	5,037	17,822	1,847	85,802	67,065	7,492	914	944	3,840
Other retail trade	10,581	537,199	414,016	35,120	5,669	5,766	37,530	5,502	239,642	177,811	21,684	3,913	3,354	21,318
Wholesale and retail trade not allocable	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Finance, insurance, and real estate	13,518	119,372	25,437	6,204	1,451	4,671	51,741	6,707	61,461	7,671	5,611	1,492	2,498	23,643
Insurance agents, brokers, and service	6,193	54,432	2,595	2,500	198	1,750	31,209	2,628	25,714	2,790	1,406	90	499	10,888
Real estate	6,903	60,652	22,768	3,408	1,235	2,853	17,678	3,781	33,833	4,881	4,147	1,396	1,978	11,539
Finance	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	(3)	(3)	(3)	(3)
Services	51,197	603,770	124,679	82,258	7,424	25,151	246,611	18,336	210,677	43,627	27,366	3,429	12,472	78,778
Hotels, rooming houses, camps, and other lodging places	2,429	39,605	14,790	7,057	887	3,333	4,967	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Personal services	11,751	87,741	17,966	16,611	1,320	3,647	29,739	5,025	36,742	9,396	3,872	493	4,313	10,834
Laundries, laundry services, cleaning and dyeing plants	1,933	22,257	6,932	3,698	340	1,262	4,016	1,250	15,601	4,249	209	248	3,505	2,021
Beauty and barber shops	7,919	48,094	4,878	11,050	791	1,318	20,294	2,934	14,772	3,113	2,249	163	602	6,819
Other personal services	1,899	17,390	6,156	1,863	189	1,067	5,429	841	6,369	2,034	1,414	82	206	1,994
Business services	7,137	54,217	19,816	7,337	688	2,973	16,697	1,630	5,376	810	823	66	533	2,128
Automobile and other repair services	8,392	93,828	47,182	10,362	1,511	5,153	18,551	4,164	45,250	17,707	6,579	949	2,306	8,915
Automobile parking, repair, and services	3,654	66,340	34,249	8,538	1,264	4,557	10,091	1,656	34,825	14,463	6,483	825	1,581	5,642
Repair services, except automobile	4,738	27,488	12,933	1,824	247	596	8,460	2,508	10,425	3,244	96	124	725	3,273
Amusement and recreation services, including motion pictures	2,608	17,334	2,714	3,330	273	1,115	3,737	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Medical services	9,646	221,668	16,342	25,457	2,165	7,186	128,180	2,906	69,507	4,509	8,341	750	2,431	38,702
Offices of physicians and surgeons	2,529	103,655	3,387	12,627	674	2,956	64,092	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Offices of dentists and dental surgeons	1,712	53,486	5,316	5,923	335	1,626	30,760	1,128	27,351	2,667	3,635	398	1,065	13,936
Offices of osteopathic physicians	1,003	21,780	1,401	1,881	125	1,063	12,378	(3)	(3)	-	-	(3)	(3)	(3)
Other medical services	4,402	42,747	6,238	5,026	1,031	1,541	20,950	(3)	(3)	(3)	-	(3)	(3)	(3)
Educational services	1,469	4,220	941	184	66	161	2,012	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Legal services	2,852	41,786	2,581	2,849	173	1,012	24,049	1,217	14,648	260	911	108	460	10,506
Accounting, auditing, and bookkeeping services	1,806	9,975	61	1,966	72	121	5,931	642	7,085	285	1,718	79	181	2,509
Other services	3,107	33,396	2,286	7,105	269	450	12,748	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Nature of business not allocable	1,895	8,700	4,998	4	18	2	2,955	(3)	(3)	(3)	(3)	(3)	(3)	(3)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	NEW JERSEY							NEW YORK, TOTAL						
All industries	199,462	5,383,141	3,046,090	612,451	72,528	157,733	948,496	584,186	14,013,309	7,705,449	1,521,116	220,403	394,919	2,561,614
Agriculture, forestry, and fisheries	16,912	238,217	161,904	35,095	10,320	17,204	18,476	68,538	825,672	558,074	79,846	25,790	97,575	43,131
Farms	13,925	196,867	142,199	27,087	9,484	14,686	9,976	62,541	759,777	537,707	68,590	24,565	94,219	25,017
Field crop farms	3,541	19,321	10,649	2,316	1,990	2,352	2,413	6,888	18,386	12,185	1,229	1,891	4,107	[2]3,444
Fruit, tree nut, and vegetable farms	2,896	54,831	34,168	12,288	2,000	3,596	8,364	5,877	46,071	27,242	8,674	1,978	4,054	7,331
Livestock farms	5,464	109,137	84,633	10,043	3,955	7,578	2,532	43,143	672,593	485,075	55,787	19,346	82,527	23,183
Farms, not elsewhere classified	2,024	13,578	12,749	2,440	1,539	1,160	[2]3,333	6,633	22,727	13,205	2,900	1,350	3,531	[2]2,053
Other agriculture, forestry, and fisheries	2,987	41,350	19,705	8,008	836	2,518	8,500	5,997	65,895	20,367	11,256	1,225	3,356	18,114
Mining	96	3,849	1,948	754	86	205	337	864	14,967	2,097	9,144	1,146	3,274	[2]17,546
Contract construction	26,572	786,809	479,094	156,367	10,419	18,082	121,217	47,641	1,003,354	589,639	210,476	16,740	27,686	199,990
General contractors	2,664	189,050	140,985	22,432	1,572	3,863	13,372	6,402	318,605	223,258	66,869	5,001	7,622	33,192
Special trade contractors	23,634	595,875	338,109	133,935	8,836	14,219	106,099	40,709	667,764	354,723	133,423	11,129	19,883	163,951
Contractors not allocable	(3)	(3)	-	-	(3)	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Manufacturing	6,089	263,850	185,589	42,196	3,433	6,331	29,572	20,607	969,176	665,690	217,650	17,486	24,452	92,441
Transportation, communication, electric, gas, and sanitary services	7,187	170,123	40,324	32,698	5,542	18,679	33,149	22,028	311,277	42,939	53,871	12,850	29,060	84,202
Motor freight transportation and warehousing, terminals, and related services	4,980	133,110	33,651	26,341	4,690	15,513	23,810	10,800	210,562	39,013	43,815	10,412	19,129	43,623
Other transportation, communication, electric, gas, and sanitary services	2,207	37,013	6,673	6,357	852	3,166	9,339	11,228	100,715	3,926	10,056	2,438	9,931	40,579
Wholesale and retail trade	51,811	2,594,172	1,907,560	178,374	23,528	38,528	223,447	153,290	6,983,172	5,082,637	481,255	88,484	86,370	658,241
Wholesale trade	4,566	334,553	259,270	16,796	1,697	3,892	27,072	29,632	1,567,288	1,135,252	79,533	11,399	15,773	183,127
Retail trade	47,245	2,259,619	1,648,290	161,578	21,831	34,636	196,375	120,609	5,357,493	3,909,211	400,042	76,781	69,778	464,401
General merchandise stores	1,095	33,836	23,662	2,083	302	665	3,992	11,117	168,899	111,835	7,426	1,505	2,505	24,488
Food stores	12,057	533,861	418,159	25,131	3,036	7,658	46,468	27,354	1,394,610	1,104,684	78,844	12,758	12,672	102,227
Automobile dealers and gasoline service stations	6,761	599,617	474,649	39,229	4,719	5,474	31,505	13,467	1,143,370	933,264	66,536	11,469	9,740	55,195
Automobile and truck dealers	980	90,408	73,965	4,171	1,263	1,503	4,034	2,326	485,310	424,503	20,319	2,203	1,925	13,948
Gasoline service stations	4,934	461,525	367,534	31,822	3,013	3,489	24,086	9,320	633,809	490,954	45,414	9,034	7,175	37,855
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	847	47,684	33,150	3,236	443	482	3,385	1,821	24,251	17,807	803	232	640	3,392
Eating and drinking places	8,685	288,066	169,348	37,660	6,598	8,085	32,505	23,270	769,797	417,643	111,176	27,855	22,113	83,678
Other retail trade	18,647	804,239	562,472	57,475	7,176	12,754	81,905	45,401	1,880,817	1,341,785	136,060	23,194	22,748	198,813
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	3,049	58,391	38,174	1,680	304	819	10,713
Finance, insurance, and real estate	15,507	191,035	18,259	16,495	2,548	9,446	79,075	37,055	667,698	298,521	45,863	8,906	13,974	145,066
Insurance agents, brokers, and service	6,335	78,048	6,499	9,563	783	2,216	30,878	16,663	216,720	44,542	22,774	2,034	4,455	78,305
Real estate	8,245	101,368	11,742	6,727	1,698	6,950	40,186	17,993	210,844	43,972	20,495	6,311	9,165	50,572
Finance	927	11,619	18	205	67	280	8,011	2,399	240,134	210,007	2,594	561	354	16,189
Services	74,795	1,127,151	249,290	149,993	16,420	49,163	440,285	233,435	3,236,425	465,222	422,722	48,959	112,437	1,357,098
Hotels, rooming houses, camps, and other lodging places	2,733	26,450	5,865	2,317	2,131	3,391	1,985	8,014	94,338	23,067	13,020	6,416	11,706	6,340
Personal services	16,730	216,023	75,087	40,227	4,267	11,099	47,599	43,518	375,695	85,389	63,699	6,719	14,960	109,934
Laundries, laundry services, cleaning and dyeing plants	3,357	62,364	26,451	10,279	1,227	4,923	9,386	9,652	119,995	28,990	18,630	1,774	6,943	23,561
Beauty and barber shops	9,243	100,105	27,897	25,710	2,071	2,803	24,451	24,402	151,997	20,455	34,606	3,058	4,107	57,638
Other personal services	4,130	53,554	20,739	4,238	969	3,373	13,762	9,464	103,703	35,944	10,463	1,887	3,910	28,735
Business services	9,189	84,576	29,296	6,149	625	4,493	29,702	33,043	301,952	60,754	34,652	2,990	8,722	119,545
Automobile and other repair services	9,127	163,211	79,781	27,004	2,759	4,713	32,957	16,323	229,590	112,554	32,082	4,701	6,388	48,967
Automobile parking, repair, and services	2,881	87,161	42,042	17,916	2,012	2,111	13,708	4,963	111,426	56,303	22,856	3,403	3,021	14,496
Repair services, except automobile	6,246	76,050	37,739	9,088	747	2,602	19,249	11,360	118,164	56,251	9,226	1,298	3,367	34,471
Amusement and recreation services, including motion pictures	3,042	29,717	6,045	4,160	948	3,858	473	14,580	234,344	47,543	45,519	5,712	14,923	16,806
Medical services	15,651	378,037	35,847	35,042	3,730	13,660	215,837	52,784	1,260,735	75,510	139,254	15,177	39,619	694,692
Offices of physicians and surgeons	5,277	190,902	5,868	17,166	1,751	6,997	119,719	25,096	754,030	16,957	62,281	7,492	25,022	461,437
Offices of dentists and dental surgeons	3,797	113,612	18,115	12,079	1,135	3,777	60,821	11,472	337,947	40,274	41,141	3,727	10,201	173,667
Offices of osteopathic physicians	(3)	(3)	(3)	(3)	(3)	(3)	(3)	281	5,480	30	421	41	177	3,350
Other medical services	5,973	56,448	11,476	3,610	601	2,065	25,330	15,935	163,278	18,249	35,411	3,917	4,219	56,238
Educational services	3,613	16,056	955	888	166	1,242	8,367	6,632	24,923	2,353	2,047	355	1,354	11,572
Legal services	5,268	121,260	4,030	16,851	968	3,285	61,855	21,151	356,198	10,966	47,647	3,444	7,169	183,735
Accounting, auditing, and bookkeeping services	3,592	32,371	2,834	5,538	279	1,520	17,054	13,105	118,535	2,307	18,723	1,233	2,635	66,822
Other services	5,850	59,450	9,550	11,817	547	1,902	24,456	24,285	240,115	44,779	26,079	2,212	4,961	98,685
Nature of business not allocable	(3)	(3)	(3)	(3)	(3)	(3)	(3)	728	1,568	630	289	42	91	[2]1,009

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	ALBANY DISTRICT (New York)							BROOKLYN DISTRICT (New York)						
All industries	79,024	1,591,704	919,557	171,330	29,516	73,288	243,020	180,178	4,353,184	2,299,405	457,269	64,012	84,054	928,954
Agriculture, forestry, and fisheries	19,960	183,303	121,016	14,338	7,913	26,162	4,153	3,133	59,032	24,479	8,894	1,341	3,233	14,065
Farms	19,578	178,765	119,906	13,539	7,844	25,826	2,512	741	21,876	10,854	2,110	576	1,531	4,592
Field crop farms	1,421	1,457	721	300	341	887	[2]840	187	1,142	515	69	47	82	166
Fruit, tree nut, and vegetable farms	[3]	[3]	[3]	[3]	[3]	[3]	[3]	247	10,670	5,618	1,105	283	711	2,785
Livestock farms	14,818	163,007	108,756	11,155	6,871	23,187	3,558	80	2,197	1,842	49	3	217	104
Farms, not elsewhere classified	2,118	5,980	4,383	326	230	1,008	[2]707	227	7,867	2,879	887	243	521	1,537
Other agriculture, forestry, and fisheries	[3]	[3]	[3]	[3]	[3]	[3]	[3]	2,392	37,156	13,625	6,784	765	1,702	9,473
Mining	[3]	[3]	-	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Contract construction	7,076	184,304	115,364	41,945	3,217	7,152	28,259	17,236	352,815	210,300	71,921	5,726	6,379	78,974
General contractors	[3]	[3]	[3]	[3]	[3]	[3]	[3]	1,830	84,007	58,532	19,939	1,534	1,478	10,241
Special trade contractors	6,303	133,999	76,330	33,484	2,467	6,178	23,284	15,406	268,808	151,768	51,982	4,192	4,901	68,733
Contractors not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	2,554	67,497	37,273	16,366	1,299	3,312	8,116	8,427	328,549	216,977	87,034	6,975	5,351	41,158
Transportation, communication, electric, gas, and sanitary services	3,354	32,005	7,354	2,190	1,043	3,042	9,745	9,789	109,183	11,674	15,975	2,361	5,828	42,977
Motor freight transportation and warehousing, terminals, and related services	2,702	28,147	6,648	1,709	903	2,600	8,619	3,846	55,569	9,362	12,288	1,071	2,296	18,989
Other transportation, communication, electric, gas, and sanitary services	[3]	[3]	[3]	[3]	[3]	[3]	[3]	5,943	53,614	2,312	3,687	1,290	3,532	23,988
Wholesale and retail trade	20,226	764,996	575,695	55,153	8,207	11,278	68,625	52,484	2,310,336	1,632,444	143,156	31,526	27,242	257,160
Wholesale trade	2,157	104,578	74,933	10,916	854	1,339	10,756	13,395	582,237	396,689	30,741	5,376	6,617	83,728
Retail trade	17,780	658,472	500,081	44,237	7,350	9,798	57,215	37,582	1,684,276	1,203,068	111,129	25,951	20,206	167,915
General merchandise stores	1,329	18,847	14,147	514	192	333	1,550	3,643	53,642	34,492	836	321	1,155	8,932
Food stores	3,292	197,977	169,594	6,841	1,531	2,018	10,286	9,679	529,917	404,763	29,449	5,184	4,510	47,085
Automobile dealers and gasoline service stations	3,933	120,363	95,218	4,915	1,171	1,664	10,838	3,256	283,158	224,101	20,442	5,236	3,244	15,871
Automobile and truck dealers	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Gasoline service stations	2,714	83,100	63,411	4,274	840	1,544	7,949	2,732	212,018	160,981	13,280	4,901	2,859	13,276
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Eating and drinking places	3,698	103,544	66,156	13,468	2,805	3,292	10,527	6,214	205,701	100,865	26,901	6,679	4,662	26,380
Other retail trade	5,528	217,741	154,966	18,499	1,651	2,491	24,014	14,790	611,858	438,847	33,501	8,531	6,635	69,647
Wholesale and retail trade not allocable	289	1,946	681	-	3	141	654	1,507	43,823	32,687	1,286	199	419	5,517
Finance, insurance, and real estate	3,978	54,237	12,489	7,466	616	1,604	15,911	15,226	157,731	28,018	9,250	2,197	5,066	50,614
Insurance agents, brokers, and service	1,862	38,925	10,962	5,129	406	763	12,083	7,819	58,887	387	4,861	538	1,736	27,246
Real estate	2,106	14,974	1,527	2,337	207	834	3,554	6,759	86,462	20,822	4,101	1,618	3,172	20,984
Finance	[3]	[3]	-	-	[3]	[3]	[3]	648	12,382	6,809	288	41	158	2,384
Services	21,805	304,934	50,366	33,666	7,183	20,714	108,288	73,724	1,033,212	173,496	120,046	13,856	30,938	444,129
Hotels, rooming houses, camps, and other lodging places	2,525	33,949	9,147	3,696	2,212	4,937	3,815	1,156	7,543	13	347	516	542	2,268
Personal services	4,276	30,844	4,669	4,236	563	2,652	10,357	13,349	146,882	45,477	25,692	2,601	4,393	38,160
Laundries, laundry services, cleaning and dyeing plants	[3]	[3]	[3]	[3]	[3]	[3]	[3]	3,426	45,369	15,072	5,660	562	1,977	8,954
Beauty and barber shops	2,903	15,846	1,501	1,973	269	469	8,883	6,444	51,118	10,440	15,148	1,183	1,167	15,554
Other personal services	[3]	[3]	[3]	[3]	[3]	[3]	[3]	3,479	50,395	19,965	4,884	856	1,249	13,652
Business services	2,441	11,447	496	285	51	1,226	5,634	10,456	89,821	20,949	9,285	808	2,524	32,464
Automobile and other repair services	1,871	20,636	9,798	2,369	358	864	5,293	5,945	84,941	46,157	9,451	2,572	2,053	18,147
Automobile parking, repair, and services	[3]	[3]	[3]	[3]	[3]	[3]	[3]	1,053	23,836	14,730	4,344	1,770	502	1,867
Repair services, except automobile	[3]	[3]	[3]	[3]	[3]	[3]	[3]	4,892	61,105	31,427	5,107	802	1,551	16,280
Amusement and recreation services, including motion pictures	1,518	61,808	17,653	8,211	2,260	5,381	1,535	2,996	35,737	11,916	4,790	446	1,568	4,843
Medical services	5,025	104,204	4,704	9,521	1,164	4,046	60,885	17,730	437,306	34,515	47,847	5,223	14,168	232,773
Offices of physicians and surgeons	1,504	58,048	2,408	5,243	586	2,456	37,314	8,198	233,932	7,184	17,531	2,268	8,528	141,076
Offices of dentists and dental surgeons	981	29,531	880	3,201	356	729	16,777	4,567	137,834	18,974	16,735	1,555	4,379	70,211
Offices of osteopathic physicians	-	-	-	-	-	-	-	[3]	[3]	-	[3]	[3]	[3]	[3]
Other medical services	2,540	16,625	1,416	1,077	222	861	6,794	4,900	63,949	8,357	13,509	1,393	1,208	20,398
Educational services	[3]	[3]	[3]	[3]	[3]	[3]	[3]	1,503	5,078	85	-	25	235	3,258
Legal services	1,659	25,813	2,772	3,151	343	897	13,746	8,277	120,998	2,465	14,519	992	2,872	59,115
Accounting, auditing, and bookkeeping services	1,101	4,106	3	-	33	168	2,875	5,994	46,682	524	3,361	286	1,288	28,384
Other services	925	8,155	307	1,767	96	307	2,981	6,318	58,224	11,395	4,754	387	1,295	24,717
Nature of business not allocable	[3]	-	-	-	-	-	-	[3]	-	-	-	-	-	[3]

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	BUFFALO DISTRICT (New York)							MANHATTAN DISTRICT (New York)						
All industries	170,261	4,116,475	2,515,887	446,855	71,007	164,144	570,393	154,723	3,951,946	1,970,600	445,662	55,868	73,433	819,247
Agriculture, forestry, and fisheries	41,250	551,675	392,885	50,086	14,829	62,642	31,072	4,195	31,662	19,694	6,528	1,707	5,538	[2]6,159
Farms	40,188	542,505	390,381	48,552	14,645	62,015	28,953	2,034	16,631	16,566	4,389	1,500	4,847	[2]11,040
Field crop farms	4,783	13,463	9,615	493	1,111	2,668	[2]2,421	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Fruit, tree nut, and vegetable farms	4,284	25,279	14,110	5,539	1,209	2,264	4,426	125	1,801	1,468	272	84	335	[2]381
Livestock farms	27,587	496,502	362,673	41,786	11,915	55,970	26,453	658	10,887	11,804	2,797	557	3,153	[2]6,932
Farms, not elsewhere classified	3,534	7,261	3,983	734	410	1,113	495	754	1,619	1,960	953	467	889	[2]3,378
Other agriculture, forestry, and fisheries	1,062	9,170	2,504	1,534	184	627	2,119	2,161	15,031	3,128	2,139	207	691	4,881
Mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	181	8,939	57	7,938	1,074	2,964	[2]17,745
Contract construction	15,508	338,537	192,143	70,029	5,453	12,268	61,206	7,821	127,698	71,832	26,581	2,344	1,887	31,551
General contractors	2,843	140,586	95,123	33,386	2,127	4,498	12,182	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Special trade contractors	12,514	196,718	97,020	36,643	3,326	7,770	48,069	6,486	68,239	29,605	11,314	1,144	1,034	23,865
Contractors not allocable	(3)	(3)	-	-	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Manufacturing	3,466	161,535	107,520	32,539	3,273	6,736	8,978	6,160	411,595	303,920	81,711	5,939	9,053	34,189
Transportation, communication, electric, gas, and sanitary services	4,631	131,177	22,080	31,275	8,423	15,751	18,695	4,254	38,912	1,831	4,431	1,023	4,439	12,785
Motor freight transportation and warehousing, terminals, and related services	2,906	111,590	21,336	27,233	7,985	13,336	12,612	1,346	15,256	1,667	2,585	453	897	3,403
Other transportation, communication, electric, gas, and sanitary services	1,725	19,587	744	4,042	438	2,415	6,083	2,908	23,656	164	1,846	570	3,542	9,382
Wholesale and retail trade	45,935	2,194,058	1,654,960	156,925	26,112	34,783	162,192	34,645	1,713,782	1,219,538	126,021	22,639	13,067	170,264
Wholesale trade	6,134	295,159	215,452	14,930	2,126	5,671	31,057	7,946	585,314	448,178	22,946	3,043	2,146	57,586
Retail trade	39,237	1,894,528	1,437,529	141,988	23,920	28,907	129,563	26,010	1,120,217	768,533	102,688	19,560	10,867	109,708
General merchandise stores	2,649	24,258	16,504	1,405	261	373	3,074	3,496	72,152	46,692	4,671	731	644	10,932
Food stores	7,386	386,941	318,334	24,194	3,165	3,871	19,588	6,997	279,775	211,993	18,360	2,878	2,273	25,268
Automobile dealers and gasoline service stations	5,193	645,670	542,379	34,969	4,159	4,157	21,199	1,085	94,179	71,566	6,210	903	675	7,287
Automobile and truck dealers	1,117	378,698	332,412	17,796	1,539	1,456	7,614	(3)	(3)	(3)	-	(3)	-	(3)
Gasoline service stations	3,210	253,576	200,289	16,976	2,461	2,152	11,825	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	866	13,396	9,678	197	159	549	1,760	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Eating and drinking places	8,256	282,204	158,934	39,900	9,817	10,713	28,182	5,102	178,348	91,688	30,907	8,554	3,446	18,589
Other retail trade	15,753	555,455	401,378	41,520	6,518	9,793	57,520	9,330	495,763	346,594	42,540	6,494	3,829	47,632
Wholesale and retail trade not allocable	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Finance, insurance, and real estate	8,175	95,891	34,273	6,516	1,444	2,233	27,009	9,676	359,839	223,741	22,631	4,649	5,071	51,532
Insurance agents, brokers, and service	3,241	57,505	23,156	5,077	362	823	15,231	3,741	61,403	10,037	7,707	728	1,133	23,745
Real estate	4,662	37,411	10,935	1,249	1,074	1,370	11,436	4,466	71,997	10,688	12,808	3,412	3,789	14,598
Finance	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,469	226,439	203,016	2,116	509	149	13,189
Services	50,391	640,309	112,003	99,478	11,469	29,422	261,007	87,515	1,257,970	129,357	169,532	16,451	31,363	543,674
Hotels, rooming houses, camps, and other lodging places	3,134	33,797	10,414	3,931	2,481	4,770	1,341	1,199	19,049	3,493	5,046	1,207	1,457	[2]1,084
Personal services	12,845	78,961	13,452	12,312	1,352	4,638	28,869	13,048	119,008	21,791	21,459	2,203	3,277	32,548
Laundries, laundry services, cleaning and dyeing plants	1,417	21,108	3,784	4,562	480	2,035	4,841	3,779	40,559	7,952	6,240	493	876	8,802
Beauty and barber shops	9,395	42,274	4,757	6,404	683	1,577	19,688	5,660	42,759	3,757	11,081	923	894	13,513
Other personal services	2,033	15,579	4,911	1,346	189	1,026	4,340	3,609	35,690	10,082	4,138	787	1,507	10,233
Business services	5,594	35,911	8,300	6,269	367	1,704	12,817	14,552	164,773	31,009	18,813	1,764	3,268	68,630
Automobile and other repair services	4,517	79,286	38,666	15,765	1,293	2,680	10,030	3,990	44,727	17,933	4,497	478	791	15,497
Automobile parking, repair, and services	1,853	57,840	26,926	13,663	1,163	1,901	5,105	1,305	22,058	11,718	3,797	246	283	5,807
Repair services, except automobile	2,664	21,446	11,740	2,102	130	779	4,925	2,685	22,669	6,215	700	232	508	9,690
Amusement and recreation services, including motion pictures	3,569	18,995	7,427	2,061	903	3,091	[2]1,710	6,497	117,804	10,547	30,457	2,103	4,883	12,138
Medical services	10,379	268,840	19,407	34,712	3,252	9,590	151,040	19,650	450,385	16,884	47,174	5,538	11,815	249,994
Offices of physicians and surgeons	4,824	147,788	4,137	14,605	1,445	5,116	95,549	10,570	314,262	3,228	24,902	3,193	8,922	187,498
Offices of dentists and dental surgeons	2,382	79,612	9,239	9,992	850	2,678	41,996	3,542	90,970	11,181	11,213	966	2,415	44,683
Offices of osteopathic physicians	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	(3)	(3)	(3)	(3)
Other medical services	3,010	39,528	6,001	10,040	952	1,716	12,105	5,485	43,176	2,475	10,785	1,350	434	16,941
Educational services	2,474	6,770	541	562	125	311	4,038	2,191	9,103	910	1,055	102	572	3,109
Legal services	3,515	65,056	3,786	11,140	715	1,302	34,861	7,700	144,331	1,943	18,837	1,394	2,098	76,013
Accounting, auditing, and bookkeeping services	1,979	17,359	671	3,525	244	557	9,098	4,031	50,388	1,109	11,837	670	622	26,465
Other services	2,385	35,334	9,339	9,201	737	779	10,623	14,657	138,402	23,738	10,357	992	2,580	60,364
Nature of business not allocable	(3)	(3)	-	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	NORTH CAROLINA							OHIO, TOTAL						
All industries	249,767	4,309,066	2,650,467	515,901	74,512	147,673	543,813	433,148	8,539,149	4,857,120	939,600	168,452	304,946	1,425,883
Agriculture, forestry, and fisheries	123,540	691,599	391,066	96,228	15,047	73,188	90,929	140,752	1,092,974	622,672	65,743	48,199	121,969	161,633
Farms	121,054	677,800	385,975	93,480	14,830	72,071	88,822	136,369	1,047,066	610,858	57,252	47,240	119,412	147,773
Field crop farms	87,772	499,472	267,823	76,633	10,982	52,889	76,325	54,739	273,793	118,322	9,099	17,124	41,286	58,025
Fruit, tree nut, and vegetable farms	4,035	28,117	14,529	3,353	526	3,498	5,145	4,248	49,160	30,048	9,320	1,651	3,965	7,953
Livestock farms	22,881	132,665	97,358	11,616	2,629	13,896	5,134	66,458	691,038	438,592	34,106	26,593	70,187	83,891
Farms, not elsewhere classified	6,366	17,546	6,265	1,878	693	1,788	2,218	10,924	33,075	23,896	4,727	1,872	3,974	[2]2,096
Other agriculture, forestry, and fisheries	2,486	13,799	5,091	2,748	217	1,117	2,107	4,383	45,908	11,814	8,491	959	2,557	13,860
Mining	[3]	[3]	[3]	[3]	[3]	[3]	[3]	1,232	22,311	5,447	6,893	633	2,545	1,657
Contract construction	17,986	493,057	270,331	107,647	6,569	9,239	64,959	37,421	976,560	606,724	219,517	18,861	19,131	145,614
General contractors	3,052	248,298	181,834	36,142	1,332	1,589	16,482	6,264	323,413	227,571	48,961	4,314	4,057	33,882
Special trade contractors	14,929	244,616	88,356	71,467	5,231	7,646	48,525	30,229	643,140	374,681	168,013	14,383	14,929	108,567
Contractors not allocable	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Manufacturing	6,598	228,775	142,737	57,829	4,033	8,266	19,064	8,238	251,639	134,985	58,041	5,526	8,382	41,255
Transportation, communication, electric, gas, and sanitary services	4,759	77,595	2,813	17,964	2,694	6,543	9,119	17,565	383,741	154,658	25,259	11,714	38,825	43,354
Motor freight transportation and warehousing, terminals, and related services	3,651	45,384	2,707	6,663	1,399	3,590	7,070	14,335	256,005	53,663	19,078	10,842	34,933	35,955
Other transportation, communication, electric, gas, and sanitary services	1,108	32,211	106	11,301	1,295	2,953	2,049	3,230	127,736	100,995	6,181	872	3,892	7,399
Wholesale and retail trade	47,093	2,200,497	1,690,836	146,032	36,430	25,111	145,056	88,834	4,033,158	2,964,270	331,405	59,198	48,799	333,152
Wholesale trade	3,533	244,752	156,435	18,545	3,392	4,106	27,261	13,653	716,505	489,891	46,681	4,881	7,818	99,715
Retail trade	42,283	1,920,190	1,510,707	126,462	32,862	20,520	112,420	74,379	3,305,279	2,468,170	282,994	53,876	40,468	232,418
General merchandise stores	7,770	230,790	188,628	8,557	3,288	3,056	14,199	7,341	123,023	96,477	6,700	1,252	1,778	8,626
Food stores	9,064	473,689	402,404	18,803	9,306	4,576	22,038	13,809	735,713	603,832	41,706	5,614	6,944	45,903
Automobile dealers and gasoline service stations	8,094	608,369	512,512	31,775	5,507	3,204	23,950	13,193	1,089,188	891,853	71,738	16,688	5,215	48,343
Automobile and truck dealers	1,506	214,775	192,689	6,553	1,289	260	4,031	1,687	337,111	293,930	16,272	2,386	1,005	10,780
Gasoline service stations	5,672	342,477	281,766	21,942	3,567	2,268	16,193	9,297	679,527	538,300	52,488	13,478	3,475	33,080
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	916	51,117	38,057	3,280	651	676	3,726	2,209	72,550	59,623	2,978	824	735	4,483
Eating and drinking places	5,315	157,857	95,140	28,965	5,412	2,566	11,476	13,845	459,887	263,896	73,331	15,293	11,887	46,357
Other retail trade	12,040	449,485	312,023	38,362	9,349	7,118	40,757	26,191	897,468	612,112	89,519	15,029	14,644	83,189
Wholesale and retail trade not allocable	1,277	35,555	23,694	1,025	176	485	5,375	802	11,374	6,209	1,730	441	513	1,019
Finance, insurance, and real estate	7,939	114,768	44,233	10,589	1,257	2,537	30,609	26,318	296,191	45,149	17,917	3,528	10,227	123,371
Insurance agents, brokers, and service	2,503	39,625	4,825	4,848	188	600	17,404	9,980	117,302	12,408	9,491	461	2,665	59,761
Real estate	5,171	71,539	39,408	4,906	1,028	1,907	12,019	15,972	161,760	21,556	8,082	3,019	7,453	60,563
Finance	[3]	[3]	-	[3]	[3]	[3]	[3]	366	17,129	11,185	344	48	109	3,047
Services	40,880	497,905	107,515	78,288	8,365	22,585	183,105	111,506	1,476,927	321,874	213,741	20,789	54,743	573,591
Hotels, rooming houses, camps, and other lodging places	1,366	9,482	374	893	457	1,683	922	3,801	42,125	6,504	4,002	2,159	5,709	5,399
Personal services	13,591	93,319	13,383	21,363	1,921	6,485	25,671	28,607	220,368	42,478	46,270	4,352	9,760	74,340
Laundries, laundry services, cleaning and dyeing plants	2,105	25,977	2,870	5,155	792	3,050	3,016	2,454	43,210	9,315	10,585	1,275	3,262	7,113
Beauty and barber shops	8,540	43,087	4,235	10,522	699	1,504	17,492	19,681	124,946	19,076	32,024	1,935	3,206	49,602
Other personal services	2,946	24,255	6,278	5,686	430	1,931	5,163	6,472	52,212	14,087	3,661	1,142	3,292	17,625
Business services	2,015	7,827	765	1,246	125	352	2,585	12,624	149,551	77,102	25,242	1,444	3,879	31,275
Automobile and other repair services	7,564	124,335	73,946	20,277	2,305	4,360	18,962	17,850	218,909	118,643	27,078	3,220	5,528	37,011
Automobile parking, repair, and services	3,197	70,218	39,132	13,431	1,376	2,921	9,461	7,813	167,550	95,632	23,696	2,797	4,066	20,683
Repair services, except automobile	4,367	54,117	34,814	6,846	929	1,439	9,501	10,037	51,359	23,011	3,382	423	1,462	16,328
Amusement and recreation services, including motion pictures	1,693	26,634	8,933	4,521	1,073	1,766	3,992	7,820	90,663	17,381	16,676	2,604	9,819	9,032
Medical services	8,150	188,377	8,285	22,703	1,895	6,518	106,895	20,725	537,205	36,233	61,110	5,274	14,689	305,366
Offices of physicians and surgeons	3,603	103,692	1,574	12,110	838	3,420	66,572	8,994	326,448	10,732	34,525	2,683	8,697	205,294
Offices of dentists and dental surgeons	1,498	48,859	1,832	5,535	546	1,904	25,759	3,927	116,970	10,939	15,064	1,305	3,558	58,792
Offices of osteopathic physicians	-	-	-	-	-	-	-	771	15,509	964	1,120	144	810	9,118
Other medical services	3,049	35,826	4,879	5,058	511	1,194	14,564	7,033	78,278	13,598	10,401	1,142	1,624	32,162
Educational services	2,305	8,626	481	1,176	101	412	4,328	4,278	7,962	1,157	738	63	446	3,969
Legal services	1,967	21,835	3	3,026	337	556	12,367	6,751	112,250	2,189	10,003	573	2,674	69,936
Accounting, auditing, and bookkeeping services	1,002	6,270	-	1,339	72	144	3,149	5,715	42,594	1,089	9,625	646	1,333	19,663
Other services	1,227	11,200	1,345	1,744	79	309	4,234	3,335	55,300	19,098	12,997	454	906	17,600
Nature of business not allocable	[3]	[3]	[3]	[3]	[3]	[3]	[3]	1,282	5,648	1,341	1,084	4	325	2,256

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	CINCINNATI DISTRICT (Ohio)							CLEVELAND DISTRICT (Ohio)						
All industries	178,293	3,381,397	1,904,415	384,186	73,829	118,880	582,803	254,855	5,157,752	2,952,705	555,414	94,623	186,066	843,080
Agriculture, forestry, and fisheries	60,315	465,157	280,526	29,784	18,878	46,016	61,693	80,437	627,817	342,146	35,959	29,321	75,953	99,940
Farms	58,202	437,874	274,844	24,259	18,360	44,623	53,607	78,167	609,192	336,014	32,993	28,880	74,789	94,166
Field crop farms	20,357	77,450	37,461	3,861	5,347	10,202	13,277	34,382	196,343	80,861	5,238	11,777	31,084	44,748
Fruit, tree nut, and vegetable farms	1,121	7,068	3,262	603	282	508	2,097	3,127	42,092	26,786	8,717	1,369	3,457	5,856
Livestock farms	32,500	344,917	228,929	18,773	12,164	32,496	39,494	33,958	346,121	209,663	15,333	14,429	37,691	44,397
Farms, not elsewhere classified	4,224	8,439	5,192	1,022	567	1,417	[2]1,261	6,700	24,636	18,704	3,705	1,305	2,557	[2]835
Other agriculture, forestry, and fisheries	2,113	27,283	5,682	5,525	518	1,393	8,086	2,270	18,625	6,132	2,966	441	1,164	5,774
Mining	[3]	[3]	[3]	[3]	[3]	[3]	[3]	800	18,667	4,571	6,180	492	2,019	1,706
Contract construction	14,919	397,235	251,989	89,120	8,571	9,437	60,335	22,502	579,325	354,735	130,397	10,290	9,694	85,279
General contractors	2,734	159,285	125,641	16,234	1,251	1,886	14,738	3,530	164,128	101,930	32,727	3,063	2,171	19,144
Special trade contractors	11,656	230,930	123,379	70,343	7,161	7,509	43,617	18,573	412,210	251,302	97,670	7,222	7,420	64,950
Contractors not allocable	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	-	[3]	[3]	[3]
Manufacturing	3,115	76,351	42,469	17,014	1,036	2,079	15,507	5,123	175,288	92,516	41,027	4,490	6,303	25,748
Transportation, communication, electric, gas, and sanitary services	7,516	94,116	13,708	7,780	3,555	13,781	18,315	10,049	289,625	140,950	17,479	8,159	25,044	25,039
Motor freight transportation and warehousing, terminals, and related services	5,969	82,305	12,039	5,044	3,228	12,237	15,745	8,366	173,700	41,624	14,034	7,614	22,696	20,210
Other transportation, communication, electric, gas, and sanitary services	1,547	11,811	1,669	2,736	327	1,544	2,570	1,683	115,925	99,326	3,445	545	2,348	4,829
Wholesale and retail trade	38,089	1,642,173	1,182,840	141,200	30,773	18,561	147,115	50,745	2,390,985	1,781,430	190,205	28,425	30,238	186,037
Wholesale trade	6,212	208,397	115,640	18,081	1,671	2,551	42,640	7,441	508,108	374,251	28,600	3,210	5,267	57,075
Retail trade	31,485	1,428,884	1,063,814	122,678	29,057	15,946	104,031	42,894	1,876,395	1,404,356	160,316	24,819	24,522	128,387
General merchandise stores	3,344	28,527	21,714	764	180	277	2,502	3,997	94,496	74,763	5,936	1,072	1,501	6,124
Food stores	5,727	313,494	260,608	16,015	2,271	2,410	19,639	8,082	422,219	343,224	25,691	3,343	4,534	26,264
Automobile dealers and gasoline service stations	6,346	460,850	368,184	30,918	12,503	2,124	26,310	6,847	628,338	523,669	40,820	4,185	3,091	22,033
Automobile and truck dealers	792	115,631	98,076	5,097	1,099	465	5,880	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Gasoline service stations	4,013	310,878	242,744	24,330	11,095	1,332	17,211	5,284	368,649	295,556	28,158	2,383	2,143	15,869
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	1,541	34,341	27,364	1,491	309	327	3,219	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Eating and drinking places	4,899	201,124	120,886	35,062	6,555	5,206	18,287	8,946	258,763	143,010	38,269	8,738	6,681	28,070
Other retail trade	11,169	424,889	292,422	39,919	7,548	5,929	37,293	15,022	472,579	319,690	49,600	7,481	8,715	45,896
Wholesale and retail trade not allocable	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Finance, insurance, and real estate	9,800	112,584	9,761	8,890	1,494	4,437	51,120	16,518	183,607	35,388	9,027	2,034	5,790	72,251
Insurance agents, brokers, and service	4,328	55,934	6,621	5,331	213	1,034	29,066	5,652	61,368	5,787	4,160	248	1,631	30,695
Real estate	5,303	55,088	3,140	3,290	1,258	3,368	21,741	10,669	106,672	18,416	4,792	1,761	4,085	38,822
Finance	[3]	[3]	-	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Services	43,572	589,233	121,648	89,127	9,381	23,995	228,560	67,934	887,694	200,226	124,614	11,408	30,748	345,031
Hotels, rooming houses, camps, and other lodging places	1,518	20,254	161	2,668	946	3,254	3,259	2,283	21,871	6,343	1,334	1,213	2,455	2,140
Personal services	11,158	88,110	19,772	15,499	1,850	5,201	30,635	17,449	132,258	22,706	30,771	2,502	4,559	43,705
Laundries, laundry services, cleaning and dyeing plants	982	19,615	4,742	4,556	726	1,837	3,124	1,472	23,595	4,573	6,029	549	1,425	3,989
Beauty and barber shops	7,028	42,037	6,890	9,149	544	1,359	18,677	12,653	82,909	12,186	22,875	1,391	1,847	30,925
Other personal services	3,148	26,458	8,140	1,794	580	2,005	8,834	3,324	25,754	5,947	1,867	562	1,287	8,791
Business services	4,488	38,106	14,850	9,363	649	705	13,741	8,136	111,445	62,252	15,879	795	3,174	17,534
Automobile and other repair services	8,404	109,008	56,795	12,505	1,558	2,388	18,471	9,446	109,901	61,848	14,573	1,662	3,140	18,540
Automobile parking, repair, and services	3,804	88,030	49,523	11,675	1,412	1,768	10,428	4,009	79,520	46,109	12,021	1,385	2,298	10,255
Repair services, except automobile	4,600	20,978	7,272	830	146	620	8,043	5,437	30,381	15,739	2,552	277	842	8,285
Amusement and recreation services, including motion pictures	2,409	36,421	9,711	10,286	1,226	3,618	2,230	5,411	54,242	7,670	6,390	1,378	6,201	6,802
Medical services	9,129	213,273	12,941	25,308	2,356	6,879	119,085	11,596	323,932	23,292	35,802	2,918	7,810	186,281
Offices of physicians and surgeons	3,920	127,004	4,620	14,652	1,168	3,459	78,780	5,074	199,444	6,112	19,873	1,515	5,238	126,514
Offices of dentists and dental surgeons	1,630	53,512	5,144	7,357	653	2,360	23,819	2,297	63,458	5,795	7,707	652	1,198	34,973
Offices of osteopathic physicians	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Other medical services	3,183	26,555	2,897	2,755	456	610	13,164	3,850	51,723	10,701	7,646	686	1,014	18,998
Educational services	1,369	2,892	308	465	25	148	1,272	2,909	5,070	849	273	38	298	2,697
Legal services	2,244	45,175	1,335	4,299	301	905	27,236	4,507	67,075	854	5,704	272	1,769	42,700
Accounting, auditing, and bookkeeping services	2,089	17,691	18	4,197	313	594	7,231	3,626	24,903	1,071	5,428	333	739	12,432
Other services	764	18,303	5,757	4,537	157	303	5,400	2,571	36,997	13,341	8,460	297	603	12,200
Nature of business not allocable	[3]	[3]	[3]	[3]	-	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	OKLAHOMA							OREGON						
All industries	179,450	3,511,810	2,069,024	316,892	63,829	170,599	327,678	110,945	2,390,767	1,307,801	319,065	48,480	97,585	332,351
Agriculture, forestry, and fisheries	87,726	811,814	511,628	42,257	20,535	79,403	68,578	35,840	315,745	180,955	32,620	13,327	30,358	31,494
Farms	84,784	748,682	472,879	37,651	20,320	77,226	61,539	31,553	292,733	179,602	29,482	12,955	28,279	24,172
Field crop farms	25,563	246,778	104,053	16,424	8,849	32,973	53,568	5,666	95,360	53,382	5,853	3,401	8,096	15,693
Fruit, tree nut, and vegetable farms	(3)	(3)	(3)	(3)	(3)	(3)	(3)	5,917	43,772	24,493	10,764	1,859	3,863	7,333
Livestock farms	54,571	475,892	353,612	18,776	10,956	41,365	7,262	16,859	126,640	84,962	10,424	6,978	14,084	[2]1,400
Farms, not elsewhere classified	3,663	17,364	10,152	1,219	378	1,876	542	3,111	26,961	16,765	2,441	717	2,236	2,546
Other agriculture, forestry, and fisheries	2,942	63,132	38,749	4,606	215	2,177	7,039	4,287	23,012	1,353	3,138	372	2,079	7,322
Mining	3,494	108,094	14,627	9,457	1,432	10,676	6,532	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Contract construction	11,224	179,223	102,854	24,531	1,739	3,931	26,947	8,604	253,568	137,874	55,034	3,590	8,149	40,011
General contractors	1,470	79,708	64,688	7,230	599	762	5,694	2,765	146,727	92,716	31,350	1,800	3,705	15,498
Special trade contractors	9,646	99,273	38,166	17,301	1,140	3,169	21,467	5,503	93,965	37,480	19,014	1,486	4,293	21,938
Contractors not allocable	(3)	(3)	-	-	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Manufacturing	2,313	142,049	84,068	27,396	1,674	4,463	10,336	5,240	194,481	86,367	39,597	3,275	10,402	19,506
Transportation, communication, electric, gas, and sanitary services	4,940	224,518	110,166	19,776	5,305	14,245	9,916	4,209	107,478	10,409	19,723	7,319	12,732	18,160
Motor freight transportation and warehousing, terminals, and related services	3,649	206,144	107,861	18,282	5,145	10,542	10,546	3,597	94,355	9,140	17,157	7,120	12,085	12,342
Other transportation, communication, electric, gas, and sanitary services	1,291	18,374	2,305	1,494	160	3,703	[2]630	612	13,123	1,269	2,566	199	647	5,818
Wholesale and retail trade	26,652	1,414,276	1,081,021	114,633	20,534	14,976	67,310	21,042	1,055,963	769,711	85,338	12,026	14,381	80,311
Wholesale trade	1,911	202,920	164,403	8,655	6,663	1,831	12,700	4,001	184,586	149,307	4,032	802	1,146	13,223
Retail trade	24,382	1,207,680	914,892	105,843	13,851	13,134	53,777	16,079	836,875	592,629	79,175	10,870	12,934	67,571
General merchandise stores	1,718	90,921	76,339	4,666	664	1,246	2,394	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Food stores	3,466	271,881	225,992	14,151	2,469	2,993	5,154	1,361	95,784	78,963	4,604	640	745	6,234
Automobile dealers and gasoline service stations	6,177	374,048	292,277	30,605	2,848	2,747	14,844	4,305	336,918	261,441	22,804	3,047	3,161	21,299
Automobile and truck dealers	1,304	117,823	101,764	3,715	834	381	2,981	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Gasoline service stations	4,238	170,976	136,290	11,732	1,011	1,220	7,545	3,466	226,222	175,130	14,902	2,037	1,673	15,614
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Eating and drinking places	4,105	127,385	67,855	26,873	2,760	2,252	8,392	2,919	142,800	71,941	29,551	3,898	4,750	13,248
Other retail trade	8,916	343,445	252,429	29,548	5,110	3,896	22,993	6,910	241,049	165,066	21,323	3,131	3,491	25,446
Wholesale and retail trade not allocable	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Finance, insurance, and real estate	6,285	207,977	69,142	10,477	6,219	21,527	18,148	7,490	108,836	41,071	6,323	1,790	3,878	25,260
Insurance agents, brokers, and service	2,695	47,002	95	1,705	258	2,016	10,947	3,315	53,491	9,803	5,112	330	1,271	14,501
Real estate	3,261	156,793	68,698	8,735	5,939	19,330	4,923	3,939	31,159	8,148	1,042	1,446	2,555	10,425
Finance	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Services	35,978	408,407	86,292	67,720	6,259	21,255	117,635	27,885	350,249	80,893	80,238	7,026	17,033	116,319
Hotels, rooming houses, camps, and other lodging places	2,363	16,212	3,422	1,179	720	2,531	394	3,318	24,499	3,200	1,519	1,562	3,522	3,684
Personal services	9,645	71,759	14,159	19,091	1,403	5,281	14,380	5,592	65,631	11,637	19,923	1,912	3,329	16,132
Laundries, laundry services, cleaning and dyeing plants	1,812	22,842	5,657	4,853	530	2,567	4,061	906	12,522	1,299	1,674	316	1,056	4,221
Beauty and barber shops	6,886	41,258	6,512	12,778	750	1,937	8,480	3,485	38,727	7,664	16,943	1,090	1,516	7,818
Other personal services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,201	14,382	2,674	1,306	506	757	4,093
Business services	3,169	23,695	7,550	3,985	190	1,232	5,818	3,193	54,654	31,879	28,677	561	2,481	8,267
Automobile and other repair services	6,891	86,583	38,924	14,019	1,377	3,847	13,364	6,635	70,234	25,751	9,003	1,259	3,133	19,475
Automobile parking, repair, and services	3,551	59,825	29,652	11,691	1,039	2,182	6,317	2,371	36,683	12,414	6,297	689	1,611	7,726
Repair services, except automobile	3,340	26,758	9,272	2,328	338	1,665	7,047	4,264	33,551	13,337	2,706	570	1,522	11,749
Amusement and recreation services, including motion pictures	1,731	16,289	4,201	1,654	523	1,316	1,794	1,175	9,850	1,224	1,421	314	783	1,485
Medical services	5,278	123,303	6,142	16,983	1,382	4,506	55,979	3,165	91,647	3,944	12,182	996	2,617	51,211
Offices of physicians and surgeons	1,643	57,801	2,994	6,825	590	1,617	30,451	1,118	48,729	1,290	6,295	392	1,242	28,961
Offices of dentists and dental surgeons	1,167	26,113	1,372	2,907	191	938	12,734	1,163	34,471	650	4,985	481	1,100	18,456
Offices of osteopathic physicians	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	(3)	(3)	(3)	(3)
Other medical services	2,280	33,050	1,750	6,840	535	1,673	9,080	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Educational services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,658	3,514	229	700	36	228	1,415
Legal services	1,883	31,983	1,184	3,952	212	957	14,047	954	11,910	995	1,306	116	512	6,795
Accounting, auditing, and bookkeeping services	2,008	6,648	50	1,357	96	442	2,977	844	5,703	168	1,316	85	214	2,724
Other services	1,719	27,927	9,843	4,820	321	975	7,800	1,351	12,607	1,866	4,191	185	214	5,131
Nature of business not allocable	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	(3)	(3)	(3)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	PENNSYLVANIA, TOTAL							PHILADELPHIA DISTRICT (Pennsylvania)						
All industries	403,810	10,929,396	6,797,572	1,243,005	153,947	357,889	1,514,777	253,796	7,043,226	4,361,625	815,453	101,030	234,036	988,984
Agriculture, forestry, and fisheries	70,549	743,539	486,933	52,930	20,813	80,191	52,307	43,515	543,861	367,038	34,655	13,980	51,946	42,296
Farms	63,255	652,632	449,462	43,332	19,502	71,626	39,931	39,456	479,428	335,016	29,521	13,025	46,413	34,718
Field crop farms	12,310	66,535	48,602	3,329	3,554	7,859	[2]3,125	8,323	54,087	40,461	2,298	2,550	5,635	[2]1,734
Fruit, tree nut, and vegetable farms	3,164	51,585	32,490	8,755	1,398	4,804	7,519	2,703	46,960	28,705	8,205	1,312	4,591	7,173
Livestock farms	40,579	506,415	351,866	28,006	13,179	54,994	35,009	23,634	353,713	251,132	16,108	8,136	33,386	27,171
Farms, not elsewhere classified	7,202	28,097	16,504	3,242	1,371	3,969	528	4,796	24,668	14,718	2,910	1,027	2,801	2,108
Other agriculture, forestry, and fisheries	7,294	90,907	37,471	9,598	1,311	8,565	12,376	4,059	64,433	32,022	5,134	955	5,533	7,578
Mining	1,893	31,649	14,952	5,159	845	1,877	1,294	959	20,308	11,871	3,692	637	1,178	211
Contract construction	36,682	1,008,482	632,752	222,663	17,520	25,020	152,852	24,098	661,768	424,639	141,971	11,222	14,619	100,497
General contractors	6,925	410,560	291,621	65,287	5,409	8,401	36,746	3,582	263,084	192,839	34,906	3,327	3,940	22,676
Special trade contractors	29,752	597,755	341,131	157,376	12,111	16,619	115,942	20,511	398,517	231,800	107,065	7,895	10,679	77,657
Contractors not allocable	[3]	[3]	-	-	-	-	[3]	[3]	[3]	-	-	-	-	[3]
Manufacturing	8,398	528,236	364,014	162,860	11,144	14,330	53,345	5,044	376,541	259,969	126,669	8,946	9,327	37,234
Transportation, communication, electric, gas, and sanitary services	19,766	425,239	82,349	74,834	15,060	45,529	73,748	11,808	286,392	56,139	55,799	10,254	30,649	43,456
Motor freight transportation and warehousing, terminals, and related services	13,444	345,920	64,296	61,271	12,815	37,987	54,447	7,539	225,028	42,077	45,047	8,673	25,459	28,280
Other transportation, communication, electric, gas, and sanitary services	6,322	79,319	18,053	13,563	2,245	7,542	19,301	4,269	61,364	14,062	10,752	1,581	5,190	15,176
Wholesale and retail trade	111,923	6,238,690	4,807,100	474,797	58,640	89,228	421,465	71,009	3,873,443	2,973,318	283,393	35,110	57,085	285,295
Wholesale trade	11,231	1,263,794	1,033,800	72,390	9,256	15,071	63,254	7,764	981,242	817,858	52,722	6,203	10,558	44,237
Retail trade	99,732	4,963,226	3,766,989	401,786	49,171	73,005	358,124	62,295	2,885,239	2,152,471	230,540	28,723	45,430	241,499
General merchandise stores	3,776	114,104	84,211	9,422	1,165	2,596	8,475	2,131	37,335	24,437	1,808	389	845	5,649
Food stores	22,531	1,393,380	1,158,041	74,426	8,441	14,740	75,396	13,396	746,314	613,094	40,451	5,016	9,226	51,053
Automobile dealers and gasoline service stations	16,984	1,267,584	1,049,991	72,917	7,285	10,022	59,110	9,856	740,137	616,051	42,262	4,510	5,068	33,247
Automobile and truck dealers	3,199	380,671	325,737	20,820	2,198	1,729	13,853	2,067	230,111	194,473	13,079	1,544	1,007	8,314
Gasoline service stations	12,561	848,491	696,970	50,258	4,755	7,895	40,103	7,421	491,083	407,172	28,665	2,802	3,949	22,710
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	1,224	38,422	27,284	1,839	332	398	5,154	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Eating and drinking places	17,653	518,467	308,696	77,671	11,754	16,316	54,027	10,971	329,126	192,047	50,377	7,315	10,680	34,335
Other retail trade	38,788	1,669,691	1,166,050	167,350	20,526	29,331	161,116	25,941	1,032,327	706,842	95,642	11,493	19,611	117,215
Wholesale and retail trade not allocable	960	11,670	6,311	621	213	1,152	87	950	6,962	2,989	131	184	1,097	[2]441
Finance, insurance, and real estate	22,458	279,140	32,928	27,273	4,107	9,955	107,940	14,763	180,950	10,087	19,695	3,213	6,862	71,777
Insurance agents, brokers, and service	10,630	141,121	10,442	15,564	1,247	4,227	59,426	6,873	95,816	5,113	12,363	964	2,893	39,374
Real estate	10,676	106,816	7,127	9,689	2,567	5,028	41,798	7,243	75,763	4,313	6,076	2,173	3,609	28,625
Finance	1,152	31,203	15,359	2,020	293	700	6,716	647	9,371	661	1,256	76	360	3,778
Services	131,939	1,670,192	373,984	221,833	25,596	90,964	652,146	82,398	1,095,734	256,004	148,923	17,446	61,575	408,538
Hotels, rooming houses, camps, and other lodging places	5,510	64,308	15,779	5,552	3,347	11,493	4,630	3,961	39,444	9,660	3,330	1,951	7,719	901
Personal services	34,730	286,064	84,287	54,669	5,292	17,354	82,744	20,966	174,043	52,306	33,227	3,496	10,024	48,361
Laundries, laundry services, cleaning and dyeing plants	4,394	74,072	29,410	23,138	1,526	6,543	9,318	2,613	49,997	20,206	16,192	1,187	3,588	6,352
Beauty and barber shops	22,637	101,458	15,699	15,931	1,943	4,361	46,644	13,289	58,506	7,062	8,389	1,140	2,783	27,309
Other personal services	7,699	110,534	39,178	15,600	1,823	6,450	26,782	5,064	65,540	25,038	8,646	1,169	3,653	14,700
Business services	11,787	160,354	42,706	25,099	2,362	7,213	52,852	8,119	120,582	35,712	19,789	1,887	3,663	40,057
Automobile and other repair services	17,922	231,450	119,203	36,803	4,443	8,212	46,354	8,952	136,652	73,781	23,783	2,759	4,445	25,989
Automobile parking, repair, and services	9,039	155,151	84,612	27,951	3,594	5,909	24,045	4,602	99,461	57,517	20,219	2,396	3,156	13,793
Repair services, except automobile	8,883	76,299	34,591	8,852	849	2,303	22,309	4,350	37,191	16,264	3,564	363	1,289	12,196
Amusement and recreation services, including motion pictures	5,727	75,152	14,143	9,278	1,549	18,345	943	3,287	51,645	8,573	5,391	872	15,951	[2]1,703
Medical services	28,261	557,541	55,583	53,617	5,733	19,599	321,107	17,856	371,614	40,835	37,749	4,314	14,008	205,182
Offices of physicians and surgeons	9,702	308,631	15,285	27,748	2,999	10,922	194,023	6,798	196,398	9,071	17,583	2,085	7,627	120,849
Offices of dentists and dental surgeons	5,808	136,857	20,789	14,773	1,422	4,666	67,187	4,190	99,046	15,617	10,998	1,141	3,570	47,386
Offices of osteopathic physicians	1,162	24,805	2,739	1,472	344	1,232	13,454	912	21,796	1,859	1,178	326	1,148	11,893
Other medical services	11,589	87,248	16,770	9,624	968	2,779	46,443	5,956	54,374	14,288	7,990	762	1,663	25,054
Educational services	5,115	13,729	1,033	1,188	190	899	6,629	3,533	9,264	548	844	120	537	4,863
Legal services	6,062	116,377	3,380	12,383	914	2,928	70,657	3,971	68,175	1,182	7,500	606	1,694	39,985
Accounting, auditing, and bookkeeping services	5,870	41,456	2,803	6,912	399	1,463	22,713	3,866	25,114	1,631	3,884	246	753	14,334
Other services	10,955	123,761	35,067	16,332	1,367	3,458	43,517	7,887	99,201	31,776	13,426	1,195	2,781	30,569
Nature of business not allocable	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]

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Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	PITTSBURGH DISTRICT (Pennsylvania)							SOUTH CAROLINA						
All industries	150,014	3,886,170	2,435,947	427,552	52,917	123,853	525,793	96,540	2,127,183	1,388,589	223,309	26,304	72,322	227,723
Agriculture, forestry, and fisheries	27,034	199,678	119,895	18,275	6,833	28,245	10,011	37,403	295,095	190,318	37,426	5,415	32,645	20,477
Farms	23,799	173,204	114,446	13,811	6,477	25,213	5,213	36,750	290,925	187,763	37,116	5,368	32,339	20,387
Field crop farms	3,987	12,448	8,141	1,031	1,004	2,224	[2]1,391	21,164	190,962	112,059	25,317	3,304	21,487	20,880
Fruit, tree nut, and vegetable farms	(3)	(3)	(3)	(3)	(3)	(3)	(3)	2,566	31,232	26,393	4,226	738	2,707	[2]1,903
Livestock farms	16,945	152,702	100,734	11,898	5,043	21,608	7,838	9,234	63,015	47,564	6,827	976	6,859	1,459
Farms, not elsewhere classified	2,406	3,429	1,786	332	344	1,168	[2]1,580	3,786	5,716	1,747	746	350	1,286	[2]49
Other agriculture, forestry, and fisheries	3,235	26,474	5,449	4,464	356	3,032	4,798	653	4,170	2,555	310	47	306	90
Mining	934	11,341	3,081	1,467	208	699	1,083	(3)	(3)	-	(3)	(3)	(3)	(3)
Contract construction	12,584	346,714	208,113	80,692	6,298	10,401	52,355	6,950	191,552	95,669	52,312	2,943	6,262	30,659
General contractors	3,343	147,476	98,782	30,381	2,082	4,461	14,070	952	65,104	42,262	18,819	876	934	6,849
Special trade contractors	9,241	199,238	109,331	50,311	4,216	5,940	38,285	5,714	122,427	52,229	32,485	2,067	5,328	22,647
Contractors not allocable	-	-	-	-	-	-	-	(3)	(3)	(3)	(3)	-	-	(3)
Manufacturing	3,354	151,695	104,045	36,191	2,198	5,003	16,111	2,073	93,284	31,702	25,267	2,019	6,692	6,817
Transportation, communication, electric, gas, and sanitary services	7,958	138,847	26,210	19,035	4,806	14,880	30,292	2,196	16,131	1,209	1,762	452	1,143	3,564
Motor freight transportation and warehousing, terminals, and related services	5,905	120,892	22,219	16,224	4,142	12,528	26,167	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Other transportation, communication, electric, gas, and sanitary services	2,053	17,955	3,991	2,811	664	2,352	4,125	1,418	6,548	893	1,047	133	325	1,091
Wholesale and retail trade	40,914	2,365,247	1,833,782	191,404	23,530	32,143	136,170	27,332	1,141,130	896,656	70,783	12,163	11,684	71,402
Wholesale trade	3,467	282,552	215,942	19,668	3,053	4,513	19,017	2,294	80,794	53,798	7,216	703	1,647	8,682
Retail trade	37,437	2,077,987	1,614,518	171,246	20,448	27,575	116,625	24,308	1,043,501	836,600	62,519	11,251	9,608	57,162
General merchandise stores	1,645	76,769	59,774	7,614	776	1,751	2,826	4,007	137,478	114,692	4,917	546	1,946	6,853
Food stores	9,135	647,066	544,947	33,975	3,425	5,514	24,343	6,802	268,865	226,235	11,407	2,361	2,580	12,338
Automobile dealers and gasoline service stations	7,128	527,447	433,940	30,655	2,775	4,954	25,863	4,844	291,085	241,336	16,121	1,631	1,278	13,157
Automobile and truck dealers	1,132	150,560	131,264	7,741	654	722	5,539	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Gasoline service stations	5,140	357,408	289,798	21,593	1,953	3,946	17,393	3,698	191,260	159,867	13,588	941	899	7,966
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Eating and drinking places	6,682	189,341	116,649	27,294	4,439	5,636	19,692	2,754	66,721	40,772	10,964	1,249	1,274	4,122
Other retail trade	12,847	637,364	459,208	71,708	9,033	9,720	43,901	5,901	279,352	213,565	19,110	5,464	2,530	20,692
Wholesale and retail trade not allocable	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Finance, insurance, and real estate	7,695	98,190	22,841	7,578	894	3,093	36,163	3,642	186,572	138,233	4,306	515	1,927	16,667
Insurance agents, brokers, and service	3,757	45,305	5,329	3,201	283	1,334	20,052	1,153	21,466	10	758	19	126	6,568
Real estate	3,433	31,053	2,814	3,613	394	1,419	13,173	2,306	24,789	2,839	2,946	405	1,611	7,677
Finance	505	21,832	14,698	764	217	340	2,938	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Services	49,541	574,458	117,980	72,910	8,150	29,389	243,608	16,142	189,922	30,570	27,567	2,680	11,668	72,779
Hotels, rooming houses, camps, and other lodging places	1,549	24,864	6,119	2,222	1,396	3,774	3,729	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Personal services	13,764	112,021	31,981	21,442	1,796	7,330	34,383	6,874	45,233	7,991	10,496	855	2,439	14,163
Laundries, laundry services, cleaning and dyeing plants	1,781	24,075	9,204	6,946	339	2,955	2,966	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Beauty and barber shops	9,348	42,952	8,637	7,542	803	1,578	19,335	5,345	26,287	4,569	6,655	390	794	10,683
Other personal services	2,635	44,994	14,140	6,954	654	2,797	12,082	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Business services	3,668	39,772	6,994	5,310	475	3,550	12,795	981	15,170	3,542	1,523	80	1,093	6,215
Automobile and other repair services	8,970	94,798	45,422	13,020	1,684	3,767	20,365	2,437	24,279	11,714	1,826	183	566	6,657
Automobile parking, repair, and services	4,437	55,690	27,095	7,732	1,198	2,753	10,252	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Repair services, except automobile	4,533	39,108	18,327	5,288	486	1,014	10,113	1,903	15,830	5,684	1,047	91	338	6,008
Amusement and recreation services, including motion pictures	2,440	23,507	5,570	3,887	677	2,394	2,646	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Medical services	10,405	185,927	14,748	15,868	1,419	5,591	115,925	2,013	59,246	3,980	8,288	536	3,230	29,721
Offices of physicians and surgeons	2,904	112,233	6,214	10,165	914	3,295	73,174	1,230	38,688	1,179	6,221	387	2,619	20,092
Offices of dentists and dental surgeons	1,618	37,811	5,172	3,775	281	1,096	19,801	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Offices of osteopathic physicians	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-	-	-	-	-	-
Other medical services	5,633	32,874	2,482	1,634	206	1,116	21,389	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Educational services	1,582	4,465	485	344	70	362	1,766	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Legal services	2,091	48,202	2,198	4,883	308	1,234	30,672	619	11,487	336	1,592	80	336	6,777
Accounting, auditing, and bookkeeping services	2,004	16,342	1,172	3,028	153	710	8,379	1,023	5,564	3	773	49	363	2,838
Other services	3,068	24,560	3,291	2,906	172	677	12,948	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Nature of business not allocable	-	-	-	-	-	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	TENNESSEE							TEXAS, TOTAL						
All industries	224,549	3,869,361	2,501,839	392,104	58,905	147,203	442,767	599,939	13,362,282	8,228,971	1,474,419	180,000	594,186	1,287,106
Agriculture, forestry, and fisheries	114,255	554,790	357,448	44,812	12,396	67,226	36,274	236,837	2,507,057	1,568,256	250,973	51,187	289,680	102,321
Farms	112,295	501,403	316,104	41,942	12,181	65,351	33,225	227,661	2,329,945	1,477,329	226,420	49,815	279,229	84,405
Field crop farms	56,274	227,972	120,078	23,772	5,203	33,429	27,428	72,396	1,110,163	532,503	129,762	21,660	155,721	184,308
Fruit, tree nut, and vegetable farms	952	2,355	971	276	50	190	864	6,015	81,589	36,583	19,685	2,129	5,465	[2]11,482
Livestock farms	49,095	259,357	187,268	15,377	6,358	29,973	5,741	136,105	1,115,170	892,049	73,696	24,958	112,763	[2]82,597
Farms, not elsewhere classified	5,974	11,719	7,787	2,517	570	1,759	[2]808	13,145	23,023	16,194	3,277	1,068	5,280	[2]5,824
Other agriculture, forestry, and fisheries	1,960	53,387	41,344	2,870	215	1,875	3,049	9,176	177,112	90,927	24,553	1,372	10,451	17,916
Mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	9,836	286,277	56,209	16,889	9,274	24,445	3,514
Contract construction	15,067	446,640	305,817	82,166	4,227	8,522	49,075	48,812	1,380,576	848,082	264,016	15,647	38,244	163,874
General contractors	2,503	264,822	215,968	27,825	1,755	3,192	14,707	8,865	622,826	429,655	85,531	5,608	17,259	44,177
Special trade contractors	12,218	179,011	88,986	54,186	2,434	5,052	33,651	39,779	755,902	418,118	178,485	10,039	20,898	118,525
Contractors not allocable	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-	(3)	(3)
Manufacturing	5,401	181,635	138,890	37,028	2,575	3,890	14,202	7,768	279,971	151,804	71,388	4,701	11,348	36,005
Transportation, communication, electric, gas, and sanitary services	7,175	99,325	19,946	20,366	3,439	12,284	13,791	15,724	259,165	40,937	32,580	8,703	24,217	34,751
Motor freight transportation and warehousing, terminals, and related services	4,785	82,031	14,795	16,701	3,260	10,692	9,766	12,434	208,556	32,534	21,173	7,544	20,487	27,125
Other transportation, communication, electric, gas, and sanitary services	2,390	17,294	5,151	3,665	179	1,592	4,025	3,290	50,609	8,403	11,407	1,159	3,730	7,626
Wholesale and retail trade	40,076	2,020,485	1,575,530	122,962	24,522	22,114	127,209	117,279	6,537,066	5,053,315	496,260	58,276	83,383	334,201
Wholesale trade	3,862	358,778	278,017	16,444	4,621	2,660	24,886	13,963	1,560,157	1,303,771	64,522	11,075	16,960	76,907
Retail trade	34,775	1,615,500	1,269,684	102,385	19,339	17,861	94,868	102,083	4,930,293	3,714,052	431,166	46,997	65,910	253,410
General merchandise stores	5,780	181,376	147,109	5,943	2,015	2,106	14,074	6,664	185,713	134,884	13,404	1,840	3,123	11,570
Food stores	8,786	493,327	417,649	21,049	5,767	6,253	15,445	16,944	1,030,748	871,991	47,888	5,611	10,296	40,968
Automobile dealers and gasoline service stations	6,467	423,482	343,479	25,965	2,924	2,966	17,000	22,257	1,562,802	1,267,445	105,431	8,336	10,910	60,228
Automobile and truck dealers	1,566	105,363	89,322	3,498	636	553	1,194	3,270	569,104	498,943	23,275	2,178	1,475	16,493
Gasoline service stations	4,449	298,010	239,750	20,471	2,125	2,171	14,223	16,179	825,241	642,553	64,428	4,523	6,799	33,240
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(3)	(3)	(3)	(3)	(3)	(3)	(3)	2,808	168,457	125,949	17,728	1,635	2,636	10,495
Eating and drinking places	4,687	124,170	79,628	20,184	2,427	2,003	9,384	18,506	614,105	349,716	118,131	11,052	13,847	40,464
Other retail trade	9,055	393,145	281,819	29,244	6,206	4,533	38,965	37,712	1,536,925	1,090,016	146,312	20,158	27,734	100,180
Wholesale and retail trade not allocable	1,439	46,207	27,829	4,133	562	1,593	7,455	1,233	46,616	35,492	572	204	513	3,884
Finance, insurance, and real estate	8,989	106,459	13,957	8,505	4,718	6,760	36,304	30,267	474,636	157,007	30,974	8,279	27,563	105,962
Insurance agents, brokers, and service	3,628	41,827	4,414	3,733	156	449	19,796	9,504	157,396	45,273	9,993	678	4,594	48,989
Real estate	5,013	55,381	8,928	3,343	4,464	6,095	12,306	18,217	282,683	111,163	17,892	7,089	21,372	44,768
Finance	(3)	(3)	(3)	(3)	(3)	(3)	(3)	2,546	34,557	571	3,089	512	1,597	12,205
Services	33,248	452,847	86,018	75,375	6,911	25,468	165,835	130,679	1,629,583	351,907	311,240	23,692	94,347	505,093
Hotels, rooming houses, camps, and other lodging places	1,861	14,355	963	1,561	792	2,407	2,635	5,229	57,176	9,679	6,502	3,285	10,456	101
Personal services	11,531	100,241	19,840	25,744	2,654	8,449	20,693	34,694	326,271	69,799	100,431	6,093	21,509	67,761
Laundries, laundry services, cleaning and dyeing plants	2,221	39,079	9,951	9,963	1,070	5,551	5,309	7,142	117,024	19,535	33,717	2,140	11,383	19,080
Beauty and barber shops	7,746	45,960	6,105	13,741	952	1,771	14,002	20,928	153,305	37,175	57,105	3,025	6,355	37,578
Other personal services	1,564	15,202	3,784	2,040	632	1,127	1,382	6,624	55,942	13,089	9,609	928	3,771	11,103
Business services	2,013	28,088	5,937	5,544	166	1,947	9,992	11,994	141,908	40,378	27,007	1,894	10,045	35,070
Automobile and other repair services	4,437	47,995	23,732	8,781	942	3,056	7,428	25,094	321,774	180,144	51,103	4,350	11,670	52,934
Automobile parking, repair, and services	1,565	35,869	19,739	7,877	818	2,288	3,240	9,325	218,096	130,099	39,464	3,078	6,880	29,715
Repair services, except automobile	2,872	12,126	3,993	904	124	768	4,188	15,769	103,678	50,045	11,639	1,272	4,790	23,219
Amusement and recreation services, including motion pictures	2,296	39,058	10,556	5,085	990	2,216	8,256	5,941	65,169	11,588	15,185	1,073	6,777	6,095
Medical services	6,663	167,185	13,449	22,191	1,166	5,063	89,486	20,250	498,755	29,457	75,570	5,045	23,616	246,813
Offices of physicians and surgeons	1,892	85,816	3,578	12,276	590	2,655	51,161	6,832	269,865	8,071	32,787	2,242	10,669	155,721
Offices of dentists and dental surgeons	1,867	51,571	3,328	7,036	333	1,578	25,270	3,127	104,928	8,783	12,776	806	5,098	53,118
Offices of osteopathic physicians	-	-	-	-	-	-	-	461	13,700	1,278	1,216	74	611	7,744
Other medical services	2,904	29,798	6,543	2,879	243	830	13,055	9,830	110,262	11,325	28,791	1,923	7,238	30,230
Educational services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	6,756	25,252	1,892	4,346	388	2,059	7,554
Legal services	1,614	37,886	7,130	4,535	94	940	20,956	5,741	80,244	2,376	7,218	603	3,369	41,190
Accounting, auditing, and bookkeeping services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	9,314	55,897	889	11,549	510	2,746	26,485
Other services	1,087	12,568	3,951	1,239	61	1,176	3,206	5,666	57,137	5,705	12,329	451	2,100	21,090
Nature of business not allocable	(3)	(3)	-	-	-	-	(3)	2,737	7,951	1,454	99	241	959	1,385

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	AUSTIN DISTRICT (Texas)							DALLAS DISTRICT (Texas)						
All industries	285,637	6,253,452	3,857,870	717,001	88,352	266,006	556,861	314,302	7,108,830	4,371,101	757,418	91,648	328,180	730,245
Agriculture, forestry, and fisheries	107,393	1,009,122	630,671	112,896	23,035	112,154	[2]2,791	129,444	1,497,935	937,585	138,077	28,152	177,526	105,112
Farms	103,523	915,362	585,011	100,787	22,274	107,768	[2]11,432	124,138	1,414,583	892,318	125,633	27,541	171,461	95,837
Field crop farms	29,742	409,549	207,737	47,813	8,254	53,864	52,198	42,654	700,614	324,766	81,949	13,406	101,857	132,110
Fruit, tree nut, and vegetable farms	3,259	65,190	27,185	17,741	1,782	2,814	[2]11,893	2,756	16,399	9,398	1,944	347	2,651	411
Livestock farms	66,243	428,376	341,504	33,369	11,824	48,952	[2]50,120	69,862	686,794	550,545	40,327	13,134	63,811	[2]32,477
Farms, not elsewhere classified	4,279	12,247	8,585	1,864	414	2,138	[2]1,617	8,866	10,776	7,609	1,413	654	3,142	[2]4,207
Other agriculture, forestry, and fisheries	3,870	93,760	45,660	12,109	761	4,386	8,641	5,306	83,352	45,267	12,444	611	6,065	9,275
Mining	2,893	89,714	19,076	3,691	3,109	7,459	[2]3,023	6,943	196,563	37,133	13,198	6,165	16,986	6,537
Contract construction	21,737	615,644	380,970	123,880	7,291	16,187	73,706	27,075	764,932	467,112	140,136	8,356	22,057	90,168
General contractors	3,541	269,754	179,549	45,915	2,336	6,715	21,060	5,324	353,072	250,106	39,616	3,272	10,544	23,117
Special trade contractors	18,078	344,569	201,112	77,965	4,955	9,472	51,633	21,701	411,333	217,006	100,520	5,084	11,426	66,892
Contractors not allocable	([3])	([3])	([3])	-	-	-	([3])	([3])	([3])	-	-	-	([3])	([3])
Manufacturing	3,928	139,135	84,941	30,197	2,098	5,853	17,595	3,840	140,836	66,863	41,191	2,603	5,495	18,410
Transportation, communication, electric, gas, and sanitary services	9,132	151,220	23,466	20,859	5,173	14,776	21,421	6,592	107,945	17,471	11,721	3,530	9,441	13,330
Motor freight transportation and warehousing, terminals, and related services	7,126	111,419	17,386	11,276	4,195	12,206	16,167	5,308	97,137	15,148	9,897	3,349	8,281	10,958
Other transportation, communication, electric, gas, and sanitary services	2,006	39,801	6,080	9,583	973	2,570	5,254	1,284	10,808	2,323	1,824	181	1,160	2,372
Wholesale and retail trade	60,637	3,192,283	2,470,432	257,932	30,243	43,453	148,983	56,642	3,344,783	2,582,883	238,328	28,033	39,930	185,218
Wholesale trade	5,589	752,959	650,972	38,216	3,953	7,287	30,609	8,374	807,198	652,799	26,306	7,122	9,673	46,298
Retail trade	54,437	2,431,493	1,814,639	219,714	26,244	36,053	116,895	47,646	2,498,800	1,899,413	211,452	20,753	29,857	136,515
General merchandise stores	2,993	75,365	57,352	5,191	558	1,196	5,594	3,671	110,348	77,532	8,213	1,282	1,927	5,976
Food stores	9,916	551,729	462,461	25,275	3,283	6,072	22,414	7,028	479,019	409,530	22,613	2,328	4,224	18,554
Automobile dealers and gasoline service stations	10,182	702,731	571,408	50,590	3,508	4,988	23,856	12,075	860,071	696,037	54,841	4,828	5,922	36,372
Automobile and truck dealers	1,108	238,665	210,105	12,083	786	694	6,078	2,162	330,439	288,838	11,192	1,392	781	10,415
Gasoline service stations	7,784	397,462	310,363	34,065	2,339	3,364	13,086	8,395	427,779	332,190	30,363	2,184	3,435	20,154
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	1,290	66,604	50,940	4,442	383	930	4,692	1,518	101,853	75,009	13,286	1,252	1,706	5,803
Eating and drinking places	10,898	367,590	222,112	66,411	7,121	8,799	21,117	7,608	246,515	127,604	51,720	3,931	5,048	19,347
Other retail trade	20,448	734,078	501,306	72,247	11,774	14,998	43,914	17,264	802,847	588,710	74,065	8,384	12,736	56,266
Wholesale and retail trade not allocable	611	7,831	4,821	2	46	113	1,479	([3])	([3])	([3])	([3])	([3])	([3])	([3])
Finance, insurance, and real estate	13,937	250,183	82,637	18,715	5,088	17,135	50,283	16,330	224,453	74,370	12,259	3,191	10,428	55,679
Insurance agents, brokers, and service	2,945	46,356	4,707	4,978	293	1,603	17,532	6,559	111,040	40,566	5,015	385	2,991	31,457
Real estate	9,911	188,505	77,864	11,602	4,573	14,892	27,569	8,306	94,178	33,299	6,290	2,516	6,480	17,199
Finance	1,081	15,322	66	2,135	222	640	5,182	1,465	19,235	505	954	290	957	7,023
Services	64,497	801,907	164,282	148,758	12,262	48,953	250,206	66,182	827,676	187,625	162,482	11,430	45,394	254,887
Hotels, rooming houses, camps, and other lodging places	3,299	33,219	4,068	3,865	2,292	6,192	[2]90	1,930	23,957	5,611	2,637	993	4,264	191
Personal services	16,264	153,098	35,384	42,352	2,985	11,242	33,957	18,430	173,173	34,415	58,079	3,108	10,267	33,804
Laundries, laundry services, cleaning and dyeing plants	3,921	58,810	11,679	15,758	1,025	5,836	9,981	3,221	58,214	7,856	17,959	1,115	5,547	9,099
Beauty and barber shops	9,300	68,039	16,845	24,270	1,543	3,433	17,283	11,628	85,266	20,330	32,835	1,482	2,922	20,295
Other personal services	3,043	26,249	6,860	2,324	417	1,973	6,693	3,581	29,693	6,229	7,285	511	1,798	4,410
Business services	5,278	61,734	16,022	11,971	915	5,050	12,699	6,716	80,174	24,356	15,036	979	4,995	22,371
Automobile and other repair services	12,820	146,821	82,556	20,443	1,864	5,149	23,482	12,274	174,953	97,588	30,660	2,486	6,521	29,452
Automobile parking, repair, and services	4,164	92,663	56,657	14,295	1,291	2,825	12,173	5,161	125,433	73,442	25,169	1,787	4,055	17,542
Repair services, except automobile	8,656	54,158	25,899	6,148	573	2,324	11,309	7,113	49,520	24,146	5,491	699	2,466	11,910
Amusement and recreation services, including motion pictures	2,755	25,103	3,550	8,324	309	3,488	[2]645	3,186	40,066	8,038	6,861	764	3,289	6,740
Medical services	10,066	272,657	17,202	44,868	2,895	12,452	130,913	10,184	226,098	12,255	30,702	2,150	11,164	115,900
Offices of physicians and surgeons	3,480	137,808	4,020	16,545	1,052	4,744	81,204	3,352	132,057	4,051	16,242	1,190	5,925	74,517
Offices of dentists and dental surgeons	1,670	60,426	6,295	7,872	406	2,323	30,246	1,457	44,502	2,488	4,904	400	2,775	22,872
Offices of osteopathic physicians	([3])	([3])	([3])	([3])	([3])	([3])	([3])	([3])	([3])	([3])	([3])	([3])	([3])	([3])
Other medical services	4,686	67,209	5,981	19,725	1,380	5,126	15,658	5,144	43,053	5,344	9,066	543	2,112	14,572
Educational services	3,579	13,629	822	3,332	233	1,049	3,977	3,177	11,623	1,070	1,014	155	1,010	3,577
Legal services	3,654	51,988	1,839	4,783	461	2,075	26,229	2,087	28,256	537	2,435	142	1,294	14,961
Accounting, auditing, and bookkeeping services	3,519	15,795	150	2,090	123	1,071	8,520	5,795	40,102	739	9,459	387	1,675	17,965
Other services	3,263	27,863	2,689	6,730	185	1,185	11,164	2,403	29,274	3,016	5,599	266	915	9,926
Nature of business not allocable	1,483	4,244	1,395	73	53	36	481	1,254	3,707	59	26	188	923	904

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	VIRGINIA							WASHINGTON						
All industries	165,330	3,065,920	1,869,013	388,433	42,610	116,652	402,614	146,480	3,565,037	1,996,507	454,435	85,705	142,772	512,181
Agriculture, forestry, and fisheries	64,393	372,006	223,634	41,572	10,195	45,086	22,699	47,308	571,013	323,205	66,599	16,175	57,832	80,276
Farms	59,761	307,315	194,266	35,423	9,357	41,693	16,189	41,138	510,600	307,307	56,497	14,834	51,343	69,056
Field crop farms	29,490	122,883	65,323	12,382	3,352	15,899	19,438	11,470	188,763	77,683	16,517	6,759	23,399	50,702
Fruit, tree nut, and vegetable farms	3,855	29,234	19,703	4,682	738	3,550	986	7,450	109,187	66,756	24,658	2,560	9,512	15,841
Livestock farms	22,155	147,184	100,539	16,764	4,716	20,053	1,346	17,763	186,556	142,222	9,380	4,560	14,733	5,572
Farms, not elsewhere classified	4,261	8,014	8,701	1,595	551	2,191	[2]5,581	4,455	26,094	20,646	5,942	955	3,699	[2]3,059
Other agriculture, forestry, and fisheries	4,632	64,691	29,368	6,149	838	3,393	6,510	6,170	60,413	15,898	10,102	1,341	6,489	11,220
Mining	670	15,546	221	7,706	310	1,421	[2]1,603	311	130	52	60	3	96	[2]734
Contract construction	14,698	483,163	337,038	109,337	6,211	14,099	56,540	11,806	362,983	235,571	59,000	8,862	9,371	47,605
General contractors	3,542	245,479	195,719	42,366	2,024	4,372	17,901	3,877	231,448	165,343	29,813	4,521	5,199	20,923
Special trade contractors	11,156	237,684	141,319	66,971	4,187	9,727	38,639	7,721	131,472	70,228	29,177	4,341	4,143	26,681
Contractors not allocable	-	-	-	-	-	-	-	(3)	(3)	-	(3)	-	(3)	(3)
Manufacturing	3,334	127,151	77,153	31,269	1,992	4,205	13,992	4,980	237,848	61,363	60,821	11,164	19,211	21,704
Transportation, communication, electric, gas, and sanitary services	6,584	78,624	7,880	10,366	2,374	10,803	17,808	4,423	67,183	6,949	15,742	3,806	6,048	9,729
Motor freight transportation and warehousing, terminals, and related services	3,724	50,961	6,506	5,037	1,936	7,406	11,019	2,613	38,057	5,064	4,656	2,647	4,474	5,740
Other transportation, communication, electric, gas, and sanitary services	2,860	27,663	1,374	5,329	438	3,397	6,789	1,810	29,126	1,885	11,086	1,159	1,574	3,989
Wholesale and retail trade	29,932	1,396,717	1,071,796	107,641	13,383	17,272	82,207	29,356	1,739,124	1,276,351	156,729	30,203	24,308	125,366
Wholesale trade	1,690	238,589	204,417	12,706	1,223	2,913	6,636	5,743	226,462	154,014	16,704	2,871	2,985	26,247
Retail trade	28,237	1,157,891	867,378	94,935	12,158	14,354	75,395	22,190	1,366,391	1,012,356	130,293	24,748	19,544	88,099
General merchandise stores	2,350	56,970	46,194	3,682	441	804	4,646	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Food stores	6,364	230,716	193,126	10,361	1,800	2,159	11,932	3,625	333,558	274,166	19,194	4,781	4,858	12,316
Automobile dealers and gasoline service stations	5,740	462,739	372,657	36,425	3,708	2,959	17,509	5,512	519,673	417,868	34,453	5,928	3,494	26,255
Automobile and truck dealers	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Gasoline service stations	4,433	334,125	272,550	26,025	2,683	2,297	7,980	4,313	384,479	304,976	28,942	4,476	2,360	23,032
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	625	32,608	22,295	3,522	313	439	3,434	826	60,724	50,714	3,295	777	478	816
Eating and drinking places	4,871	140,778	88,368	19,127	2,768	4,312	11,184	5,407	207,326	113,427	47,195	9,008	6,475	18,854
Other retail trade	8,912	266,688	167,033	25,340	3,441	4,120	30,124	7,106	265,144	178,443	24,189	4,405	4,299	27,669
Wholesale and retail trade not allocable	(3)	(3)	(3)	-	(3)	(3)	(3)	1,423	146,271	109,981	9,732	2,584	1,779	11,020
Finance, insurance, and real estate	6,771	114,884	54,088	2,665	1,028	3,809	30,963	11,731	124,777	24,440	5,406	2,889	4,494	52,822
Insurance agents, brokers, and service	1,631	26,514	8,449	1,104	73	647	11,138	3,924	36,951	103	1,099	493	1,103	23,101
Real estate	4,709	45,536	4,591	1,441	935	3,113	19,240	6,731	80,595	24,332	4,181	2,317	3,283	25,235
Finance	431	42,834	41,048	120	20	49	585	1,076	7,231	5	126	79	108	4,486
Services	38,948	477,829	97,203	77,877	7,117	19,957	180,008	35,873	449,945	63,219	88,139	12,286	20,660	173,955
Hotels, rooming houses, camps, and other lodging places	2,081	22,644	4,809	1,647	715	2,252	3,349	1,959	23,298	3,124	3,511	1,189	3,189	3,398
Personal services	9,661	77,088	13,728	21,306	1,542	3,601	21,928	6,784	56,274	12,554	14,880	1,831	2,634	17,531
Laundries, laundry services, cleaning and dyeing plants	1,002	15,131	2,461	4,107	357	1,495	2,891	1,145	23,823	6,874	7,492	788	1,638	3,488
Beauty and barber shops	6,718	42,488	4,572	13,691	893	1,239	15,174	4,235	29,159	4,821	7,310	998	831	12,829
Other personal services	1,941	19,469	6,695	3,508	292	867	3,863	1,404	3,292	859	78	45	165	1,214
Business services	3,333	29,770	8,495	4,348	244	885	10,009	5,016	49,313	5,607	13,576	1,238	3,480	13,477
Automobile and other repair services	6,263	88,536	47,184	15,323	1,280	2,756	13,344	4,970	45,907	18,513	7,729	1,096	1,711	12,112
Automobile parking, repair, and services	3,315	55,612	37,595	9,999	732	933	6,572	1,951	29,088	13,247	4,701	705	1,170	5,991
Repair services, except automobile	2,948	32,924	9,589	5,324	548	1,823	6,772	3,019	16,819	5,266	3,028	391	541	6,121
Amusement and recreation services, including motion pictures	1,668	17,569	6,221	2,047	227	1,097	1,762	2,495	23,437	4,629	4,140	820	2,327	2,406
Medical services	8,377	161,165	14,009	19,454	2,060	6,005	87,735	6,266	165,775	12,321	27,875	3,986	4,312	88,688
Offices of physicians and surgeons	2,128	80,809	1,226	9,799	1,031	2,550	49,710	2,123	81,709	2,428	11,480	1,709	1,887	49,218
Offices of dentists and dental surgeons	1,882	51,264	9,179	7,599	759	2,320	22,747	1,344	50,015	5,601	7,100	1,125	1,221	26,857
Offices of osteopathic physicians	(3)	(3)	-	(3)	(3)	(3)	(3)	(3)	(3)	-	(3)	(3)	(3)	(3)
Other medical services	4,351	28,193	3,604	1,956	256	1,113	14,628	2,718	30,436	4,292	8,765	1,079	1,149	10,573
Educational services	2,336	9,648	240	2,095	228	1,130	2,579	2,922	12,802	566	3,252	502	958	4,018
Legal services	1,715	42,441	365	6,877	507	1,296	23,687	1,314	25,884	523	3,085	383	486	16,470
Accounting, auditing, and bookkeeping services	1,367	9,766	452	1,754	120	312	5,636	1,936	13,084	-	1,760	292	552	7,537
Other services	2,147	19,202	1,700	3,026	194	623	9,979	2,211	34,171	5,382	8,331	949	1,011	8,318
Nature of business not allocable	-	-	-	-	-	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	WEST VIRGINIA							WISCONSIN						
All industries	59,468	1,086,837	650,554	124,935	19,555	36,477	164,959	260,474	4,862,159	2,889,651	417,146	104,086	220,833	714,412
Agriculture, forestry, and fisheries	16,822	65,267	39,492	4,751	1,498	9,263	6,005	128,535	960,409	481,647	40,979	48,339	133,641	155,747
Farms	16,354	64,171	39,064	4,495	1,490	9,207	5,655	125,648	925,547	466,238	38,273	47,606	131,539	148,433
Field crop farms	1,437	1,325	761	90	59	271	42	13,149	34,818	15,435	1,383	3,357	6,392	4,103
Fruit, tree nut, and vegetable farms	(3)	(3)	(3)	(3)	(3)	(3)	(3)	3,563	25,037	14,072	3,645	1,113	3,263	3,498
Livestock farms	14,183	62,101	37,669	4,285	1,376	8,672	6,008	98,316	836,179	417,154	30,621	41,594	118,121	140,221
Farms, not elsewhere classified	677	652	506	81	43	203	[2]233	10,620	29,513	19,577	2,624	1,542	3,763	611
Other agriculture, forestry, and fisheries	468	1,096	428	256	8	56	350	2,887	34,862	15,409	2,706	733	2,102	7,314
Mining	839	52,484	30,618	16,545	2,372	3,720	1,067	361	3,436	1	51	82	574	[2]198
Contract construction	6,038	97,103	58,098	22,239	2,688	2,512	16,009	15,993	331,887	168,374	66,629	3,988	6,173	66,415
General contractors	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,343	87,961	45,983	22,929	1,299	1,101	10,919
Special trade contractors	5,251	54,786	26,311	11,727	1,539	1,765	11,529	14,545	241,481	121,424	43,700	2,689	5,051	55,038
Contractors not allocable	-	-	-	-	-	-	-	(3)	(3)	(3)	-	-	(3)	(3)
Manufacturing	1,517	38,072	20,128	12,201	1,257	2,359	2,885	3,872	161,796	106,208	20,463	1,987	6,280	20,343
Transportation, communication, electric, gas, and sanitary services	2,633	27,849	7,289	3,931	1,184	3,293	5,938	7,018	102,899	10,586	15,746	3,360	10,448	24,023
Motor freight transportation and warehousing, terminals, and related services	1,890	19,617	3,698	2,273	925	2,958	4,023	5,026	85,093	5,951	12,982	3,128	8,519	20,354
Other transportation, communication, electric, gas, and sanitary services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,992	17,806	4,635	2,764	232	1,929	3,669
Wholesale and retail trade	13,926	616,636	462,622	41,871	7,923	7,764	50,908	50,319	2,595,778	1,969,649	181,090	31,100	34,280	182,756
Wholesale trade	1,332	93,887	71,931	6,137	1,066	1,497	5,960	6,751	414,882	328,118	23,214	2,333	3,822	24,092
Retail trade	12,281	518,933	389,876	35,721	6,848	6,257	42,657	43,082	2,140,484	1,606,905	156,512	28,651	30,324	156,922
General merchandise stores	1,143	55,270	48,161	1,736	279	845	2,552	6,159	118,728	81,210	8,103	1,229	1,897	11,459
Food stores	3,191	148,261	125,783	5,169	1,234	1,384	11,108	6,327	562,810	457,955	31,182	4,871	7,803	28,390
Automobile dealers and gasoline service stations	2,292	110,499	86,102	7,790	1,995	831	6,956	5,690	580,421	477,821	28,953	3,493	3,858	30,525
Automobile and truck dealers	(3)	(3)	(3)	(3)	(3)	(3)	(3)	795	273,335	242,003	10,568	844	778	6,938
Gasoline service stations	1,687	92,988	75,287	4,922	1,656	521	5,126	4,641	279,533	212,664	17,730	2,553	3,040	21,881
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Eating and drinking places	2,395	69,664	43,321	8,905	1,239	1,124	8,378	12,403	323,943	181,967	41,390	12,079	9,310	38,099
Other retail trade	3,260	135,239	86,509	12,121	2,100	2,073	13,663	12,503	554,582	407,952	46,884	6,979	7,456	48,449
Wholesale and retail trade not allocable	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Finance, insurance, and real estate	2,073	26,377	2,885	2,182	417	910	8,372	12,768	152,232	41,620	11,575	2,725	4,409	57,262
Insurance agents, brokers, and service	1,409	13,933	2,885	1,484	78	394	5,625	5,855	63,013	9,922	3,329	326	1,716	32,049
Real estate	638	11,932	-	661	332	508	2,331	6,902	89,199	31,698	8,246	2,399	2,689	25,199
Finance	(3)	(3)	-	(3)	(3)	(3)	(3)	(3)	(3)	-	-	-	(3)	(3)
Services	15,323	162,317	29,422	21,215	2,216	6,656	73,156	40,043	545,495	111,408	79,772	12,478	24,921	202,282
Hotels, rooming houses, camps, and other lodging places	848	5,322	386	602	215	625	1,541	4,826	37,288	6,366	2,958	3,225	6,708	3,412
Personal services	3,637	35,067	7,706	5,537	661	1,825	12,891	7,611	100,635	22,901	21,869	1,966	4,197	28,625
Laundries, laundry services, cleaning and dyeing plants	593	5,576	1,019	1,143	86	384	1,545	1,074	18,287	1,993	4,500	947	1,455	3,894
Beauty and barber shops	2,380	13,384	2,032	2,640	237	381	6,170	4,293	46,406	6,866	13,421	699	1,253	18,545
Other personal services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	2,244	35,942	14,042	3,948	320	1,489	6,186
Business services	1,169	11,775	3,499	2,292	231	306	3,698	4,800	34,670	2,418	7,949	476	1,552	13,914
Automobile and other repair services	2,572	21,960	11,787	2,662	276	1,111	4,621	7,067	85,648	46,653	11,033	2,197	2,401	14,000
Automobile parking, repair, and services	1,484	20,471	11,282	2,662	261	905	4,299	2,445	54,903	31,880	7,727	1,815	1,319	7,909
Repair services, except automobile	(3)	(3)	(3)	-	(3)	(3)	(3)	4,622	30,745	14,773	3,306	382	1,082	6,091
Amusement and recreation services, including motion pictures	908	10,168	1,771	599	252	510	3,295	2,707	45,222	19,317	8,084	2,552	3,667	2,429
Medical services	3,535	60,065	3,345	6,601	481	1,734	37,265	7,225	180,970	9,786	17,807	1,578	4,712	106,138
Offices of physicians and surgeons	914	35,185	1,294	4,090	246	880	23,166	2,425	94,060	2,618	9,537	806	2,572	59,572
Offices of dentists and dental surgeons	(3)	(3)	(3)	(3)	(3)	(3)	(3)	2,072	52,617	3,069	4,736	429	1,203	29,811
Offices of osteopathic physicians	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Other medical services	2,040	9,619	1,216	346	117	167	5,899	2,375	30,614	3,688	3,485	297	823	14,300
Educational services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,493	2,034	206	-	24	199	1,241
Legal services	784	9,693	239	444	29	186	6,512	2,033	43,676	1,562	7,145	311	1,042	25,647
Accounting, auditing, and bookkeeping services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	903	6,556	247	1,754	61	166	3,206
Other services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	1,378	8,796	1,952	1,173	88	277	3,670
Nature of business not allocable	(3)	(3)	-	-	-	-	(3)	1,565	8,227	158	841	27	107	5,782

[1]Includes labor costs which are also included in Cost of Goods Sold. For the United States labor costs amounted to $8,842,508,000. [2]Net loss exceeds net profit.
[3]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."
The estimates for the Office of International Operations have a high sampling variability and are excluded from this table.

Table 2.6—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	UNITED STATES		TOTAL FOR 36 STATES		ALABAMA		ARIZONA		ARKANSAS		CALIFORNIA, TOTAL		LOS ANGELES DISTRICT (California)		SAN FRANCISCO DISTRICT (California)	
All industries	7,031,714	31,622,204	6,590,591	29,829,219	98,485	331,874	43,218	205,319	82,037	269,142	547,804	3,475,306	318,223	2,013,451	229,581	1,461,855
Agriculture, forestry, and fisheries	2,130,127	5,705,990	1,946,341	5,131,438	36,471	56,195	6,446	21,846	34,324	94,165	59,709	289,676	24,438	113,076	35,271	176,600
Farms	2,002,422	5,230,445	1,830,545	4,693,335	34,354	49,379	5,397	18,039	33,344	92,191	37,404	195,943	10,203	57,995	27,201	137,948
Field crop farms	824,135	2,264,164	752,576	1,982,428	17,103	25,850	1,988	9,655	19,094	75,050	9,846	60,745	3,125	21,442	6,721	39,303
Fruit, tree nut, and vegetable farms	78,234	294,318	74,396	277,441	1,387	1,406	(1)	(1)	(1)	(1)	14,695	75,099	2,818	15,043	11,877	60,056
Livestock farms	1,009,782	2,529,253	920,703	2,302,418	13,681	20,886	2,154	5,070	13,582	15,778	10,218	45,009	2,606	13,970	7,612	31,039
Farms, not elsewhere classified	90,271	142,710	82,870	131,048	2,183	1,237	(1)	(1)	(1)	(1)	2,645	15,090	1,654	7,540	991	7,550
Other agriculture, forestry, and fisheries	127,705	475,545	115,796	438,103	2,117	6,816	1,049	3,807	980	1,974	22,305	93,733	14,235	55,081	8,070	38,652
Mining	20,328	119,506	19,154	115,008	(1)	(1)	(1)	(1)	(1)	(1)	1,121	4,632	950	3,445	(1)	(1)
Contract construction	641,088	2,820,927	608,650	2,667,575	8,073	28,648	3,210	14,945	7,479	21,377	46,150	260,486	30,421	161,161	15,729	99,325
General contractors	107,140	720,264	100,384	667,832	(1)	(1)	(1)	(1)	1,987	7,629	11,345	84,288	6,267	46,486	5,078	37,802
Special trade contractors	523,830	2,058,896	498,356	1,958,705	6,057	17,044	2,365	7,676	5,492	13,748	34,129	171,617	23,986	112,204	10,143	59,413
Contractors not allocable	10,118	41,767	9,910	41,038	(1)	(1)	-	-	-	-	676	4,581	(1)	(1)	(1)	(1)
Manufacturing	148,305	869,110	142,518	841,489	3,074	12,931	(1)	(1)	2,847	7,713	15,172	128,474	10,174	89,719	4,998	38,755
Transportation, communication, electric, gas, and sanitary services	247,497	927,404	229,965	877,808	2,889	8,190	1,503	5,018	3,331	8,595	14,797	85,690	7,219	42,013	7,578	43,677
Motor freight transportation and warehousing, terminals, and related services	166,126	668,024	156,124	632,426	2,339	6,459	1,492	4,526	2,500	4,707	11,059	63,865	4,921	28,675	6,138	35,190
Other transportation, communication, electric, gas, and sanitary services	81,371	259,380	73,841	245,382	(1)	(1)	(1)	(1)	831	3,888	3,738	21,825	2,298	13,338	1,440	8,487
Wholesale and retail trade	1,494,251	7,254,482	1,418,930	6,916,490	23,933	102,703	11,628	46,758	16,409	61,438	131,319	800,719	76,985	455,854	54,334	344,865
Wholesale trade	225,856	1,559,400	214,999	1,508,679	3,287	23,345	1,841	9,682	1,418	9,220	25,672	171,886	15,552	106,930	10,120	64,956
Retail trade	1,242,985	5,557,204	1,180,945	5,281,944	20,309	77,189	9,356	34,364	14,991	52,218	103,051	607,007	59,737	336,285	43,314	270,722
General merchandise stores	131,227	334,466	124,506	315,448	3,301	11,402	(1)	(1)	(1)	(1)	2,842	14,859	1,720	8,527	1,122	6,332
Food stores	239,246	952,612	228,542	905,277	5,197	15,415	1,365	5,493	4,559	11,727	14,807	75,366	9,121	41,950	5,686	33,416
Automobile dealers and gasoline service stations	231,347	1,109,243	218,132	1,043,704	4,905	18,947	2,598	10,935	3,336	13,552	18,164	108,898	10,449	56,250	1,715	52,648
Automobile and truck dealers	34,825	218,328	33,680	209,150	1,011	4,189	(1)	(1)	1,305	4,822	1,595	15,266	(1)	(1)	(1)	(1)
Gasoline service stations	175,193	761,823	164,083	711,624	3,607	10,526	2,248	9,570	1,684	6,510	14,972	81,925	8,804	45,084	6,168	36,841
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	21,329	129,092	20,369	122,930	(1)	(1)	(1)	(1)	(1)	(1)	1,597	11,707	943	7,190	654	4,517
Eating and drinking places	225,512	925,564	215,578	887,674	1,954	7,613	2,193	8,568	1,383	3,823	25,365	125,496	14,150	64,786	11,215	60,710
Other retail trade	415,653	2,235,319	394,187	2,129,841	4,952	23,812	2,850	8,745	4,724	20,063	41,873	282,388	24,297	164,772	17,576	117,616
Wholesale and retail trade not allocable	25,410	137,878	22,986	125,867	(1)	(1)	(1)	(1)	-	-	2,596	21,826	1,696	12,639	900	9,187
Finance, insurance, and real estate	438,973	2,339,457	411,358	2,224,850	4,015	17,602	4,505	25,016	1,991	9,358	66,641	372,242	39,795	212,238	26,846	160,004
Insurance agents, brokers, and service	165,028	1,026,265	155,835	978,450	770	6,757	1,608	10,785	(1)	(1)	15,571	107,719	9,401	64,919	6,170	42,800
Real estate	251,527	1,144,872	234,647	1,087,745	3,092	9,452	2,635	12,557	1,466	6,627	48,075	244,228	28,280	131,869	19,795	112,359
Finance	22,418	168,320	20,876	158,655	(1)	(1)	(1)	(1)	(1)	(1)	2,995	20,295	2,114	15,450	881	4,845
Services	1,890,705	11,530,555	1,793,999	11,000,992	18,998	102,122	14,663	84,087	15,290	65,965	210,467	1,526,762	126,740	932,711	83,727	594,051
Hotels, rooming houses, camps, and other lodging places	75,636	192,378	69,862	173,698	(1)	(1)	1,414	3,862	(1)	(1)	7,083	23,080	3,487	11,692	3,596	11,388
Personal services	454,979	1,343,251	432,211	1,280,481	5,181	11,867	1,618	5,535	6,316	13,215	41,758	158,924	24,596	95,950	17,162	62,974
Laundries, laundry services, cleaning and dyeing plants	69,177	263,478	66,948	255,129	1,010	3,167	(1)	(1)	(1)	(1)	10,255	50,295	5,892	27,840	4,363	22,455
Beauty and barber shops	287,049	766,461	274,019	733,266	3,379	7,744	902	2,746	4,587	8,848	20,096	74,555	11,838	47,772	8,258	26,783
Other personal services	98,753	313,312	91,244	292,086	(1)	(1)	(1)	(1)	(1)	(1)	11,407	34,074	6,866	20,338	4,541	13,736
Business services	215,910	806,432	205,040	773,063	1,830	3,920	1,741	5,411	(1)	(1)	31,752	132,315	20,698	85,019	11,054	47,296
Automobile and other repair services	271,860	847,227	257,519	806,633	4,179	9,888	2,995	9,016	3,403	7,324	31,572	130,936	18,675	75,316	12,897	55,620
Automobile parking, repair, and services	112,528	417,221	105,802	396,406	2,213	5,667	1,115	3,757	1,156	2,289	12,902	67,330	7,072	36,225	5,830	31,105
Repair services, except automobile	159,332	430,006	151,717	410,227	1,966	4,221	1,880	5,259	2,247	5,035	18,670	63,606	11,603	39,091	7,067	24,515
Amusement and recreation services, including motion pictures	81,093	279,741	75,499	264,284	(1)	(1)	(1)	(1)	(1)	(1)	6,552	26,040	4,131	20,006	2,421	6,034
Medical services	389,745	5,633,145	372,786	5,386,394	3,859	56,206	2,681	37,854	2,223	32,443	41,785	737,441	24,409	450,166	17,376	287,275
Offices of physicians and surgeons	144,801	3,422,805	139,216	3,287,237	1,324	36,697	905	21,874	(1)	(1)	17,724	454,890	10,762	289,105	6,962	165,785
Offices of dentists and dental surgeons	82,558	1,376,269	78,230	1,303,287	875	13,586	(1)	(1)	(1)	(1)	8,571	192,483	5,094	113,104	3,477	79,379
Offices of osteopathic physicians	8,695	130,152	8,378	127,501	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services	153,691	703,919	146,962	668,369	1,660	5,923	1,207	4,672	(1)	(1)	15,314	86,579	8,441	46,106	6,873	40,473
Educational services	81,185	138,115	76,779	130,900	1,387	2,322	1,036	2,600	(1)	(1)	8,453	15,992	5,509	10,336	2,944	5,656
Legal services	112,837	1,308,369	107,359	1,249,104	1,152	11,059	(1)	(1)	(1)	(1)	10,022	138,667	5,701	80,311	4,321	58,356
Accounting, auditing, and bookkeeping services	103,174	395,510	97,856	377,696	(1)	(1)	(1)	(1)	(1)	(1)	14,422	62,717	8,384	37,438	6,038	25,279
Other services	104,286	586,387	99,088	558,739	(1)	(1)	(1)	(1)	453	2,324	17,068	100,650	11,150	66,477	5,918	34,173
Nature of business not allocable	20,440	54,773	19,676	53,569	(1)	(1)	(1)	(1)	(1)	(1)	2,428	6,625	1,501	3,234	927	3,391

Footnote at end of table.

Table 2.6—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	COLORADO		CONNECTICUT		FLORIDA		GEORGIA		ILLINOIS, TOTAL		CHICAGO DISTRICT (Illinois)		SPRINGFIELD DISTRICT (Illinois)		INDIANA		IOWA	
All industries	83,051	373,377	75,421	474,158	177,386	818,217	137,424	515,818	411,144	2,103,134	222,435	1,326,058	188,709	777,076	230,010	917,640	247,313	1,022,353
Agriculture, forestry, and fisheries	22,885	67,671	4,612	16,071	21,999	78,077	42,792	79,966	132,147	502,084	37,854	151,881	94,293	350,203	101,879	256,483	147,349	574,352
Farms	21,174	62,926	2,031	5,799	16,536	59,182	40,384	73,088	128,731	485,608	36,044	142,939	92,687	342,669	99,998	249,438	143,668	551,358
Field crop farms	8,181	29,834	(1)	(1)	3,309	8,782	19,338	34,680	73,198	279,001	16,460	54,679	56,738	224,322	49,675	104,501	35,607	123,860
Fruit, tree nut, and vegetable farms	1,278	5,506	(1)	(1)	6,094	36,211	2,149	4,194	820	2,585	93	1,324	(1)	(1)	1,556	2,366	(1)	(1)
Livestock farms	10,798	25,295	1,755	4,481	3,873	6,808	16,265	30,986	50,520	197,549	17,611	83,823	32,909	113,726	44,747	138,598	104,912	423,384
Farms, not elsewhere classified	(1)	(1)	(1)	(1)	3,260	7,381	2,632	3,228	4,193	6,473	1,880	3,113	2,313	3,360	4,020	3,973	2,862	3,849
Other agriculture, forestry, and fisheries	1,711	4,745	2,581	10,272	5,463	18,895	2,408	6,878	3,416	16,476	1,810	8,942	1,606	7,534	1,881	7,045	3,681	22,994
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	183	724	(1)	(1)
Contract construction	8,027	38,129	12,233	64,961	24,094	90,648	13,210	52,418	33,420	153,431	19,517	100,373	13,903	53,058	20,986	81,941	13,228	54,159
General contractors	1,979	11,058	2,256	19,850	4,934	23,828	2,813	16,972	2,472	21,362	1,303	11,469	1,169	9,893	4,483	21,077	704	3,857
Special trade contractors	6,048	27,071	9,977	45,111	17,787	62,696	10,058	34,406	30,128	129,505	17,780	87,110	12,348	42,395	15,689	56,186	12,381	50,173
Contractors not allocable	-	-	-	-	1,373	4,124	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	948	3,830	1,201	7,672	4,507	21,002	4,440	15,237	7,705	53,244	6,000	45,032	1,705	8,212	3,225	18,059	2,090	8,531
Transportation, communication, electric, gas, and sanitary services	2,482	8,433	1,341	9,283	5,755	17,158	5,268	14,865	11,648	53,444	5,790	34,090	5,858	19,354	11,085	37,013	8,882	28,866
Motor freight transportation and warehousing, terminals, and related services	1,745	4,252	539	4,273	3,125	11,307	3,952	12,429	8,946	42,313	4,383	24,534	4,563	17,779	6,437	26,896	8,061	24,909
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	2,630	5,851	1,316	2,436	2,702	11,131	1,407	9,556	1,295	1,575	4,648	10,117	(1)	(1)
Wholesale and retail trade	15,557	82,392	21,337	114,755	43,097	171,090	32,356	144,673	83,260	449,074	54,618	316,235	28,642	132,839	38,479	199,892	30,791	140,955
Wholesale trade	2,534	22,197	3,105	22,517	7,115	42,005	3,642	35,091	16,724	141,451	13,185	115,629	3,539	25,822	4,892	48,612	4,562	29,660
Retail trade	12,973	60,180	17,949	90,584	33,357	120,873	27,226	103,063	65,469	302,401	41,063	199,363	24,406	103,038	32,846	149,064	25,976	109,233
General merchandise stores	1,522	5,617	1,351	1,440	4,642	12,460	3,518	9,825	10,128	18,089	6,079	10,993	4,049	7,096	4,161	8,047	7,266	11,806
Food stores	1,039	8,217	2,632	11,199	5,401	20,159	6,333	17,711	8,618	35,770	4,597	21,582	4,021	14,188	4,557	21,428	3,026	17,298
Automobile dealers and gasoline service stations	2,697	13,612	2,869	17,955	6,162	21,957	6,293	25,058	12,359	67,281	7,126	41,098	5,233	26,183	6,338	30,073	4,942	24,418
Automobile and truck dealers	(1)	(1)	(1)	(1)	847	5,744	738	4,034	1,713	11,546	(1)	(1)	(1)	(1)	986	7,177	(1)	(1)
Gasoline service stations	2,046	8,049	2,674	14,854	4,938	12,791	4,490	15,280	9,414	47,458	5,627	28,818	3,787	18,640	5,092	21,946	3,978	16,278
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(1)	(1)	(1)	(1)	(1)	(1)	1,065	5,744	1,232	8,277	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Eating and drinking places	2,313	11,434	2,717	15,050	5,854	17,892	3,334	10,958	16,714	63,991	11,152	48,100	5,562	15,891	4,601	17,984	3,950	16,336
Other retail trade	5,402	21,300	8,380	44,940	11,298	48,405	7,748	39,511	17,650	117,270	12,109	77,590	5,541	39,680	13,189	71,532	6,792	39,375
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	2,625	8,212	1,488	6,519	1,067	5,222	(1)	(1)	697	3,979	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	5,364	27,062	4,919	32,493	15,425	72,146	6,458	38,678	32,507	184,808	19,580	128,245	12,927	56,563	9,083	43,168	13,321	48,741
Insurance agents, brokers, and service	1,883	12,428	1,543	13,936	3,826	28,725	2,454	17,729	13,510	80,650	7,933	53,258	5,577	27,392	3,902	23,785	4,139	20,109
Real estate	3,215	14,084	2,720	14,689	10,695	38,851	3,395	17,860	17,874	90,351	10,689	62,070	7,185	28,281	4,455	16,250	8,841	25,393
Finance	(1)	(1)	(1)	(1)	904	4,570	(1)	(1)	1,123	13,807	958	12,917	(1)	(1)	(1)	(1)	(1)	(1)
Services	27,099	142,843	29,709	228,605	61,991	366,667	32,570	169,016	108,387	696,237	78,305	546,006	30,082	150,231	44,215	278,331	31,109	163,771
Hotels, rooming houses, camps, and other lodging places	1,784	4,075	(1)	(1)	2,897	5,694	1,663	4,279	2,694	8,577	1,413	5,136	1,281	3,441	1,719	2,824	875	2,364
Personal services	5,645	18,740	5,227	21,123	12,598	33,520	8,765	19,657	30,893	101,206	20,334	76,605	10,559	24,601	12,298	37,928	9,015	29,943
Laundries, laundry services, cleaning and dyeing plants	1,312	3,463	(1)	(1)	1,885	7,090	1,221	3,772	5,736	20,974	4,643	18,072	1,093	2,902	1,242	4,074	(1)	(1)
Beauty and barber shops	3,053	10,723	3,856	15,709	7,586	16,401	5,504	11,879	18,406	53,794	11,034	35,040	7,372	18,754	8,626	22,254	6,512	20,951
Other personal services	1,280	4,554	(1)	(1)	3,127	10,029	2,040	4,006	6,751	26,438	4,657	23,493	2,094	2,945	2,430	11,600	2,112	7,656
Business services	4,171	7,288	5,272	22,363	7,373	24,900	3,037	8,043	12,340	48,833	9,305	39,097	3,035	9,736	4,771	20,847	2,725	4,796
Automobile and other repair services	3,330	10,771	2,972	11,380	7,880	31,249	5,824	17,174	12,764	36,052	7,647	24,261	5,117	11,791	6,932	20,782	6,066	20,037
Automobile parking, repair, and services	1,928	6,492	(1)	(1)	3,157	18,184	2,519	5,139	4,117	14,124	2,070	7,875	2,047	6,249	3,697	13,473	2,144	8,496
Repair services, except automobile	1,402	4,279	1,826	6,212	4,723	13,065	3,305	12,035	8,647	21,928	5,577	16,386	3,070	5,542	3,235	7,309	3,922	11,541
Amusement and recreation services, including motion pictures	1,084	3,307	1,227	3,626	4,298	15,708	1,359	4,858	4,556	22,807	2,791	10,825	1,765	11,982	2,156	7,051	914	1,511
Medical services	5,059	70,272	7,421	111,466	12,782	190,413	5,691	88,240	20,650	311,317	15,806	240,181	4,844	71,136	8,382	144,776	6,852	75,035
Offices of physicians and surgeons	1,721	39,642	2,906	70,122	4,761	116,288	2,179	54,476	7,129	187,999	5,528	148,210	1,601	39,789	3,028	89,704	1,119	32,215
Offices of dentists and dental surgeons	1,148	18,682	1,010	22,661	2,172	45,985	(1)	(1)	5,086	78,407	3,904	58,286	1,182	20,121	1,925	31,672	1,056	19,069
Offices of osteopathic physicians	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	322	2,427	(1)	(1)	(1)	(1)	(1)	(1)	555	4,064
Other medical services	2,063	9,267	3,447	17,694	5,502	22,231	2,610	13,163	8,113	42,484	6,069	32,186	2,044	10,298	3,205	18,668	4,122	19,687
Educational services	1,213	2,428	1,023	1,478	4,451	7,512	1,959	3,935	3,653	6,739	2,745	5,597	(1)	(1)	2,206	6,665	1,173	1,885
Legal services	1,261	12,926	2,203	28,985	2,726	34,084	1,234	11,167	7,539	101,570	7,035	92,125	(1)	(1)	2,567	23,458	1,405	21,339
Accounting, auditing, and bookkeeping services	1,691	3,453	2,005	11,900	3,226	9,525	1,793	5,857	5,858	20,212	4,768	16,759	1,090	3,453	1,915	6,074	1,173	2,262
Other services	1,861	9,583	1,616	14,022	3,760	14,062	1,185	5,806	7,440	38,924	6,461	35,420	979	3,504	1,269	7,926	911	4,599
Nature of business not allocable	(1)	(1)	-	-	(1)	(1)	(1)	(1)	1,347	3,750	649	2,508	698	1,242	(1)	(1)	(1)	(1)

Footnote at end of table.

Table 2.6—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	KANSAS		KENTUCKY		LOUISIANA		MAINE		MARYLAND		MASSACHUSETTS		MICHIGAN		MINNESOTA		MISSISSIPPI	
All industries	155,313	557,057	169,758	478,501	93,627	404,908	38,991	151,979	94,151	525,235	138,595	810,040	253,478	1,312,700	199,472	681,158	75,979	245,134
Agriculture, forestry, and fisheries	86,224	246,735	83,400	120,113	22,404	51,829	8,860	35,258	16,437	40,270	6,762	38,790	59,634	130,901	98,302	250,848	33,470	66,949
Farms	84,563	243,599	82,502	116,177	19,862	41,256	4,930	23,865	14,131	32,579	4,059	15,541	56,582	116,231	96,173	245,783	31,426	60,206
Field crop farms	40,471	126,989	49,615	62,386	10,079	29,585	(1)	(1)	7,005	14,001	(1)	(1)	18,873	32,579	28,401	79,858	16,955	42,672
Fruit, tree nut, and vegetable farms	(1)	(1)	1,296	1,820	1,507	1,691	1,852	16,310	2,120	6,272	(1)	(1)	4,526	14,407	(1)	(1)	(1)	(1)
Livestock farms	42,091	113,265	28,168	49,653	7,911	9,830	1,971	5,100	4,015	10,941	1,920	8,007	27,914	62,596	62,481	153,520	13,001	15,835
Farms, not elsewhere classified	1,847	2,992	3,423	2,318	(1)	(1)	912	297	991	1,365	(1)	(1)	5,269	6,649	4,486	5,825	1,135	1,146
Other agriculture, forestry, and fisheries	1,661	3,136	(1)	(1)	2,542	10,573	3,930	11,393	2,306	7,691	2,703	23,249	3,052	14,670	2,129	5,065	2,044	6,743
Mining	1,215	2,602	1,015	3,791	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	10,442	38,668	13,328	44,414	9,809	44,727	4,038	14,018	10,711	58,546	17,115	84,796	27,783	137,557	15,162	57,194	6,946	22,895
General contractors	1,980	13,903	1,840	9,709	2,677	15,090	879	4,577	2,436	19,696	2,867	21,779	3,634	25,466	1,573	10,106	1,132	6,760
Special trade contractors	8,309	24,082	11,101	32,269	6,988	29,414	3,159	9,441	8,275	38,850	14,248	63,017	23,551	109,543	13,013	45,742	5,667	15,272
Contractors not allocable	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	1,409	5,799	1,935	7,683	1,249	6,020	2,072	4,773	1,343	7,641	2,964	21,787	7,104	40,627	2,293	11,064	1,637	8,619
Transportation, communication, electric, gas, and sanitary services	4,052	16,426	5,555	12,369	4,489	16,248	1,835	4,717	4,809	13,992	3,617	14,663	8,291	38,471	6,695	21,811	1,087	4,457
Motor freight transportation and warehousing, terminals, and related services	2,716	13,275	3,917	9,440	1,624	6,477	1,391	4,221	1,597	7,492	1,309	6,080	5,909	29,429	5,000	16,270	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services	1,336	3,151	1,638	2,929	2,865	9,771	(1)	(1)	3,212	6,500	2,308	8,583	2,382	9,042	1,695	5,541	(1)	(1)
Wholesale and retail trade	20,301	101,423	27,844	109,648	25,647	111,725	10,018	33,890	18,655	103,113	38,768	203,731	63,384	355,813	30,217	134,353	16,249	58,654
Wholesale trade	2,734	16,499	4,178	21,985	2,249	17,587	2,092	8,873	1,646	15,170	7,962	53,223	13,187	94,768	6,598	39,875	1,235	6,712
Retail trade	17,408	83,897	23,401	85,946	23,105	93,355	7,926	25,017	17,009	87,943	29,591	145,056	49,457	255,183	23,368	92,854	14,720	50,982
General merchandise stores	1,545	4,633	3,768	7,047	1,375	6,033	(1)	(1)	873	2,475	3,274	14,067	10,159	25,347	4,757	8,615	2,392	4,584
Food stores	2,058	11,447	5,501	16,799	6,735	22,432	1,731	5,801	4,027	15,680	4,863	19,978	8,116	41,835	3,028	12,107	5,121	16,674
Automobile dealers and gasoline service stations	3,553	12,308	4,808	18,495	3,250	13,466	928	3,910	2,774	19,031	5,378	25,986	8,850	54,101	3,976	20,931	1,845	8,213
Automobile and truck dealers	(1)	(1)	844	3,804	(1)	(1)	(1)	(1)	(1)	(1)	1,338	5,904	1,427	9,837	(1)	(1)	(1)	(1)
Gasoline service stations	2,542	7,536	3,709	11,475	2,437	9,549	873	3,468	2,363	14,386	3,402	17,644	7,118	41,466	3,206	16,275	1,199	3,305
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Eating and drinking places	2,462	10,559	3,550	11,983	5,416	16,108	(1)	(1)	3,340	21,341	4,127	16,679	8,376	44,966	4,236	16,689	1,964	5,793
Other retail trade	7,790	44,950	5,774	31,622	6,329	35,316	3,629	11,501	5,995	29,416	11,949	68,346	13,956	88,934	7,371	34,512	3,398	15,718
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	1,215	5,452	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	5,348	27,171	5,883	27,584	4,467	25,379	1,199	6,143	8,271	54,163	8,089	55,498	17,011	114,440	11,680	47,640	2,826	12,078
Insurance agents, brokers, and service	2,394	14,510	2,701	13,964	1,832	12,192	(1)	(1)	2,995	27,270	3,346	28,849	5,876	50,979	4,170	23,931	1,602	8,510
Real estate	2,640	10,791	2,933	11,551	2,359	11,096	736	3,097	5,011	24,229	4,059	20,451	10,015	53,630	7,162	20,640	1,158	2,574
Finance	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,120	9,831	(1)	(1)	(1)	(1)
Services	26,266	118,178	29,694	150,998	25,059	145,448	10,969	53,180	33,868	247,199	61,129	389,491	69,405	491,367	34,309	157,260	13,199	67,168
Hotels, rooming houses, camps, and other lodging places	1,442	5,491	1,834	3,326	655	3,387	(1)	(1)	1,154	3,023	2,294	5,484	5,064	11,720	1,497	4,279	(1)	(1)
Personal services	6,259	13,646	7,831	22,854	7,485	17,550	3,194	6,606	5,041	16,242	12,999	38,014	16,276	59,227	6,500	20,688	3,991	10,429
Laundries, laundry services, cleaning and dyeing plants	997	2,465	(1)	(1)	1,130	4,483	(1)	(1)	1,218	3,336	1,753	6,989	1,184	7,168	(1)	(1)	(1)	(1)
Beauty and barber shops	4,321	10,190	5,619	15,416	5,370	10,532	1,620	2,941	2,352	7,488	7,671	20,009	12,100	39,109	4,450	12,215	2,761	5,710
Other personal services	941	991	1,363	2,729	985	2,535	(1)	(1)	1,471	5,418	3,575	11,016	2,992	12,950	1,359	4,460	(1)	(1)
Business services	1,802	6,998	3,181	8,346	1,846	8,666	1,112	1,207	4,906	20,714	8,274	29,350	8,247	28,547	3,971	7,304	(1)	(1)
Automobile and other repair services	6,595	12,654	5,051	14,892	5,123	11,673	1,339	3,292	2,478	8,651	4,510	17,572	9,614	34,904	7,584	15,915	2,530	7,469
Automobile parking, repair, and services	2,725	6,862	2,495	6,985	2,164	4,954	(1)	(1)	1,181	4,188	2,359	11,913	2,833	14,745	3,491	9,630	(1)	(1)
Repair services, except automobile	3,870	5,792	2,556	7,907	2,959	6,719	(1)	(1)	1,297	4,463	2,151	5,659	6,781	20,159	4,093	6,285	1,817	5,492
Amusement and recreation services, including motion pictures	1,548	3,037	1,332	3,204	(1)	(1)	(1)	(1)	2,220	7,635	3,695	7,442	3,029	12,751	2,142	5,318	(1)	(1)
Medical services	3,962	54,323	6,155	66,130	5,106	72,399	2,358	26,982	8,414	123,601	15,644	198,589	14,050	257,631	6,272	76,623	2,597	32,597
Offices of physicians and surgeons	1,138	34,034	1,618	41,842	2,128	48,929	(1)	(1)	3,418	80,935	6,278	124,964	5,451	152,403	1,566	36,641	850	18,418
Offices of dentists and dental surgeons	(1)	(1)	1,118	14,960	879	14,906	613	6,932	1,322	28,043	2,691	44,284	3,381	56,118	1,638	21,998	781	10,460
Offices of osteopathic physicians	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,019	27,252	(1)	(1)	-	-
Other medical services	1,873	6,614	3,419	9,328	2,094	8,438	875	2,847	3,524	14,442	6,478	28,051	4,199	21,858	3,012	17,040	(1)	(1)
Educational services	(1)	(1)	(1)	(1)	1,000	1,187	(1)	(1)	1,990	4,661	1,828	3,930	1,829	3,464	1,849	2,211	(1)	(1)
Legal services	1,479	15,996	1,442	21,600	1,179	16,162	1,060	10,061	3,153	43,087	5,675	61,621	4,423	55,364	1,411	15,428	(1)	(1)
Accounting, auditing, and bookkeeping services	1,212	2,330	1,485	5,793	1,578	5,644	(1)	(1)	2,385	7,820	2,669	11,038	3,539	12,445	1,755	3,545	(1)	(1)
Other services	968	3,043	(1)	(1)	(1)	(1)	(1)	(1)	2,127	11,765	3,541	16,451	3,334	15,314	1,328	5,949	(1)	(1)
Nature of business not allocable	(1)	(1)	1,104	1,901	(1)	(1)	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnote at end of table.

Table 2.6—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	MISSOURI		NEBRASKA		NEW JERSEY		NEW YORK, TOTAL		ALBANY DISTRICT (New York)		BROOKLYN DISTRICT (New York)		BUFFALO DISTRICT (New York)		MANHATTAN DISTRICT (New York)		NORTH CAROLINA	
All industries	229,133	795,292	125,017	480,344	168,501	1,001,432	483,589	2,758,252	60,335	269,014	160,437	957,081	133,404	628,795	129,413	903,362	202,097	603,153
Agriculture, forestry, and fisheries	102,643	204,471	76,278	269,391	9,165	33,299	39,293	99,230	10,620	19,066	2,462	17,729	23,880	54,582	2,331	7,853	91,166	126,183
Farms	100,215	195,569	74,562	263,842	7,044	23,221	34,830	76,706	10,355	17,168	606	5,568	23,246	52,024	623	1,946	89,463	122,645
Field crop farms	26,827	68,098	25,092	96,319	1,694	4,868	2,632	2,503	(1)	(1)	173	366	1,916	1,387	(1)	(1)	68,415	94,441
Fruit, tree nut, and vegetable farms	(1)	(1)	(1)	(1)	2,127	8,977	3,642	11,119	(1)	(1)	(1)	(1)	2,651	6,108	(1)	(1)	2,638	6,210
Livestock farms	68,067	123,231	48,233	163,115	2,788	8,060	25,679	58,031	3,364	13,893	(1)	(1)	17,057	42,857	(1)	(1)	14,509	17,464
Farms, not elsewhere classified	4,784	3,326	1,232	4,166	(1)	(1)	2,877	5,053	(1)	(1)	(1)	(1)	1,622	1,672	(1)	(1)	3,901	4,530
Other agriculture, forestry, and fisheries	2,428	8,902	1,716	5,549	2,121	10,078	4,463	22,524	(1)	(1)	1,856	12,161	634	2,558	1,708	5,907	1,703	3,538
Mining	(1)	(1)	(1)	(1)	79	551	479	402	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	16,919	63,220	6,203	16,169	24,524	125,634	45,243	204,087	6,732	28,837	16,876	79,554	14,488	63,884	7,147	31,812	17,206	65,550
General contractors	1,277	14,717	(1)	(1)	1,737	15,542	5,741	35,857	(1)	(1)	1,819	10,652	2,340	14,419	(1)	(1)	2,763	16,879
Special trade contractors	15,327	47,138	5,850	15,161	22,513	108,346	38,972	165,383	5,959	23,862	15,057	68,902	11,997	48,510	5,959	24,109	14,443	48,671
Contractors not allocable	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-	-	-	(1)	(1)	(1)	(1)	-	-
Manufacturing	2,683	16,299	(1)	(1)	4,990	33,841	16,877	103,175	2,066	9,108	6,909	42,924	2,652	15,589	5,250	35,554	5,332	22,013
Transportation, communication, electric, gas, and sanitary services	10,390	29,487	3,167	14,606	6,241	34,194	19,989	86,946	3,000	10,061	9,437	43,331	3,868	20,146	3,684	13,408	3,907	10,017
Motor freight transportation and warehousing, terminals, and related services	7,896	23,952	2,973	14,212	4,198	24,737	9,501	45,362	2,358	8,882	3,697	19,006	2,248	13,953	1,198	3,521	2,941	7,372
Other transportation, communication, electric, gas, and sanitary services	2,494	5,535	(1)	(1)	2,043	9,457	10,488	41,584	(1)	(1)	5,740	24,325	1,620	6,193	2,486	9,887	966	2,645
Wholesale and retail trade	37,627	168,309	16,518	69,831	44,015	234,686	131,486	690,340	16,275	73,352	47,009	265,337	37,029	176,273	31,173	175,378	40,175	155,814
Wholesale trade	6,135	42,788	1,904	8,128	3,572	28,035	26,814	187,163	1,800	10,990	12,468	84,494	5,400	32,503	7,146	59,176	3,269	27,843
Retail trade	31,283	123,337	14,609	61,557	40,443	206,651	102,476	491,973	14,187	61,693	33,409	175,200	31,368	142,115	23,512	112,965	35,634	122,574
General merchandise stores	5,181	10,324	3,427	4,256	899	4,345	8,937	27,122	985	1,714	2,918	10,497	2,041	3,319	2,993	11,592	6,290	15,431
Food stores	5,472	24,799	1,559	8,638	10,940	47,476	24,386	105,160	2,715	10,459	9,245	48,063	5,577	21,282	6,849	25,356	8,065	23,624
Automobile dealers and gasoline service stations	6,567	26,949	3,988	20,933	6,035	33,501	11,774	59,275	3,058	11,296	3,108	16,186	4,634	24,404	974	7,389	7,093	25,928
Automobile and truck dealers	1,700	8,560	1,163	5,584	834	5,048	2,071	14,382	(1)	(1)	(1)	(1)	1,062	7,710	(1)	(1)	1,364	4,072
Gasoline service stations	4,069	12,507	2,720	15,121	4,644	24,678	8,237	41,354	2,133	8,342	2,732	13,276	2,708	14,931	(1)	(1)	5,289	16,623
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(1)	(1)	(1)	(1)	(1)	(1)	1,466	3,539	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Eating and drinking places	5,835	19,408	1,122	4,923	7,048	34,285	20,006	91,345	2,917	12,731	5,534	27,333	7,155	31,495	4,400	19,786	4,316	13,024
Other retail trade	8,228	41,857	4,513	22,807	15,521	87,044	37,373	209,071	4,512	25,493	12,604	73,121	11,961	61,615	8,296	48,842	9,870	44,567
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	-	2,196	11,204	(1)	(1)	1,132	5,643	(1)	(1)	(1)	(1)	1,272	5,397
Finance, insurance, and real estate	11,688	56,267	5,906	25,483	13,667	80,905	30,014	156,368	2,809	16,720	12,671	54,133	7,071	27,736	7,463	57,779	6,813	32,709
Insurance agents, brokers, and service	5,891	31,828	2,434	11,039	5,783	31,262	14,787	80,502	1,607	12,152	6,888	28,703	2,939	15,290	3,353	24,357	2,454	17,604
Real estate	5,377	21,580	3,174	13,228	7,111	41,604	13,311	58,032	1,192	4,294	5,196	22,917	3,910	12,103	3,013	18,718	4,100	13,859
Finance	(1)	(1)	(1)	(1)	773	8,039	1,916	17,834	(1)	(1)	(1)	(1)	(1)	(1)	1,097	14,704	(1)	(1)
Services	45,180	252,340	15,949	80,360	65,472	455,297	200,158	1,417,691	18,823	111,855	65,067	454,049	43,912	270,296	72,356	581,491	36,862	189,679
Hotels, rooming houses, camps, and other lodging places	1,992	5,142	(1)	(1)	1,445	4,008	5,726	13,208	1,771	4,665	1,156	2,268	1,864	3,541	935	2,734	(1)	(1)
Personal services	10,435	30,491	4,687	10,950	14,853	51,937	40,161	112,475	3,933	10,858	12,203	39,250	12,443	29,047	11,582	33,320	12,383	28,275
Laundries, laundry services, cleaning and dyeing plants	1,292	4,471	1,056	2,134	2,703	12,383	8,613	24,982	(1)	(1)	3,077	9,660	1,366	4,933	3,483	8,924	1,575	5,160
Beauty and barber shops	7,438	20,523	2,790	6,822	8,662	25,185	23,114	58,136	2,903	8,883	6,002	15,704	9,194	19,772	5,015	13,777	8,146	17,640
Other personal services	1,705	5,497	841	1,994	3,488	14,369	8,434	29,357	(1)	(1)	3,124	13,886	1,883	4,342	3,084	10,619	2,662	5,475
Business services	6,012	17,798	1,286	2,542	7,668	31,170	28,115	123,907	2,160	5,835	8,883	33,789	4,579	13,107	12,493	71,176	1,719	3,047
Automobile and other repair services	6,997	20,804	3,230	9,529	8,117	33,292	13,943	50,308	1,612	5,364	5,187	18,607	3,509	10,430	3,635	15,907	6,941	19,543
Automobile parking, repair, and services	2,504	12,143	1,451	5,740	2,608	13,738	3,795	15,169	(1)	(1)	(1)	(1)	1,251	5,421	1,298	5,855	2,715	10,030
Repair services, except automobile	4,493	8,661	1,779	3,789	5,509	19,554	10,148	35,139	(1)	(1)	4,489	16,467	2,258	5,009	2,337	10,052	4,226	9,513
Amusement and recreation services, including motion pictures	1,819	4,500	(1)	(1)	1,827	4,442	9,726	43,254	936	2,166	2,335	6,880	2,141	3,072	4,314	31,136	1,630	4,565
Medical services	9,287	128,363	2,840	38,753	14,969	216,136	49,515	699,607	4,714	61,658	16,857	233,640	10,009	151,949	17,935	252,360	7,797	107,474
Offices of physicians and surgeons	2,468	64,204	(1)	(1)	5,149	119,820	23,336	464,125	1,487	37,354	7,517	141,872	4,660	95,774	9,672	189,125	3,391	66,768
Offices of dentists and dental surgeons	1,712	30,760	1,128	13,936	3,742	60,842	10,907	173,987	981	16,777	4,501	70,251	2,332	42,020	3,093	44,939	1,498	25,759
Offices of osteopathic physicians	998	12,400	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Other medical services	4,109	20,999	(1)	(1)	5,474	25,507	14,992	58,142	2,246	7,527	4,774	20,429	2,854	12,765	5,118	17,421	2,908	14,947
Educational services	1,469	2,012	(1)	(1)	3,429	8,476	5,677	12,023	(1)	(1)	1,123	3,359	2,274	4,066	1,816	3,431	2,250	4,421
Legal services	2,521	24,379	1,212	10,515	4,961	63,171	18,939	187,780	1,443	14,114	7,455	61,457	3,397	34,984	6,644	77,225	1,481	12,960
Accounting, auditing, and bookkeeping services	1,755	5,932	(1)	(1)	3,592	17,054	12,333	67,335	1,101	2,875	5,529	28,754	1,979	9,098	3,724	26,608	(1)	(1)
Other services	2,893	12,919	(1)	(1)	4,611	25,611	16,023	107,794	(1)	(1)	4,339	26,045	1,717	11,002	9,278	67,594	1,020	4,341
Nature of business not allocable	1,778	2,955	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	(1)	(1)	-	-	(1)	(1)

Footnote at end of table.

Table 2.6—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	OHIO, TOTAL		CINCINNATI DISTRICT (Ohio)		CLEVELAND DISTRICT (Ohio)		OKLAHOMA		OREGON		PENNSYLVANIA, TOTAL		PHILADELPHIA DISTRICT (Pennsylvania)		PITTSBURGH DISTRICT (Pennsylvania)		SOUTH CAROLINA	
All industries	343,526	1,547,635	142,944	637,031	200,582	910,604	125,276	424,768	81,164	385,623	332,704	1,643,377	214,198	1,070,328	118,506	573,049	74,089	260,569
Agriculture, forestry, and fisheries	95,788	217,160	40,846	86,533	54,942	130,627	49,798	124,906	18,879	58,337	43,485	100,915	29,300	71,469	14,185	29,446	23,740	37,837
Farms	92,342	201,944	38,871	77,768	53,471	124,176	47,253	117,621	15,704	49,755	38,007	83,752	26,049	60,811	11,958	22,941	23,244	37,321
Field crop farms	38,633	74,175	14,062	19,557	24,571	54,618	20,090	63,478	3,625	19,047	5,672	8,454	4,360	6,196	1,312	2,258	15,760	27,459
Fruit, tree nut, and vegetable farms	3,301	8,751	(1)	(1)	2,392	6,422	(1)	(1)	2,937	11,407	2,184	8,363	2,031	7,874	(1)	(1)	1,219	1,354
Livestock farms	46,849	114,073	22,462	54,809	24,387	59,264	25,281	48,806	8,075	14,445	26,409	61,092	16,701	41,372	9,708	19,720	4,134	7,004
Farms, not elsewhere classified	3,559	4,945	1,438	1,073	2,121	3,872	1,394	4,411	(1)	(1)	3,742	5,843	2,957	5,369	(1)	(1)	2,131	1,504
Other agriculture, forestry, and fisheries	3,446	15,216	1,975	8,765	1,471	6,451	2,545	7,285	3,175	8,582	5,478	17,163	3,251	10,658	2,227	6,505	(1)	(1)
Mining	(1)	(1)	(1)	(1)	(1)	(1)	2,152	14,214	(1)	(1)	1,270	4,806	937	2,408	(1)	(1)	(1)	(1)
Contract construction	34,677	151,080	13,797	63,494	20,880	87,586	9,788	28,194	7,831	42,243	33,896	158,806	22,640	102,774	11,256	56,032	6,661	30,727
General contractors	5,856	36,008	2,631	16,489	3,225	19,519	1,178	5,997	2,378	17,028	6,180	39,333	3,381	22,952	2,799	16,381	952	6,849
Special trade contractors	27,893	111,907	10,637	45,025	17,256	66,882	8,610	22,197	5,117	22,640	27,711	119,309	19,254	79,658	8,457	39,651	5,425	22,715
Contractors not allocable	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Manufacturing	6,926	43,161	2,917	15,710	4,009	27,451	1,866	11,324	4,162	26,001	7,156	56,785	4,445	39,437	2,711	17,348	1,790	10,267
Transportation, communication, electric, gas, and sanitary services	13,471	48,556	6,121	19,599	7,350	28,957	4,334	14,527	3,485	20,496	17,648	77,708	10,387	46,332	7,261	31,376	1,770	3,652
Motor freight transportation and warehousing, terminals, and related services	10,547	40,817	4,581	16,950	5,966	23,867	3,308	13,448	2,925	14,622	11,682	57,680	6,368	30,545	5,314	27,135	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services	2,924	7,739	1,540	2,649	1,384	5,090	(1)	(1)	(1)	(1)	5,966	20,028	4,019	15,787	1,947	4,241	(1)	(1)
Wholesale and retail trade	71,492	358,818	31,835	158,084	39,657	200,734	20,961	77,579	17,012	87,211	93,742	452,069	61,365	302,499	32,377	149,570	22,593	77,154
Wholesale trade	12,523	101,570	5,713	42,890	6,810	58,680	1,701	12,849	3,575	13,950	9,471	69,363	6,804	48,515	2,667	20,848	1,725	9,216
Retail trade	58,224	256,082	25,731	114,749	32,493	141,333	19,156	63,853	13,239	72,189	83,975	381,768	54,275	253,574	29,700	128,194	20,139	62,379
General merchandise stores	5,403	9,806	2,430	3,277	2,973	6,529	1,281	3,492	(1)	(1)	2,957	9,498	2,049	5,668	908	3,830	3,214	7,267
Food stores	11,734	49,097	4,870	21,022	6,864	28,075	2,346	9,034	1,147	6,696	20,171	79,806	12,227	53,703	7,944	26,103	6,268	12,864
Automobile dealers and gasoline service stations	10,947	51,000	5,569	26,658	5,378	24,342	5,141	16,288	3,565	22,023	15,075	64,089	9,088	35,581	5,987	28,508	3,973	14,727
Automobile and truck dealers	1,444	11,695	599	5,939	(1)	(1)	(1)	(1)	(1)	(1)	2,697	14,266	1,769	8,579	928	5,687	(1)	(1)
Gasoline service stations	7,983	34,260	3,726	17,218	4,257	17,042	3,650	8,419	2,889	16,182	11,306	44,438	6,956	24,583	4,350	19,855	3,023	9,320
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	1,520	5,045	1,244	3,501	(1)	(1)	(1)	(1)	(1)	(1)	1,072	5,385	(1)	(1)	(1)	(1)	(1)	(1)
Eating and drinking places	10,960	50,460	3,929	19,845	7,031	30,615	3,657	8,592	2,633	14,069	14,858	58,660	9,215	37,946	5,643	20,714	2,040	5,190
Other retail trade	19,180	95,719	8,933	43,947	10,247	51,772	6,731	26,447	5,553	27,888	30,914	169,715	21,696	120,676	9,218	49,039	4,644	22,331
Wholesale and retail trade not allocable	745	1,166	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	22,832	128,327	8,275	54,006	14,557	74,321	5,350	26,614	5,647	27,620	19,617	112,626	12,609	75,045	7,008	37,581	2,921	16,838
Insurance agents, brokers, and service	9,626	60,012	4,175	29,298	5,451	30,714	2,538	11,058	2,686	14,952	9,779	60,582	6,324	40,292	3,455	20,290	1,148	6,573
Real estate	12,853	64,716	3,937	23,852	8,916	40,864	2,493	13,250	2,883	12,146	8,810	45,149	5,745	30,845	3,065	14,304	1,590	7,843
Finance	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,028	6,895	540	3,908	(1)	(1)	(1)	(1)
Services	97,327	594,749	38,886	238,661	58,441	356,088	30,340	125,090	23,756	122,166	115,834	679,197	72,459	429,899	43,375	249,298	13,812	78,736
Hotels, rooming houses, camps, and other lodging places	3,091	7,060	1,369	3,267	1,722	3,793	1,432	1,161	2,255	5,706	3,906	9,049	2,669	4,627	1,237	4,422	(1)	(1)
Personal services	25,617	76,699	10,380	31,898	15,237	44,801	7,991	17,408	5,251	16,442	30,852	87,348	18,854	51,528	11,998	35,820	6,286	14,700
Laundries, laundry services, cleaning and dyeing plants	1,707	8,731	(1)	(1)	1,019	4,537	1,179	4,377	851	4,327	3,116	11,792	2,024	7,973	1,092	3,819	(1)	(1)
Beauty and barber shops	17,730	50,218	6,786	18,748	10,944	31,470	6,011	10,992	3,342	7,994	20,927	48,411	12,217	28,525	8,710	19,886	5,149	10,862
Other personal services	6,180	17,750	2,906	8,956	3,274	8,794	(1)	(1)	1,058	4,121	6,809	27,145	4,613	15,030	2,196	12,115	(1)	(1)
Business services	10,866	33,252	4,088	13,909	6,778	19,343	2,475	6,510	2,608	9,503	10,268	53,665	7,281	40,478	2,987	13,187	(1)	(1)
Automobile and other repair services	14,896	39,555	6,817	20,378	8,079	19,177	6,436	14,862	6,101	20,058	15,161	48,004	7,276	26,864	7,885	21,140	2,153	6,882
Automobile parking, repair, and services	6,449	22,726	3,170	11,909	3,279	10,817	3,296	7,173	2,123	8,269	8,293	25,102	4,149	14,288	4,144	10,814	(1)	(1)
Repair services, except automobile	8,447	16,829	3,647	8,469	4,800	8,360	3,140	7,689	3,978	11,789	6,868	22,902	3,127	12,576	3,741	10,326	1,761	6,044
Amusement and recreation services, including motion pictures	4,719	18,879	1,898	7,312	2,821	11,567	1,375	2,173	(1)	(1)	4,051	10,215	2,436	6,371	1,615	3,844	(1)	(1)
Medical services	19,672	307,156	8,501	120,383	11,171	186,773	5,068	56,070	2,996	51,370	27,181	323,831	16,964	207,679	10,217	116,152	1,871	33,286
Offices of physicians and surgeons	8,685	205,969	3,737	79,226	4,948	126,743	1,433	30,542	1,092	29,008	9,240	196,331	6,414	122,975	2,826	73,356	1,088	23,657
Offices of dentists and dental surgeons	3,633	59,500	1,482	24,376	2,151	35,124	1,167	12,734	1,163	18,456	5,458	67,464	3,893	47,628	1,565	19,836	(1)	(1)
Offices of osteopathic physicians	621	9,159	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,157	13,456	907	11,895	(1)	(1)	-	-
Other medical services	6,733	32,528	3,029	13,431	3,704	19,097	2,230	9,080	(1)	(1)	11,326	46,580	5,750	25,181	5,576	21,399	(1)	(1)
Educational services	3,632	4,312	1,082	1,394	2,550	2,918	(1)	(1)	1,652	1,424	4,510	7,062	3,080	5,047	1,430	2,015	(1)	(1)
Legal services	6,395	70,165	2,158	27,320	4,237	42,845	1,633	14,124	(1)	(1)	5,301	71,955	3,340	41,188	1,961	30,767	(1)	(1)
Accounting, auditing, and bookkeeping services	5,666	19,678	2,040	7,246	3,626	12,432	1,617	3,090	844	2,724	5,713	22,747	3,714	14,356	1,999	8,391	881	2,879
Other services	2,773	17,993	(1)	(1)	2,220	12,439	1,218	8,270	(1)	(1)	8,891	45,321	6,845	31,761	2,046	13,560	(1)	(1)
Nature of business not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)

Footnote at end of table.

Table 2.6—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	TENNESSEE		TEXAS, TOTAL		AUSTIN DISTRICT (Texas)		DALLAS DISTRICT (Texas)		VIRGINIA		WASHINGTON		WEST VIRGINIA		WISCONSIN	
All industries	167,944	521,197	415,411	1,710,393	195,081	779,630	220,330	930,763	128,178	477,092	106,676	584,733	48,037	181,122	206,592	781,187
Agriculture, forestry, and fisheries	75,171	87,300	122,603	360,348	52,639	128,438	69,964	231,910	42,393	67,956	26,554	117,459	10,719	11,893	92,560	196,474
Farms	73,884	83,368	115,353	338,782	49,567	117,641	65,786	221,141	38,642	57,889	22,320	102,854	10,269	11,317	90,164	188,561
Field crop farms	42,469	45,961	52,902	239,563	20,513	76,821	32,389	162,742	21,425	30,857	8,943	56,670	(1)	(1)	7,983	7,425
Fruit, tree nut, and vegetable farms	(1)	(1)	2,382	5,253	1,096	2,477	1,286	2,776	2,746	6,165	4,812	21,154	-	-	2,002	4,919
Livestock farms	27,937	33,692	56,229	87,729	26,566	36,661	29,663	51,068	12,842	19,649	7,802	21,977	9,213	10,744	74,679	170,715
Farms, not elsewhere classified	2,684	2,765	3,840	6,237	1,392	1,682	2,448	4,555	1,629	1,218	763	3,053	(1)	(1)	5,500	5,502
Other agriculture, forestry, and fisheries	1,287	3,932	7,250	21,566	3,072	10,797	4,178	10,769	3,751	10,067	4,234	14,605	(1)	(1)	2,396	7,913
Mining	(1)	(1)	6,183	47,460	1,676	15,611	4,507	31,849	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	13,863	50,327	42,560	172,930	18,778	78,525	23,782	94,405	13,002	59,776	10,383	50,191	5,438	17,113	15,012	67,570
General contractors	2,232	15,343	7,323	49,084	2,928	23,677	4,395	25,407	2,915	20,083	2,963	22,950	(1)	(1)	1,199	10,942
Special trade contractors	11,285	34,267	35,069	122,674	15,732	53,835	19,337	68,839	10,087	39,693	7,268	27,205	4,656	12,366	13,708	56,170
Contractors not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	-	-	(1)	(1)
Manufacturing	4,314	15,209	5,974	38,378	3,072	18,174	2,902	20,204	2,958	14,526	3,956	23,631	1,406	4,215	3,232	20,987
Transportation, communication, electric, gas, and sanitary services	5,896	16,021	13,096	38,967	8,011	22,643	5,085	16,324	5,805	18,495	2,888	12,783	1,991	6,550	6,476	25,094
Motor freight transportation and warehousing, terminals, and related services	3,799	11,565	10,312	30,402	6,210	16,806	4,102	13,596	3,263	11,466	1,821	7,795	1,297	4,612	4,585	21,256
Other transportation, communication, electric, gas, and sanitary services	2,097	4,456	2,784	8,565	1,801	5,837	983	2,728	2,542	7,029	1,067	4,988	(1)	(1)	1,891	3,838
Wholesale and retail trade	32,278	140,431	90,638	392,143	45,735	187,023	44,903	205,120	24,267	95,101	23,267	141,040	11,925	54,782	41,685	194,383
Wholesale trade	3,108	26,342	11,737	84,496	5,019	36,139	6,718	48,357	1,229	7,385	4,684	27,774	1,026	6,520	5,853	24,899
Retail trade	27,882	106,484	77,980	303,363	40,417	149,005	37,563	154,358	23,033	87,540	17,308	102,157	10,586	45,971	35,490	167,657
General merchandise stores	4,735	15,000	4,567	13,396	1,971	5,814	2,596	7,582	2,199	4,810	(1)	(1)	(1)	(1)	4,573	11,915
Food stores	7,364	19,001	13,605	47,075	8,329	25,210	5,276	21,865	5,289	12,718	2,881	15,520	3,043	11,135	5,558	30,098
Automobile dealers and gasoline service stations	5,097	21,027	16,642	66,942	6,541	27,080	10,101	39,862	4,361	23,438	4,798	29,992	1,792	7,358	5,259	31,107
Automobile and truck dealers	1,075	3,714	2,579	17,290	(1)	(1)	1,958	10,997	(1)	(1)	(1)	(1)	(1)	(1)	795	6,938
Gasoline service stations	3,571	15,719	12,030	37,868	5,207	15,331	6,823	22,537	3,112	13,637	4,116	23,255	1,242	5,489	4,210	22,463
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	(1)	(1)	2,033	11,784	713	5,456	1,320	6,328	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Eating and drinking places	3,495	10,603	14,017	46,788	8,304	24,798	5,713	21,990	3,555	14,369	4,412	21,255	2,247	8,603	10,704	40,260
Other retail trade	7,191	40,853	29,149	129,162	15,272	66,103	13,877	63,059	7,629	32,205	4,737	31,998	2,509	16,244	9,396	54,277
Wholesale and retail trade not allocable	1,288	7,605	921	4,284	(1)	(1)	(1)	(1)	(1)	(1)	1,275	11,109	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	6,984	40,301	22,850	122,918	10,463	60,437	12,387	62,481	5,292	34,638	9,871	54,341	1,610	8,697	11,293	58,788
Insurance agents, brokers, and service	3,128	20,499	8,352	52,920	2,623	20,157	5,729	32,763	1,474	11,457	3,616	23,344	1,251	5,640	5,855	32,049
Real estate	3,562	15,556	12,315	54,383	6,840	33,096	5,475	21,287	3,394	22,217	5,378	26,415	(1)	(1)	5,427	26,725
Finance	(1)	(1)	2,183	15,615	1,000	7,184	1,183	8,431	(1)	(1)	877	4,582	(1)	(1)	(1)	(1)
Services	29,273	171,171	109,497	535,004	53,522	267,820	55,975	267,184	34,043	186,242	29,309	183,530	14,070	73,742	34,721	211,303
Hotels, rooming houses, camps, and other lodging places	1,642	2,828	3,151	6,098	1,930	3,798	1,221	2,300	1,721	3,736	1,656	4,057	848	1,541	3,129	6,535
Personal services	10,108	22,822	29,517	71,541	14,314	35,320	15,203	36,221	8,332	22,520	5,987	17,922	3,637	12,891	7,224	29,146
Laundries, laundry services, cleaning and dyeing plants	1,778	5,707	5,859	20,878	3,185	10,771	2,674	10,107	787	3,014	992	3,606	(1)	(1)	1,024	3,904
Beauty and barber shops	7,056	14,668	18,206	39,115	8,673	17,614	9,533	21,501	6,060	15,368	4,088	12,959	2,380	6,170	4,149	18,989
Other personal services	1,274	2,447	5,452	11,548	2,456	6,935	2,996	4,613	1,485	4,138	907	1,357	(1)	(1)	2,051	6,253
Businesses services	2,006	9,995	9,667	38,910	3,943	15,515	5,724	23,395	2,899	10,294	4,033	16,848	1,168	3,703	4,237	14,264
Automobile and other repair services	3,414	9,390	20,275	56,969	10,060	25,776	10,215	31,193	5,299	14,100	3,682	12,474	1,979	4,799	6,154	14,433
Automobile parking, repair, and services	1,124	4,693	8,398	30,925	3,573	12,970	4,825	17,955	2,504	7,281	1,602	6,090	1,336	4,345	2,251	7,990
Repair services, except automobile	2,290	4,697	11,877	26,044	6,487	12,806	5,390	13,238	2,795	6,819	2,080	6,384	(1)	(1)	3,903	6,443
Amusement and recreation services, including motion pictures	1,645	8,821	3,351	12,584	1,473	3,226	1,878	9,358	997	4,178	1,235	4,921	902	3,308	1,868	5,972
Medical services	6,274	89,750	18,965	249,381	9,479	132,548	9,486	116,833	8,100	87,972	6,058	88,713	3,334	37,420	6,916	106,774
Offices of physicians and surgeons	1,757	51,267	6,696	156,070	3,405	81,304	3,291	74,766	2,003	49,927	2,112	49,222	(1)	(1)	2,261	60,036
Offices of dentists and dental surgeons	1,667	25,406	3,060	53,456	1,603	30,584	1,457	22,872	1,730	22,767	1,344	26,857	(1)	(1)	2,071	29,822
Offices of osteopathic physicians	-	-	411	7,851	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services	2,850	13,077	8,798	32,004	4,241	16,855	4,557	15,149	4,351	14,628	2,521	10,594	1,990	6,000	2,231	14,461
Educational services	(1)	(1)	6,441	7,792	3,313	4,176	3,128	3,616	2,127	2,659	2,430	4,692	(1)	(1)	1,493	1,241
Legal services	1,383	21,010	5,285	42,421	3,331	26,788	1,954	15,633	1,503	24,873	1,145	16,508	(1)	(1)	1,823	25,916
Accounting, auditing, and bookkeeping services	(1)	(1)	8,373	26,821	3,356	8,557	5,017	18,264	1,367	5,636	1,835	7,742	(1)	(1)	903	3,206
Other services	(1)	(1)	4,472	22,487	2,323	12,116	2,149	10,371	1,698	10,274	1,248	9,653	(1)	(1)	974	3,816
Nature of business not allocable	(1)	(1)	2,010	2,245	1,185	959	(1)	(1)	-	-	(1)	(1)	(1)	(1)	1,416	5,841

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.
The estimates for the Office of International Operations have a high sampling variability and are excluded from this table.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.7—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS

Selected industrial division	Businesses with and without net profit							Businesses with net profit		Businesses with and without net profit							Businesses with net profit	
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	United States									Total for 14 States								
All industries	9,066,690	199,014,504	116,123,130	21,686,783	3,791,497	7,915,403	27,901,528	7,031,714	31,622,204	570,339	11,504,460	6,559,642	1,176,587	268,999	624,542	1,531,328	441,128	1,792,985
Agriculture, forestry, and fisheries	3,211,433	31,982,290	18,489,436	2,434,944	1,113,718	3,567,325	3,755,870	2,130,127	5,705,990	252,543	2,882,662	1,480,465	178,525	123,115	358,875	425,575	183,787	574,560
Farms	3,049,033	29,724,148	17,546,215	2,132,171	1,080,979	3,423,439	3,359,732	2,002,422	5,230,445	238,229	2,595,980	1,309,070	151,576	119,267	346,314	394,484	171,876	537,117
Field crop farms	1,106,815	9,614,575	4,442,764	781,678	395,999	1,335,266	1,811,050	824,135	2,264,164	87,174	978,619	355,305	55,212	47,888	153,896	253,094	71,557	281,739
Livestock farms	1,592,149	17,480,598	11,445,376	819,657	576,692	1,816,845	1,479,709	1,009,782	2,529,253	130,185	1,486,113	873,598	77,232	65,931	177,396	130,561	89,079	226,837
Other farms	350,069	2,628,975	1,658,075	530,836	108,288	271,328	68,973	168,505	437,028	20,870	131,248	80,167	19,132	5,448	15,022	10,829	11,240	28,541
Other agriculture, forestry, and fisheries	162,400	2,258,142	943,221	302,773	32,739	143,886	396,138	127,705	475,545	14,314	286,682	171,395	26,949	3,848	12,561	31,091	11,911	37,443
Contract construction	704,325	19,277,872	11,790,652	4,061,201	294,086	495,511	2,683,756	641,088	2,820,927	38,071	1,067,161	610,861	219,185	20,388	37,492	138,622	32,441	153,355
Wholesale and retail trade	1,853,033	97,002,145	72,645,273	7,381,858	1,369,193	1,273,487	6,625,915	1,494,251	7,254,482	95,617	5,116,934	3,869,421	438,128	67,826	77,135	300,239	75,322	338,013
Retail trade	1,553,561	77,627,123	57,864,461	6,377,660	1,203,288	1,038,050	5,017,506	1,242,985	5,557,204	80,453	4,102,842	3,066,684	374,252	60,854	63,922	241,391	62,040	275,275
Other trade	299,472	19,375,022	14,780,812	1,004,198	165,905	235,437	1,608,409	251,266	1,697,278	15,164	1,014,092	802,737	63,876	6,972	13,213	58,848	13,282	62,738
Finance, insurance, and real estate	539,599	7,039,075	1,755,535	484,159	142,163	295,917	2,152,428	438,973	2,339,457	33,900	359,514	100,975	26,832	8,659	14,814	105,211	27,609	114,621
Services	2,211,569	29,842,828	5,721,957	4,689,492	511,079	1,370,531	11,030,650	1,890,705	11,530,555	116,526	1,490,113	312,821	224,002	31,815	81,049	500,078	96,710	529,629
Personal services	515,216	4,827,093	1,101,585	1,087,898	102,502	264,792	1,270,425	454,979	1,343,251	25,960	231,854	60,327	42,314	5,006	11,477	58,702	22,771	62,783
Medical services	408,669	10,320,731	690,497	1,307,609	119,644	341,854	5,593,414	389,745	5,633,145	17,682	466,850	38,204	61,301	8,041	16,439	246,325	16,956	246,776
Other services	1,287,684	14,695,004	3,929,875	2,293,985	288,933	763,885	4,166,811	1,045,981	4,554,159	72,884	791,409	214,290	120,387	18,768	53,133	195,051	56,983	220,070
Other divisions[2]	546,731	13,870,294	5,720,277	2,635,129	361,258	912,632	1,652,909	436,570	1,970,793	33,682	588,076	185,099	89,915	17,196	55,177	61,603	25,259	82,807
	Alaska									Delaware								
All industries	12,976	310,528	145,012	52,340	7,247	21,031	43,528	10,002	51,424	16,388	358,183	207,481	51,563	4,339	11,880	66,530	14,636	72,426
Agriculture, forestry, and fisheries	4,078	36,338	9,297	8,722	814	4,036	9,777	3,112	13,188	5,117	59,692	37,922	7,883	966	4,754	8,266	3,970	10,574
Farms	356	896	686	21	53	453	[3]883	(4)	(4)	4,309	45,786	30,059	5,817	666	4,324	6,387	3,176	8,581
Field crop farms	(4)	(4)	(4)	-	(4)	(4)	(4)	(4)	(4)	2,236	17,377	9,031	1,953	201	1,838	3,671	1,781	4,086
Livestock farms	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-	-	1,451	14,270	10,028	683	114	1,824	1,345	(4)	(4)
Other farms	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-	-	622	14,139	11,000	3,181	351	662	1,371	412	1,860
Other agriculture, forestry, and fisheries	3,722	35,442	8,611	8,701	761	3,583	10,660	2,992	13,104	808	13,906	7,863	2,066	300	430	1,879	(4)	(4)
Contract construction	2,502	85,677	46,827	14,691	1,015	6,686	9,990	2,259	10,271	649	19,631	13,423	4,902	246	650	3,355	648	3,357
Wholesale and retail trade	2,238	117,899	71,138	18,630	3,300	3,057	5,622	1,713	6,560	3,536	196,321	145,308	26,029	2,095	2,341	18,989	3,102	19,701
Retail trade	1,527	69,368	38,325	12,971	2,685	2,473	3,028	1,002	3,966	3,526	193,077	143,294	24,934	2,024	2,198	18,769	3,092	19,481
Other trade	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Finance, insurance, and real estate	(4)	(4)	-	(4)	(4)	(4)	(4)	(4)	(4)	887	6,855	372	328	60	196	3,110	828	3,410
Services	2,928	50,391	12,623	5,504	1,348	4,265	15,677	2,224	16,671	5,137	66,671	9,453	12,007	697	3,187	30,865	5,033	32,583
Personal services	(4)	(4)	(4)	-	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Medical services	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	1,662	30,847	1,151	3,956	280	1,173	18,358	1,651	18,375
Other services	2,284	31,987	8,367	3,170	1,106	3,901	6,453	1,580	7,447	2,367	28,441	6,770	6,423	217	1,713	10,001	2,274	11,702
Other divisions[2]	846	17,974	5,127	4,752	472	2,718	2,181	(4)	(4)	1,062	9,013	1,003	414	275	752	1,945	1,055	2,801
	District of Columbia									Hawaii								
All industries	18,877	343,685	135,282	58,072	6,523	9,632	81,536	15,522	87,571	23,272	431,977	203,768	54,945	16,451	10,247	82,524	19,927	89,059
Agriculture, forestry, and fisheries	814	3,293	2,377	944	227	525	[3]526	639	710	5,548	39,716	20,848	2,203	804	2,131	10,069	5,008	11,439
Farms	459	2,075	1,758	426	223	500	[3]874	(4)	(4)	4,717	35,435	20,668	2,146	699	1,920	8,845	4,182	10,214
Field crop farms	360	1,210	698	131	142	203	[3]65	(4)	(4)	1,586	10,931	7,928	1,178	151	184	1,756	1,373	1,952
Livestock farms	48	641	776	221	62	209	[3]566	(4)	(4)	755	13,258	7,818	273	192	888	2,748	750	3,605
Other farms	51	224	284	74	19	88	[3]243	(4)	(4)	2,376	11,246	4,922	695	356	848	4,341	2,059	4,657
Other agriculture, forestry, and fisheries	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Contract construction	677	14,612	8,650	2,904	182	129	2,676	522	2,834	1,455	66,926	25,934	15,935	3,101	1,127	8,937	1,455	8,937
Wholesale and retail trade	3,153	167,613	103,560	30,696	3,783	1,722	16,880	2,432	17,411	5,023	193,029	127,118	18,320	7,593	2,532	18,904	3,800	20,688
Retail trade	2,845	152,101	90,791	29,908	3,616	1,520	15,413	2,173	15,928	3,459	173,946	116,037	17,408	7,233	2,046	14,923	2,587	16,118
Other trade	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	1,564	19,083	11,081	912	360	486	3,981	1,213	4,570
Finance, insurance, and real estate	1,515	24,279	-	1,317	421	1,297	9,639	1,390	10,144	3,085	40,793	11,290	5,950	1,241	1,012	12,683	2,630	14,523
Services	9,122	116,549	19,874	20,184	1,295	2,875	50,326	7,660	52,952	6,898	81,418	15,725	10,722	3,404	2,862	29,865	5,824	31,369
Personal services	2,333	13,857	4,369	2,018	195	150	4,837	2,258	4,864	1,811	23,224	9,157	3,303	976	406	4,767	1,473	4,812
Medical services	1,816	35,558	451	3,923	258	1,191	20,752	1,611	20,861	685	26,555	2,343	3,119	1,131	731	14,032	684	14,032
Other services	4,973	67,134	15,054	14,243	842	1,534	24,737	3,791	27,227	4,402	31,639	4,225	4,300	1,297	1,725	11,066	3,667	12,525
Other divisions[2]	3,596	17,339	821	2,027	615	3,084	2,541	2,879	3,520	1,263	10,095	2,853	1,815	308	583	2,066	1,210	2,103

Footnotes at end of table.

Table 2.7— NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS--Continued

Selected industrial division	Businesses with and without net profit							Businesses with net profit	
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
Idaho									
All industries	59,470	1,307,188	808,672	125,023	27,721	73,558	136,687	41,072	171,716
Agriculture, forestry, and fisheries	31,684	353,064	190,235	26,788	14,775	43,105	44,535	19,866	66,560
Farms	30,548	332,855	176,010	25,004	14,653	42,739	41,789	19,028	63,723
Field crop farms	12,479	159,617	64,023	12,516	7,196	24,237	33,745	8,739	40,425
Livestock farms	14,863	127,620	83,768	5,728	5,594	14,055	4,553	8,575	16,014
Other farms	3,206	45,618	28,219	6,760	1,863	4,447	3,491	1,714	7,284
Other agriculture, forestry, and fisheries	1,136	20,209	14,225	1,784	122	366	2,746	(4)	(4)
Contract construction	3,763	137,680	84,683	27,166	1,985	5,599	12,073	2,872	14,049
Wholesale and retail trade	9,729	596,874	476,247	37,026	5,302	8,579	28,239	7,787	32,552
Retail trade	7,630	414,690	320,143	31,514	4,836	7,062	17,961	5,886	21,647
Other trade	2,099	182,184	156,104	5,512	466	1,517	10,278	1,901	10,905
Finance, insurance, and real estate	2,513	16,197	1,104	304	177	850	7,195	1,948	7,364
Services	7,436	107,712	22,950	16,509	2,814	5,683	37,120	6,046	39,499
Personal services	1,702	10,067	2,901	429	190	539	3,740	1,480	4,122
Medical services	1,452	51,671	4,250	8,094	1,340	2,046	24,502	1,304	24,612
Other services	4,282	45,974	15,799	7,986	1,284	3,098	8,878	3,262	10,765
Other divisions[2]	4,345	95,661	33,453	17,230	2,668	9,742	7,525	2,553	11,692
Nevada									
All industries	16,158	413,340	204,650	69,515	9,077	19,952	45,099	10,427	61,834
Agriculture, forestry, and fisheries	2,718	24,348	13,973	3,741	1,392	3,798	[3]2,568	1,655	2,782
Farms	2,088	19,539	13,379	3,017	1,283	2,794	[3]2,242	1,270	1,839
Field crop farms	356	1,169	916	222	126	323	[3]338	347	162
Livestock farms	1,597	17,759	11,957	2,567	1,099	2,244	[3]1,298	(4)	(4)
Other farms	135	611	506	228	58	227	[3]606	-	-
Other agriculture, forestry, and fisheries	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Contract construction	1,232	48,982	26,703	12,487	1,038	1,436	6,638	1,065	7,687
Wholesale and retail trade	2,731	168,195	122,985	15,213	1,879	2,818	7,279	1,664	10,423
Retail trade	2,195	155,966	117,141	14,677	1,570	2,328	5,531	1,179	7,983
Other trade	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Finance, insurance, and real estate	2,024	24,070	4,269	1,230	791	2,178	4,382	1,198	5,486
Services	6,130	120,821	24,841	34,848	3,534	6,337	29,057	4,112	32,857
Personal services	1,020	20,029	3,794	9,504	557	674	2,133	828	3,226
Medical services	607	26,028	1,134	4,454	529	867	12,761	466	12,856
Other services	4,503	74,764	19,913	20,890	2,448	4,796	14,163	2,818	16,775
Other divisions[2]	1,323	26,924	11,879	1,996	443	3,385	311	(4)	(4)
New Mexico									
All industries	46,321	1,128,211	683,858	130,003	21,315	52,539	97,500	31,632	136,504
Agriculture, forestry, and fisheries	16,325	158,073	94,270	14,454	3,732	21,721	1,966	7,715	22,845
Farms	15,563	151,087	92,634	12,527	3,481	21,104	2,132	7,252	21,798
Field crop farms	4,761	50,538	26,213	6,287	1,240	8,387	5,505	2,503	10,218
Livestock farms	8,601	92,819	62,129	5,044	1,948	10,966	[3]3,385	4,008	10,128
Other farms	2,201	7,730	4,292	1,196	293	1,751	12	(4)	(4)
Other agriculture, forestry, and fisheries	762	6,986	1,636	1,927	251	617	[3]166	(4)	(4)
Contract construction	2,953	164,608	112,743	34,903	4,517	3,941	11,302	2,319	13,166
Wholesale and retail trade	8,924	522,487	388,660	42,145	7,249	9,592	27,041	6,757	31,235
Retail trade	8,308	474,463	351,657	40,286	6,997	8,244	24,848	6,287	28,982
Other trade	616	48,024	37,003	1,859	252	1,348	2,193	470	2,253
Finance, insurance, and real estate	2,490	43,651	25,505	2,650	382	1,131	4,975	1,455	6,743
Services	12,448	176,782	53,455	24,439	3,792	9,591	48,470	10,485	51,861
Personal services	2,902	31,051	4,731	6,496	975	1,966	6,926	2,423	7,477
Medical services	1,566	41,844	2,348	6,791	1,071	1,906	20,960	1,566	20,960
Other services	7,980	103,887	46,376	11,152	1,746	5,719	20,584	6,496	23,424
Other divisions[2]	3,181	62,610	9,225	11,412	1,643	6,563	3,746	2,901	10,654

Selected industrial division	Businesses with and without net profit							Businesses with net profit	
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
Montana									
All industries	56,420	1,319,010	821,564	105,015	29,641	71,989	152,790	42,503	186,530
Agriculture, forestry, and fisheries	30,389	464,440	247,590	23,969	20,540	49,411	63,555	21,602	87,975
Farms	29,051	352,402	153,080	20,661	20,007	48,478	59,297	20,566	83,560
Field crop farms	12,205	195,703	61,667	9,344	10,401	27,695	58,448	9,626	63,633
Livestock farms	14,728	150,350	87,881	10,231	9,309	19,502	1,136	9,387	18,352
Other farms	2,118	6,349	3,532	1,086	297	1,281	[3]287	(4)	(4)
Other agriculture, forestry, and fisheries	1,338	112,038	94,510	3,308	533	933	4,258	(4)	(4)
Contract construction	3,385	59,628	30,304	10,277	884	3,225	12,567	2,757	13,456
Wholesale and retail trade	8,116	621,318	514,204	52,442	4,523	8,029	19,708	6,379	25,196
Retail trade	6,728	368,291	290,857	39,322	3,700	5,281	16,596	5,288	20,859
Other trade	1,388	253,027	223,347	13,120	823	2,748	3,112	1,091	4,337
Finance, insurance, and real estate	2,916	36,659	3,482	2,862	546	1,049	13,861	2,335	14,306
Services	9,141	104,202	20,802	12,236	1,886	7,397	38,017	7,604	39,757
Personal services	2,199	23,293	6,489	2,641	398	2,228	5,326	1,749	5,715
Medical services	1,225	33,606	4,821	3,300	378	1,145	18,359	1,225	18,359
Other services	5,717	47,303	9,492	6,295	1,110	4,024	14,332	4,630	15,683
Other divisions[2]	2,473	32,763	5,182	3,229	1,262	2,878	5,082	1,826	5,840
New Hampshire									
All industries	31,799	848,951	563,354	94,699	11,674	26,164	94,419	24,804	111,122
Agriculture, forestry, and fisheries	3,394	49,964	35,009	6,417	1,703	3,893	3,777	1,944	5,261
Farms	2,807	45,390	34,090	5,726	1,621	3,630	1,885	1,410	3,302
Field crop farms	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Livestock farms	1,966	44,433	33,685	5,717	1,533	3,471	1,980	1,070	3,078
Other farms	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Other agriculture, forestry, and fisheries	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Contract construction	4,603	143,063	94,688	32,254	2,435	4,200	15,946	3,793	21,521
Wholesale and retail trade	9,549	491,203	388,491	35,690	3,672	8,100	30,472	7,936	37,272
Retail trade	8,152	453,348	363,622	32,520	3,353	7,719	24,985	6,544	31,771
Other trade	1,397	37,855	24,869	3,170	319	381	5,487	1,392	5,501
Finance, insurance, and real estate	2,038	11,881	762	649	480	514	4,135	1,582	4,271
Services	9,571	133,109	33,930	15,540	2,940	8,262	37,426	7,826	39,783
Personal services	2,111	18,968	5,225	2,267	273	983	7,240	2,107	7,248
Medical services	1,423	29,837	508	4,630	490	1,101	17,143	1,272	17,219
Other services	6,037	84,304	28,197	8,643	2,177	6,178	13,043	4,447	15,316
Other divisions[2]	2,644	19,731	10,474	4,149	444	1,195	2,663	1,723	3,014
North Dakota									
All industries	82,349	1,170,304	572,350	74,932	40,301	115,253	230,600	72,172	244,681
Agriculture, forestry, and fisheries	59,154	632,292	233,532	25,473	31,514	101,076	165,480	52,764	174,756
Farms	58,053	626,189	233,450	24,799	31,476	100,066	163,358	51,712	172,459
Field crop farms	34,711	393,212	124,369	15,933	19,726	67,788	119,937	32,621	122,215
Livestock farms	20,963	218,072	103,593	7,775	11,126	30,592	38,856	17,496	45,036
Other farms	2,379	14,905	5,488	1,091	624	1,686	4,565	1,595	5,208
Other agriculture, forestry, and fisheries	1,101	6,103	82	674	38	1,010	2,122	1,052	2,297
Contract construction	2,293	36,643	5,729	7,090	420	1,460	8,429	2,151	8,459
Wholesale and retail trade	6,564	340,079	267,440	24,017	3,757	4,610	17,543	4,749	20,144
Retail trade	5,877	297,099	232,225	22,180	3,576	4,026	13,595	4,115	16,144
Other trade	687	42,980	35,215	1,837	181	584	3,948	634	4,000
Finance, insurance, and real estate	6,629	71,368	39,539	8,066	2,802	2,252	16,587	6,569	16,610
Services	5,780	47,910	6,170	6,658	1,140	2,664	19,252	4,582	20,261
Personal services	1,431	10,956	439	3,138	247	541	3,914	1,383	3,976
Medical services	894	15,461	584	1,672	199	482	8,557	(4)	(4)
Other services	3,455	21,493	5,147	1,848	694	1,641	6,781	2,310	7,727
Other divisions[2]	1,929	42,012	19,940	3,628	668	3,191	3,309	1,357	4,451

Footnotes at end of table.

Table 2.7—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS--Continued

Selected industrial division	Businesses with and without net profit							Businesses with net profit	
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
Rhode Island									
All industries	26,887	613,107	359,075	68,979	9,746	13,365	111,085	23,781	114,403
Agriculture, forestry, and fisheries	1,180	18,687	12,811	1,392	420	829	3,310	960	3,938
Farms	754	14,716	10,830	1,215	402	820	1,686	(4)	(4)
Field crop farms	(4)	(4)	(4)	-	(4)	(4)	(4)	-	-
Livestock farms	691	13,938	10,443	1,096	380	736	1,522	(4)	(4)
Other farms	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Other agriculture, forestry, and fisheries	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Contract construction	3,464	74,929	36,166	15,994	1,552	2,533	16,382	3,268	16,530
Wholesale and retail trade	9,369	364,558	271,081	24,248	5,064	5,146	34,073	7,810	35,429
Retail trade	7,471	267,328	195,373	19,626	4,343	4,210	24,378	5,917	25,698
Other trade	1,898	97,230	75,708	4,622	721	936	9,695	1,893	9,731
Finance, insurance, and real estate	1,668	14,844	3,207	1,427	227	622	5,976	1,527	5,999
Services	10,131	107,763	22,770	17,087	1,609	3,454	45,465	9,142	46,621
Personal services	2,738	15,413	3,648	1,371	139	522	6,399	2,316	6,540
Medical services	2,102	42,112	8,392	7,475	796	1,355	19,411	2,091	19,449
Other services	5,291	50,238	10,730	8,241	674	1,577	19,655	4,735	20,632
Other divisions[2]	1,075	32,326	13,040	8,831	874	781	5,879	1,074	5,886
Utah									
All industries	46,348	923,806	498,333	103,098	17,083	42,872	104,393	32,890	129,453
Agriculture, forestry, and fisheries	15,107	176,148	112,417	14,241	5,762	19,079	3,907	8,377	20,200
Farms	14,419	140,439	89,307	11,933	5,365	17,034	3,402	8,028	19,175
Field crop farms	3,324	26,418	11,398	1,982	1,370	4,799	2,743	2,134	5,207
Livestock farms	8,108	96,053	62,736	6,884	3,533	10,646	1,654	4,529	10,899
Other farms	2,987	17,968	15,173	3,067	462	1,589	[3]995	1,365	3,069
Other agriculture, forestry, and fisheries	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Contract construction	3,893	79,620	35,028	16,539	1,590	2,815	12,714	2,983	13,972
Wholesale and retail trade	9,239	406,611	281,835	38,212	5,139	6,725	26,022	7,030	29,325
Retail trade	7,228	280,308	200,423	21,302	3,726	4,550	16,386	5,506	19,399
Other trade	2,011	126,303	81,412	16,910	1,413	2,175	9,636	1,524	9,926
Finance, insurance, and real estate	3,328	25,889	3,756	1,162	501	1,085	9,535	2,671	9,840
Services	11,721	163,838	30,118	27,369	2,830	7,968	44,771	9,452	47,897
Personal services	2,773	40,147	16,004	8,418	548	1,957	3,283	2,291	4,490
Medical services	1,462	47,150	1,407	4,229	606	1,407	25,412	1,409	25,417
Other services	7,486	76,541	12,707	14,722	1,676	4,604	16,076	5,752	17,990
Other divisions[2]	3,060	71,700	35,179	5,575	1,261	5,200	7,444	2,377	8,219
Wyoming									
All industries	26,546	612,320	354,988	68,273	16,480	34,056	52,513	19,193	69,604
Agriculture, forestry, and fisheries	12,275	104,025	49,816	10,692	5,729	14,502	4,594	7,944	18,014
Farms	11,504	89,862	47,903	7,319	5,122	13,387	2,109	7,173	15,529
Field crop farms	1,462	12,456	5,455	1,281	563	1,777	2,056	877	3,122
Livestock farms	9,633	75,412	40,932	5,615	4,491	11,095	508	6,239	11,911
Other farms	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Other agriculture, forestry, and fisheries	771	14,163	1,913	3,373	607	1,115	2,485	771	2,485
Contract construction	1,801	17,225	8,145	3,141	300	1,021	3,419	1,380	3,673
Wholesale and retail trade	4,557	376,034	279,153	40,273	6,923	6,279	15,534	3,968	16,012
Retail trade	4,164	370,709	275,329	39,857	6,824	6,096	15,093	3,626	15,388
Other trade	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Finance, insurance, and real estate	1,294	17,183	2,474	351	231	1,566	4,498	957	5,349
Services	4,659	69,857	13,315	8,681	1,767	7,054	20,951	3,899	21,813
Personal services	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Medical services	675	21,013	3,571	2,208	205	629	10,063	675	10,063
Other services	3,253	46,058	9,559	6,095	1,499	6,262	9,735	2,688	10,435
Other divisions[2]	1,960	27,996	2,085	5,135	1,530	3,634	3,517	1,045	4,743

Selected industrial division	Businesses with and without net profit							Businesses with net profit	
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[1] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
South Dakota									
All industries	83,916	1,323,930	748,787	83,817	43,378	100,795	178,354	65,180	206,137
Agriculture, forestry, and fisheries	57,017	680,367	364,177	22,163	30,724	80,158	105,765	43,285	128,499
Farms	56,339	658,094	349,619	21,739	30,232	79,231	104,134	42,612	126,855
Field crop farms	12,516	107,315	42,606	4,339	6,532	16,314	25,152	10,409	29,906
Livestock farms	40,830	546,422	305,881	17,270	22,931	61,778	79,556	31,098	95,141
Other farms	2,993	4,357	1,132	130	769	1,139	[3]574	1,105	1,808
Other agriculture, forestry, and fisheries	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Contract construction	3,634	66,060	44,971	12,578	612	1,194	6,141	3,202	7,390
Wholesale and retail trade	8,768	392,270	303,633	24,809	5,815	5,845	21,076	6,823	22,495
Retail trade	7,795	284,979	214,823	17,680	4,809	4,727	18,195	5,899	19,528
Other trade	973	107,291	88,810	7,129	1,006	1,118	2,881	924	2,967
Finance, insurance, and real estate	2,535	13,786	89	259	442	654	5,386	1,936	6,270
Services	9,363	94,113	21,540	8,340	1,875	5,107	32,545	7,871	33,807
Personal services	1,861	8,734	764	566	171	552	4,153	1,719	4,154
Medical services	771	25,217	1,193	2,703	284	911	14,193	771	14,193
Other services	6,731	60,162	19,583	5,071	1,420	3,644	14,199	5,381	15,460
Other divisions[2]	2,599	77,334	14,377	15,668	3,910	7,837	7,441	2,063	7,676
Vermont									
All industries	22,612	399,920	252,468	36,313	8,023	21,209	53,770	17,387	60,521
Agriculture, forestry, and fisheries	7,743	82,215	56,191	9,443	4,013	9,857	3,668	4,946	7,819
Farms	7,262	81,215	55,997	9,226	3,984	9,834	3,459	4,523	7,469
Field crop farms	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Livestock farms	5,836	74,372	51,327	8,111	3,603	9,145	2,561	3,486	6,225
Other farms	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Other agriculture, forestry, and fisheries	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Contract construction	1,767	51,877	36,867	8,324	511	1,476	8,053	1,767	8,053
Wholesale and retail trade	4,121	162,443	128,568	10,378	1,732	1,760	12,857	3,372	13,570
Retail trade	3,548	147,169	116,644	10,067	1,562	1,442	11,690	2,939	12,383
Other trade	573	15,274	11,924	311	170	318	1,167	433	1,187
Finance, insurance, and real estate	594	9,810	5,126	236	60	139	2,968	(4)	(4)
Services	6,061	48,977	5,255	3,878	884	4,343	20,271	4,950	21,898
Personal services	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Medical services	996	22,713	2,505	2,413	242	1,144	12,659	996	12,659
Other services	4,123	21,484	2,371	1,308	578	2,717	5,348	3,152	6,962
Other divisions[2]	2,326	44,598	20,461	4,054	823	3,634	5,953	1,904	6,173

[1] "Cost of labor" and "Salaries and wages" for Schedule C; "Labor hired" for Schedule F. Includes labor costs which are also included in Cost of goods sold. For the United States labor costs amounted to $8,842,508,000.
[2] "Mining," "Manufacturing," "Transportation, communication, electric, gas, and sanitary services," and "Nature of business not allocable."
[3] Net loss exceeds net profit.
[4] Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
The estimates for the Office of International Operations have a high sampling variability and are excluded from this table.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PROPRIETORSHIPS IN METROPOLITAN AREAS WITH POPULATION OVER ONE MILLION

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PAYROLL, AND NET PROFIT, FOR SELECTED TRADE AND SERVICE INDUSTRIES

Selected trade and service industries	Number of businesses	Business receipts (Thousand dollars)	Payroll[1] (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll[1] (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll[1] (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Standard metropolitan statistical areas, total				Atlanta, Georgia				Baltimore, Maryland			
Trade and services, total	1,350,220	39,694,944	4,186,677	7,048,733	21,129	633,225	70,121	106,015	30,506	892,197	87,787	161,874
Trade, total	534,356	27,774,035	2,350,198	2,308,287	7,696	442,594	37,064	39,208	11,477	636,555	53,927	48,495
Wholesale trade, total	106,500	6,188,090	329,991	706,948	1,405	72,824	4,046	14,755	941	140,013	7,333	9,942
Grocers	15,651	2,036,200	66,297	88,070	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other wholesale trade	90,849	4,151,891	263,694	618,879	1,260	72,727	4,046	14,694	788	96,891	4,843	7,977
Retail trade, total	418,655	21,186,285	1,996,287	1,562,947	5,588	361,589	32,540	21,987	10,536	496,542	46,594	38,553
Groceries, delicatessens, bakeries, and other food stores	78,038	4,824,668	285,220	294,585	944	69,829	4,038	4,876	3,104	130,450	6,363	10,115
Automobile and truck dealers	7,496	769,295	65,023	28,005	103	6,940	179	575	(2)	(2)	(2)	(2)
Gasoline stations	44,852	4,291,068	344,621	201,089	785	95,521	11,040	3,895	1,023	132,744	12,690	5,701
Clothing stores	22,871	1,189,866	117,028	118,970	(2)	(2)	(2)	(2)	741	19,803	1,014	1,770
Restaurants and other eating and drinking places	88,717	3,298,129	573,036	303,013	912	46,141	6,698	3,522	2,412	118,074	16,690	10,433
Other retail stores	176,681	6,813,261	611,362	617,284	2,581	139,674	10,376	8,662	3,154	62,525	4,901	9,383
Wholesale and retail trade not allocable	9,201	399,660	23,919	38,390	703	8,181	478	2,466	-	-	-	-
Services, total	815,864	11,920,909	1,836,479	4,740,446	13,433	190,631	33,057	66,807	19,029	255,642	33,860	113,379
Laundries and dry cleaning stores	34,699	607,791	135,652	98,053	598	9,357	2,358	1,497	791	11,611	1,908	901
Beauty and barber shops	89,410	717,237	210,426	246,035	1,960	14,907	4,411	5,847	1,659	10,279	2,852	3,833
Automobile repair shops and parking lots	27,861	634,263	139,804	95,421	492	11,147	2,502	931	342	3,924	1,209	402
Radio, television, and other repair shops	63,352	614,001	82,607	164,768	1,562	31,000	5,709	6,605	857	3,631	37	643
Physicians	73,403	2,598,800	273,610	1,549,573	1,009	37,700	5,435	21,852	2,073	60,948	6,668	39,234
Lawyers	57,845	1,149,534	131,806	620,254	444	7,357	810	4,794	1,915	35,779	4,565	22,461
Other services	469,295	5,599,283	862,573	1,966,342	7,368	79,163	11,832	25,281	11,392	129,470	16,621	45,905
	Boston, Massachusetts				Buffalo, New York				Chicago, Illinois			
Trade and services, total	53,065	1,793,772	125,383	273,298	27,818	693,664	73,005	127,394	128,876	4,137,209	425,022	726,359
Trade, total	20,349	1,333,267	70,146	86,293	13,239	509,436	44,915	46,812	54,305	2,948,002	256,348	245,185
Wholesale trade, total	4,270	617,339	11,765	25,584	1,975	64,695	2,813	9,197	12,584	719,038	40,373	100,712
Grocers	681	503,949	7,525	2,828	742	24,326	406	3,688	2,027	223,252	6,332	12,580
Other wholesale trade	3,589	113,390	4,240	22,756	1,233	40,369	2,407	5,509	10,557	495,786	34,041	88,132
Retail trade, total	15,312	703,529	57,484	57,437	11,259	444,387	42,102	37,309	41,054	2,217,228	215,235	143,940
Groceries, delicatessens, bakeries, and other food stores	2,021	111,372	4,621	7,598	3,072	129,664	11,743	7,232	5,075	353,365	27,986	15,400
Automobile and truck dealers	776	15,770	1,548	480	(2)	(2)	(2)	(2)	553	94,039	6,241	671
Gasoline stations	1,967	188,352	9,225	9,052	860	68,694	4,725	5,147	5,070	523,569	39,704	24,013
Clothing stores	1,476	46,666	3,321	4,712	-	-	-	-	2,312	133,925	19,665	13,684
Restaurants and other eating and drinking places	2,107	46,027	7,076	5,972	2,551	94,936	13,226	9,206	11,696	483,226	65,852	35,933
Other retail stores	6,965	295,342	31,693	29,623	4,720	141,873	12,043	14,770	16,348	629,104	55,787	54,239
Wholesale and retail trade not allocable	767	12,399	897	3,272	(2)	(2)	(2)	(2)	667	11,736	740	533
Services, total	32,716	460,505	55,237	187,005	14,579	184,228	28,090	80,582	74,571	1,189,207	168,674	481,174
Laundries and dry cleaning stores	973	19,880	4,406	2,999	443	10,114	2,459	1,985	4,328	77,957	15,965	13,415
Beauty and barber shops	3,227	20,667	4,406	8,002	3,262	18,637	4,229	7,250	9,857	89,563	27,848	28,527
Automobile repair shops and parking lots	1,084	25,028	5,474	5,882	392	3,820	1,256	489	1,193	32,538	6,555	4,875
Radio, television, and other repair shops	1,483	7,848	77	2,726	1,130	7,004	731	2,922	5,440	56,201	10,636	13,652
Physicians	3,994	99,324	8,634	66,084	1,650	52,822	4,810	34,313	5,398	228,429	24,030	135,631
Lawyers	2,804	47,819	5,256	27,938	938	18,115	2,132	9,894	6,451	158,189	15,704	83,407
Other services	19,151	239,939	26,984	73,374	6,764	73,716	12,473	23,729	41,904	546,330	67,936	201,667
	Cincinnati, Ohio - Kentucky - Indiana				Cleveland, Ohio				Dallas, Texas			
Trade and services, total	28,182	809,395	99,186	135,260	34,502	905,385	84,653	160,089	34,822	954,423	118,354	147,175
Trade, total	12,949	597,294	63,234	53,323	13,792	608,314	44,604	55,488	14,626	666,660	64,786	61,999
Wholesale trade, total	2,441	94,001	13,623	16,074	2,538	189,063	7,542	23,956	3,413	138,269	6,685	26,289
Grocers	(2)	(2)	(2)	(2)	417	82,592	2,079	1,353	(2)	(2)	(2)	(2)
Other wholesale trade	2,279	86,899	13,423	14,468	2,121	106,471	5,463	22,603	3,067	132,373	6,679	24,178
Retail trade, total	10,362	502,672	49,570	37,120	11,248	419,024	37,062	31,408	10,923	517,206	57,929	33,478
Groceries, delicatessens, bakeries, and other food stores	1,644	108,023	7,706	8,671	2,300	101,735	3,448	7,462	1,235	116,661	6,154	4,916
Automobile and truck dealers	402	26,605	1,593	2,661	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Gasoline stations	1,124	105,174	8,239	3,478	1,318	127,963	9,228	4,320	1,976	131,849	10,178	6,615
Clothing stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	453	27,841	3,561	2,111
Restaurants and other eating and drinking places	2,499	84,619	14,021	8,020	2,278	70,870	11,041	8,981	1,344	84,558	20,085	4,061
Other retail stores	4,637	177,467	17,934	14,115	4,883	100,562	11,822	8,984	5,606	138,593	17,529	14,924
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services, total	15,233	212,101	35,952	81,937	20,710	297,071	40,049	104,601	20,196	287,763	53,568	85,176
Laundries and dry cleaning stores	538	9,950	3,137	2,035	(2)	(2)	(2)	(2)	514	15,331	3,090	1,949
Beauty and barber shops	1,710	13,820	4,855	4,209	2,633	17,516	4,983	5,317	2,953	29,095	10,822	8,386
Automobile repair shops and parking lots	1,178	36,867	7,682	4,640	1,338	23,176	3,591	2,839	929	26,505	8,181	4,871
Radio, television, and other repair shops	1,960	9,598	906	4,209	1,463	10,810	1,582	3,077	2,548	14,058	995	4,196
Physicians	1,754	45,471	4,952	29,333	2,265	76,542	7,851	44,759	1,042	43,893	5,062	24,838
Lawyers	631	15,881	1,040	11,078	1,437	20,079	1,805	12,229	799	11,264	1,251	4,975
Other services	7,462	80,514	13,380	26,433	10,935	141,540	18,685	35,217	11,411	147,617	24,167	35,961

Footnotes at end of table.

PROPRIETORSHIPS IN METROPOLITAN AREAS WITH POPULATION OVER ONE MILLION

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PAYROLL, AND NET PROFIT, FOR SELECTED TRADE AND SERVICE INDUSTRIES--Continued

Selected trade and service industries	Number of businesses	Business receipts (Thousand dollars)	Payroll[1] (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll[1] (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll[1] (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Detroit, Michigan				Houston, Texas				Kansas City, Missouri - Kansas			
Trade and services, total	66,391	2,060,723	223,341	384,000	38,717	1,223,761	136,057	155,655	26,218	766,374	76,096	126,864
Trade, total	30,029	1,506,455	122,528	147,670	17,703	899,693	80,933	51,130	10,981	553,164	44,175	41,812
Wholesale trade, total	7,068	259,881	10,508	53,488	1,954	233,098	11,238	17,232	1,848	102,156	5,522	15,976
Grocers	706	77,291	1,066	3,904	(2)	(2)	(2)	(2)	57	9,937	878	1,065
Other wholesale trade	6,362	182,590	9,442	49,584	1,898	206,140	9,390	15,631	1,791	92,220	4,644	14,912
Retail trade, total	22,354	1,223,832	109,905	94,327	15,426	664,040	69,695	33,473	9,123	450,484	38,564	25,644
Groceries, delicatessens, bakeries, and other food stores	4,199	289,851	16,491	16,610	2,253	177,681	7,524	8,539	1,098	143,907	10,091	6,173
Automobile and truck dealers	397	38,822	464	1,511	(2)	(2)	(2)	(2)	632	49,939	216	[3]1,368
Gasoline stations	2,788	293,738	29,451	14,956	1,771	112,853	10,611	4,578	611	35,308	3,279	748
Clothing stores	775	47,076	4,907	7,409	640	17,959	1,132	2,247	(2)	(2)	(2)	(2)
Restaurants and other eating and drinking places	4,091	175,773	34,351	20,082	3,315	169,553	32,296	6,799	1,911	89,293	16,999	6,498
Other retail stores	10,104	378,572	24,241	33,759	7,185	174,666	17,519	10,974	4,789	127,197	7,442	12,994
Wholesale and retail trade not allocable	607	22,742	2,115	[3]145	323	2,555	-	425	(2)	(2)	(2)	(2)
Services, total	36,362	554,268	100,813	236,330	21,014	324,068	55,124	104,525	15,237	213,210	31,921	85,052
Laundries and dry cleaning stores	800	16,475	5,771	624	1,028	20,485	4,493	2,772	377	12,707	2,647	1,229
Beauty and barber shops	5,305	48,329	15,292	16,813	2,185	15,093	5,374	4,585	1,987	16,819	6,738	5,162
Automobile repair shops and parking lots	1,229	28,037	9,373	3,458	1,170	29,722	5,009	2,209	486	4,245	183	772
Radio, television, and other repair shops	2,927	21,867	2,542	9,056	2,293	20,272	2,605	5,584	1,694	9,697	252	2,657
Physicians	3,491	148,075	17,883	87,829	1,382	63,901	6,955	39,424	911	37,731	5,081	22,526
Lawyers	2,257	47,687	5,488	26,847	1,401	24,692	1,945	12,014	1,232	28,022	1,289	15,100
Other services	20,353	243,798	44,464	91,703	11,555	149,903	28,743	37,937	8,551	103,989	15,731	37,606
	Los Angeles - Long Beach, California				Milwaukee, Wisconsin				Minneapolis - St. Paul, Minnesota			
Trade and services, total	171,250	5,227,101	641,415	843,507	25,175	652,018	63,491	139,481	29,792	794,543	103,471	134,620
Trade, total	64,746	3,536,423	335,480	256,496	12,725	477,851	34,695	55,884	12,531	591,010	67,754	54,942
Wholesale trade, total	14,591	716,278	45,882	80,800	2,633	42,018	3,043	10,051	4,366	159,908	5,983	26,201
Grocers	1,758	268,063	15,581	13,802	(2)	(2)	(2)	(2)	341	10,520	518	438
Other wholesale trade	12,833	448,215	30,301	66,998	2,282	40,105	2,671	9,508	4,025	149,388	5,465	25,763
Retail trade, total	48,406	2,689,474	281,077	168,198	9,802	405,029	30,483	44,437	7,918	428,078	61,704	27,712
Groceries, delicatessens, bakeries, and other food stores	7,079	495,840	26,515	20,209	1,458	72,076	3,877	6,850	1,417	72,869	3,279	4,133
Automobile and truck dealers	470	37,327	1,847	853	(2)	(2)	(2)	(2)	257	71,581	30,683	1,977
Gasoline stations	5,747	618,781	55,296	23,316	1,226	90,744	6,836	6,897	1,465	119,300	8,543	7,212
Clothing stores	2,914	161,014	19,276	11,704	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Restaurants and other eating and drinking places	12,492	364,714	74,328	36,148	2,811	100,936	12,829	15,643	1,283	45,736	9,456	4,836
Other retail stores	19,704	1,011,798	103,815	75,968	4,041	95,376	5,237	12,867	3,445	114,250	9,409	9,105
Wholesale and retail trade not allocable	1,749	130,671	8,521	7,498	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services, total	106,504	1,690,678	305,935	587,011	12,450	174,167	28,796	83,597	17,261	203,533	35,717	79,678
Laundries and dry cleaning stores	4,892	95,975	22,669	13,710	(2)	(2)	(2)	(2)	444	11,951	3,207	2,961
Beauty and barber shops	9,465	91,969	30,157	27,065	1,423	23,787	7,566	9,444	1,422	16,229	6,564	4,698
Automobile repair shops and parking lots	5,070	125,726	31,077	16,150	440	5,445	546	1,934	931	8,574	432	2,077
Radio, television, and other repair shops	11,052	115,766	19,908	24,667	890	9,580	2,207	2,205	1,842	10,696	2,484	2,225
Physicians	7,885	383,466	49,682	201,939	1,151	43,701	3,282	29,078	996	37,321	5,376	20,900
Lawyers	5,178	134,583	18,381	64,148	1,098	22,543	3,242	14,189	967	18,057	2,251	9,435
Other services	62,962	743,193	134,061	239,332	7,158	66,391	11,801	26,323	10,659	100,705	15,403	37,382
	New York, New York				Newark, New Jersey				Patterson - Clifton - Passaic, New Jersey			
Trade and services, total	240,683	6,078,576	532,572	1,358,873	34,314	1,106,131	90,848	212,693	21,439	679,051	57,152	137,287
Trade, total	84,826	3,890,393	259,852	413,767	15,408	781,223	44,007	68,972	7,528	446,874	28,606	39,232
Wholesale trade, total	20,741	1,127,503	51,709	136,488	1,588	184,594	8,354	12,627	641	44,096	2,964	4,260
Grocers	3,223	241,715	6,879	18,798	548	87,050	1,158	4,056	(2)	(2)	(2)	(2)
Other wholesale trade	17,518	885,788	44,830	117,690	1,040	97,544	7,196	8,571	(2)	(2)	(2)	(2)
Retail trade, total	61,942	2,712,204	206,560	269,100	13,820	596,629	35,653	56,345	6,887	402,778	25,642	34,972
Groceries, delicatessens, bakeries, and other food stores	16,251	785,306	46,172	70,618	3,513	147,492	5,593	12,688	1,996	90,814	3,905	8,181
Automobile and truck dealers	695	69,624	1,761	3,762	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Gasoline stations	3,305	287,674	23,362	17,480	1,224	113,001	6,432	6,912	594	79,154	4,640	3,270
Clothing stores	4,966	239,553	21,925	25,484	1,285	55,138	1,977	5,912	893	56,041	3,456	6,088
Restaurants and other eating and drinking places	11,027	372,501	56,125	43,812	2,714	65,454	7,220	7,342	945	32,277	4,238	4,318
Other retail stores	25,698	957,546	57,215	107,944	4,925	193,028	12,718	22,350	2,293	128,755	8,400	11,707
Wholesale and retail trade not allocable	2,143	50,686	1,583	8,179	-	-	-	-	-	-	-	-
Services, total	155,857	2,188,183	272,720	945,106	18,906	324,908	46,842	143,721	13,911	232,177	28,546	98,055
Laundries and dry cleaning stores	7,060	84,155	11,621	17,371	942	18,356	2,491	3,898	(2)	(2)	(2)	(2)
Beauty and barber shops	11,864	91,765	25,602	28,415	1,702	16,603	5,188	3,922	1,463	11,321	2,147	4,462
Automobile repair shops and parking lots	2,194	42,991	7,322	7,217	856	18,236	3,553	3,888	(2)	(2)	(2)	(2)
Radio, television, and other repair shops	7,417	81,756	5,670	25,355	972	15,789	2,748	3,313	1,124	6,947	129	2,717
Physicians	18,111	528,433	41,071	316,435	2,180	82,237	7,678	50,807	1,372	47,653	4,359	29,143
Lawyers	15,113	252,349	31,804	128,646	2,127	41,195	5,114	22,427	753	19,135	2,348	10,151
Other services	94,098	1,106,734	149,630	421,667	10,127	132,492	20,070	55,466	8,680	103,810	8,685	46,948

Footnotes at end of table.

PROPRIETORSHIPS IN METROPOLITAN AREAS WITH POPULATION OVER ONE MILLION

Table 2.8--NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PAYROLL, AND NET PROFIT, FOR SELECTED TRADE AND SERVICE INDUSTRIES--Continued

Selected trade and service industries	Number of businesses	Business receipts (Thousand dollars)	Payroll[1] (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll[1] (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll[1] (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Philadelphia, Pennsylvania - New Jersey				Pittsburgh, Pennsylvania				St. Louis, Missouri - Illinois			
Trade and services, total	88,106	2,997,699	291,693	444,898	47,106	1,624,532	154,667	212,834	41,536	1,113,261	106,212	205,449
Trade, total	37,360	2,293,641	192,242	160,607	20,195	1,287,400	108,390	69,919	17,904	814,518	65,653	73,548
Wholesale trade, total	5,142	623,157	38,552	32,468	1,771	150,897	9,514	11,527	3,375	119,079	8,247	22,265
Grocers	1,439	250,535	9,797	5,366	330	42,590	1,328	2,705	641	15,613	-	3,085
Other wholesale trade	3,703	372,622	28,755	27,102	1,441	108,307	8,186	8,822	2,734	103,466	8,247	19,180
Retail trade, total	32,086	1,669,998	153,593	128,074	18,414	1,131,749	98,381	57,859	14,472	694,249	57,406	51,185
Groceries, delicatessens, bakeries, and other food stores	7,611	439,741	26,994	27,529	4,505	383,424	20,831	14,463	2,273	190,773	14,283	10,371
Automobile and truck dealers	430	71,883	3,540	3,484	300	44,536	1,131	1,039	441	16,830	1,124	1,828
Gasoline stations	2,963	273,759	21,137	12,895	2,392	194,647	12,252	8,581	1,761	129,179	5,870	5,963
Clothing stores	2,432	158,034	11,851	14,169	804	62,561	9,107	2,970	211	28,235	2,603	2,576
Restaurants and other eating and drinking places	5,170	213,584	36,815	17,281	3,490	109,863	15,296	11,921	3,870	93,414	14,888	9,043
Other retail stores	13,480	512,997	53,256	52,716	6,923	336,718	39,764	18,885	5,916	235,818	18,638	21,404
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services, total	50,746	704,058	99,451	284,291	26,911	337,132	46,277	142,915	23,632	298,743	40,559	131,901
Laundries and dry cleaning stores	1,875	40,596	15,172	3,154	1,270	22,046	6,834	2,565	1,743	17,387	2,047	3,115
Beauty and barber shops	7,132	39,905	7,100	18,071	5,394	20,305	2,228	9,817	3,823	24,939	5,150	12,395
Automobile repair shops and parking lots	2,156	46,925	12,774	7,139	1,031	12,519	3,088	2,133	1,286	35,077	6,546	6,404
Radio, television, and other repair shops	3,384	41,519	1,750	13,249	2,043	24,324	4,036	6,704	1,581	11,928	557	4,201
Physicians	5,178	138,261	10,867	86,703	1,557	64,512	5,450	42,519	1,519	55,850	5,643	36,831
Lawyers	3,150	52,707	5,394	31,307	1,325	31,714	3,328	19,606	1,284	17,632	1,765	11,131
Other services	27,871	344,145	46,394	124,668	14,291	161,712	21,313	59,571	12,396	135,930	18,851	57,824
	San Diego, California				San Francisco - Oakland, California				Seattle - Everett, Washington			
Trade and services, total	25,140	581,975	82,790	87,661	70,336	1,978,477	264,914	398,037	28,350	903,447	116,271	137,776
Trade, total	10,263	404,045	57,724	26,836	24,105	1,256,417	133,794	114,865	10,775	675,719	66,868	52,035
Wholesale trade, total	1,383	19,117	836	3,303	5,932	213,495	16,730	30,166	3,044	85,096	10,967	15,774
Grocers	585	8,484	91	920	437	62,941	4,722	2,212	(2)	(2)	(2)	(2)
Other wholesale trade	798	10,633	745	2,383	5,495	150,554	12,008	27,954	2,988	80,812	10,127	14,916
Retail trade, total	8,870	384,619	56,856	23,405	17,621	1,020,180	115,366	80,918	7,249	506,384	50,174	30,282
Groceries, delicatessens, bakeries, and other food stores	1,173	46,962	933	2,110	2,330	210,273	14,126	11,358	901	132,136	8,734	5,799
Automobile and truck dealers	346	11,675	551	[3]1,023	270	40,977	3,624	3,119	(2)	(2)	(2)	(2)
Gasoline stations	644	50,660	4,307	2,572	1,946	193,849	18,421	9,523	1,226	129,992	9,477	6,841
Clothing stores	362	24,412	3,435	4,572	918	31,011	2,776	3,842	252	11,887	1,285	1,441
Restaurants and other eating and drinking places	2,502	88,128	32,133	2,848	3,751	175,265	33,814	18,223	2,215	80,178	20,791	7,939
Other retail stores	3,843	162,782	15,497	12,326	8,406	368,805	42,605	34,853	2,543	127,617	9,495	7,336
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	552	22,742	1,698	3,781	482	84,239	5,727	5,979
Services, total	14,877	177,930	25,066	60,825	46,231	722,060	131,120	283,172	17,575	227,728	49,403	85,741
Laundries and dry cleaning stores	542	4,379	46	972	3,149	65,501	16,787	13,142	544	15,399	4,421	2,808
Beauty and barber shops	1,356	13,202	4,542	4,429	4,010	38,241	9,872	14,038	1,269	12,463	4,227	4,450
Automobile repair shops and parking lots	486	3,097	66	1,190	2,045	53,474	7,842	9,496	652	6,128	1,246	1,301
Radio, television, and other repair shops	1,875	33,848	5,871	4,422	4,555	44,824	7,400	12,006	2,066	13,840	2,926	4,841
Physicians	966	42,682	5,411	23,455	3,716	144,199	21,757	81,635	1,102	43,332	6,095	25,679
Lawyers	493	6,263	264	3,982	2,658	60,990	7,582	30,578	797	13,384	1,719	8,215
Other services	9,159	74,459	8,866	22,375	26,098	314,831	59,880	122,277	11,145	123,182	28,769	38,447
	Washington, District of Columbia - Maryland - Virginia											
Trade and services, total	36,771	1,088,019	162,191	231,646								
Trade, total	8,850	617,090	72,484	43,774								
Wholesale trade, total	858	72,478	5,765	7,815								
Grocers	(2)	(2)	(2)	(2)								
Other wholesale trade	656	55,361	3,908	6,883								
Retail trade, total	7,987	544,381	66,719	35,787								
Groceries, delicatessens, bakeries, and other food stores	588	24,427	3,815	2,684								
Automobile and truck dealers	145	811	-	754								
Gasoline stations	1,067	194,563	19,679	7,127								
Clothing stores	364	29,377	2,428	3,673								
Restaurants and other eating and drinking places	1,330	93,008	16,769	4,152								
Other retail stores	4,493	202,195	24,028	17,397								
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)								
Services, total	27,921	470,929	89,707	187,872								
Laundries and dry cleaning stores	600	8,482	855	1,155								
Beauty and barber shops	2,348	21,783	8,274	6,901								
Automobile repair shops and parking lots	681	17,324	4,985	2,706								
Radio, television, and other repair shops	1,193	11,201	850	3,536								
Physicians	2,701	92,318	9,578	58,625								
Lawyers	2,594	64,100	7,330	35,700								
Other services	17,804	255,721	57,835	79,249								

[1]"Cost of labor" and "Salaries and wages" for schedule C; "Labor hired" for schedule F.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[3]Net loss exceeds net profit.
NOTE: Amounts are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PROPRIETORS WITH RETIREMENT PLANS

Table 2.9—SELF-EMPLOYED AND EMPLOYEE RETIREMENT PLANS, BY SELECTED INDUSTRIES

Selected industry	Self-employed plans						Employee plans					
	With and without employee plans			Without employee plans			With and without self-employed plans			Without self-employed plans		
	Number	Net profit (less loss) (Thousand dollars)	Deductions for self-employed plans (Thousand dollars)	Number	Net profit (less loss) (Thousand dollars)	Deductions for self-employed plans (Thousand dollars)	Number	Payroll (Thousand dollars)	Deductions for employee plans (Thousand dollars)	Number	Payroll (Thousand dollars)	Deductions for employee plans (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries	30,781	699,210	22,945	25,324	497,199	17,453	18,499	304,391	16,128	13,042	256,846	13,716
Agriculture, forestry, and fisheries	1,873	8,563	915	1,853	7,925	895	1,985	9,057	1,321	1,965	8,856	1,309
Farms	1,668	5,072	754	1,663	4,919	751	1,823	4,256	1,085	1,818	4,161	1,080
Other agriculture, forestry, and fisheries	205	3,491	161	190	3,006	144	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	1,263	4,934	497	1,258	4,749	495	2,637	68,329	2,818	2,632	68,142	2,815
Special trade contractors	1,016	4,368	403	1,011	4,183	401	1,694	36,197	1,499	1,689	36,010	1,496
Other contractors	(1)	(1)	(1)	(1)	(1)	(1)	943	32,132	1,319	943	32,132	1,319
Manufacturing	292	2,973	110	(1)	(1)	(1)	1,204	48,953	2,533	1,140	48,389	2,483
Wholesale and retail trade	3,305	60,456	2,119	3,103	54,674	1,974	3,074	74,197	2,785	2,872	71,139	2,631
Wholesale trade	1,967	46,136	1,610	1,836	42,056	1,507	593	19,173	661	462	17,761	581
Retail trade	1,322	13,892	491	1,251	12,190	449	2,470	54,578	2,109	2,399	52,932	2,035
Food stores	(1)	(1)	(1)	-	-	-	433	11,405	309	428	11,055	302
Automotive dealers and gasoline service stations	153	1,491	54	153	1,491	54	193	8,009	234	193	8,009	234
Other retail trade	1,164	12,228	436	1,098	10,699	395	1,844	35,164	1,566	1,778	33,868	1,499
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,877	25,539	943	1,673	20,043	753	962	12,530	674	758	11,188	587
Insurance agents, brokers, and service	1,282	16,663	631	1,106	12,180	470	703	11,364	293	527	10,164	216
Other finance, insurance, and real estate	595	8,876	312	567	7,863	283	259	1,166	381	231	1,024	371
Services	21,898	594,861	18,257	16,937	406,125	13,160	7,684	77,904	4,812	2,723	35,731	2,707
Business services	1,185	16,675	584	1,036	13,533	504	324	6,118	221	(1)	(1)	(1)
Medical services	15,940	502,511	14,901	11,694	331,865	10,362	4,849	42,747	2,725	603	8,220	1,008
Offices of physicians and surgeons	11,103	406,313	11,666	7,589	259,544	7,828	3,784	33,088	1,858	(1)	(1)	(1)
Other medical services	4,837	96,198	3,235	4,105	72,321	2,534	1,065	9,659	867	333	4,501	624
Legal services	2,024	41,143	1,364	1,685	30,809	1,048	439	4,061	403	100	1,559	235
Other services	2,749	34,532	1,408	2,522	29,918	1,246	2,072	24,978	1,463	1,845	21,229	1,308
Other industries[2]	(1)	(1)	(1)	(1)	(1)	(1)	953	13,421	1,185	952	13,401	1,184

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Includes "Mining," "Transportation, communication, electric, gas, and sanitary services," and "Nature of business not allocable."
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PROPRIETORS WITH COST OF INVESTMENT CREDIT PROPERTY

Table 2.10—NUMBER OF RETURNS AND COST OF ELIGIBLE PROPERTY, BY TYPE, LIFE YEARS, AND INDUSTRIAL DIVISION

Industrial division	Number of returns	Cost by life years: Total (Thousand dollars)	4 to 6 years (Thousand dollars)	6 to 8 years (Thousand dollars)	8 or more years (Thousand dollars)	Life not stated (Thousand dollars)	Number of returns	Cost by life years: Total (Thousand dollars)	4 to 6 years (Thousand dollars)	6 to 8 years (Thousand dollars)	8 or more years (Thousand dollars)	Life not stated (Thousand dollars)
	All property types						Total new property					
All industrial divisions	1,499,414	6,250,192	1,433,962	823,046	3,988,168	5,022	1,245,990	4,877,529	1,083,839	616,950	3,172,450	4,290
Agriculture, forestry, and fisheries	723,799	3,023,290	476,258	324,371	2,219,982	2,679	582,346	2,411,806	335,038	243,499	1,831,144	2,126
Mining	9,328	126,581	21,091	12,943	92,536	10	7,913	96,843	17,379	10,257	69,206	1
Contract construction	78,833	393,960	163,316	79,511	150,802	333	65,927	298,330	124,841	56,223	116,934	333
Manufacturing	36,164	285,430	57,483	44,240	182,992	716	29,793	210,614	42,121	36,092	131,695	707
Transportation, communication, electric, gas, and sanitary services	39,668	521,008	209,278	143,879	167,853	-	29,794	407,953	157,460	120,822	129,669	-
Wholesale and retail trade	271,322	920,068	242,996	107,541	569,211	322	228,428	677,615	186,563	79,725	411,076	251
Wholesale trade	34,630	150,607	54,299	27,814	68,494	-	30,142	124,748	47,024	24,077	53,647	-
Retail trade	233,670	753,675	184,545	76,635	492,217	278	195,638	541,468	137,789	52,694	350,743	242
Wholesale and retail trade not allocable	3,022	15,786	4,152	3,092	8,500	44	2,648	11,399	1,750	2,954	6,686	9
Finance, insurance, and real estate	44,158	112,330	36,906	12,598	62,730	96	38,529	86,990	30,761	7,626	48,508	96
Services	295,043	863,411	224,407	97,892	540,245	866	262,553	683,706	187,646	62,695	432,587	776
Nature of business not allocable	1,099	4,114	2,227	71	1,817	-	707	3,672	2,030	11	1,631	-
	Total used property						Returns with both new and used property: New property					
All industrial divisions	508,584	1,372,673	350,123	206,104	815,716	731	300,288	1,450,421	268,933	184,749	996,553	185
Agriculture, forestry, and fisheries	303,498	611,487	141,221	80,873	388,840	553	187,467	813,128	103,546	82,241	627,228	112
Mining	3,796	29,737	3,712	2,686	23,330	9	2,543	47,842	9,999	3,384	34,458	-
Contract construction	24,349	95,631	38,474	23,289	33,869	-	13,616	86,143	30,673	18,008	37,463	-
Manufacturing	12,639	74,817	15,362	8,149	51,297	9	7,165	79,039	8,944	18,195	51,901	-
Transportation, communication, electric, gas, and sanitary services	15,261	113,057	51,817	23,058	38,182	-	7,040	126,271	43,759	27,963	54,548	-
Wholesale and retail trade	78,149	242,456	56,434	27,819	158,133	71	42,324	155,136	36,894	20,871	97,362	9
Wholesale trade	8,987	25,861	7,275	3,738	14,848	-	5,294	38,432	11,977	7,228	19,226	-
Retail trade	68,065	212,207	46,757	23,942	141,473	36	36,307	111,857	24,612	11,785	75,461	-
Wholesale and retail trade not allocable	1,097	4,388	2,402	139	1,812	35	723	4,847	305	1,858	2,675	9
Finance, insurance, and real estate	9,808	25,340	6,145	4,973	14,222	-	4,865	12,241	3,400	1,374	7,467	-
Services	60,582	179,705	36,761	35,197	107,657	89	35,158	129,147	31,018	12,713	85,352	64
Nature of business not allocable	502	443	197	60	186	-	(1)	(1)	(1)	-	(1)	-
	Returns with both new and used property—Continued: Used property											
All industrial divisions	300,288	777,529	206,626	115,313	455,192	402						
Agriculture, forestry, and fisheries	187,467	382,244	92,951	55,480	233,533	282						
Mining	2,543	21,114	2,926	2,210	15,969	9						
Contract construction	13,616	52,743	20,974	16,974	14,796	-						
Manufacturing	7,165	44,263	8,026	5,090	31,147	-						
Transportation, communication, electric, gas, and sanitary services	7,040	58,887	26,428	9,697	22,762	-						
Wholesale and retail trade	42,324	113,578	31,779	10,777	70,980	42						
Wholesale trade	5,294	13,686	4,194	2,572	6,920	-						
Retail trade	36,307	96,892	25,927	8,159	62,770	36						
Wholesale and retail trade not allocable	723	3,000	1,658	46	1,290	6						
Finance, insurance, and real estate	4,865	11,162	4,103	941	6,119	-						
Services	35,158	93,414	19,433	14,084	59,828	69						
Nature of business not allocable	(1)	(1)	(1)	(1)	(1)	-						

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.11—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS

Industrial group	Size of business receipts: Total — Number	Total — Business receipts (Thousand dollars)	Total — Depreciation (Thousand dollars)	Total — Cost of depreciable property (Thousand dollars)	Under $10,000[1] — Number	Under $10,000[1] — Business receipts (Thousand dollars)	Under $10,000[1] — Depreciation (Thousand dollars)	Under $10,000[1] — Cost of depreciable property (Thousand dollars)	$10,000 under $25,000 — Number	$10,000 under $25,000 — Business receipts (Thousand dollars)	$10,000 under $25,000 — Depreciation (Thousand dollars)	$10,000 under $25,000 — Cost of depreciable property (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial groups	6,213,762	174,081,236	7,636,925	82,299,695	3,243,487	12,039,608	1,775,943	20,701,618	1,369,302	22,192,372	1,916,361	20,521,404
Agriculture, forestry, and fisheries	2,483,276	29,407,536	3,454,339	39,070,210	1,676,871	5,946,781	1,092,567	13,129,237	553,928	8,707,883	1,140,443	12,851,891
Farms	2,370,837	27,395,502	3,315,225	37,819,156	1,601,443	5,691,888	1,050,350	12,769,341	534,272	8,384,939	1,108,791	12,595,483
Field crop farms	855,482	8,946,088	1,308,239	13,819,441	590,805	2,204,243	391,089	4,668,645	189,480	2,947,229	430,307	4,499,139
Fruit, tree nut, and vegetable farms	108,212	1,728,591	163,704	1,980,417	72,248	210,850	49,502	603,217	18,593	295,536	31,698	400,255
Livestock farms	1,273,820	16,036,498	1,745,570	20,820,026	817,797	3,124,521	551,243	6,681,784	319,825	5,028,150	633,165	7,551,517
Farms, not elsewhere classified	133,323	684,325	97,712	1,199,272	120,593	152,274	58,516	755,695	6,374	114,024	13,621	144,572
Agricultural services and hunting and trapping	85,870	1,642,159	105,940	993,434	56,422	196,101	31,446	271,226	15,310	251,107	25,131	206,764
Offices of veterinarians and animal hospitals	10,727	349,875	19,855	246,082	1,424	6,911	1,016	10,987	4,050	71,923	4,984	64,231
Agricultural services and hunting and trapping, not elsewhere classified	75,143	1,292,284	86,085	747,352	54,998	189,190	30,430	260,239	11,260	179,184	20,147	142,533
Forestry and forestry services	6,432	91,074	9,839	67,910	4,607	12,574	2,388	19,951	(2)	(2)	(2)	(2)
Fisheries	20,137	278,801	23,335	189,710	14,399	46,218	8,383	68,719	3,600	58,634	4,789	40,103
Mining	27,180	849,751	84,818	842,342	15,427	43,189	10,364	100,271	4,303	69,449	7,818	70,489
Crude petroleum, natural gas, and natural gas liquids and services	20,659	635,566	64,931	680,502	12,501	35,993	7,368	84,672	3,042	49,108	5,157	54,356
Other mining	6,521	214,185	19,887	161,840	2,926	7,196	2,996	15,599	1,261	20,341	2,661	16,133
Contract construction	430,691	16,662,887	476,436	3,746,829	184,975	766,515	70,630	545,918	95,864	1,597,951	85,957	663,358
General contractors	92,783	7,077,140	152,182	1,231,567	22,981	106,514	11,127	99,161	19,663	338,616	22,423	160,730
Special trade contractors	332,316	9,416,650	317,611	2,479,892	159,780	648,920	57,955	437,217	74,855	1,240,021	62,645	497,429
Plumbing, heating, and air conditioning	46,518	2,140,543	45,779	410,497	10,633	48,388	3,154	30,665	13,453	225,493	7,754	78,728
Electrical work	30,256	1,345,670	30,345	236,628	7,692	39,384	2,521	20,391	9,102	160,368	4,964	36,988
Other special trade contractors	255,542	5,930,437	241,487	1,832,767	141,455	561,148	52,280	386,161	52,300	854,160	49,927	381,713
Contractors not allocable	5,592	169,097	6,643	35,370	2,214	11,081	1,548	9,540	1,346	19,314	889	5,199
Manufacturing	135,793	6,627,456	256,701	2,473,789	53,668	197,834	24,824	210,211	27,751	477,430	36,094	318,383
Food and kindred products	11,880	1,183,214	27,376	328,668	2,488	13,565	1,424	14,533	1,698	29,621	1,632	18,597
Lumber and wood products, except furniture	36,437	1,366,554	92,086	667,730	15,949	65,188	9,079	58,008	9,800	172,978	18,373	136,518
Furniture and fixtures	6,416	332,687	6,178	66,998	2,642	9,844	822	8,018	1,220	23,243	1,021	8,793
Printing, publishing, and allied industries	21,031	660,265	32,629	364,469	8,078	30,827	4,421	34,512	5,657	94,444	6,382	64,859
Stone, clay, and glass products	7,757	361,099	23,315	206,229	3,402	8,234	1,566	10,846	888	13,668	487	13,380
Fabricated metal products, except machinery and transportation equipment	6,324	396,369	10,028	109,131	2,152	6,489	663	7,026	612	11,406	200	3,954
Machinery, except electric	16,093	663,207	27,927	306,855	6,797	28,408	3,792	39,627	2,661	43,576	3,352	27,358
Other manufacturing	29,855	1,664,061	37,162	423,709	12,160	35,279	3,057	37,641	5,215	88,494	4,647	44,924
Transportation, communication, electric, gas, and sanitary services	210,419	4,936,407	517,955	3,345,297	105,663	499,076	82,315	528,989	63,826	1,017,159	134,586	797,377
Transportation	197,666	4,696,890	491,941	3,136,486	98,102	464,959	77,947	491,188	61,225	975,983	130,768	762,176
Motor freight transportation and warehousing, terminals, and related services	152,755	3,693,622	416,350	2,608,613	66,994	324,777	54,733	346,154	53,914	860,351	120,113	669,703
Other transportation	44,911	1,003,268	75,591	527,873	31,108	140,182	23,214	145,034	7,311	115,632	10,655	92,473
Communication, electric, gas, and sanitary services	12,753	239,517	26,014	208,811	7,561	34,117	4,368	37,801	2,601	41,176	3,818	35,201
Wholesale and retail trade	1,229,770	84,460,472	1,227,836	14,183,305	248,592	1,117,188	90,462	1,110,508	256,899	4,373,653	146,708	1,675,541
Wholesale trade	158,483	15,420,252	200,558	1,809,672	40,591	186,210	19,082	160,737	35,953	579,195	27,369	206,717
Motor vehicles and automotive equipment	7,764	619,675	9,137	93,376	765	2,616	140	819	1,393	21,924	846	7,531
Dry goods and apparel	5,944	404,888	6,686	44,684	1,205	8,056	548	4,095	1,941	32,403	1,662	8,100
Groceries and related products	28,076	4,509,059	38,617	354,098	4,547	21,856	1,704	13,077	3,685	60,103	2,312	19,331
Farm products—raw materials	9,313	2,463,348	18,869	176,139	1,367	5,783	765	6,380	1,607	21,744	789	9,535
Machinery, equipment, and supplies	12,240	823,065	12,812	103,460	1,150	5,065	313	3,021	3,414	55,226	2,295	18,546
Lumber and construction materials	5,191	637,818	9,348	61,583	1,291	7,747	736	4,342	1,099	19,085	837	7,102
Other wholesale trade	89,955	5,962,399	105,089	976,332	30,266	135,087	14,876	129,003	22,814	368,710	18,628	136,572
Retail trade	1,053,385	67,796,617	1,003,036	12,141,755	201,723	907,510	67,768	924,587	216,758	3,725,095	115,867	1,448,910
Building materials, hardware, and farm equipment	46,758	3,571,864	56,727	657,888	6,022	27,720	1,961	19,083	10,515	168,763	6,131	60,405
Building materials dealers	18,591	1,263,899	26,338	267,992	3,335	14,140	1,212	10,054	4,636	73,073	3,265	22,337
Hardware stores	19,425	1,089,060	18,409	242,894	1,606	9,974	520	4,187	4,617	75,955	2,008	27,609
Farm equipment dealers	8,742	1,218,905	11,980	147,002	1,081	3,606	229	4,842	1,262	19,735	858	10,459
General merchandise stores	82,246	3,207,401	73,199	768,977	30,726	105,126	11,783	112,559	16,559	278,541	9,235	98,143
Food stores	202,790	15,511,492	185,094	2,383,812	24,251	122,570	5,756	117,461	38,422	684,862	15,547	209,139
Grocery stores, meat and fish markets, and fruit and vegetable markets	165,700	14,194,963	149,466	1,985,017	15,361	82,720	3,392	86,054	28,633	511,247	9,307	137,574
Retail bakeries	12,700	523,366	14,914	180,315	2,001	9,095	646	8,307	3,641	66,347	2,308	24,995
Other food stores	24,390	793,163	20,714	218,480	6,889	30,755	1,718	23,100	6,148	107,268	3,932	46,570
Automotive dealers and gasoline service stations	203,983	20,527,914	169,142	1,995,094	19,885	94,246	5,719	76,260	25,829	452,269	9,795	115,631
Automobile and truck dealers	23,428	6,125,467	24,718	392,154	2,354	11,656	472	5,256	2,339	40,339	811	11,808
Gasoline service stations	157,141	12,706,687	117,171	1,316,737	11,798	65,220	3,206	48,113	19,579	347,006	6,891	82,948
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	23,414	1,695,760	27,253	286,203	5,733	17,370	2,041	22,891	3,911	64,924	2,093	20,875
Apparel and accessory stores	44,669	2,625,271	30,928	413,704	7,879	36,748	1,562	23,062	8,398	143,926	3,244	41,109
Furniture, home furnishings, and equipment stores	59,970	3,804,626	58,057	637,569	13,483	60,110	5,106	48,730	12,731	220,122	6,786	66,650
Eating and drinking places	207,473	8,281,790	245,464	3,210,527	37,650	202,650	15,134	269,728	62,337	1,075,577	41,446	594,183
Drug stores and proprietary stores	23,815	2,496,515	31,776	381,270	1,103	5,114	480	6,291	1,553	26,508	433	9,428
Liquor stores	22,177	1,811,314	21,920	266,626	1,213	6,757	197	3,652	3,755	66,741	1,991	37,945
Jewelry stores	12,667	492,907	5,760	93,781	2,816	13,547	555	18,353	3,520	61,346	927	18,655
Sporting goods stores and bicycle shops	11,227	382,956	8,457	104,978	4,249	16,942	900	9,079	2,304	39,018	1,810	21,357
Fuel and ice dealers	11,790	494,689	15,545	140,977	4,139	19,064	2,373	16,369	2,689	43,503	2,432	17,965
Antique stores and secondhand stores	18,185	382,634	10,395	155,415	9,626	45,870	2,911	66,508	5,217	85,190	3,481	38,593

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.11—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial group	Size of business receipts—Continued											
	Total				Under $10,000[1]				$10,000 under $25,000			
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade—Continued												
Retail trade—Continued												
News dealers and cigar stores	10,028	328,240	6,217	61,344	3,262	15,414	973	7,627	2,655	45,315	1,224	5,980
Florists	15,786	462,118	14,470	159,112	5,017	17,825	1,821	19,390	4,228	64,868	2,820	28,751
Retail stores, not elsewhere classified	73,274	3,266,332	66,005	676,025	27,183	102,584	8,997	101,098	14,830	248,258	7,845	79,111
Retail trade not allocable	6,547	148,554	3,880	34,656	3,219	15,223	1,540	9,337	1,216	20,288	720	5,865
Wholesale and retail trade not allocable	17,902	1,243,603	24,242	231,878	6,278	23,468	3,612	25,184	4,188	69,363	3,472	19,914
Finance, insurance, and real estate	299,855	5,472,013	279,979	3,357,725	187,926	709,135	96,679	1,219,700	64,983	1,043,994	59,251	662,161
Security and commodity brokers, dealers, exchanges, and services	9,127	584,513	5,322	47,912	4,784	18,751	1,811	16,801	2,542	40,664	1,397	13,694
Other finance	4,547	77,889	3,160	28,064	2,312	9,806	1,122	10,969	1,408	22,336	942	5,535
Insurance agents, brokers, and service	98,458	1,825,281	59,465	494,533	51,977	236,615	19,842	175,882	28,646	464,882	18,578	142,012
Real estate	187,723	2,984,330	212,032	2,787,216	128,853	443,963	73,904	1,016,048	32,387	516,112	38,334	500,920
Real estate operators (except developers) and lessors of buildings	18,724	312,096	72,168	1,102,375	12,911	38,876	11,993	261,295	2,788	43,390	7,551	139,020
Agents, brokers, and managers	89,788	1,212,964	74,124	725,001	58,602	239,658	31,886	250,353	18,778	293,888	16,443	161,950
Other real estate	79,211	1,459,270	65,740	959,840	57,340	165,429	30,025	504,400	10,821	178,834	14,340	199,950
Services	1,388,797	25,564,713	1,331,348	15,210,949	765,112	2,741,242	305,537	3,833,050	300,324	4,883,250	302,838	3,463,929
Hotels, rooming houses, camps, and other lodging places	89,815	1,265,192	200,794	3,422,387	56,039	220,344	52,683	997,937	20,424	309,779	57,729	1,003,761
Hotels, tourist courts, and motels	40,706	864,699	132,568	2,324,136	18,121	91,387	24,267	488,422	12,386	189,463	35,584	671,282
Hotels	8,739	288,856	26,107	459,643	3,075	15,180	2,828	62,156	2,293	36,375	5,043	105,387
Tourist courts and motels	31,967	575,843	106,461	1,864,493	15,046	76,207	21,439	426,266	10,093	153,088	30,541	565,895
Lodging places, except hotels, tourist courts, and motels	49,109	400,493	68,226	1,098,251	37,918	128,957	28,416	509,515	8,038	120,316	22,145	332,479
Personal services	334,342	4,094,437	257,852	2,801,013	229,304	873,915	72,277	868,610	65,703	1,048,039	65,767	632,491
Laundries, laundry services, cleaning and dyeing plants	65,451	1,311,503	122,884	1,135,467	29,383	145,528	26,698	251,871	20,972	335,597	36,313	311,638
Photographic studios, including commercial photography	19,700	306,701	14,607	137,054	12,750	25,274	4,261	36,636	3,972	67,672	4,481	41,050
Beauty and barber shops	205,492	1,724,810	66,406	819,690	159,855	614,778	33,745	465,984	33,115	518,257	16,901	187,637
Funeral service and crematories	11,772	550,168	43,410	577,004	1,282	6,609	1,102	20,997	2,842	49,296	5,235	65,122
Other personal services	31,927	201,255	10,545	131,798	26,034	81,726	6,471	93,122	4,802	77,217	2,837	27,044
Business services	130,543	2,039,072	113,314	952,657	88,650	296,075	38,345	333,720	22,641	357,137	20,868	166,553
Advertising	8,972	412,717	7,330	66,362	3,965	14,185	1,462	14,554	2,116	35,928	1,340	12,721
Services to dwellings and other buildings	22,060	261,295	14,895	97,330	15,670	61,138	5,856	39,093	3,940	61,274	3,847	21,114
Miscellaneous business services	99,511	1,365,060	91,089	788,965	69,015	220,752	31,027	280,073	16,585	259,935	15,681	132,718
Automobile and other repair services	212,612	3,623,201	147,699	1,442,504	120,705	458,426	41,179	427,676	50,753	802,666	36,268	342,391
Automobile parking, repair, and services	96,191	2,304,321	86,588	899,191	40,713	179,817	16,142	177,471	27,603	447,743	19,894	216,064
Automobile repair shops	81,996	2,022,919	57,668	679,723	32,027	149,621	9,788	115,156	25,162	405,684	14,681	179,783
Automobile parking and services, except repair, including automobile rental without drivers	14,195	281,402	28,920	219,468	8,686	30,196	6,354	62,315	2,441	42,059	5,213	36,281
Repair services, except automobile	116,421	1,318,880	61,111	543,313	79,992	278,609	25,037	250,205	23,150	354,923	16,374	126,327
Motion pictures	4,168	99,342	6,676	84,823	1,676	6,267	1,247	13,082	1,310	19,321	1,759	18,042
Amusement and recreation services, except motion pictures	68,305	1,038,814	127,033	1,216,131	45,288	131,337	27,398	276,927	12,397	197,896	22,704	218,274
Bowling alleys and billiard and pool parlors	6,887	186,396	18,505	282,974	2,158	8,046	720	6,765	1,995	34,671	4,398	71,725
Amusement and recreation services, except motion pictures, bowling alleys and billiard and pool parlors	61,418	852,418	108,528	933,157	43,130	123,291	26,678	270,162	10,402	163,225	18,306	146,549
Medical services	273,474	9,412,520	332,509	3,770,702	54,155	257,850	23,776	299,746	65,992	1,147,366	56,809	683,188
Offices of physicians and surgeons	130,401	5,346,085	175,859	1,842,326	15,736	74,238	7,756	90,180	27,992	496,292	27,197	311,146
Offices of dentists and dental surgeons	72,076	2,474,493	82,691	1,009,812	8,470	49,046	3,960	53,014	18,808	341,880	11,892	165,686
Hospitals, sanatoria, and convalescent and rest homes	11,452	414,817	23,726	364,983	4,544	22,159	2,324	42,696	1,880	30,822	2,747	39,324
Other medical services	59,545	1,177,125	50,233	553,581	25,405	112,407	9,736	113,856	17,312	278,372	14,973	167,032
Legal services	79,997	1,892,981	57,432	503,775	26,192	125,201	10,302	100,608	28,333	480,787	18,259	162,444
Engineering and architectural services	31,538	781,092	22,581	210,222	15,825	52,290	6,126	67,864	8,073	134,144	5,572	45,574
Other services	164,003	1,318,062	65,458	806,735	127,278	319,537	32,204	446,880	24,698	386,115	17,103	191,211
Nature of business not allocable	7,981	100,001	7,513	69,249	5,253	18,648	2,565	23,734	1,424	21,603	2,666	18,275

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.11—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial group	Size of business receipts—Continued											
	$25,000 under $50,000				$50,000 under $100,000				$100,000 or more			
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All industrial groups	785,824	27,802,317	1,465,368	15,593,200	473,549	32,711,277	1,074,533	11,054,596	341,600	79,335,662	1,404,720	14,428,877
Agriculture, forestry, and fisheries	174,588	5,938,031	653,218	7,114,269	54,612	3,656,283	329,516	3,418,335	23,277	5,158,558	238,595	2,556,478
Farms	165,129	5,589,731	628,691	6,891,639	49,601	3,315,928	307,499	3,210,303	20,392	4,413,016	219,894	2,352,390
Field crop farms	54,248	1,849,863	258,035	2,500,794	15,883	1,053,598	138,424	1,263,126	5,066	891,155	90,384	887,737
Fruit, tree nut, and vegetable farms	10,622	364,677	32,433	351,456	4,154	291,702	23,502	249,103	2,595	565,826	26,509	316,386
Livestock farms	96,654	3,246,502	328,194	3,920,338	27,576	1,838,895	137,173	1,593,621	11,968	2,798,430	95,795	1,072,766
Farms, not elsewhere classified	3,605	128,689	10,029	119,051	1,988	131,733	8,340	104,453	763	157,605	7,206	75,501
Agricultural services and hunting and trapping	7,509	279,858	15,049	156,586	4,063	278,687	17,838	170,496	2,566	636,406	16,476	188,362
Offices of veterinarians and animal hospitals	3,395	126,416	6,610	86,984	1,517	102,557	5,493	61,695	341	42,068	1,752	22,185
Agricultural services and hunting and trapping, not elsewhere classified	4,114	153,442	8,439	69,602	2,546	176,130	12,345	108,801	2,225	594,338	14,724	166,177
Forestry and forestry services	847	31,205	4,880	33,176	(2)	(2)	(2)	(2)	84	26,394	697	4,238
Fisheries	1,103	37,237	4,598	32,868	800	53,970	4,037	36,532	235	82,742	1,528	11,488
Mining	3,720	127,912	15,677	138,877	(2)	(2)	(2)	(2)	1,579	453,671	39,907	355,562
Crude petroleum, natural gas, and natural gas liquids and services	2,636	93,682	12,599	115,319	(2)	(2)	(2)	(2)	1,098	355,329	32,409	285,441
Other mining	1,084	34,230	3,078	23,558	(2)	(2)	(2)	(2)	481	98,342	7,498	70,121
Contract construction	65,881	2,381,853	82,726	659,274	45,328	3,155,133	91,136	711,091	38,643	8,761,435	145,987	1,167,188
General contractors	16,421	606,152	22,266	190,141	15,141	1,075,429	29,796	236,591	18,577	4,950,429	66,570	544,944
Special trade contractors	48,570	1,747,057	59,944	464,401	29,195	2,009,352	59,277	464,513	19,916	3,771,300	77,790	616,332
Plumbing, heating, and air conditioning	9,856	363,556	9,152	78,563	7,470	518,596	11,027	88,121	5,106	984,510	14,692	134,420
Electrical work	5,832	204,591	4,883	35,080	3,996	274,495	8,769	74,009	3,634	666,832	9,208	70,160
Other special trade contractors	32,882	1,178,910	45,909	350,758	17,729	1,216,261	39,481	302,383	11,176	2,119,958	53,890	411,752
Contractors not allocable	890	28,644	516	4,732	992	70,352	2,063	9,987	150	39,706	1,627	5,912
Manufacturing	21,528	761,003	42,756	347,881	16,924	1,191,599	46,618	449,147	15,922	3,999,590	106,409	1,148,167
Food and kindred products	2,497	83,536	4,398	36,834	2,456	181,488	4,952	43,616	2,741	875,004	14,970	215,088
Lumber and wood products, except furniture	5,008	182,831	17,119	93,576	3,070	215,152	12,989	93,013	2,610	730,405	34,526	286,615
Furniture and fixtures	934	32,709	601	6,566	908	60,503	1,148	11,443	712	206,388	2,586	32,178
Printing, publishing, and allied industries	3,953	132,996	5,934	72,686	2,039	137,941	5,415	57,636	1,304	264,057	10,477	134,776
Stone, clay, and glass products	1,242	48,081	3,834	27,099	1,138	83,488	5,744	52,366	1,087	207,628	11,684	102,538
Fabricated metal products, except machinery and transportation equipment	1,372	49,157	2,162	18,071	1,106	78,879	2,841	32,070	1,082	250,438	4,162	48,010
Machinery, except electric	2,327	83,110	4,238	39,863	2,853	203,552	8,622	98,368	1,455	304,561	7,923	101,639
Other manufacturing	4,195	148,583	4,470	53,186	3,354	230,596	4,907	60,635	4,931	1,161,109	20,081	227,323
Transportation, communication, electric, gas, and sanitary services	22,777	778,748	94,402	638,470	10,554	711,081	73,966	475,080	7,599	1,930,343	132,686	905,381
Transportation	21,325	728,415	89,656	596,413	9,648	650,290	68,363	425,419	7,366	1,877,243	125,207	861,290
Motor freight transportation and warehousing, terminals, and related services	18,089	615,377	78,543	495,087	7,555	510,197	48,150	316,223	6,203	1,382,920	114,811	781,446
Other transportation	3,236	113,038	11,113	101,326	2,093	140,093	20,213	109,196	1,163	494,323	10,396	79,844
Communication, electric, gas, and sanitary services	1,452	50,333	4,746	42,057	906	60,791	5,603	49,661	233	53,100	7,479	44,091
Wholesale and retail trade	266,930	9,674,635	213,067	2,588,678	236,178	16,627,170	252,051	2,777,248	221,171	52,667,826	525,548	6,031,330
Wholesale trade	26,798	970,769	26,638	225,955	21,620	1,548,653	29,404	240,871	33,521	12,135,425	98,065	975,392
Motor vehicles and automotive equipment	1,577	57,074	1,045	9,305	2,091	146,817	1,989	18,334	1,938	391,244	5,117	57,387
Dry goods and apparel	814	29,970	799	4,097	1,061	77,727	1,656	13,106	923	256,732	2,021	15,286
Groceries and related products	4,629	180,070	2,978	20,371	5,910	430,942	6,443	59,902	9,305	3,816,088	25,180	241,417
Farm products—raw materials	1,262	45,677	2,235	23,395	1,304	86,083	2,970	18,726	3,773	2,304,061	12,110	118,103
Machinery, equipment, and supplies	3,488	124,378	2,891	26,744	1,975	134,068	2,204	14,256	2,213	504,328	5,109	40,893
Lumber and construction materials	888	33,573	902	5,381	686	49,980	2,274	9,869	1,227	527,433	4,599	34,889
Other wholesale trade	14,140	500,027	15,788	136,662	8,593	623,036	11,868	106,678	14,142	4,335,539	43,929	467,417
Retail trade	237,579	8,609,341	183,453	2,324,723	212,797	14,948,854	220,363	2,516,346	184,528	39,605,817	415,585	4,927,189
Building materials, hardware, and farm equipment	9,021	328,100	6,856	82,204	11,548	808,824	13,276	166,263	9,652	2,238,457	28,503	329,933
Building materials dealers	3,443	126,080	2,308	24,717	3,465	238,939	4,424	47,589	3,712	811,667	15,129	163,295
Hardware stores	4,934	180,700	4,085	51,212	6,162	439,560	7,153	98,083	2,106	382,871	4,643	61,803
Farm equipment dealers	644	21,320	463	6,275	1,921	130,325	1,699	20,591	3,834	1,043,919	8,731	104,835
General merchandise stores	13,568	479,330	10,474	116,128	12,722	836,354	14,899	161,000	8,671	1,508,050	26,808	281,147
Food stores	55,185	1,997,776	34,591	490,785	44,021	3,088,615	37,994	455,330	40,911	9,617,669	91,206	1,111,097
Grocery stores, meat and fish markets, and fruit and vegetable markets	44,551	1,619,258	23,820	373,990	38,431	2,725,298	28,607	348,656	38,724	9,256,440	84,340	1,038,743
Retail bakeries	3,754	131,893	3,131	36,397	2,305	161,724	5,126	61,991	999	154,307	3,703	48,625
Other food stores	6,880	246,625	7,640	80,398	3,285	201,593	4,261	44,683	1,188	206,922	3,163	23,729
Automotive dealers and gasoline service stations	38,335	1,435,018	19,134	219,809	57,181	4,133,322	41,818	420,707	62,753	14,413,059	92,676	1,162,687
Automobile and truck dealers	2,590	97,621	1,366	20,341	3,809	261,351	2,907	31,434	12,336	5,714,500	19,162	323,315
Gasoline service stations	32,639	1,217,025	15,489	175,827	48,547	3,541,812	31,995	323,544	44,578	7,535,624	59,590	686,305
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	3,106	120,372	2,279	23,641	4,825	330,159	6,916	65,729	5,839	1,162,935	13,924	153,067
Apparel and accessory stores	10,888	406,298	5,023	79,707	10,117	702,241	8,323	92,877	7,387	1,336,058	12,776	176,949
Furniture, home furnishings, and equipment stores	13,038	487,138	11,991	128,937	10,449	758,978	10,095	112,476	10,269	2,278,278	24,079	280,776
Eating and drinking places	62,221	2,217,619	68,066	892,364	29,541	2,037,622	52,871	639,543	15,724	2,748,322	67,947	814,709
Drug stores and proprietary stores	3,015	114,555	1,544	20,999	8,059	589,968	8,159	103,308	10,085	1,760,370	21,160	241,244
Liquor stores	5,662	205,327	3,397	41,466	5,633	413,875	5,015	60,536	5,914	1,118,614	11,320	123,027
Jewelry stores	2,365	79,041	1,088	10,625	3,080	195,408	2,225	33,336	886	143,565	965	12,812
Sporting goods stores and bicycle shops	2,396	87,675	2,176	23,923	1,456	102,986	1,708	26,187	822	136,335	1,863	24,432
Fuel and ice dealers	2,314	85,807	2,093	27,660	1,339	92,916	2,374	16,923	1,309	253,399	6,273	62,060
Antique stores and secondhand stores	1,643	57,431	1,492	15,407	741	49,069	783	11,046	958	145,074	1,728	23,861

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.11—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial group	Size of business receipts—Continued											
	$25,000 under $50,000				$50,000 under $100,000				$100,000 or more			
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Wholesale and retail trade—Continued												
Retail trade—Continued												
News dealers and cigar stores	1,610	56,551	915	9,686	2,129	142,294	1,387	20,982	372	68,666	1,718	17,069
Florists	3,581	120,586	4,191	48,885	2,205	145,313	3,524	40,424	755	113,526	2,114	21,662
Retail stores, not elsewhere classified	11,368	406,190	9,434	103,000	11,925	806,096	15,407	150,335	7,968	1,703,204	24,322	242,481
Retail trade not allocable	1,369	44,899	988	13,138	651	44,973	505	5,073	92	23,171	127	1,243
Wholesale and retail trade not allocable	2,553	94,525	2,976	38,000	1,761	129,663	2,284	20,031	3,122	926,584	11,898	128,749
Finance, insurance, and real estate	26,668	925,873	40,444	460,207	12,801	882,401	29,463	409,966	7,477	1,910,610	54,142	605,691
Security and commodity brokers, dealers, exchanges, and services	963	31,961	839	5,857	525	38,908	563	7,043	313	454,229	712	4,517
Other finance	579	22,766	530	5,654	157	10,119	406	4,883	91	12,862	160	1,023
Insurance agents, brokers, and service	10,749	372,408	10,696	82,324	4,320	292,625	5,863	52,402	2,766	458,751	4,486	41,913
Real estate	14,377	498,738	28,379	366,372	7,799	540,749	22,631	345,638	4,307	984,768	48,784	558,238
Real estate operators (except developers) and lessors of buildings	1,518	47,275	9,234	154,885	936	65,649	7,823	154,309	571	116,906	35,567	392,866
Agents, brokers, and managers	7,408	256,868	9,494	95,625	3,951	261,276	9,898	130,471	1,049	161,274	6,403	86,602
Other real estate	5,451	194,595	9,651	115,862	2,912	213,824	4,910	60,858	2,687	706,588	6,814	78,770
Services	202,810	7,184,804	322,065	3,636,035	94,637	6,304,639	239,529	2,619,700	25,914	4,450,778	161,379	1,658,235
Hotels, rooming houses, camps, and other lodging places	8,827	302,612	42,390	726,600	3,415	225,784	24,572	398,103	1,110	206,673	23,420	295,986
Hotels, tourist courts, and motels	6,620	227,814	33,072	580,203	2,681	181,099	20,422	335,440	898	174,936	19,223	248,789
Hotels	1,758	61,365	6,471	133,205	1,185	77,316	3,962	55,667	428	98,620	7,803	103,228
Tourist courts and motels	4,862	166,449	26,601	446,998	1,496	103,783	16,460	279,773	470	76,316	11,420	145,561
Lodging places, except hotels, tourist courts, and motels	2,207	74,798	9,318	146,397	734	44,685	4,150	62,663	[2]	[2]	[2]	[2]
Personal services	26,112	909,339	54,857	597,324	9,455	652,068	40,644	403,276	3,768	611,076	24,307	299,312
Laundries, laundry services, cleaning and dyeing plants	9,482	334,781	28,655	258,090	4,121	278,631	21,018	190,910	1,493	216,966	10,200	122,958
Photographic studios, including commercial photography	1,626	55,533	2,144	23,590	811	55,285	1,879	13,817	541	102,937	1,842	21,961
Beauty and barber shops	10,186	351,217	9,709	107,506	1,898	134,696	3,539	39,859	438	105,862	2,512	18,704
Funeral service and crematories	3,880	138,787	13,283	197,707	2,538	178,304	14,086	157,906	1,230	177,172	9,704	135,272
Other personal services	938	29,021	1,066	10,431	87	5,152	122	784	66	8,139	49	417
Business services	10,217	348,500	17,339	143,907	6,035	404,020	19,431	157,296	3,000	633,340	17,331	151,181
Advertising	1,277	44,525	1,502	11,879	579	44,305	1,306	15,138	1,035	273,774	1,720	12,070
Services to dwellings and other buildings	1,385	44,184	2,846	19,541	852	52,490	1,448	12,026	213	42,209	898	5,556
Miscellaneous business services	7,555	259,791	12,991	112,487	4,604	307,225	16,677	130,132	1,752	317,357	14,713	133,555
Automobile and other repair services	26,041	910,352	31,721	295,390	10,676	715,910	20,920	202,631	4,437	735,847	17,611	174,416
Automobile parking, repair, and services	17,107	608,633	20,826	209,401	7,506	507,274	15,183	154,806	3,262	560,854	14,543	141,449
Automobile repair shops	15,535	557,424	14,506	165,967	6,488	438,157	10,354	116,448	2,784	472,033	8,339	102,369
Automobile parking and services, except repair, including automobile rental without drivers	1,572	51,209	6,320	43,434	1,018	69,117	4,829	38,358	478	88,821	6,204	39,080
Repair services, except automobile	8,934	301,719	10,895	85,989	3,170	208,636	5,737	47,825	1,175	174,993	3,068	32,967
Motion pictures	598	20,341	921	13,040	460	27,551	1,907	29,282	124	25,862	842	11,377
Amusement and recreation services, except motion pictures	6,934	242,252	25,470	245,666	1,984	134,714	13,113	162,596	1,702	332,615	38,348	312,668
Bowling alleys and billiard and pool parlors	1,862	65,791	5,366	72,956	616	39,375	3,541	63,565	256	38,513	4,480	67,963
Amusement and recreation services, except motion pictures, bowling alleys and billiard and pool parlors	5,072	176,461	20,104	172,710	1,368	95,339	9,572	99,031	1,446	294,102	33,868	244,705
Medical services	93,979	3,405,303	120,328	1,337,877	51,060	3,372,408	101,134	1,117,569	8,288	1,229,593	30,462	332,322
Offices of physicians and surgeons	47,482	1,754,168	59,232	595,009	33,821	2,250,935	64,845	672,358	5,370	770,452	16,829	173,633
Offices of dentists and dental surgeons	31,887	1,136,055	40,783	484,974	11,441	742,909	21,151	253,177	1,470	204,603	4,905	52,961
Hospitals, sanatoria, and convalescent and rest homes	2,169	77,849	5,603	90,125	2,111	147,802	7,335	115,152	748	136,185	5,717	77,686
Other medical services	12,441	437,231	14,710	167,769	3,687	230,762	7,803	76,882	700	118,353	3,011	28,042
Legal services	17,616	611,039	15,670	136,620	6,509	439,697	9,922	76,331	1,347	236,257	3,279	27,772
Engineering and architectural services	3,817	139,054	4,559	42,724	2,471	164,948	2,925	25,042	1,352	290,656	3,399	29,018
Other services	8,669	296,012	8,810	96,887	2,572	167,539	4,961	47,574	786	148,859	2,380	24,183
Nature of business not allocable	922	29,458	1,013	9,509	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]

[1] Includes data for businesses without business receipts.
[2] Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND NET PROFIT, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME

Adjusted gross income	All individual income tax returns					Individual income tax returns with proprietorship businesses						
	Number of returns	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Income tax: Before credits (Thousand dollars)	Income tax: After credits (Thousand dollars)	Number of returns	Number of businesses	Adjusted gross income (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax: Before credits (Thousand dollars)	Income tax: After credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	67,596,300	429,201,239	255,082,124	50,144,133	49,529,695	8,489,052	9,078,466	64,023,706	27,887,417	39,374,415	8,745,097	8,429,960
Taxable returns, total	53,700,794	409,336,755	254,338,564	50,026,424	49,529,695	6,019,320	6,440,279	60,156,280	26,630,602	38,953,594	8,677,774	8,429,960
$1 under $1,000	552,583	520,544	33,277	4,731	4,729	21,175	21,610	19,932	11,539	1,408	192	191
$1,000 under $2,000	4,487,369	6,637,705	2,299,719	329,419	328,528	205,783	214,611	326,478	189,613	87,115	12,531	12,126
$2,000 under $5,000	14,573,758	51,992,388	26,055,405	4,061,300	4,003,632	1,474,043	1,567,559	5,412,617	2,485,755	2,112,869	315,529	297,373
$5,000 under $10,000	23,010,962	167,440,116	94,719,216	15,570,004	15,434,107	2,543,808	2,710,304	18,347,031	6,771,994	9,788,132	1,574,123	1,500,830
$10,000 under $25,000	9,452,778	121,399,141	82,494,412	15,024,735	14,900,888	1,279,515	1,375,453	17,142,776	7,723,324	11,745,400	2,158,180	2,083,604
$25,000 under $50,000	1,389,340	39,523,750	30,889,710	7,542,390	7,439,877	424,481	470,549	12,436,658	7,292,136	9,879,909	2,410,322	2,355,872
$50,000 under $100,000	188,276	12,399,732	10,204,314	3,693,161	3,654,120	58,429	65,982	3,809,239	1,833,989	3,180,348	1,132,151	1,117,083
$100,000 under $500,000	43,713	7,115,200	5,773,052	2,780,788	2,752,102	11,483	13,418	1,854,562	325,767	1,503,651	717,352	708,112
$500,000 under $1,000,000	1,391	937,561	759,857	413,461	408,405	390	490	262,378	[1]1,865	210,798	116,492	115,067
$1,000,000 or more	624	1,370,618	1,109,602	606,435	603,307	213	303	544,609	[1]1,650	443,964	240,902	239,702
Nontaxable returns	13,895,506	19,864,484	743,562	117,709	-	2,469,732	2,638,187	3,867,426	1,256,815	420,821	67,323	-

Adjusted gross income	Individual income tax returns with profitable proprietorship businesses									
	Number of returns	Number of businesses	Adjusted gross income (Thousand dollars)	Net profit (Thousand dollars)	Returns with both profitable and nonprofitable businesses: Number of returns	Returns with both profitable and nonprofitable businesses: Number of nonprofitable businesses	Returns with both profitable and nonprofitable businesses: Net loss (Thousand dollars)	Taxable income (Thousand dollars)	Income tax: Before credits (Thousand dollars)	Income tax: After credits (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	6,688,864	6,974,108	52,670,489	31,801,317	186,959	192,571	291,574	32,167,709	6,946,558	6,678,935
Taxable returns, total	4,884,220	5,106,335	48,738,651	28,645,660	136,430	140,540	224,759	31,797,695	6,887,429	6,678,935
$1 under $1,000	19,290	19,580	18,170	13,978	[2]	[2]	[2]	1,247	170	169
$1,000 under $2,000	178,883	184,521	282,389	218,123	2,610	2,610	1,832	76,272	10,975	10,587
$2,000 under $5,000	1,194,711	1,246,573	4,356,380	2,811,372	27,587	27,877	20,391	1,703,194	254,541	239,404
$5,000 under $10,000	1,990,483	2,077,724	14,372,002	7,412,054	52,650	54,245	56,711	7,697,578	1,239,169	1,176,002
$10,000 under $25,000	1,069,939	1,120,898	14,408,167	8,141,546	32,136	32,975	56,673	9,908,140	1,823,118	1,755,797
$25,000 under $50,000	376,240	399,172	11,003,206	7,595,228	17,406	18,541	59,978	8,786,098	2,141,606	2,094,866
$50,000 under $100,000	47,607	50,342	3,073,105	1,982,557	3,267	3,468	20,616	2,596,585	920,424	909,656
$100,000 under $500,000	6,881	7,325	1,024,641	439,074	604	649	7,584	861,529	405,414	401,101
$500,000 under $1,000,000	132	144	88,970	12,163	18	21	341	72,382	39,601	39,271
$1,000,000 or more	54	56	111,621	19,565	7	9	622	94,670	52,411	52,082
Nontaxable returns	1,804,644	1,867,773	3,931,838	3,155,657	50,529	52,031	66,815	370,014	59,129	-

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Partnerships

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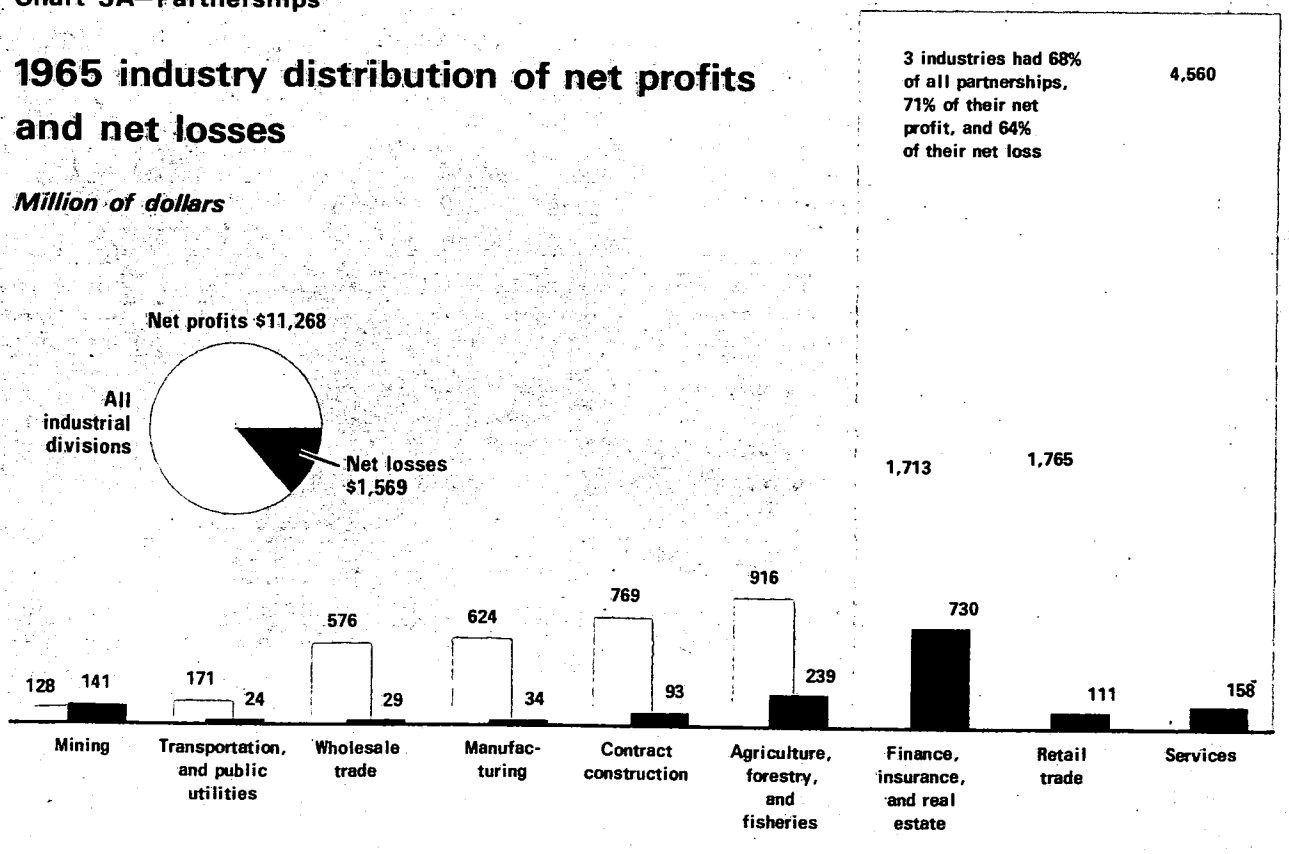
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Chart 3A—Partnerships

1965 industry distribution of net profits and net losses

Million of dollars



RECEIPTS, DEDUCTIONS, PROFIT, AND INVENTORY

Of the 914,000 partnerships for 1965, there were 685,000, or 75 percent, with net profit. For these successful firms, the statutory net profit was $11.3 billion and the gross profit was $28.5 billion. Although 229,000 partnerships had a statutory net loss of $1.6 billion, many of them had a gross profit. After subtracting any gross losses, their remaining gross profit was $3.2 billion.

The legal definition of partnership net profit had the following major differences from that for proprietorships: (1) the basis for the computation was "total receipts" instead of only "business receipts," (2) deductions included payments to owners (partners) for services and use of capital, and (3) the partnership deduction for depreciation excluded additional first-year depreciation.

Industry's share of the net profit of $11.3 billion and of the net loss of $1.6 billion is shown in chart 3A. The three industries (services; retail trade; and finance, insurance, and real estate) in which 68 percent of all partnerships were engaged, accounted for $8 billion, or 71 percent of the net profit and $999 million, or 64 percent, of the net loss.

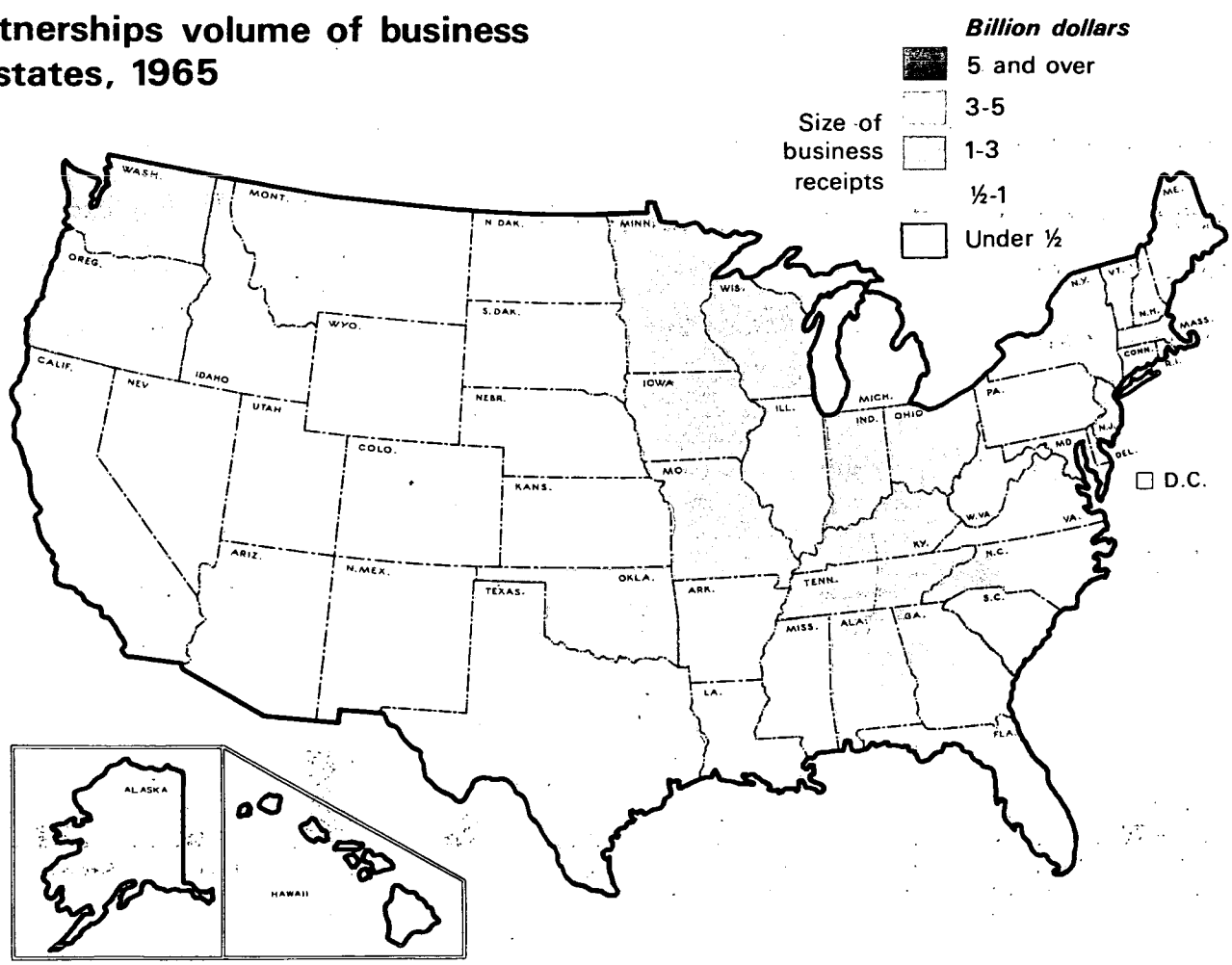
Over 80 percent of the partnerships had business receipts under $100,000. Fifty-four percent had business receipts under $25,000, and 25 percent reported business receipts of less than $5,000. At the other extreme, only 2 percent of all partnerships had business receipts of $500,000 or more, but they accounted for 38 percent of all partnership business receipts.

Other significant data for total receipts, business receipts, deductions, gross profit, net profit or net loss, and inventory may be obtained from tables 3.1-3.6 for partnerships in total, as well as for those with net profit and with net loss.

Summary items are presented in table 3.1 for 113 industries--the largest number of groups available--and in tables 3.3-3.4 cross-classified by size of business receipts and by 56 industry groups. Tables 3.2, 3.5, and 3.6 feature more detailed items, such as number of partners, major sources of income, components of cost of goods sold, and the identification of 16 other partner-

Chart 3B

Partnerships volume of business of states, 1965



ship expenses and deductions, and gross profit, for the 60 industries.

INDUSTRIAL ACTIVITY BY STATE

In six of the seven most populous States, business receipts of partnerships were over $3 billion in 1965 (see chart 3B), ranging from $3.1 billion in Michigan to over $10 billion in California. In 16 other States they were over $1 billion, and in 16 States and the District of Columbia, they were less than $500 million.

The industry source of these receipts is shown in tables 3.7 and 3.8. In 48 States the industrial division accounting for the largest percentage of receipts was trade, and trade was the second largest division in the other two States and third largest in the District of Columbia. Construction was the number one division in Idaho, services was first in Nevada, and finance, insurance, and real estate had the largest partnership receipts in the District of Columbia.

Tables 3.7 and 3.8 present partnership statistics by State for as many industries as the size of the sample permits. Since the sample was designed to yield national rather than subnational estimates, reliable data are not available for all industries in every State. Table 3.7 shows selected receipts and deductions and net profit for selected industries in the 30 States where extensive industry coverage was possible. Table 3.8 presents similar data in limited industry detail for the remaining 20 States. In table 3.7 separate estimates as well as State totals are shown for Internal Revenue Districts in the six States containing more than one District. In all other States, the District and the States are the same, except that the District of Columbia, which is a part of the Baltimore District (Maryland), is shown separately.

Since the State statistics are based on the Internal Revenue Districts in which the returns were filed, they are not exact estimates of business activity within a State. If a partnership business was conducted in one State and the return was filed in another, the business activity would have been included in these statistics in the wrong State.

The United States totals in tables 3.7 and 3.8 differ slightly from those in other tables, because they were derived using sample weights for individual Districts, while the statistics in other tables were derived using national weights.

RETIREMENT PLANS

For 1965, there were 7,743 partnerships with retirement plans for their employees. The contribution by the partnerships to such employee plans was $51.2 million. This amount was deducted on the partnership information return, Form 1065, in the computation of the 1965 partnership net profit or loss. Table 3.9 shows these data for appropriate industry groups. The finance, insurance and real estate industries contributed 33 percent of the $51.2 million deduction for employee plans. Of this $16.9 million, 89 percent, $15.1 million, related to partnerships engaged in the real estate industry.

The Self-Employed Individual Tax Retirement Act provided that, beginning with 1963, partners, as well as proprietors, could participate in qualified retirement plans. However, if a partner owning more than 10 percent interest in the partnership set up such a retirement plan for himself, the full-time employees of the partnership with 3 or more years of service must also have been included in the plan.

This report does not contain statistics on the 1965 contributions which partners made to their own retirement plans. Such a contribution, with certain limitations, was allowed as a deduction in the computation of each partner's adjusted gross income on his individual income tax return.

As mentioned in section 2, the total contributed by all individuals for their own self-employed retirement plans was $34.8 million. This amount included $22.9 million contributed by those individuals meeting the Statistics of Income definition of proprietors. The 1965 contribution of partners to their own retirement plans is an unknown portion of the $11.9 million difference. The $11.9 million represented deductions taken not only by partners, but also by other self-employed individuals, such as ministers, certain salesmen, and those with "fractional working interest" income from oil.

Of the 30,781 proprietors with self-employed retirement plans, there were over 4,000 who also had some partnership income during the year. However, it is not known whether their retirement plans were related to their proprietorship business or their partnership business.

COST OF INVESTMENT CREDIT PROPERTY

In 1965, over 67 thousand partnerships invested nearly $1.1 billion in depreciable property which the parnters could use to compute an investment tax credit. Over two-thirds of this was property with an expected life of 8 years or more. The industrial division of agriculture accounted for 26 percent of the partnerships making investments and 23 percent of the investment. These and other data on cost of investment credit property are shown in table 3.10.

Partnerships were required to report the cost of investments eligible for the investment credit and then, since partnerships were not taxable as such, to apportion the cost to the partners for computation of the tax credit. The partners computed and claimed any credit on their own returns. Most of the investment in table 3.10 was included on the returns of individuals, though of course some of it went to the few estates, trusts, or corporations who were also partners.

The reporting situation created some problems in the data. Partnerships were instructed to attach a schedule to their returns showing "the 'life years' assigned to each piece of property and each partner's allocation of the basis of new property and the cost . . . of used property." The reporting of life years was fairly complete, but 24 percent of partnerships' investment was not identified as to whether the property was new or used. It is probably safe to assume that most of this "type-not-stated" property is actually new property; in fact,

when similar data for partnerships were published in the *1963 Business Tax Returns* report, property not identified by type was included with new property. There were also 1,845 partnerships (not included in the table) who reported "tentative investment credit" instead of cost. No estimate of the actual investment made is available for these latter partnerships.

BALANCE SHEET DATA

Balance sheet data for partnerships are included in the *Business Returns* reports in odd-numbered years. For 1965, about 451,000 partnerships, or 49 percent of the total, reported balance sheet data. This undoubtedly represents a much larger percentage of total partnership assets, however; as shown in table 3.11, partnerships with balance sheets accounted for 72 percent of the receipts and 67 percent of the net profit (less loss) of all partnerships. Among industrial divisions the frequency of reporting balance sheet data ranged from 22 percent of the partnerships in agriculture to 60 percent of the partnerships in finance, insurance, and real estate.

Total assets and total liabilities (including partners' capital accounts) were $58 billion. Net depreciable assets of $19.9 billion and net notes and accounts receivable of $11.1 billion together accounted for 54 percent of all assets. Total liabilities and capital was in large measure accounted for by partnership indebtedness--mortgages, notes, and loans--of $25 billion and partners' capital accounts of $21 billion.

A comparison between the total assets and the net profit (less loss) of partnerships with balance sheet data shows that the average rate of return on total assets was 11 percent. However, the average varied considerably from one industry to another. For example, partnerships in mining, agriculture, and finance showed a rate of return of less than 5 percent, while those in the service industries indicated a rate of return of 63 percent. In the other four industry divisions the relationship between total assets and net profit (less loss) showed an average rate of return of 19 percent.

Total assets of partnerships averaged $120,000. As can be seen in table 3.12, however, 35 percent had an average of less than $10,000 and over 75 percent had an average of less than $100,000. Since, as indicated above, partnerships reporting balance sheet data probably accounted for most of the assets of all partnerships, their average total assets were no doubt higher than the average for all partnerships would have been.

JOINT VENTURES

Data related to joint venture partnerships are shown in table 3.13. Joint ventures were those partnerships that identified themselves as such, or that indicated by their partnership name that the partnership consisted of two or more separate firms, for example, two corporations or two different partnerships. Two or more business entities may enter into a joint venture because each participant contributes to the specific purpose of the venture. The contributions might be capital, know-how, materials, or patents. Partnership joint ventures in the construction and real estate industries accounted for almost half of all joint ventures.

The number, receipts, and profits of joint venture partnerships represent only a minor portion of total partnership activities. The 14,000 joint ventures in table 3.13 were 1.5 percent of the partnership population, had an even smaller percentage of profits, and accounted for 3 percent of total partnership receipts.

The business receipts of joint venture general contractors, however, were significant when compared with the receipts reported by all general contractors. Partnerships in this business activity had $4.2 billion in business receipts. Of this amount, joint venture partnerships reported $1.1 billion or 27 percent--underscoring the importance of joint venture in this type of industry. The 257 largest, less than one-half of the 763 joint venture general contractors, accounted for over $1 billion of the business receipts.

The slightly lower profit rate among joint ventures was due in part to the large number of real estate operators and lessors of buildings represented. About 29 percent of all joint ventures are found in this real estate activity. Such ventures are frequently unprofitable if measured by their net income; the net losses of $39 million exceeded the net profits of these joint ventures by $19 million. Of the $130 million net profit (less loss) posted by all joint ventures, the 580 largest accounted for $108 million or 83 percent.

Table 3.1—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industrial groups	914,215	75,258,639	73,588,349	2,529,645	9,942,268	9,699,145	266,652	4,715,598	684,822	67,303,182	65,884,881	1,674,269	8,796,355	11,267,913	222,467	4,116,190
Agriculture, forestry, and fisheries	127,782	5,141,160	5,023,893	370,825	561,676	676,917	11,086	306,210	92,417	4,283,259	4,189,628	258,904	412,983	915,849	8,270	236,460
Farms	116,317	4,197,177	4,096,901	340,391	455,569	580,568	9,022	254,530	84,244	3,489,272	3,410,884	236,505	325,358	799,505	6,741	202,479
Field crop farms	35,024	1,247,785	1,216,044	117,496	128,962	240,198	1,890	52,657	27,748	1,063,757	1,036,638	91,612	98,886	281,871	1,536	47,688
Fruit, tree nut, and vegetable farms	12,332	689,606	675,379	47,983	165,105	86,032	378	6,423	7,990	571,837	560,615	30,837	124,991	127,869	229	4,028
Livestock farms	52,964	1,926,601	1,883,247	147,229	117,194	197,991	5,539	173,639	38,356	1,572,630	1,541,434	99,063	68,108	304,834	4,184	139,306
Farms, not elsewhere classified	15,997	333,185	322,231	27,683	44,308	56,347	1,215	21,811	10,150	281,048	272,197	14,993	33,373	84,931	793	11,457
Agricultural services and hunting and trapping	8,989	840,569	826,000	24,541	85,563	80,804	1,904	50,359	6,571	707,318	694,454	17,454	71,173	98,293	1,419	32,839
Offices of veterinarians and animal hospitals	1,346	99,647	99,143	1,809	11,390	42,867	223	940	1,322	97,963	97,472	1,804	11,268	42,881	198	837
Agricultural services and hunting and trapping, not elsewhere classified	7,643	740,922	726,857	22,732	74,173	37,937	1,681	49,419	5,250	609,355	596,982	15,650	59,905	55,412	1,220	32,002
Forestry and forestry services	786	28,244	27,449	1,571	4,874	3,206	(1)	(1)	432	22,330	21,575	1,328	2,616	4,606	(1)	(1)
Fisheries	1,690	75,170	73,543	4,322	15,670	12,339	(1)	(1)	1,169	64,339	62,715	3,617	13,836	13,445	(1)	(1)
Mining	14,902	920,931	865,822	74,580	125,460	[2]13,068	598	18,067	8,469	703,981	668,410	50,320	93,519	128,196	408	6,852
Crude petroleum, natural gas, and natural gas liquids and services	12,467	576,433	532,367	50,296	51,722	[2]47,097	374	2,439	6,934	407,822	382,332	30,864	34,740	80,963	220	1,291
Other mining	2,435	344,498	333,455	24,284	73,738	34,029	224	15,628	1,535	296,159	286,078	19,456	58,779	47,233	188	5,561
Contract construction	58,481	7,092,010	7,003,491	142,726	1,394,183	676,384	12,851	203,512	49,271	6,183,113	6,108,872	118,702	1,178,157	769,398	11,209	177,457
General contractors	19,089	4,269,630	4,205,381	71,111	724,369	261,810	2,592	117,793	15,232	3,622,320	3,570,605	55,630	580,105	331,469	2,253	102,698
Special trade contractors	39,290	2,816,247	2,792,007	71,224	668,300	413,586	10,235	85,712	33,962	2,554,697	2,532,201	62,696	596,538	436,930	8,931	74,752
Plumbing, heating, and air conditioning	5,783	535,097	530,226	7,969	103,087	65,497	3,516	34,211	4,961	472,308	467,770	6,954	87,704	68,748	3,122	29,574
Electrical work	3,243	389,464	385,409	4,955	90,866	48,128	1,799	16,233	2,638	338,736	335,099	4,172	76,066	51,108	1,421	13,237
Special trade contractors, not elsewhere classified	30,160	1,881,723	1,866,459	57,938	471,101	298,378	4,895	35,200	26,259	1,733,690	1,719,419	51,208	429,522	315,491	4,364	31,873
Special trade contractors not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contractors not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	36,566	5,664,938	5,596,362	123,045	1,152,346	589,389	20,259	418,461	29,332	5,204,422	5,143,316	108,557	1,045,768	623,704	16,857	372,306
Food and kindred products	3,924	1,270,979	1,258,208	22,809	129,681	70,615	2,367	53,661	3,160	1,169,312	1,158,704	20,471	119,216	73,205	1,960	49,929
Textile mill products	347	180,662	179,508	2,067	33,485	13,350	230	20,188	340	169,711	168,584	1,698	30,324	14,420	225	17,605
Apparel and other fabricated textile products	2,799	626,650	623,533	4,528	198,003	42,314	1,713	67,141	2,156	560,694	557,780	3,831	174,998	46,174	1,272	58,217
Lumber and wood products, except furniture	6,541	803,384	787,515	35,318	161,877	75,676	2,241	58,455	5,533	686,661	673,976	29,804	139,899	83,178	1,828	48,148
Furniture and fixtures	1,442	198,537	197,264	2,446	38,302	17,903	971	19,538	1,100	180,585	179,713	1,995	32,772	19,918	781	16,471
Printing, publishing, and allied industries	5,569	507,377	501,802	13,402	138,713	83,904	3,006	17,252	4,529	469,058	464,182	11,862	125,682	87,555	2,717	15,453
Chemicals and allied products	1,103	152,720	148,028	2,552	18,192	20,775	796	14,850	905	145,332	140,728	2,421	16,623	21,497	672	14,436
Leather and leather products	265	54,322	53,946	459	11,732	5,175	215	6,161	214	47,888	47,518	403	10,598	5,775	164	4,415
Stone, clay, and glass products	1,930	220,971	218,144	8,599	43,281	24,667	1,279	15,679	1,377	200,907	198,399	7,660	38,203	26,970	1,124	15,030
Primary metal industries	693	155,343	154,483	2,655	30,603	17,928	482	10,949	563	146,991	146,153	2,532	28,975	18,701	377	10,389
Fabricated metal products, except machinery and transportation equipment	2,191	356,219	352,514	6,489	80,781	52,399	1,366	32,044	1,892	342,035	338,366	6,097	76,257	53,615	1,142	28,723
Machinery, except electric	4,395	435,962	432,919	11,377	116,049	82,391	2,207	28,212	3,641	418,465	415,472	10,399	111,302	84,492	1,906	26,316
Electrical machinery, equipment, and supplies	808	91,631	89,973	1,297	19,367	13,035	435	7,801	558	88,037	86,393	1,135	18,734	13,960	356	7,103
Transportation equipment	490	64,939	64,586	1,031	19,889	6,561	337	7,533	291	59,541	59,225	967	18,494	7,404	261	6,283
Manufacturing industries, not elsewhere classified	3,889	533,664	522,493	7,801	109,420	61,621	2,531	58,179	2,967	508,016	496,952	7,068	100,766	65,485	1,992	52,970
Manufacturing not allocable	180	11,578	11,446	215	2,971	1,075	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services	17,778	1,338,184	1,315,036	77,091	242,263	146,795	1,624	28,914	13,481	1,166,929	1,146,668	62,815	208,062	170,957	1,317	24,331
Transportation	15,773	1,223,013	1,201,947	67,795	211,712	125,822	1,512	28,422	11,812	1,064,468	1,045,886	54,971	181,015	147,926	1,255	23,971
Motor freight transportation and warehousing, terminals, and related services	11,971	962,836	945,437	58,259	160,765	90,290	937	21,531	9,310	838,381	822,678	47,760	137,040	105,949	804	19,546
Other transportation	3,802	260,177	256,510	9,536	50,947	35,532	575	6,891	2,502	226,087	223,208	7,211	43,975	41,977	451	4,425
Communication, electric, gas, and sanitary services	2,007	115,171	113,089	9,296	30,551	20,973	(1)	(1)	1,669	102,461	100,782	7,844	27,047	23,031	(1)	(1)

Footnotes at end of table.

Table 3.1—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
							Number of partnerships	Amount (Thousand dollars)							Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade	235,322	34,758,290	34,373,043	348,965	2,602,130	2,216,142	185,486	3,491,352	191,968	31,922,463	31,569,125	305,027	2,345,103	2,356,481	156,043	3,092,861
Wholesale trade	31,683	11,000,021	10,878,558	79,065	589,606	547,558	19,885	779,946	26,281	10,193,029	10,080,687	68,705	544,369	576,162	16,907	702,717
Motor vehicles and automotive equipment	2,040	371,730	367,466	3,800	37,302	28,485	1,739	61,292	1,687	345,788	341,956	3,066	33,806	30,174	1,484	53,929
Drugs, chemicals, and paints	955	127,087	126,149	730	8,523	11,108	575	11,300	710	124,926	123,989	725	8,471	11,347	427	10,947
Dry goods and apparel	1,291	429,105	420,256	1,390	26,088	27,075	832	46,122	1,192	406,850	398,330	1,304	24,864	28,784	789	42,834
Groceries and related products	5,769	2,799,667	2,780,949	18,037	148,552	109,644	3,429	103,366	4,895	2,602,109	2,584,562	16,266	136,080	113,872	3,016	95,165
Farm products—raw materials	3,071	2,311,343	2,292,651	10,851	45,152	39,583	1,593	131,675	2,404	2,054,511	2,039,078	8,517	40,254	46,128	1,254	114,539
Electrical goods	987	200,485	194,358	1,068	16,638	15,473	658	24,069	814	190,197	184,077	946	15,319	15,953	533	21,986
Hardware, and plumbing and heating equipment and supplies	774	272,450	266,994	1,875	21,666	21,430	619	35,732	701	252,666	247,242	1,791	20,002	21,829	570	32,483
Machinery, equipment, and supplies	3,291	639,955	629,858	5,698	53,377	63,890	2,403	86,532	2,579	602,156	592,606	5,130	50,696	66,559	1,900	77,745
Alcoholic beverages	830	470,929	469,218	3,211	26,717	16,523	763	35,836	649	438,902	437,279	2,930	24,716	17,190	608	33,126
Lumber and construction materials	891	449,151	444,074	2,461	24,037	16,271	584	29,538	751	412,958	408,462	2,267	21,331	17,473	507	23,025
Wholesale trade, not elsewhere classified	11,567	2,902,371	2,861,679	29,815	179,928	195,098	6,597	212,661	9,680	2,736,218	2,698,200	25,634	167,204	203,875	5,724	195,115
Wholesale trade not allocable	218	25,748	24,906	129	1,626	2,978	(1)	(1)	218	25,748	24,906	129	1,626	2,978	(1)	(1)
Retail trade	202,164	23,505,215	23,244,161	266,725	1,989,187	1,654,149	164,568	2,686,826	164,616	21,502,886	21,264,530	233,421	1,779,214	1,764,934	138,262	2,367,360
Building materials, hardware, and farm equipment	14,748	2,320,373	2,284,192	24,970	199,109	152,091	12,746	495,704	11,785	2,096,535	2,063,825	21,544	176,473	165,657	10,417	428,405
Building materials dealers	6,454	1,002,765	985,708	13,178	102,939	72,020	5,071	162,638	5,119	903,283	888,063	11,643	90,788	78,200	4,158	140,324
Hardware stores	5,456	593,241	586,183	6,032	54,331	49,744	5,207	163,072	4,551	542,737	536,239	5,157	49,482	53,554	4,404	144,773
Farm equipment dealers	2,838	724,367	712,301	5,760	41,839	30,327	2,468	169,994	2,115	650,515	639,523	4,744	36,203	33,903	1,855	143,308
General merchandise stores	11,075	1,308,994	1,289,455	21,698	108,138	92,288	9,240	225,305	8,982	1,227,205	1,209,530	19,429	100,299	98,305	7,748	208,250
Food stores	32,152	4,979,129	4,950,918	47,467	313,516	261,039	27,198	258,090	28,194	4,578,364	4,552,222	42,720	284,705	272,844	24,425	231,527
Grocery stores, meat and fish markets, and fruit and vegetable markets	27,469	4,656,165	4,630,671	40,113	254,799	229,442	23,949	247,148	24,095	4,276,225	4,252,542	35,909	229,860	240,254	21,558	222,192
Retail bakeries	2,401	176,294	175,178	4,518	45,033	21,657	1,897	4,572	2,221	168,662	167,566	4,345	42,786	21,886	1,792	4,432
Other food stores	2,282	146,670	145,069	2,836	13,684	9,940	1,352	6,370	1,878	133,477	132,114	2,466	12,059	10,704	1,075	4,903
Automotive dealers and gasoline service stations	38,157	5,820,583	5,760,344	34,905	341,476	279,357	32,261	528,751	30,565	5,272,922	5,218,830	30,065	304,980	300,872	26,766	456,101
Automobile and truck dealers	8,325	2,986,331	2,947,583	10,382	151,694	89,447	6,592	326,381	6,441	2,706,582	2,671,492	8,982	136,993	96,529	5,256	282,751
Gasoline service stations	23,503	2,241,176	2,227,416	16,661	138,765	147,016	20,399	85,736	19,501	2,041,278	2,028,810	14,560	123,984	154,930	17,552	74,856
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	6,329	593,076	585,345	7,862	51,017	42,894	5,270	116,634	4,623	525,062	518,528	6,523	44,003	49,413	3,958	98,494
Apparel and accessory stores	12,612	1,394,782	1,375,196	11,690	139,325	127,720	11,325	332,056	10,266	1,305,125	1,286,588	10,821	127,142	135,529	9,569	302,786
Furniture, home furnishings, and equipment stores	14,297	1,485,917	1,458,961	16,930	147,457	141,639	11,567	244,805	11,468	1,364,685	1,339,576	15,341	129,086	152,450	9,430	215,990
Eating and drinking places	39,407	2,378,329	2,343,869	59,496	426,471	249,938	27,858	51,262	32,497	2,164,960	2,133,415	50,800	375,836	268,376	24,162	46,543
Drug stores and proprietary stores	6,097	965,583	958,536	9,486	101,237	100,138	5,710	172,068	5,475	894,979	888,319	8,644	90,900	101,831	5,136	158,385
Liquor stores	5,923	808,893	805,729	6,918	35,687	63,481	5,366	89,826	5,062	745,614	742,784	6,320	31,866	65,164	4,652	79,725
Jewelry stores	2,149	159,584	156,119	1,642	16,082	19,557	1,899	52,281	1,789	142,893	140,130	1,437	14,316	21,150	1,637	45,770
Sporting goods stores and bicycle shops	1,822	144,750	143,202	1,444	10,094	11,845	1,626	41,491	1,194	127,426	125,987	1,183	9,307	13,267	1,095	34,352
Fuel and ice dealers	2,510	245,392	241,866	6,943	23,475	22,433	1,389	8,618	1,930	224,254	220,894	5,341	21,110	24,033	1,060	7,740
Antique stores and secondhand stores	3,053	99,887	95,972	1,636	9,093	12,193	2,463	21,554	1,948	90,026	86,454	1,249	8,314	13,356	1,580	17,404
News dealers and cigar stores	850	80,807	80,288	671	4,073	5,093	575	3,499	702	77,178	76,659	646	3,738	5,576	526	3,421
Florists	3,003	167,507	165,801	4,369	23,233	23,186	2,428	8,024	2,414	159,020	157,379	3,937	22,281	24,467	2,060	7,470
Retail stores, not elsewhere classified	13,617	1,098,722	1,088,011	15,795	85,713	88,934	10,546	147,982	9,877	992,679	983,185	13,334	76,193	98,702	7,726	119,393
Retail trade not allocable	689	45,983	45,702	665	5,008	3,217	370	5,510	468	39,021	38,753	610	2,668	3,355	271	4,098
Wholesale and retail trade not allocable	1,476	253,054	250,324	3,175	23,337	14,435	1,033	24,580	1,071	226,548	223,908	2,901	21,520	15,385	874	22,784
Finance, insurance, and real estate	248,987	7,581,963	6,845,420	956,359	887,590	983,111	2,249	121,753	158,500	5,959,967	5,330,288	454,495	757,443	1,713,027	1,851	95,053
Banks and trust companies; and insurance, holding, and other investment companies	9,846	576,005	518,869	2,608	18,131	82,518	(1)	(1)	5,778	524,167	471,444	1,102	13,769	110,751	(1)	(1)
Credit agencies other than banks	21,710	290,450	136,331	6,125	25,690	79,863	261	13,753	16,368	252,329	119,812	3,486	20,412	122,913	236	13,726
Security and commodity brokers, dealers, exchanges, and services	12,983	1,534,171	1,288,899	14,853	490,407	306,370	(1)	(1)	7,048	1,459,356	1,229,524	11,690	463,933	342,869	(1)	(1)
Security brokers, dealers, and flotation companies	6,019	1,442,987	1,210,699	12,557	468,096	276,197	(1)	(1)	4,215	1,374,973	1,157,149	10,658	443,562	306,016	(1)	(1)
Commodity brokers and dealers; security and commodity exchanges, and allied services	6,964	91,184	78,200	2,296	22,311	30,173	-	-	2,833	84,383	72,375	1,032	20,371	36,853	-	-
Insurance agents, brokers, and service	11,617	707,056	690,502	7,847	108,524	210,362	(1)	(1)	10,742	678,111	664,325	7,314	101,977	213,004	(1)	(1)
Real estate	192,833	4,474,281	4,210,819	924,926	244,838	303,998	1,902	105,504	118,563	3,046,004	2,845,183	430,903	157,352	923,490	1,529	79,453
Real estate operators (except developers) and lessors of buildings	156,418	3,466,283	3,333,566	867,057	169,901	96,847	626	31,365	94,535	2,199,903	2,106,476	400,054	95,249	596,434	482	26,911
Lessors of real property other than buildings	11,929	149,018	127,957	15,113	2,256	34,439	181	18,587	8,065	132,798	113,654	10,303	1,890	55,926	155	11,919
Agents, brokers, and managers	11,926	446,992	400,528	20,359	38,247	86,930	699	46,393	8,399	373,437	333,151	10,973	31,411	121,610	571	34,348
Combinations of real estate, insurance, loans, and law offices	2,181	118,853	110,185	4,887	18,586	38,548	(1)	(1)	1,975	108,221	100,951	2,654	17,629	41,133	(1)	(1)
Other real estate	10,379	293,135	238,583	17,510	15,848	47,234	371	8,882	5,589	231,645	190,951	6,919	11,173	108,387	296	5,998

Footnotes at end of table.

Table 3.1—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
							Number of partnerships	Amount (Thousand dollars)							Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services	168,850	12,632,449	12,442,300	430,520	2,960,100	4,402,118	31,629	119,870	137,774	11,769,503	11,624,624	310,925	2,741,923	4,560,001	25,850	105,662
Hotels, rooming houses, camps, and other lodging places	13,850	751,718	715,678	105,950	142,311	50,465	1,921	4,596	8,642	548,166	530,530	63,132	96,383	92,374	1,353	3,530
Hotels, tourist courts, and motels	9,995	670,821	637,918	92,500	131,291	47,658	1,738	3,237	6,446	485,712	469,274	54,956	88,299	81,934	1,228	2,407
Hotels	2,909	286,784	265,890	25,232	74,348	9,152	822	1,752	1,994	195,639	187,459	12,674	46,917	25,096	598	1,234
Tourist courts and motels	7,086	384,037	372,028	67,268	56,943	38,506	916	1,485	4,452	290,073	281,815	42,282	41,382	56,838	630	1,173
Lodging places, except hotels, tourist courts, and motels	3,855	80,897	77,760	13,450	11,020	2,807	183	1,359	2,196	62,454	61,256	8,176	8,084	10,440	[1]	[1]
Personal services	34,196	1,218,492	1,207,230	68,548	325,657	237,796	8,665	24,968	28,529	1,122,893	1,112,749	56,872	296,565	250,195	7,244	20,672
Laundries, laundry services, cleaning and dyeing plants	13,071	590,999	585,707	41,306	185,823	81,193	1,975	5,847	10,395	544,639	539,792	32,903	170,604	88,570	1,579	5,196
Photographic studios, including commercial photography	1,394	63,653	62,961	1,799	13,354	13,858	598	2,521	1,144	60,576	59,890	1,499	13,150	14,709	569	1,056
Beauty and barber shops	14,843	276,351	274,636	7,103	87,375	76,824	3,073	2,209	12,772	244,975	243,492	5,912	76,204	79,624	2,527	1,581
Shoe repair shops, shoe shine parlors, and hat cleaning shops	834	16,719	16,554	468	2,937	4,703	466	1,167	711	16,012	15,850	333	2,881	4,863	392	1,025
Funeral service and crematories	3,003	242,286	239,160	17,084	27,539	56,542	2,222	12,328	2,677	229,561	226,831	15,456	25,738	57,565	1,945	11,081
Personal services, not elsewhere classified	1,051	28,484	28,212	788	8,629	4,676	331	896	830	27,130	26,894	769	7,988	4,864	232	733
Business services	18,538	845,072	823,317	62,536	181,613	167,599	1,885	7,145	14,010	761,055	743,437	38,582	163,966	194,619	1,412	5,283
Advertising	1,583	110,333	109,014	1,091	15,181	18,153	207	508	1,237	103,241	101,931	917	14,147	18,789	182	474
Services to dwellings and other buildings	2,446	72,359	72,269	2,185	29,176	17,660	135	554	2,103	69,129	69,049	1,844	27,749	18,492	[1]	[1]
Miscellaneous business services	14,509	662,380	642,034	59,260	137,256	131,786	1,543	6,083	10,670	588,685	572,457	35,821	122,070	157,338	1,144	4,315
Automobile and other repair services	26,562	1,034,844	1,022,019	43,064	167,601	180,494	13,789	57,714	21,604	924,144	913,685	30,238	145,556	191,116	11,879	52,716
Automobile parking, repair, and services	18,196	782,034	770,891	36,955	123,406	124,711	9,069	38,227	14,765	684,393	675,586	24,801	103,459	133,457	7,968	34,883
Automobile parking	715	39,434	37,301	1,050	8,311	4,025	[1]	[1]	504	30,033	28,904	319	6,134	5,663	[1]	[1]
Automobile repair shops	14,021	604,223	600,004	11,892	88,153	107,649	8,326	36,895	11,965	561,991	557,989	9,875	81,963	110,757	7,453	34,090
Automobile services except repair, including automobile rental without drivers	3,460	138,377	133,586	24,013	26,942	13,037	614	1,284	2,296	92,369	88,693	14,607	15,362	17,037	416	753
Repair services, except automobile	8,365	252,810	251,128	6,109	44,195	55,783	4,720	19,487	6,839	239,751	238,099	5,437	42,097	57,659	3,911	17,833
Motion pictures	2,248	226,607	212,667	13,828	32,401	17,011	487	283	1,439	181,701	169,673	10,391	26,811	27,741	364	251
Motion picture production, distribution, and related services	583	113,353	108,834	8,442	11,646	1,745	[1]	[1]	364	81,095	77,959	5,889	10,208	10,967	[1]	[1]
Motion picture theaters	1,666	113,254	103,833	5,386	20,755	15,266	437	226	1,075	100,606	91,714	4,502	16,603	16,774	314	194
Amusement and recreation services, except motion pictures	10,692	385,214	362,919	36,192	79,167	22,220	2,766	4,697	5,873	261,604	251,609	18,026	45,236	54,985	1,689	3,291
Bowling alleys and billiard and pool parlors	1,774	100,113	93,332	14,527	20,896	[2]685	940	1,276	1,135	53,625	52,304	6,030	7,944	7,501	615	732
Amusement and recreation services, except motion pictures, bowling alleys, and billiard and pool parlors	8,917	285,101	269,587	21,665	58,271	22,905	1,826	3,421	4,738	207,979	199,305	11,996	37,292	47,484	1,074	2,559
Medical services	21,233	2,900,089	2,880,780	41,475	587,351	1,473,103	1,141	3,842	19,737	2,824,508	2,806,982	37,457	555,808	1,483,981	1,104	3,599
Offices of physicians and surgeons	14,492	2,285,113	2,269,392	24,574	396,514	1,316,088	173	960	13,973	2,265,117	2,250,778	23,779	389,299	1,319,591	168	837
Offices of dentists and dental surgeons	1,555	131,276	131,167	2,481	23,590	64,105	[1]	[1]	1,481	127,454	127,345	2,448	23,165	64,199	[1]	[1]
Offices of chiropractors	442	11,618	10,452	710	932	4,554	[1]	[1]	368	10,183	9,116	662	873	4,817	[1]	[1]
Hospitals, sanatoria, and convalescent and rest homes	2,147	294,029	292,328	11,182	122,361	31,043	180	441	1,685	251,362	249,955	8,280	100,756	37,402	[1]	[1]
Medical and dental laboratories	1,526	95,802	95,482	1,427	25,091	35,564	404	718	1,280	92,683	92,366	1,236	23,961	35,879	404	718
Other medical services	1,073	82,251	81,959	1,101	18,863	21,749	261	1,668	950	77,709	77,422	1,052	17,754	22,093	236	1,588
Educational services	2,487	74,546	72,683	2,552	15,604	17,230	299	1,098	1,967	65,537	63,684	2,301	14,640	17,999	250	1,069
Legal services	22,668	2,916,702	2,892,229	32,700	579,734	1,978,378	[1]	[1]	21,380	2,869,984	2,847,312	31,967	571,374	1,582,708	[1]	[1]
Engineering and architectural services	6,163	961,505	945,853	8,732	337,530	216,619	[1]	[1]	5,318	915,213	900,700	7,805	322,609	219,260	[1]	[1]
Accounting, auditing, and bookkeeping services	9,082	1,272,583	1,262,258	14,305	500,656	431,448	226	620	8,462	1,252,306	1,242,257	13,587	492,797	434,866	[1]	[1]
Other services	1,133	45,077	44,667	638	10,475	9,755	288	2,450	813	42,392	42,006	567	10,178	10,157	239	2,295
Nature of business not allocable	5,546	128,714	122,982	5,534	16,520	21,357	870	7,459	3,610	109,545	103,950	4,524	13,397	30,300	662	5,208

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit.
NOTE: Estimates are rounded and may not add to totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries							Mining	Contract construction			
		Total	Farms					Other agriculture, forestry, and fisheries		Total	General contractors	Special trade contractors	Contractors not allocable
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Farms, not elsewhere classified						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
NUMBER OF PARTNERSHIPS AND PARTNERS													
Partnerships with and without net profit:													
Number of partnerships	914,215	127,782	116,317	35,024	12,332	52,964	15,997	11,465	14,902	58,481	19,089	39,290	(1)
Number of partners	2,721,899	322,147	294,092	91,957	33,349	124,083	44,703	28,055	115,589	130,373	46,352	83,769	(1)
Partnerships with net profit:													
Number of partnerships	684,822	92,417	84,244	27,748	7,990	38,356	10,150	8,172	8,469	49,271	15,232	33,962	(1)
Number of partners	1,938,626	231,729	211,571	73,206	20,721	89,429	28,215	20,158	67,820	107,001	34,379	72,419	(1)
	(Thousand dollars)												
PARTNERSHIPS WITH AND WITHOUT NET PROFIT													
Total receipts	75,258,639	5,141,160	4,197,177	1,247,785	689,606	1,926,601	333,185	943,983	920,931	7,092,010	4,269,630	2,816,247	(1)
Business receipts	73,588,349	5,023,893	4,096,901	1,216,044	675,379	1,883,247	322,231	926,992	865,822	7,003,491	4,205,381	2,792,007	(1)
Income from other partnerships, etc	52,970	5,786	3,866	2,272	424	801	369	1,920	163	4,310	3,298	1,012	-
Nonqualifying dividends	7,350	1,176	1,093	484	60	369	180	83	24	34	14	20	-
Interest	450,190	16,979	15,027	5,116	2,896	5,912	1,103	1,952	2,539	9,342	7,243	2,084	(1)
Rents	283,484	29,825	26,060	7,490	5,869	10,389	2,312	3,765	3,917	36,915	27,543	9,372	-
Royalties	72,162	2,758	2,650	464	58	1,680	448	108	20,129	435	183	252	-
Net farm profit	7,941	4,381	3,972	2,103	44	1,050	775	409	28	433	126	307	-
Net gain, sales other than capital assets	104,920	17,122	16,601	3,217	1,516	8,794	3,074	521	5,527	6,922	4,248	2,673	(1)
Other income	691,273	39,240	31,007	10,595	3,360	14,359	2,693	8,233	22,782	30,128	21,594	8,520	(1)
Total deductions	65,559,494	4,464,243	3,616,609	1,007,587	603,574	1,728,610	276,838	847,634	933,999	6,415,626	4,007,820	2,402,661	(1)
Cost of goods sold, total	41,896,201	3,125,755	2,534,211	642,258	421,026	1,288,016	182,911	591,544	366,200	5,220,313	3,402,994	1,814,287	(1)
Inventory, beginning-of-year	4,427,909	273,765	232,462	46,252	6,518	160,076	19,616	41,303	17,798	221,884	136,871	85,006	(1)
Purchases	32,534,617	1,180,470	707,132	135,811	38,037	470,492	62,792	473,338	63,233	1,931,239	1,012,005	917,524	(1)
Cost of labor	3,540,169	465,194	423,637	121,853	159,007	104,898	37,879	41,557	84,811	1,303,237	685,994	615,941	(1)
Other costs	6,109,104	1,512,536	1,425,510	390,999	223,887	726,189	84,435	87,026	218,425	1,967,465	1,685,917	281,528	(1)
Less: Inventory, end-of-year	4,715,598	306,210	254,530	52,657	6,423	173,639	21,811	51,680	18,067	203,512	117,793	85,712	(1)
Salaries and wages	6,402,099	96,482	31,932	7,109	6,098	12,296	6,429	64,550	40,649	90,946	38,375	52,359	(1)
Payments to partners	1,280,193	50,425	35,072	11,120	5,399	12,757	5,796	15,353	11,694	115,209	41,290	73,840	(1)
Rent	1,504,364	157,746	144,939	52,790	31,915	53,982	6,252	12,807	8,048	44,609	25,399	18,538	(1)
Interest	1,662,726	136,473	128,229	43,659	17,964	58,315	8,291	8,244	21,136	48,157	33,280	14,846	(1)
Taxes	1,776,852	139,941	128,929	40,673	26,022	50,441	11,793	11,012	24,311	98,288	45,278	52,924	(1)
Casualty losses	16,746	1,571	1,426	210	415	465	336	145	271	1,213	448	765	-
Bad debts	130,234	2,082	978	499	14	258	207	1,104	1,710	6,732	2,862	3,866	(1)
Repairs	801,400	190,561	173,004	69,025	27,147	65,471	11,361	17,557	23,780	72,537	40,019	32,487	(1)
Depreciation	2,529,645	370,825	340,391	117,496	47,983	147,229	27,683	30,434	74,580	142,726	71,111	71,224	(1)
Amortization	73,178	615	544	58	103	367	16	71	1,827	776	503	273	-
Depletion	127,760	1,211	616	115	54	380	67	595	101,653	750	530	220	-
Retirement plans, etc	51,189	453	392	169	147	62	14	61	1,020	4,929	2,569	2,360	-
Net loss from other partnerships, etc	46,108	1,092	1,074	498	86	485	(1)	18	2,181	4,918	4,793	125	-
Net farm loss	8,834	4,588	3,386	445	-	1,916	1,025	1,202	-	121	121	-	-
Net loss, sales other than capital assets	25,616	3,098	2,946	293	1,004	1,372	277	152	2,893	808	492	316	-
Other deductions	7,226,349	181,325	88,540	21,170	18,197	34,798	14,375	92,785	252,046	562,594	297,756	264,231	(1)
Gross profit (less loss)	31,692,148	1,898,138	1,562,690	573,786	254,353	595,231	139,320	335,448	499,622	1,783,178	802,387	977,720	(1)
Net profit (less loss)	9,699,145	676,917	580,568	240,198	86,032	197,991	56,347	96,349	[2]13,068	676,384	261,810	413,586	(1)
PARTNERSHIPS WITH NET PROFIT													
Total receipts	67,303,182	4,283,259	3,489,272	1,063,757	571,837	1,572,630	281,048	793,987	703,981	6,183,113	3,622,320	2,554,697	(1)
Business receipts	65,884,881	4,189,628	3,410,884	1,036,638	560,615	1,541,434	272,197	778,744	668,410	6,108,872	3,570,605	2,532,201	(1)
Income from other partnerships, etc	50,249	5,565	3,653	2,247	414	623	369	1,912	139	4,255	3,243	1,012	-
Nonqualifying dividends	6,332	1,032	954	415	44	316	179	78	(1)	34	14	20	-
Interest	401,113	13,539	12,227	4,605	2,629	4,089	904	1,312	1,774	7,744	5,779	1,950	(1)
Rents	218,689	22,248	18,679	6,399	4,193	6,209	1,878	3,569	2,950	31,331	22,324	9,007	-
Royalties	56,478	2,232	2,214	356	14	1,396	448	18	11,871	435	183	252	-
Net farm profit	7,826	4,314	3,957	2,103	44	1,050	760	357	27	431	124	307	-
Net gain, sales other than capital assets	88,088	14,506	14,182	2,816	1,131	7,595	2,640	324	4,820	6,082	3,485	2,596	(1)
Other income	589,526	30,195	22,522	8,178	2,753	9,918	1,673	7,673	13,986	23,929	16,563	7,352	(1)
Total deductions	56,035,269	3,367,410	2,689,767	781,886	443,968	1,267,796	196,117	677,643	575,785	5,413,715	3,290,851	2,117,767	(1)
Cost of goods sold, total	37,375,988	2,423,572	1,949,654	502,810	323,221	986,538	137,085	473,918	247,113	4,474,279	2,845,338	1,625,909	(1)
Inventory, beginning-of-year	3,823,309	213,081	181,497	40,096	3,463	127,976	9,962	31,584	5,250	193,305	118,261	75,037	(1)
Purchases	29,559,630	963,905	589,488	103,219	34,265	402,481	49,523	374,417	48,662	1,683,851	845,662	836,479	(1)
Cost of labor	3,022,023	339,181	306,089	94,707	120,937	61,906	28,539	33,092	65,289	1,099,792	548,835	549,655	(1)
Other costs	5,087,216	1,143,865	1,075,059	312,476	168,584	533,481	60,518	68,806	134,764	1,674,788	1,435,278	239,490	(1)
Less: Inventory, end-of-year	4,116,190	236,460	202,479	47,688	4,028	139,306	11,457	33,981	6,852	177,457	102,698	74,752	(1)
Salaries and wages	5,774,332	73,802	19,269	4,179	4,054	6,202	4,834	54,533	28,230	78,365	31,270	46,883	(1)
Payments to partners	972,808	32,340	20,219	6,835	3,440	5,894	4,050	12,121	5,956	74,876	28,670	46,127	(1)
Rent	1,266,185	120,069	109,351	44,600	26,333	33,844	4,574	10,718	5,520	31,830	15,804	15,354	(1)
Interest	849,615	79,330	73,733	28,356	9,345	31,987	4,045	5,597	9,474	30,906	20,527	10,369	(1)
Taxes	1,352,604	104,727	95,694	33,599	16,839	36,634	8,622	9,033	17,601	84,313	37,434	46,796	(1)
Casualty losses	8,137	518	455	39	50	248	118	63	210	947	203	744	(1)
Bad debts	97,236	1,728	677	222	14	251	190	1,051	851	5,606	2,470	3,132	(1)
Repairs	605,360	141,670	127,458	53,637	20,043	45,270	8,508	14,212	17,542	59,366	31,610	27,729	(1)
Depreciation	1,674,269	258,904	236,505	91,612	30,837	99,063	14,993	22,399	50,320	118,702	55,630	62,696	(1)
Amortization	38,186	508	479	58	61	344	16	29	907	451	195	256	-
Depletion	92,005	1,084	490	85	34	304	67	594	78,291	669	450	219	-
Retirement plans, etc	46,615	417	358	160	147	37	14	59	827	4,093	1,923	2,170	-
Net loss from other partnerships, etc	5,270	375	357	197	82	73	(1)	18	263	438	420	18	-
Net farm loss	1,823	324	179	22	-	156	(1)	145	-	121	121	-	-
Net loss, sales other than capital assets	6,394	1,356	1,302	204	83	929	86	54	187	472	352	120	-
Other deductions	5,868,442	126,686	53,587	15,271	9,385	20,022	8,909	73,099	112,493	448,281	218,434	229,245	(1)
Gross profit (less loss)	28,508,893	1,766,056	1,461,230	533,828	237,394	554,896	135,112	304,826	421,297	1,634,593	725,267	906,292	(1)
Net profit	11,267,913	915,849	799,505	281,871	127,869	304,834	84,931	116,344	128,196	769,398	331,469	436,930	(1)

Footnotes at end of table.

Table 3.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Manufacturing							Transportation, communication, electric, gas, and sanitary services				
									Transportation			
	Total	Food and kindred products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electric	Other manufacturing	Total	Total	Motor freight transportation and warehousing, terminals, and related services	Other transportation	Communication electric, gas, and sanitary services
NUMBER OF PARTNERSHIPS AND PARTNERS	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Partnerships with and without net profit:												
Number of partnerships	36,566	3,924	2,799	6,541	5,569	4,395	13,338	17,779	15,773	11,971	3,802	2,007
Number of partners	89,737	10,873	6,427	15,140	13,213	10,139	33,945	43,594	38,536	28,266	10,270	5,058
Partnerships with net profit:												
Number of partnerships	29,332	3,160	2,156	5,533	4,529	3,641	10,313	13,481	11,812	9,310	2,502	1,669
Number of partners	72,363	8,584	4,982	12,817	10,892	8,318	26,770	32,760	28,743	22,211	6,532	4,017
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)											
Total receipts	5,664,938	1,270,979	626,650	803,384	507,377	435,962	2,020,586	1,338,184	1,223,013	962,836	260,177	115,171
Business receipts	5,596,362	1,258,208	623,533	787,515	501,802	432,919	1,992,385	1,315,036	1,201,947	945,437	256,510	113,089
Income from other partnerships, etc.	4,578	88	(1)	617	26	74	3,772	485	485	483	(1)	-
Nonqualifying dividends	264	41	(1)	87	24	-	108	(1)	(1)	(1)	(1)	-
Interest	5,264	969	359	1,119	480	473	1,864	971	808	652	156	163
Rents	13,718	2,479	274	2,519	1,413	1,268	5,765	2,549	2,387	1,729	658	162
Royalties	6,561	(1)	(1)	96	1,459	(1)	4,993	272	271	271	-	(1)
Net farm profit	470	60	-	(1)	-	16	387	111	111	91	20	-
Net gain, sales other than capital assets	4,870	836	98	2,025	191	155	1,565	3,112	2,130	1,881	249	982
Other income	32,851	8,295	2,376	9,399	1,982	1,052	9,747	15,642	14,868	12,288	2,580	774
Total deductions	5,075,549	1,200,364	584,336	727,708	423,473	353,571	1,786,097	1,191,389	1,097,191	872,546	224,645	94,198
Cost of goods sold, total	3,953,266	1,013,927	481,053	517,511	284,284	256,515	1,399,976	696,637	660,563	513,473	147,090	36,074
Inventory, beginning-of-year	387,882	55,855	64,186	50,778	16,812	25,161	175,090	25,370	24,812	19,671	5,141	558
Purchases	2,564,454	817,045	268,725	267,347	133,732	125,301	952,304	331,678	327,401	277,746	49,655	4,277
Cost of labor	1,012,210	106,368	180,120	147,169	118,178	102,679	357,696	209,083	184,953	142,032	42,921	24,130
Other costs	407,181	88,320	35,163	110,672	32,814	31,586	108,626	159,420	151,819	95,555	56,264	7,601
Less: Inventory, end-of-year	418,461	53,661	67,141	58,455	17,252	28,212	193,740	28,914	28,422	21,531	6,891	492
Salaries and wages	140,136	23,313	17,883	14,708	20,535	13,370	50,327	33,180	26,759	18,733	8,026	6,421
Payments to partners	95,215	10,363	8,158	10,979	18,709	12,973	34,033	27,920	23,989	18,557	5,432	3,931
Rent	61,498	8,942	10,219	4,704	8,226	5,650	23,757	27,438	25,921	21,872	4,049	1,517
Interest	28,446	5,293	2,404	7,963	2,517	1,719	8,550	13,150	11,196	9,462	1,734	1,954
Taxes	94,925	14,672	12,383	17,129	9,791	7,608	33,342	42,880	38,800	33,664	5,136	4,080
Casualty losses	1,469	88	37	227	51	23	1,043	793	767	613	154	26
Bad debts	9,834	1,223	717	979	1,187	1,090	4,638	3,134	2,895	854	2,041	239
Repairs	55,792	11,428	1,429	21,662	3,598	2,529	15,146	51,738	47,833	41,587	6,246	3,905
Depreciation	123,045	22,809	4,528	35,318	13,402	11,377	35,611	77,091	67,795	58,259	9,536	9,296
Amortization	2,682	121	102	1,412	481	31	535	757	544	477	67	213
Depletion	12,398	51	-	11,260	(1)	-	1,084	373	56	56	-	317
Retirement plans, etc.	5,380	1,117	897	152	970	368	1,876	1,135	1,094	704	390	41
Net loss from other partnerships, etc.	429	77	(1)	-	(1)	-	343	30	14	13	(1)	16
Net farm loss	18	18	-	-	-	-	-	110	110	110	-	-
Net loss, sales other than capital assets	1,365	159	22	266	246	444	228	1,013	992	748	244	21
Other deductions	489,651	86,763	44,501	83,438	59,467	39,874	175,608	214,010	187,863	153,364	34,499	26,147
Gross profit (less loss)	1,643,096	244,281	142,480	270,004	217,518	176,404	592,409	618,399	541,384	431,964	109,420	77,015
Net profit (less loss)	589,389	70,615	42,314	75,676	83,904	82,391	234,489	146,795	125,822	90,290	35,532	20,973
PARTNERSHIPS WITH NET PROFIT												
Total receipts	5,204,422	1,169,312	560,694	686,661	469,058	418,465	1,900,232	1,166,929	1,064,468	838,381	226,087	102,461
Business receipts	5,143,316	1,158,704	557,780	673,976	464,182	415,472	1,873,202	1,146,668	1,045,886	822,678	223,208	100,782
Income from other partnerships, etc.	4,578	88	(1)	617	26	74	3,772	483	483	483	-	-
Nonqualifying dividends	260	41	-	87	24	-	108	(1)	(1)	(1)	(1)	-
Interest	4,504	914	327	502	450	467	1,844	695	533	437	96	162
Rents	12,458	2,322	272	2,418	948	1,267	5,231	1,940	1,782	1,409	373	158
Royalties	6,517	(1)	-	96	1,452	(1)	4,961	272	271	271	-	(1)
Net farm profit	470	60	-	(1)	-	16	387	111	111	91	20	-
Net gain, sales other than capital assets	4,343	771	90	1,787	162	155	1,378	2,633	1,786	1,578	208	847
Other income	27,976	6,409	2,224	7,171	1,814	1,009	9,349	14,121	13,610	11,430	2,180	511
Total deductions	4,580,718	1,096,107	514,520	603,483	381,503	333,973	1,651,132	995,972	916,542	732,432	184,110	79,430
Cost of goods sold, total	3,597,616	929,506	426,879	433,451	258,670	245,269	1,303,841	602,964	571,610	445,518	126,092	31,354
Inventory, beginning-of-year	340,068	51,762	52,578	40,590	14,173	23,434	157,531	22,609	22,216	17,432	4,784	393
Purchases	2,353,003	749,705	238,866	229,526	123,307	119,394	892,205	292,260	288,701	247,226	41,475	3,559
Cost of labor	917,649	97,716	160,811	126,331	106,941	98,341	327,509	179,901	158,465	120,945	37,520	21,436
Other costs	359,202	80,252	32,841	85,152	29,702	30,416	100,839	132,525	126,199	79,461	46,738	6,326
Less: Inventory, end-of-year	372,306	49,929	58,217	48,148	15,453	26,316	174,243	24,331	23,971	19,546	4,425	360
Salaries and wages	128,119	21,500	14,187	13,568	18,741	12,961	47,162	28,161	22,550	16,095	6,455	5,611
Payments to partners	76,910	8,187	6,129	8,377	15,067	10,877	28,273	20,141	17,011	13,313	3,698	3,130
Rent	53,728	7,700	8,570	4,294	7,414	5,003	20,747	20,290	19,033	15,874	3,159	1,257
Interest	22,448	3,996	2,080	5,329	1,930	1,594	7,519	10,154	8,407	7,035	1,372	1,747
Taxes	85,122	13,073	11,069	14,154	8,867	7,217	30,742	35,724	32,152	27,536	4,616	3,572
Casualty losses	425	47	37	115	(1)	23	201	539	513	386	127	26
Bad debts	8,477	1,045	630	902	1,028	914	3,958	1,111	934	626	308	177
Repairs	49,545	9,709	1,223	19,647	2,962	2,423	13,581	41,749	38,169	33,550	4,619	3,580
Depreciation	108,557	20,471	3,831	29,804	11,862	10,399	32,190	62,815	54,971	47,760	7,211	7,844
Amortization	1,708	120	94	603	458	29	404	310	117	51	66	193
Depletion	3,899	51	-	3,014	(1)	-	831	360	56	56	-	304
Retirement plans, etc.	5,122	1,094	808	144	900	351	1,825	1,051	1,010	671	339	41
Net loss from other partnerships, etc.	202	74	(1)	-	(1)	-	119	(1)	(1)	(1)	(1)	(1)
Net farm loss	14	14	-	-	-	-	-	66	66	66	-	-
Net loss, sales other than capital assets	988	157	16	227	11	444	133	224	203	203	-	21
Other deductions	437,838	79,363	38,964	69,854	53,582	36,469	159,606	170,305	149,735	123,688	26,047	20,570
Gross profit (less loss)	1,545,700	229,198	130,901	240,525	205,512	170,203	569,361	543,704	474,276	377,160	97,116	69,428
Net profit	623,704	73,205	46,174	83,178	87,555	84,492	249,100	170,957	147,926	105,949	41,977	23,031

Footnotes at end of table.

Table 3.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade										
	Total	Wholesale trade				Retail trade					
		Total	Groceries and related products	Farm products—raw materials	Other wholesale trade	Total	Building materials, hardware, and farm equipment				General merchandise stores
							Total	Building materials dealers	Hardware stores	Farm equipment dealers	
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
NUMBER OF PARTNERSHIPS AND PARTNERS											
Partnerships with and without net profit:											
Number of partnerships	235,322	31,683	5,769	3,071	22,844	202,164	14,748	6,454	5,456	2,838	11,075
Number of partners	536,196	77,515	13,871	7,757	55,887	455,223	36,325	17,058	12,171	7,096	26,612
Partnerships with net profit:											
Number of partnerships	191,968	26,281	4,895	2,404	18,981	164,616	11,785	5,119	4,551	2,115	8,982
Number of partners	434,864	64,679	11,884	6,169	46,626	367,686	28,070	12,859	10,133	5,078	21,503
	(Thousand dollars)										
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Total receipts	34,758,290	11,000,021	2,799,667	2,311,343	5,889,011	23,505,215	2,320,373	1,002,765	593,241	724,367	1,308,994
Business receipts	34,373,043	10,878,558	2,780,949	2,292,651	5,804,958	23,244,161	2,284,192	985,708	586,183	712,301	1,289,455
Income from other partnerships, etc	2,144	857	63	215	579	1,287	86	75	(1)	(1)	76
Nonqualifying dividends	1,556	226	72	(1)	149	1,329	83	39	42	(1)	54
Interest	32,984	7,618	1,003	609	6,006	25,245	3,478	1,469	668	1,341	2,048
Rents	79,399	20,025	3,518	2,166	14,341	58,075	6,343	4,251	1,391	701	6,130
Royalties	1,479	345	32	36	277	1,132	602	164	(1)	435	74
Net farm profit	1,672	461	88	372	(1)	1,209	237	99	49	89	335
Net gain, sales other than capital assets	8,677	2,062	257	377	1,428	6,571	1,242	525	126	591	337
Other income	257,336	89,869	13,685	14,912	61,272	166,206	24,110	10,435	4,771	8,904	10,485
Total deductions	32,542,148	10,452,463	2,690,023	2,271,760	5,490,680	21,851,066	2,168,282	930,745	543,497	694,040	1,216,706
Cost of goods sold, total	26,097,580	9,009,826	2,370,467	2,131,093	4,508,266	16,902,427	1,702,546	701,889	407,637	593,020	925,884
Inventory, beginning-of-year	3,300,763	777,593	104,115	148,115	525,363	2,498,598	477,647	161,744	158,988	156,915	212,128
Purchases	25,027,563	8,570,004	2,254,629	1,976,101	4,339,274	16,276,094	1,633,839	671,454	405,156	557,229	905,808
Cost of labor	115,123	33,889	8,837	5,293	19,759	80,312	11,932	7,880	985	3,067	2,208
Other costs	1,145,483	408,286	106,252	133,259	168,775	734,249	74,832	23,449	5,580	45,803	31,045
Less: Inventory, end-of-year	3,491,352	779,946	103,366	131,675	544,905	2,686,826	495,704	162,638	163,072	169,994	225,305
Salaries and wages	2,487,007	555,717	139,715	39,859	376,143	1,908,875	187,177	95,059	53,346	38,772	105,930
Payments to partners	421,937	82,569	17,491	6,727	58,351	336,200	43,863	20,415	15,374	8,074	19,319
Rent	477,878	65,736	12,121	5,984	47,631	409,091	19,152	6,379	9,969	2,804	21,697
Interest	129,471	34,976	4,574	8,191	22,211	93,532	11,139	5,124	3,038	2,977	6,718
Taxes	465,814	103,238	16,679	5,452	81,107	359,285	33,909	17,177	9,977	6,755	21,275
Casualty losses	6,296	954	253	120	581	5,332	150	84	65	(1)	269
Bad debts	59,377	16,547	2,980	2,108	11,459	42,140	8,176	4,927	1,331	1,918	1,966
Repairs	130,798	30,334	7,907	4,761	17,666	98,916	8,417	4,829	1,274	2,314	5,023
Depreciation	348,965	79,065	18,037	10,851	50,177	266,725	24,970	13,178	6,032	5,760	21,698
Amortization	4,907	1,391	52	69	1,270	3,426	191	127	54	(1)	390
Depletion	992	235	15	-	220	756	497	421	-	76	(1)
Retirement plans, etc	6,008	2,683	1,024	160	1,499	3,288	280	204	37	39	131
Net loss from other partnerships, etc	1,339	357	91	49	217	982	106	(1)	98	-	17
Net farm loss	134	13	-	(1)	11	121	-	-	-	-	-
Net loss, sales other than capital assets	2,761	272	93	59	120	2,486	112	88	(1)	16	94
Other deductions	1,900,884	468,550	98,524	56,275	313,751	1,417,484	127,597	60,836	35,257	31,504	86,286
Gross profit (less loss)	8,275,463	1,868,732	410,482	161,558	1,296,692	6,341,734	581,646	283,819	178,546	119,281	363,571
Net profit (less loss)	2,216,142	547,558	109,644	39,583	398,331	1,654,149	152,091	72,020	49,744	30,327	92,288
PARTNERSHIPS WITH NET PROFIT											
Total receipts	31,922,463	10,193,029	2,602,109	2,054,511	5,536,409	21,502,886	2,096,535	903,283	542,737	650,515	1,227,205
Business receipts	31,569,125	10,080,687	2,584,562	2,039,078	5,457,047	21,264,530	2,063,825	888,063	536,239	639,523	1,209,530
Income from other partnerships, etc	2,030	815	55	215	545	1,215	86	75	(1)	(1)	76
Nonqualifying dividends	1,446	223	71	(1)	149	1,222	77	39	38	-	54
Interest	30,152	6,697	860	544	5,293	23,347	3,253	1,347	605	1,301	1,899
Rents	70,440	17,785	3,040	1,337	13,408	51,388	5,713	3,834	1,212	667	5,290
Royalties	1,002	284	32	36	216	716	255	22	(1)	230	52
Net farm profit	1,667	456	88	367	(1)	1,209	237	99	49	89	335
Net gain, sales other than capital assets	6,725	1,545	164	370	1,011	5,140	765	464	30	271	301
Other income	239,876	84,537	13,237	12,561	58,739	154,119	22,324	9,340	4,553	8,431	9,668
Total deductions	29,565,982	9,616,867	2,488,237	2,008,383	5,120,247	19,737,952	1,930,878	825,083	489,183	616,612	1,128,900
Cost of goods sold, total	23,882,284	8,317,994	2,198,612	1,892,856	4,226,526	15,400,232	1,530,310	629,005	370,360	530,945	864,150
Inventory, beginning-of-year	2,883,821	688,283	96,018	123,462	468,803	2,173,024	410,884	140,246	138,969	131,669	192,612
Purchases	22,957,145	7,928,392	2,091,353	1,756,293	4,080,746	14,868,140	1,479,107	603,812	369,777	505,518	851,089
Cost of labor	105,926	30,915	7,392	5,239	18,284	74,089	11,616	7,765	981	2,870	2,166
Other costs	1,028,253	373,121	99,014	122,401	151,706	652,339	57,108	17,506	5,406	34,196	26,533
Less: Inventory, end-of-year	3,092,861	702,717	95,165	114,539	493,013	2,367,360	428,405	140,324	144,773	143,308	208,250
Salaries and wages	2,239,177	513,454	128,688	35,015	349,751	1,705,125	164,857	83,023	48,501	33,333	98,133
Payments to partners	330,564	68,456	13,718	5,187	49,551	259,521	33,993	15,757	11,919	6,317	16,657
Rent	417,629	58,327	11,020	5,000	42,307	356,741	15,204	5,165	7,821	2,218	19,569
Interest	105,188	28,184	3,887	6,047	18,250	76,159	8,958	4,234	2,368	2,356	5,568
Taxes	419,401	95,073	15,275	4,568	75,230	321,556	30,174	15,088	9,116	5,970	20,074
Casualty losses	3,813	527	183	51	293	3,276	97	31	65	(1)	263
Bad debts	49,932	13,364	2,464	1,097	9,803	36,072	6,896	4,023	1,255	1,618	1,552
Repairs	115,170	26,498	6,936	3,832	13,730	87,199	7,326	4,157	1,137	2,032	4,599
Depreciation	305,027	68,705	16,266	8,517	43,922	233,421	21,544	11,643	5,157	4,744	19,429
Amortization	4,240	1,214	43	69	1,102	3,016	191	127	54	(1)	222
Depletion	825	223	15	-	208	602	347	340	-	(1)	(1)
Retirement plans, etc	5,533	2,496	875	160	1,461	3,000	260	184	37	39	117
Net loss from other partnerships, etc	1,161	190	37	38	115	971	106	(1)	98	-	17
Net farm loss	74	13	-	(1)	11	61	-	-	-	-	-
Net loss, sales other than capital assets	1,282	156	72	(1)	80	1,123	95	72	(1)	15	27
Other deductions	1,684,682	421,993	90,146	45,940	285,907	1,249,877	110,520	52,226	31,287	27,007	78,514
Gross profit (less loss)	7,686,841	1,762,693	385,950	146,222	1,230,521	5,864,298	533,515	259,058	165,879	108,578	345,380
Net profit	2,356,481	576,162	113,872	46,128	416,162	1,764,934	165,657	78,200	53,554	33,903	98,305

Footnotes at end of table.

Table 3.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued									
	Retail trade—Continued									
	Food stores			Automotive dealers and gasoline service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places
	Total	Grocery stores, meat and fish markets, and fruit and vegetable markets	Other food stores	Total	Automobile and truck dealers	Gasoline service stations	Tire, battery, and accessory dealers and automotive dealers, not elsewhere classified			
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
NUMBER OF PARTNERSHIPS AND PARTNERS										
Partnerships with and without net profit:										
Number of partnerships	32,152	27,469	4,683	38,157	8,325	23,503	6,329	12,612	14,297	39,407
Number of partners	71,540	61,159	10,381	83,082	19,131	49,858	14,093	30,290	32,795	86,051
Partnerships with net profit:										
Number of partnerships	28,194	24,095	4,099	30,565	6,441	19,501	4,623	10,266	11,468	32,497
Number of partners	62,467	53,345	9,122	65,167	14,468	40,617	10,082	25,070	25,682	70,802
	(Thousand dollars)									
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Total receipts	4,979,129	4,656,165	322,964	5,820,583	2,986,331	2,241,176	593,076	1,394,782	1,485,917	2,378,329
Business receipts	4,950,918	4,630,671	320,247	5,760,344	2,947,583	2,237,416	585,345	1,375,196	1,458,961	2,343,869
Income from other partnerships, etc	504	124	380	223	32	178	13	37	96	70
Nonqualifying dividends	958	957	(1)	42	18	24	-	(1)	35	(1)
Interest	1,499	1,415	84	6,163	4,869	253	1,041	2,023	3,776	857
Rents	10,564	9,617	947	9,659	3,103	4,626	1,930	3,565	3,957	9,981
Royalties	61	61	-	203	127	(1)	71	-	(1)	66
Net farm profit	220	220	-	373	45	328	-	-	-	27
Net gain, sales other than capital assets	1,168	914	254	907	584	280	43	293	158	1,056
Other income	13,237	12,186	1,051	42,669	29,970	8,066	4,633	13,664	18,932	22,393
Total deductions	4,718,090	4,426,723	291,367	5,541,226	2,896,884	2,094,160	550,182	1,267,062	1,344,278	2,128,391
Cost of goods sold, total	3,952,919	3,776,825	176,094	4,665,430	2,535,016	1,716,813	413,601	918,495	943,185	1,174,775
Inventory, beginning-of-year	250,027	239,207	10,820	444,390	263,324	79,608	101,458	314,218	228,172	51,211
Purchases	3,892,973	3,727,310	165,663	4,355,603	2,270,803	1,675,329	409,471	910,210	910,879	1,102,241
Cost of labor	8,691	7,207	1,484	21,999	14,817	6,055	1,127	7,006	6,003	10,310
Other costs	59,318	50,249	9,069	372,189	312,453	41,557	18,179	19,117	42,936	62,275
Less: Inventory, end-of-year	258,090	247,148	10,942	528,751	326,381	85,736	116,634	332,056	244,805	51,262
Salaries and wages	304,825	247,592	57,233	319,477	136,877	132,710	49,890	132,319	141,454	416,161
Payments to partners	38,804	34,090	4,714	66,865	26,592	28,779	11,494	25,820	30,653	37,617
Rent	53,792	44,974	8,818	74,812	17,793	47,726	9,293	44,384	30,945	86,102
Interest	11,117	9,667	1,450	21,388	12,758	4,357	4,273	5,513	7,742	14,398
Taxes	58,777	52,732	6,045	61,578	16,614	36,585	8,379	20,614	24,339	76,547
Casualty losses	1,189	1,141	48	551	223	197	131	54	540	824
Bad debts	2,197	2,074	123	10,992	6,259	2,789	1,944	2,862	7,488	857
Repairs	17,518	14,797	2,721	15,183	7,870	4,758	2,555	4,295	5,372	25,562
Depreciation	47,467	40,113	7,354	34,905	10,382	16,661	7,862	11,690	16,930	59,496
Amortization	422	347	75	367	146	89	132	220	74	1,004
Depletion	(1)	(1)	-	51	(1)	50	-	19	31	11
Retirement plans, etc	746	587	159	610	572	22	16	146	165	944
Net loss from other partnerships, etc	(1)	(1)	-	28	11	17	-	(1)	(1)	28
Net farm loss	54	54	-	-	-	-	-	-	-	-
Net loss, sales other than capital assets	692	656	36	167	17	37	113	36	32	901
Other deductions	227,562	201,065	26,497	268,822	125,753	102,570	40,499	100,593	135,322	233,164
Gross profit (less loss)	997,999	853,846	144,153	1,094,914	412,567	510,603	171,744	456,701	515,776	1,169,094
Net profit (less loss)	261,039	229,442	31,597	279,357	89,447	147,016	42,894	127,720	141,639	249,938
PARTNERSHIPS WITH NET PROFIT										
Total receipts	4,578,364	4,276,225	302,139	5,272,922	2,706,582	2,041,278	525,062	1,305,125	1,364,685	2,164,960
Business receipts	4,552,222	4,252,542	299,680	5,218,830	2,671,492	2,028,810	518,528	1,286,588	1,339,576	2,133,415
Income from other partnerships, etc	499	119	380	221	30	178	13	37	96	46
Nonqualifying dividends	879	878	(1)	20	18	(1)	-	(1)	35	(1)
Interest	1,437	1,373	64	5,712	4,695	226	791	1,966	3,282	812
Rents	10,131	9,191	940	7,842	2,489	3,805	1,548	3,373	3,822	8,262
Royalties	57	57	-	200	124	(1)	71	-	(1)	63
Net farm profit	220	220	-	373	45	328	-	-	-	27
Net gain, sales other than capital assets	959	883	76	669	400	234	35	83	155	962
Other income	11,960	10,962	998	39,055	27,289	7,690	4,076	13,074	17,717	21,363
Total deductions	4,305,520	4,035,971	269,549	4,972,050	2,610,053	1,886,348	475,649	1,169,596	1,212,235	1,896,584
Cost of goods sold, total	3,622,537	3,458,986	163,551	4,215,734	2,293,586	1,558,821	363,327	852,373	862,878	1,067,831
Inventory, beginning-of-year	221,145	212,260	8,885	375,330	222,020	69,112	84,198	278,939	198,082	46,311
Purchases	3,570,874	3,416,795	154,079	3,936,984	2,052,891	1,524,277	359,816	852,873	836,483	1,007,444
Cost of labor	8,570	7,102	1,468	20,822	14,067	5,691	1,064	4,971	5,576	8,825
Other costs	53,475	45,021	8,454	338,699	287,359	34,597	16,743	18,376	38,727	51,794
Less: Inventory, end-of-year	231,527	222,192	9,335	456,101	282,751	74,856	98,494	302,786	215,990	46,543
Salaries and wages	276,135	222,758	53,377	284,158	122,926	118,293	42,939	122,171	123,510	367,011
Payments to partners	30,493	26,918	3,575	46,898	21,281	18,799	6,818	22,388	23,620	28,231
Rent	48,167	40,028	8,139	65,500	15,168	42,877	7,455	40,006	26,256	74,734
Interest	9,137	7,861	1,276	17,366	10,662	3,510	3,194	4,724	6,235	11,805
Taxes	53,347	47,795	5,552	53,549	14,729	31,656	7,164	18,877	22,073	67,920
Casualty losses	614	566	48	421	155	146	120	53	183	600
Bad debts	1,907	1,786	121	9,303	5,275	2,349	1,679	2,534	6,317	740
Repairs	15,747	13,274	2,473	13,388	6,944	4,300	2,144	3,944	4,713	22,108
Depreciation	42,720	35,909	6,811	30,065	8,982	14,560	6,523	10,821	15,341	50,800
Amortization	392	319	73	349	136	84	129	210	65	911
Depletion	(1)	(1)	-	51	(1)	50	-	19	31	(1)
Retirement plans, etc	623	471	152	578	540	22	16	146	165	882
Net loss from other partnerships, etc	(1)	(1)	-	17	-	17	-	(1)	(1)	28
Net farm loss	54	54	-	-	-	-	-	-	-	-
Net loss, sales other than capital assets	176	169	(1)	144	17	14	113	12	20	358
Other deductions	203,462	179,068	24,394	234,529	109,651	90,850	34,028	91,316	120,822	202,618
Gross profit (less loss)	929,685	793,556	136,129	1,003,096	377,906	469,989	155,201	434,215	476,698	1,065,584
Net profit	272,844	240,254	32,590	300,872	96,529	154,930	49,413	135,529	152,450	268,376

Footnotes at end of table.

Table 3.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued				Finance, insurance, and real estate						
	Retail trade—Continued			Wholesale and retail trade not allocable	Total	Security and commodity brokers, dealers, exchanges, and services	Insurance agents, brokers, and service	Real estate			Other finance and insurance
	Drug stores and proprietary stores	Liquor stores	Other retail trade					Total	Real estate operators (except developers), and lessors of buildings	Other real estate	
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
NUMBER OF PARTNERSHIPS AND PARTNERS											
Partnerships with and without net profit:											
Number of partnerships	6,097	5,923	27,693	1,476	248,987	12,983	11,617	192,833	156,418	36,415	31,556
Number of partners	13,956	12,693	61,879	3,458	1,020,990	111,898	29,314	674,489	535,085	139,404	205,289
Partnerships with net profit:											
Number of partnerships	5,475	5,062	20,322	1,071	158,500	7,048	10,742	118,563	94,535	24,028	22,146
Number of partners	12,560	10,878	45,487	2,499	621,352	54,808	27,214	397,678	317,250	80,428	141,652
	(Thousand dollars)										
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Total receipts	965,583	808,893	2,042,632	253,054	7,581,963	1,534,171	707,056	4,474,281	3,466,283	1,007,998	866,455
Business receipts	958,536	805,729	2,016,961	250,324	6,845,420	1,288,899	690,502	4,210,819	3,333,566	877,253	655,200
Income from other partnerships, etc	44	15	136	-	20,921	4,575	794	9,506	2,741	6,765	6,046
Nonqualifying dividends	72	-	71	(1)	4,136	1,309	(1)	425	327	98	2,398
Interest	371	152	4,878	121	365,441	146,353	3,663	71,484	40,984	30,500	143,941
Rents	1,671	972	5,233	1,299	56,656	4,346	1,579	44,069	18,130	25,939	6,662
Royalties	23	-	101	(1)	37,109	30,041	-	6,519	1,805	4,714	549
Net farm profit	-	-	17	(1)	333	(1)	13	295	267	28	16
Net gain, sales other than capital assets	247	118	1,045	44	48,245	2,464	940	34,496	19,727	14,769	10,345
Other income	4,619	1,907	14,190	1,261	203,702	56,175	9,561	96,668	48,736	47,932	41,298
Total deductions	865,445	745,412	1,856,174	238,619	6,598,852	1,227,801	496,694	4,170,283	3,369,436	800,847	704,074
Cost of goods sold, total	634,251	631,762	1,353,180	185,327	824,559	2,865	137,492	240,253	54,583	185,670	443,949
Inventory, beginning-of-year	160,287	85,801	274,717	24,572	79,050	83	1,152	71,713	28,262	43,451	6,102
Purchases	638,617	621,241	1,304,683	181,465	535,323	404	36,802	132,301	35,184	97,117	365,816
Cost of labor	472	1,145	10,546	922	8,120	54	578	7,241	4,352	2,889	247
Other costs	6,943	13,401	52,193	2,948	323,819	2,384	99,037	134,502	18,150	116,352	87,896
Less: Inventory, end-of-year	172,068	89,826	288,959	24,580	121,753	60	77	105,504	31,365	74,139	16,112
Salaries and wages	100,765	34,542	166,225	22,415	879,470	490,353	107,946	237,597	165,549	72,048	43,574
Payments to partners	25,528	9,117	38,614	3,168	161,427	78,425	32,809	38,559	19,645	18,914	11,634
Rent	20,886	13,627	43,694	3,051	173,494	45,777	15,906	105,472	84,549	20,923	6,339
Interest	2,481	2,325	10,711	963	1,194,650	148,096	2,823	922,536	789,676	132,860	81,195
Taxes	16,023	15,458	30,765	3,291	657,139	49,118	7,505	587,191	529,815	57,376	13,325
Casualty losses	62	195	1,498	(1)	3,524	35	(1)	3,118	2,244	874	366
Bad debts	1,467	484	5,651	690	30,933	4,960	3,973	10,059	5,206	4,853	11,941
Repairs	2,939	2,448	12,159	1,548	172,397	3,636	1,081	164,436	151,823	12,613	3,244
Depreciation	9,486	6,918	33,165	3,175	956,359	14,853	7,847	924,926	867,057	57,869	8,733
Amortization	186	184	388	90	19,570	2,538	933	14,944	13,331	1,613	1,155
Depletion	-	-	133	(1)	9,250	6,216	(1)	1,506	1,036	470	1,527
Retirement plans, etc	100	47	119	37	16,893	12,784	492	1,288	903	385	2,329
Net loss from other partnerships, etc	-	-	791	-	31,480	3,696	(1)	21,307	16,642	4,665	6,476
Net farm loss	-	-	67	-	3,308	417	67	287	229	58	2,537
Net loss, sales other than capital assets	52	(1)	396	(1)	10,449	1,081	11	7,464	6,886	578	1,893
Other deductions	51,219	28,301	158,618	14,850	1,493,950	362,951	177,802	889,340	660,262	229,078	63,857
Gross profit (less loss)	324,285	173,967	663,781	64,997	6,020,861	1,286,034	553,010	3,970,566	3,278,983	691,583	211,251
Net profit (less loss)	100,138	63,481	186,458	14,435	983,111	306,370	210,362	303,998	96,847	207,151	162,381
PARTNERSHIPS WITH NET PROFIT											
Total receipts	894,979	745,614	1,852,497	226,548	5,959,967	1,459,356	678,111	3,046,004	2,199,903	846,101	776,496
Business receipts	888,319	742,784	1,829,441	223,908	5,330,288	1,229,524	664,325	2,845,183	2,106,476	738,707	591,256
Income from other partnerships, etc	44	15	95	-	19,065	4,404	794	8,152	2,215	5,937	5,715
Nonqualifying dividends	72	-	71	(1)	3,396	766	(1)	298	201	97	2,329
Interest	369	151	4,466	108	327,532	141,221	3,649	56,930	31,535	25,395	125,732
Rents	1,565	783	4,607	1,267	36,971	3,956	1,178	28,117	10,147	17,970	3,720
Royalties	23	-	64	(1)	30,818	24,747	-	5,568	899	4,669	503
Net farm profit	-	-	17	(1)	293	(1)	13	270	259	11	(1)
Net gain, sales other than capital assets	172	96	978	40	40,970	2,462	939	28,021	13,434	14,587	9,548
Other income	4,415	1,785	12,758	1,220	170,634	52,267	7,210	73,465	34,737	38,728	37,692
Total deductions	793,148	680,450	1,648,591	211,163	4,246,940	1,116,487	465,107	2,122,514	1,603,469	519,045	542,832
Cost of goods sold, total	587,090	580,573	1,216,756	164,058	716,376	2,363	129,475	185,820	31,414	154,406	398,718
Inventory, beginning-of-year	148,442	75,889	225,390	22,514	60,423	83	1,152	54,321	24,412	29,909	4,867
Purchases	589,693	569,899	1,173,694	160,613	463,913	(1)	36,802	100,436	22,163	78,273	326,668
Cost of labor	472	1,137	9,934	922	5,925	54	577	5,047	2,280	2,767	247
Other costs	6,868	13,373	47,386	2,793	281,168	2,279	91,021	105,469	9,470	95,999	82,399
Less: Inventory, end-of-year	158,385	79,725	239,648	22,784	95,053	60	77	79,453	26,911	52,542	15,463
Salaries and wages	90,428	30,729	147,993	20,598	751,518	463,879	101,400	152,305	92,969	59,336	33,934
Payments to partners	21,124	6,892	29,225	2,587	127,892	71,308	26,450	21,709	8,153	13,556	8,425
Rent	18,652	11,825	36,828	2,561	128,833	42,966	14,919	65,851	51,535	14,316	5,097
Interest	2,122	2,062	8,182	845	509,663	130,239	2,379	346,910	297,135	49,775	30,135
Taxes	14,377	13,852	27,313	2,772	392,008	44,435	7,163	333,343	303,723	29,620	7,067
Casualty losses	62	195	788	(1)	685	29	(1)	647	435	212	(1)
Bad debts	1,253	439	5,131	496	15,790	4,514	3,204	1,509	708	801	6,563
Repairs	2,568	2,230	10,576	1,473	99,222	3,433	988	92,821	84,421	8,400	1,980
Depreciation	8,644	6,320	27,737	2,901	454,495	11,690	7,314	430,903	400,054	30,849	4,588
Amortization	161	157	358	(1)	7,542	1,813	487	5,133	4,179	954	109
Depletion	-	-	133	-	6,461	5,532	(1)	885	487	398	43
Retirement plans, etc	75	43	111	37	14,496	12,240	485	977	601	376	794
Net loss from other partnerships, etc	-	-	791	-	1,679	295	(1)	1,235	958	277	148
Net farm loss	-	-	(1)	-	1,091	143	67	268	214	54	613
Net loss, sales other than capital assets	21	(1)	266	(1)	767	207	11	345	229	116	204
Other deductions	46,571	25,129	136,396	12,812	1,018,422	321,401	170,758	481,853	326,254	155,599	44,410
Gross profit (less loss)	301,229	162,211	612,685	59,850	4,613,912	1,227,161	534,850	2,659,363	2,075,062	584,301	192,538
Net profit	101,831	65,164	203,906	15,385	1,713,027	342,869	213,004	923,490	596,434	327,056	233,664

Footnotes at end of table.

Table 3.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Services											
			Personal services					Automobile and other repair services				
	Total	Hotels, rooming houses, camps, and other lodging places	Total	Laundries, laundry services, cleaning and dyeing plants	Beauty and barber shops	Other personal services	Business services	Total	Automobile parking, repair, and services			Repair services, except automobile
									Total	Automobile repair shops	Other automotive services, including rentals	
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
NUMBER OF PARTNERSHIPS AND PARTNERS												
Partnerships with and without net profit:												
Number of partnerships	168,850	13,850	34,196	13,071	14,843	6,282	18,538	26,562	18,196	14,021	4,175	8,365
Number of partners	448,558	43,829	74,705	29,764	30,901	14,040	45,657	58,722	40,988	29,987	11,001	17,734
Partnerships with net profit:												
Number of partnerships	137,774	8,642	28,529	10,395	12,772	5,362	14,010	21,604	14,765	11,965	2,800	6,839
Number of partners	361,349	27,257	61,384	23,040	26,290	12,054	33,613	47,189	32,705	25,115	7,590	14,484
	(Thousand dollars)											
PARTNERSHIPS WITH AND WITHOUT NET PROFIT												
Total receipts	12,632,449	751,718	1,218,492	590,999	276,351	351,142	845,072	1,034,844	782,034	604,223	177,811	252,810
Business receipts	12,442,300	715,678	1,207,230	585,707	274,636	346,887	823,317	1,022,019	770,891	600,004	170,887	251,128
Income from other partnerships, etc	10,002	980	47	-	-	47	76	(1)	(1)	-	(1)	-
Nonqualifying dividends	101	(1)	-	-	-	-	43	(1)	(1)	(1)	-	-
Interest	16,361	5,692	827	117	128	582	2,240	742	577	306	271	165
Rents	60,487	20,467	5,383	2,706	789	1,888	11,034	5,675	5,204	1,837	3,367	471
Royalties	3,419	-	-	-	-	-	1,169	814	814	-	814	-
Net farm profit	513	-	74	(1)	-	68	-	37	37	37	-	-
Net gain, sales other than capital assets	9,914	996	1,289	696	306	287	1,716	1,605	1,396	168	1,228	209
Other income	89,352	7,900	3,642	1,767	492	1,383	5,477	3,950	3,113	1,870	1,243	837
Total deductions	8,230,331	701,253	980,696	509,806	199,527	271,363	677,473	854,350	657,323	496,574	160,749	197,027
Cost of goods sold, total	1,554,506	94,878	269,657	131,574	29,433	108,650	237,244	468,063	355,683	321,518	34,165	112,380
Inventory, beginning-of-year	114,562	4,252	24,176	5,640	1,971	16,565	7,671	54,571	35,888	34,638	1,250	18,683
Purchases	857,920	65,939	131,829	40,734	14,863	76,232	136,891	371,091	286,592	267,439	19,153	84,499
Cost of labor	336,834	13,626	80,313	54,243	11,823	14,247	40,369	63,099	45,100	35,213	9,887	17,999
Other costs	365,060	15,657	58,307	36,804	2,985	18,518	59,458	37,016	26,330	21,123	5,207	10,686
Less: Inventory, end-of-year	119,870	4,596	24,968	5,847	2,209	16,912	7,145	57,714	38,227	36,895	1,332	19,487
Salaries and wages	2,623,266	128,685	245,344	131,580	75,552	38,212	141,244	104,502	78,306	52,940	25,366	26,196
Payments to partners	395,014	10,089	47,583	13,442	20,659	13,482	26,976	32,159	23,032	19,536	3,496	9,127
Rent	550,600	43,604	55,871	26,883	19,685	9,303	21,290	38,653	33,087	13,921	19,166	5,566
Interest	126,997	61,383	11,830	6,903	1,186	3,741	7,844	10,032	8,987	2,640	6,347	1,045
Taxes	250,860	46,760	32,553	17,663	6,288	8,602	14,903	23,232	18,478	11,321	7,157	4,754
Casualty losses	1,588	539	277	231	40	(1)	260	334	214	185	29	120
Bad debts	16,219	1,495	3,695	551	100	3,044	1,186	2,690	2,031	1,509	522	659
Repairs	102,699	29,595	18,443	12,109	2,292	4,042	9,943	10,178	8,525	2,781	5,744	1,653
Depreciation	430,520	105,950	68,548	41,306	7,103	20,139	62,536	43,064	36,955	11,892	25,063	6,109
Amortization	41,991	1,344	537	278	153	106	1,219	131	111	77	34	20
Depletion	1,128	-	19	-	19	-	53	151	128	24	104	23
Retirement plans, etc	15,371	326	625	464	59	102	480	89	37	(1)	27	52
Net loss from other partnerships, etc	2,945	589	(1)	(1)	-	-	405	369	369	368	(1)	-
Net farm loss	489	406	50	28	-	22	-	16	16	15	(1)	-
Net loss, sales other than capital assets	3,222	420	761	676	49	36	85	143	141	82	59	(1)
Other deductions	2,112,916	175,190	224,896	126,111	36,909	61,876	151,805	120,544	91,223	57,755	33,468	29,321
Gross profit (less loss)	10,887,794	620,800	937,573	454,133	245,203	238,237	586,073	553,956	415,208	278,486	136,722	138,748
Net profit (less loss)	4,402,118	50,465	237,796	81,193	76,824	79,779	167,599	180,494	124,711	107,649	17,062	55,783
PARTNERSHIPS WITH NET PROFIT												
Total receipts	11,769,503	548,166	1,122,893	544,639	244,975	333,279	761,055	924,144	684,393	561,991	122,402	239,751
Business receipts	11,624,624	530,530	1,112,749	539,792	243,492	329,465	743,437	913,685	675,586	557,989	117,597	238,099
Income from other partnerships, etc	9,557	598	47	-	-	47	76	(1)	(1)	-	(1)	-
Nonqualifying dividends	101	(1)	-	-	-	-	43	(1)	(1)	(1)	-	-
Interest	14,885	5,066	739	109	108	522	2,083	662	499	303	196	163
Rents	40,333	7,936	4,784	2,484	668	1,632	8,677	4,121	3,650	1,658	1,992	471
Royalties	3,331	-	-	-	-	-	1,169	802	802	-	802	-
Net farm profit	513	-	74	(1)	-	68	-	37	37	37	-	-
Net gain, sales other than capital assets	7,499	667	1,267	681	306	280	1,297	1,075	866	168	698	209
Other income	68,660	3,364	3,233	1,567	401	1,265	4,273	3,760	2,951	1,835	1,116	809
Total deductions	7,209,502	455,792	872,698	456,069	165,351	251,278	566,436	733,028	550,936	451,234	99,702	182,092
Cost of goods sold, total	1,387,796	67,577	251,481	125,367	23,498	102,616	217,286	425,790	319,996	298,038	21,958	105,794
Inventory, beginning-of-year	100,192	3,136	20,477	4,900	1,541	14,036	5,267	49,250	32,533	31,666	867	16,717
Purchases	763,261	48,787	119,354	37,413	11,187	70,754	125,031	340,637	261,553	247,435	14,118	79,084
Cost of labor	304,053	8,588	75,641	52,668	9,479	13,494	38,511	54,883	37,305	32,633	4,672	17,578
Other costs	325,952	10,596	56,681	35,582	2,872	18,227	53,760	33,736	23,488	20,394	3,094	10,248
Less: Inventory, end-of-year	105,662	3,530	20,672	5,196	1,581	13,895	5,283	52,716	34,883	34,090	793	17,833
Salaries and wages	2,437,870	87,795	220,924	117,936	66,725	36,263	125,455	90,673	66,154	49,330	16,824	24,519
Payments to partners	303,823	6,759	34,794	11,286	12,215	11,293	19,610	20,807	14,235	11,887	2,348	6,572
Rent	485,882	30,748	48,133	22,728	16,922	8,483	15,569	32,136	27,064	12,290	14,774	5,072
Interest	80,549	33,310	9,386	5,313	1,065	3,008	5,034	6,043	5,104	2,280	2,824	939
Taxes	211,921	29,011	29,338	15,942	5,294	8,102	13,100	19,522	14,989	10,435	4,554	4,533
Casualty losses	979	196	244	210	28	(1)	97	312	214	185	29	98
Bad debts	13,576	722	3,148	423	43	2,682	1,118	2,056	1,471	1,353	118	585
Repairs	80,264	19,701	16,356	10,517	1,980	3,859	6,706	7,568	6,049	2,618	3,431	1,519
Depreciation	310,925	63,132	56,872	32,903	5,912	18,057	38,582	30,238	24,801	9,875	14,926	5,437
Amortization	22,467	577	530	273	151	106	732	110	110	76	34	-
Depletion	411	-	19	-	19	-	53	143	128	24	104	15
Retirement plans, etc	15,076	248	622	464	56	102	405	75	23	(1)	13	52
Net loss from other partnerships, etc	1,141	43	(1)	(1)	-	-	132	369	369	368	(1)	-
Net farm loss	67	-	50	28	-	22	-	-	-	-	-	-
Net loss, sales other than capital assets	1,111	(1)	217	155	28	34	49	139	138	79	59	(1)
Other deductions	1,855,644	115,965	200,577	112,517	31,415	56,645	122,508	97,047	70,091	52,386	17,705	26,956
Gross profit (less loss)	10,236,828	462,953	861,268	414,425	219,994	226,849	526,151	487,895	355,590	259,951	95,639	132,305
Net profit	4,560,001	92,374	250,195	88,570	79,624	82,001	194,619	191,116	133,457	110,757	22,700	57,659

Footnotes at end of table.

Table 3.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Services—Continued										Nature of business not allocable
	Amusement and recreation services, including motion pictures	Medical services				Educational services	Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services	Other services	
		Total	Offices of physicians and surgeons	Offices of dentists and dental surgeons	Other medical services						
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
NUMBER OF PARTNERSHIPS AND PARTNERS											
Partnerships with and without net profit:											
Number of partnerships	12,940	21,233	14,492	1,555	5,188	2,487	22,668	6,163	9,082	1,133	5,546
Number of partners	41,905	60,898	43,382	3,346	14,170	5,397	71,055	15,437	27,073	3,880	14,715
Partnerships with net profit:											
Number of partnerships	7,312	19,737	13,973	1,481	4,283	1,967	21,380	5,318	8,462	813	3,610
Number of partners	23,084	56,720	41,940	3,199	11,581	4,259	67,035	13,493	25,547	1,768	9,388
	(Thousand dollars)										
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Total receipts	611,821	2,900,089	2,285,113	131,276	483,700	74,546	2,916,702	961,505	1,272,583	45,077	128,714
Business receipts	575,586	2,880,780	2,269,392	131,167	480,221	72,683	2,892,229	945,853	1,262,258	44,667	122,982
Income from other partnerships, etc	1,070	357	357	-	-	-	204	5,003	2,264	-	4,581
Nonqualifying dividends	(1)	(1)	(1)	-	(1)	-	15	-	31	-	53
Interest	939	902	647	11	244	62	3,002	715	1,210	30	309
Rents	5,154	5,846	3,776	60	2,010	46	4,650	1,625	551	56	18
Royalties	670	331	325	-	(1)	-	413	20	(1)	-	-
Net farm profit	228	(1)	(1)	-	-	-	171	-	-	-	-
Net gain, sales other than capital assets	1,467	285	167	-	118	1,449	628	449	29	(1)	531
Other income	26,704	11,582	10,444	38	1,100	306	15,390	7,840	6,238	323	240
Total deductions	572,590	1,426,986	969,025	67,171	390,790	57,316	1,338,324	744,886	841,135	35,322	107,357
Cost of goods sold, total	112,438	103,449	24,345	5,967	73,137	8,563	43,357	190,354	10,993	15,510	57,385
Inventory, beginning-of-year	4,974	3,895	1,143	47	2,705	1,928	768	9,588	607	2,132	6,835
Purchases	56,998	41,146	11,712	1,692	27,742	6,459	8,676	22,335	5,026	11,530	42,737
Cost of labor	14,268	36,855	4,495	1,260	31,100	353	2,240	79,028	3,474	3,209	5,557
Other costs	41,178	25,395	7,955	3,007	14,433	921	32,293	91,240	2,506	1,089	9,715
Less: Inventory, end-of-year	4,980	3,842	960	39	2,843	1,098	620	11,837	620	2,450	7,459
Salaries and wages	97,300	550,496	392,019	22,330	136,147	15,251	577,494	258,502	497,182	7,266	10,963
Payments to partners	12,818	73,454	52,431	5,184	15,839	1,846	83,510	33,876	71,489	1,214	1,352
Rent	36,433	136,485	102,585	6,583	27,317	7,644	133,398	22,737	53,148	1,337	3,053
Interest	10,454	12,541	4,865	360	7,316	602	5,310	2,749	3,859	393	4,246
Taxes	20,645	41,986	25,187	1,550	15,249	1,160	34,134	13,944	20,960	583	2,694
Casualty losses	81	50	19	13	18	(1)	34	(1)	-	-	21
Bad debts	347	2,440	726	-	1,714	384	1,648	541	1,736	57	213
Repairs	10,385	12,201	7,012	298	4,891	908	6,006	1,943	2,953	144	1,098
Depreciation	50,020	41,475	24,574	2,481	14,420	2,552	32,700	8,732	14,305	638	5,534
Amortization	35,122	816	457	160	199	(1)	1,806	222	791	-	53
Depletion	360	375	78	-	297	-	116	-	-	54	(1)
Retirement plans, etc	486	2,341	1,585	44	712	(1)	2,734	2,599	5,665	24	-
Net loss from other partnerships, etc	663	364	127	(1)	236	-	55	294	199	-	1,694
Net farm loss	17	-	-	-	-	-	-	-	-	-	66
Net loss, sales other than capital assets	1,310	(1)	(1)	(1)	-	-	228	84	166	15	(1)
Other deductions	183,711	448,503	333,007	22,198	93,298	18,394	415,794	208,303	157,689	8,087	18,973
Gross profit (less loss)	463,148	2,777,331	2,245,047	125,200	407,084	64,120	2,848,872	755,499	1,251,265	29,157	65,597
Net profit (less loss)	39,231	1,473,103	1,316,088	64,105	92,910	17,230	1,578,378	216,619	431,448	9,755	21,357
PARTNERSHIPS WITH NET PROFIT											
Total receipts	443,305	2,824,508	2,265,117	127,454	431,937	65,537	2,869,984	915,213	1,252,306	42,392	109,545
Business receipts	421,282	2,806,982	2,250,778	127,345	428,859	63,684	2,847,312	900,700	1,242,257	42,006	103,950
Income from other partnerships, etc	1,070	357	357	-	-	-	204	4,940	2,264	-	4,577
Nonqualifying dividends	(1)	(1)	(1)	-	(1)	-	15	-	31	-	53
Interest	638	837	628	11	198	61	2,973	600	1,196	30	288
Rents	3,889	4,630	2,797	60	1,773	46	4,512	1,382	300	56	18
Royalties	594	331	325	-	(1)	-	413	20	(1)	-	-
Net farm profit	228	(1)	(1)	-	-	-	171	-	-	-	-
Net gain, sales other than capital assets	728	254	138	-	116	1,444	628	109	29	(1)	510
Other income	14,873	11,111	10,089	38	984	302	13,756	7,462	6,227	299	149
Total deductions	360,579	1,340,527	945,526	63,255	331,746	47,538	1,287,276	695,953	817,440	32,235	79,245
Cost of goods sold, total	83,660	91,758	23,809	5,967	61,982	7,070	43,347	174,520	10,897	14,410	43,988
Inventory, beginning-of-year	3,736	3,588	1,030	47	2,511	1,894	768	9,543	597	1,936	4,560
Purchases	40,534	37,518	11,462	1,692	24,364	5,193	8,666	22,013	4,980	10,548	33,630
Cost of labor	12,193	30,078	4,495	1,260	24,323	171	2,240	75,118	3,474	3,156	4,307
Other costs	30,739	24,173	7,659	3,007	13,507	881	32,293	79,578	2,450	1,065	6,699
Less: Inventory, end-of-year	3,542	3,599	837	39	2,723	1,069	620	11,732	604	2,295	5,208
Salaries and wages	59,854	525,730	384,804	21,905	119,021	14,469	569,134	247,491	489,323	7,022	9,090
Payments to partners	7,624	61,250	45,434	3,233	12,583	1,471	58,530	27,769	64,249	960	306
Rent	22,799	128,790	100,734	6,215	21,841	3,148	130,303	21,620	51,499	1,137	2,404
Interest	4,878	9,813	4,387	360	5,066	493	5,239	2,509	3,543	301	1,903
Taxes	13,328	38,[illegible]	24,580	1,444	12,734	1,046	33,502	13,256	20,496	564	1,787
Casualty losses	38	50	19	13	18	(1)	34	(1)	-	-	21
Bad debts	257	2,095	563	-	1,532	382	1,648	394	1,702	54	165
Repairs	7,089	11,508	6,799	287	4,422	850	5,861	1,668	2,826	131	832
Depreciation	28,417	37,457	23,779	2,448	11,230	2,301	31,967	7,805	13,587	567	4,524
Amortization	17,014	747	457	160	130	-	1,806	221	730	-	53
Depletion	-	80	78	-	(1)	-	116	-	-	-	(1)
Retirement plans, etc	430	2,282	1,556	44	682	(1)	2,734	2,589	5,665	24	-
Net loss from other partnerships, etc	(1)	165	127	(1)	37	-	53	294	69	-	(1)
Net farm loss	17	-	-	-	-	-	-	-	-	-	66
Net loss, sales other than capital assets	196	(1)	(1)	(1)	-	-	228	83	166	15	(1)
Other deductions	114,969	430,034	328,392	21,176	80,466	16,304	402,774	195,728	152,688	7,050	14,091
Gross profit (less loss)	337,622	2,715,224	2,226,969	121,378	366,877	56,614	2,803,965	726,180	1,231,360	27,596	59,962
Net profit	82,726	1,483,981	1,319,591	64,199	100,191	17,999	1,582,708	219,260	434,866	10,157	30,300

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit.
NOTE: Estimates are rounded and may not add to totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.3—ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIES										
Number of partnerships, total	914,215	198,936	99,447	160,601	136,354	126,041	89,759	53,143	19,290	30,645
With end-of-year inventory	266,651	16,761	13,074	35,545	47,969	59,023	48,508	32,908	12,765	98
Total receipts.....thousand dollars	75,258,639	425,687	751,092	2,747,783	4,992,170	9,096,974	12,636,857	16,230,186	28,311,700	66,190
Business receipts.....do	73,588,349	372,092	692,858	2,606,793	4,861,771	8,908,739	12,451,490	15,970,758	27,723,848	-
Depreciation.....do	2,529,645	91,770	104,746	259,779	341,225	434,729	419,709	462,618	399,132	15,937
Payroll.....do	9,942,268	23,416	44,496	224,797	545,741	1,187,552	1,713,546	2,257,350	3,933,655	11,715
Net profit (less loss).....do	9,699,145	[1]97,403	106,636	566,846	1,004,696	1,638,555	2,257,028	2,097,672	2,296,211	[1]171,096
Inventory, end-of-year.....do	4,715,598	45,055	40,450	150,938	295,426	623,230	824,692	1,120,886	1,612,810	2,111
AGRICULTURE, FORESTRY, AND FISHERIES										
Number of partnerships, total	127,782	30,137	18,226	28,982	20,338	13,672	6,699	3,241	644	5,843
With end-of-year inventory	11,086	1,154	908	2,183	2,335	1,891	1,393	893	304	25
Total receipts.....thousand dollars	5,141,160	73,068	140,213	495,138	742,527	969,308	934,217	992,660	788,005	6,024
Business receipts.....do	5,023,893	66,323	132,815	476,656	722,357	955,567	919,288	975,917	774,970	-
Depreciation.....do	370,825	16,734	19,229	55,907	74,013	78,609	58,911	48,447	16,731	2,244
Payroll.....do	561,676	7,093	9,277	34,875	63,376	98,673	136,624	125,831	85,469	458
Net profit (less loss).....do	676,917	[1]17,376	23,244	97,959	152,431	181,919	130,454	84,412	35,395	[1]11,521
Inventory, end-of-year.....do	306,210	16,214	8,535	19,786	52,871	65,604	45,674	52,350	44,824	352
Farms										
Number of partnerships, total	116,317	27,879	17,044	26,480	18,866	12,346	5,669	2,505	371	5,156
With end-of-year inventory	9,022	1,007	785	1,840	2,016	1,571	976	658	144	25
Total receipts.....thousand dollars	4,197,177	68,882	131,269	451,715	684,959	875,641	787,651	749,953	441,789	5,318
Business receipts.....do	4,096,901	62,392	123,945	434,622	667,929	862,266	775,493	736,873	433,381	-
Depreciation.....do	340,391	15,593	18,118	52,795	69,804	75,019	53,122	41,526	12,609	1,805
Payroll.....do	455,569	6,183	8,258	29,322	55,489	87,781	114,174	95,335	58,591	436
Net profit (less loss).....do	580,568	[1]15,050	21,082	86,556	139,905	155,340	108,036	70,641	22,848	[1]8,790
Inventory, end-of-year.....do	254,530	4,431	8,069	18,351	51,010	59,958	39,920	45,274	27,165	352
Field crop farms										
Number of partnerships, total	35,024	9,040	5,549	6,880	5,941	3,803	2,022	743	89	957
With end-of-year inventory	1,890	[2]	[2]	491	319	369	280	179	31	-
Total receipts.....thousand dollars	1,247,785	23,674	42,950	113,999	217,687	268,588	273,624	214,114	91,259	1,890
Business receipts.....do	1,216,044	21,214	40,188	109,994	211,463	265,102	268,593	210,806	88,684	-
Depreciation.....do	117,496	4,103	5,507	13,475	26,349	27,714	21,372	14,876	4,025	75
Payroll.....do	128,962	776	1,607	6,410	19,323	26,199	36,610	27,011	11,022	[2]
Net profit (less loss).....do	240,198	2,136	13,139	30,860	51,942	66,252	44,776	25,676	5,087	330
Inventory, end-of-year.....do	52,657	[2]	[2]	5,237	5,441	14,446	9,901	9,828	6,477	-
Fruit, tree nut, and vegetable farms										
Number of partnerships, total	12,332	2,406	1,797	2,330	1,570	1,864	1,165	533	103	564
With end-of-year inventory	378	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	-
Total receipts.....thousand dollars	689,606	5,580	14,253	39,369	56,789	132,056	165,684	157,928	117,612	335
Business receipts.....do	675,379	4,908	13,040	38,386	54,984	128,897	163,192	156,023	115,949	-
Depreciation.....do	47,983	2,763	3,036	3,805	5,269	10,400	10,184	8,255	3,918	353
Payroll.....do	165,105	1,919	2,590	7,510	10,361	29,002	42,280	40,450	30,822	171
Net profit (less loss).....do	86,032	[1]6,653	[1]1,640	5,791	10,754	26,495	28,654	13,604	12,396	[1]3,369
Inventory, end-of-year.....do	6,423	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	-
Livestock farms										
Number of partnerships, total	52,964	9,700	7,369	15,056	10,172	5,893	2,090	969	145	1,570
With end-of-year inventory	5,539	711	540	1,030	1,305	1,030	500	341	82	-
Total receipts.....thousand dollars	1,926,601	25,503	56,512	262,184	366,608	416,253	290,510	301,733	205,723	1,575
Business receipts.....do	1,883,247	23,410	54,283	251,735	358,419	410,850	286,278	296,384	201,888	-
Depreciation.....do	147,229	4,858	7,373	32,048	34,796	33,266	18,875	12,050	3,670	293
Payroll.....do	117,194	2,173	3,223	13,035	21,490	24,401	23,248	17,599	11,961	64
Net profit (less loss).....do	197,991	[1]6,362	5,653	38,739	66,819	54,215	20,085	16,417	4,774	[1]2,349
Inventory, end-of-year.....do	173,639	3,637	6,312	12,210	36,762	42,080	26,023	29,754	16,861	-
Farms, not elsewhere classified										
Number of partnerships, total	15,997	6,733	2,330	2,213	1,183	786	392	260	34	2,065
With end-of-year inventory	1,215	245	[2]	270	270	[2]	[2]	99	12	[2]
Total receipts.....thousand dollars	333,185	14,125	17,554	36,163	43,875	58,744	57,833	76,178	27,195	1,518
Business receipts.....do	322,231	12,860	16,434	34,507	43,063	57,417	57,430	73,660	26,860	-
Depreciation.....do	27,683	3,869	2,202	3,467	3,390	3,639	2,691	6,345	996	1,084
Payroll.....do	44,308	1,315	838	2,367	4,315	8,179	12,036	10,275	4,786	197
Net profit (less loss).....do	56,347	[1]4,171	3,930	11,166	10,390	8,378	14,521	14,944	591	[1]3,402
Inventory, end-of-year.....do	21,811	605	[2]	449	7,661	[2]	[2]	5,183	980	[2]

Footnotes at end of table.

Table 3.3—ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued										
Other Agriculture, Forestry, and Fisheries										
Number of partnerships, total	11,465	2,259	1,181	2,502	1,472	1,326	1,030	736	272	687
With end-of-year inventory	2,065	(2)	(2)	343	319	320	417	236	160	-
Total receipts.....thousand dollars	943,983	4,186	8,944	43,423	57,568	93,667	146,566	242,707	346,216	706
Business receipts.....do	926,992	3,931	8,870	42,034	54,428	93,301	143,795	239,044	341,589	-
Depreciation.....do	30,434	1,141	1,111	3,112	4,209	3,590	5,789	6,921	4,122	439
Payroll.....do	106,107	910	1,019	5,553	7,887	10,892	22,450	30,496	26,878	22
Net profit (less loss).....do	96,349	[1]2,326	2,162	11,403	12,526	26,579	22,418	13,771	12,547	[1]2,731
Inventory, end-of-year.....do	51,680	(2)	(2)	1,435	1,861	5,646	5,754	7,076	17,659	-
MINING										
Number of partnerships, total	14,902	5,774	1,398	1,865	1,135	1,031	681	582	293	2,141
With end-of-year inventory	598	(2)	(2)	(2)	(2)	(2)	(2)	50	57	-
Total receipts.....thousand dollars	920,931	11,007	10,360	30,183	40,701	83,495	96,256	180,799	451,490	16,640
Business receipts.....do	865,822	9,301	9,596	29,250	39,663	76,236	93,874	171,036	436,866	-
Depreciation.....do	74,580	2,650	1,529	3,631	3,487	9,112	4,833	13,758	32,906	2,674
Payroll.....do	125,460	1,943	703	3,442	4,791	10,410	17,180	33,461	52,136	1,394
Net profit (less loss).....do	[1]13,068	[1]12,945	[1]2,248	[1]2,040	[1]6,846	1,344	[1]446	11,261	35,481	[1]36,629
Inventory, end-of-year.....do	18,067	(2)	(2)	(2)	(2)	(2)	(2)	1,406	3,800	-
CONTRACT CONSTRUCTION										
Number of partnerships, total	58,481	4,664	4,985	11,895	11,947	11,077	6,853	4,015	1,865	1,180
With end-of-year inventory	12,851	417	515	1,551	2,626	3,215	2,217	1,685	600	(2)
Total receipts.....thousand dollars	7,092,010	12,947	38,790	210,611	435,369	797,353	973,973	1,211,331	3,409,813	1,823
Business receipts.....do	7,003,491	11,871	36,870	205,969	431,670	788,062	960,761	1,196,136	3,372,152	-
Depreciation.....do	142,726	973	2,264	8,847	14,082	22,232	23,813	22,061	48,317	137
Payroll.....do	1,394,183	1,300	5,251	28,644	71,699	170,428	208,684	257,517	649,729	931
Net profit (less loss).....do	676,384	3,170	10,970	65,857	98,433	127,356	111,119	106,460	169,104	[1]16,085
Inventory, end-of-year.....do	203,512	651	497	7,274	11,012	19,953	31,299	51,052	80,824	(2)
General Contractors										
Number of partnerships, total	19,089	883	932	2,972	3,788	3,413	2,749	2,151	1,316	885
With end-of-year inventory	2,592	(2)	(2)	(2)	392	368	645	611	305	(2)
Total receipts.....thousand dollars	4,269,630	2,294	8,268	53,595	138,539	258,427	407,848	665,258	2,734,121	1,280
Business receipts.....do	4,205,381	2,127	6,838	51,381	136,477	252,212	399,331	653,658	2,703,357	-
Depreciation.....do	71,111	173	981	2,691	4,216	5,516	8,386	11,048	38,053	47
Payroll.....do	724,369	223	1,394	7,929	21,544	48,098	65,477	115,128	463,767	809
Net profit (less loss).....do	261,810	56	2,214	12,484	22,746	31,988	39,382	46,080	119,064	[1]12,204
Inventory, end-of-year.....do	117,793	(2)	(2)	(2)	4,673	4,791	18,773	32,848	53,101	(2)
Special Trade Contractors										
Number of partnerships, total	39,290	3,756	4,053	8,898	8,134	7,640	4,103	1,864	546	295
With end-of-year inventory	10,234	368	491	1,379	2,209	2,847	1,572	1,075	294	-
Total receipts.....thousand dollars	2,816,247	10,616	30,522	156,671	296,189	536,771	566,125	546,073	672,737	543
Business receipts.....do	2,792,007	9,707	30,032	154,243	294,552	533,696	561,430	542,478	665,869	-
Depreciation.....do	71,224	785	1,283	6,156	9,848	16,420	15,427	11,013	10,202	90
Payroll.....do	668,300	1,077	3,857	20,668	50,155	122,088	143,207	142,389	184,737	122
Net profit (less loss).....do	413,586	3,125	8,756	53,331	75,332	94,977	71,737	60,380	49,829	[1]3,881
Inventory, end-of-year.....do	85,712	440	484	4,841	6,332	15,162	12,526	18,204	27,723	-
MANUFACTURING										
Number of partnerships, total	36,566	5,374	2,459	5,220	6,038	6,317	4,582	3,606	2,058	912
With end-of-year inventory	20,259	2,252	909	2,281	3,000	3,864	3,372	2,787	1,794	-
Total receipts.....thousand dollars	5,664,938	13,789	19,477	92,075	222,142	459,692	650,871	1,129,600	3,068,640	8,652
Business receipts.....do	5,596,362	11,814	18,120	89,509	217,354	453,911	646,163	1,120,659	3,038,832	-
Depreciation.....do	123,045	1,149	1,061	4,548	8,847	15,674	20,051	26,931	44,716	68
Payroll.....do	1,152,346	1,467	2,177	11,541	42,616	103,155	141,359	283,858	566,161	12
Net profit (less loss).....do	589,389	[1]973	3,362	20,003	45,261	73,797	95,343	123,117	223,162	6,317
Inventory, end-of-year.....do	418,461	3,018	1,245	5,619	12,104	23,754	38,699	77,438	256,584	-
Food and Kindred Products										
Number of partnerships, total	3,924	442	(2)	466	471	638	591	593	479	(2)
With end-of-year inventory	2,367	(2)	(2)	270	(2)	392	393	466	423	-
Total receipts.....thousand dollars	1,270,979	1,065	(2)	8,001	20,292	48,850	86,538	181,990	922,091	(2)
Business receipts.....do	1,258,208	1,039	(2)	7,951	18,441	48,374	84,796	181,009	915,141	-
Depreciation.....do	22,809	137	(2)	417	1,385	1,391	2,544	3,824	13,017	(2)
Payroll.....do	129,681	100	(2)	571	1,737	4,474	7,446	24,109	90,980	-
Net profit (less loss).....do	70,615	[1]105	(2)	1,507	2,512	4,814	8,301	11,450	41,553	(2)
Inventory, end-of-year.....do	53,661	(2)	(2)	860	(2)	1,694	3,432	8,242	38,398	-

Footnotes at end of table.

Table 3.3—ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING—Continued										
Apparel and Other Fabricated Textile Products										
Number of partnerships, total	2,799	281	(2)	343	542	443	476	350	267	(2)
With end-of-year inventory	1,713	(2)	-	(2)	319	222	378	215	251	-
Total receipts.....thousand dollars	626,650	638	(2)	6,044	20,247	31,457	69,667	104,845	393,274	(2)
Business receipts.....do	623,533	625	(2)	6,042	20,159	31,409	69,596	104,595	390,661	-
Depreciation.....do	4,528	16	(2)	221	223	528	575	758	2,201	-
Payroll.....do	198,003	236	(2)	1,397	7,045	13,476	20,910	38,399	116,528	-
Net profit (less loss).....do	42,314	[1]106	(2)	923	3,099	2,723	5,592	7,207	22,612	(2)
Inventory, end-of-year.....do	67,141	(2)	-	(2)	1,243	1,497	4,137	5,973	53,874	-
Lumber and Wood Products, Except Furniture										
Number of partnerships, total	6,541	963	618	1,089	1,128	1,079	766	576	272	(2)
With end-of-year inventory	2,241	(2)	(2)	245	343	343	392	346	203	-
Total receipts.....thousand dollars	803,384	3,751	5,239	19,409	41,635	75,031	112,024	187,136	359,147	(2)
Business receipts.....do	787,515	2,769	4,430	18,541	40,881	73,919	111,105	183,904	351,966	-
Depreciation.....do	35,318	360	408	1,475	2,649	5,208	6,792	8,627	9,786	(2)
Payroll.....do	161,877	432	604	2,521	7,594	15,557	22,869	44,172	68,128	-
Net profit (less loss).....do	75,676	652	610	4,900	8,653	14,703	12,483	18,177	15,505	(2)
Inventory, end-of-year.....do	58,455	(2)	(2)	565	1,220	2,678	7,000	12,709	33,672	-
Printing, Publishing, and Allied Industries										
Number of partnerships, total	5,569	711	319	814	1,153	1,110	883	319	112	(2)
With end-of-year inventory	3,006	(2)	(2)	368	564	766	687	231	71	-
Total receipts.....thousand dollars	507,377	1,122	2,315	15,725	41,176	81,245	122,872	92,904	149,997	(2)
Business receipts.....do	501,802	1,028	2,294	14,297	41,012	81,042	122,265	92,227	147,637	-
Depreciation.....do	13,402	94	111	563	1,698	2,883	3,280	2,649	2,120	(2)
Payroll.....do	138,713	94	272	2,450	8,090	19,393	32,371	30,394	45,649	-
Net profit (less loss).....do	83,904	72	122	4,185	9,021	15,667	21,266	11,044	22,752	(2)
Inventory, end-of-year.....do	17,252	(2)	(2)	593	854	2,426	3,130	2,718	7,293	-
Machinery, Except Electric										
Number of partnerships, total	4,395	540	417	809	712	883	492	352	141	(2)
With end-of-year inventory	2,208	(2)	(2)	245	344	662	392	298	118	-
Total receipts.....thousand dollars	435,962	1,144	3,106	13,394	25,797	64,597	64,403	108,759	154,762	-
Business receipts.....do	432,919	1,072	3,103	13,374	25,695	63,601	64,190	108,300	153,584	-
Depreciation.....do	11,377	182	197	812	747	2,090	1,625	2,373	3,348	(2)
Payroll.....do	116,049	122	229	1,639	4,308	16,610	17,452	33,680	42,009	-
Net profit (less loss).....do	82,391	[1]213	1,751	3,425	7,162	11,332	17,086	20,187	21,683	(2)
Inventory, end-of-year.....do	28,212	(2)	(2)	237	1,916	3,777	879	7,555	13,315	-
Other Manufacturing										
Number of partnerships, total	13,338	2,438	860	1,697	2,032	2,165	1,375	1,416	786	569
With end-of-year inventory	8,724	1,408	516	981	1,252	1,478	1,129	1,231	728	-
Total receipts.....thousand dollars	2,020,586	6,069	6,550	29,502	72,995	158,512	195,367	453,966	1,089,369	8,256
Business receipts.....do	1,992,385	5,281	6,390	29,304	71,166	155,566	194,211	450,624	1,079,843	-
Depreciation.....do	35,611	360	255	1,060	2,145	3,574	5,235	8,700	14,244	38
Payroll.....do	408,023	483	796	2,963	13,842	33,645	40,311	113,104	202,867	12
Net profit (less loss).....do	234,489	[1]1,273	340	5,063	14,814	24,558	30,615	55,052	99,057	6,263
Inventory, end-of-year.....do	193,740	1,673	720	3,121	6,150	11,682	20,121	40,241	110,032	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
Number of partnerships, total	17,779	2,941	1,909	4,016	3,617	2,611	1,241	883	415	(2)
With end-of-year inventory	1,624	(2)	(2)	245	299	319	147	293	169	-
Total receipts.....thousand dollars	1,338,184	8,680	14,805	72,147	130,961	179,491	172,748	278,786	480,561	(2)
Business receipts.....do	1,315,036	6,999	13,826	70,761	130,176	176,509	169,952	275,398	471,415	-
Depreciation.....do	77,091	1,885	2,143	7,539	11,604	16,415	10,845	13,189	13,176	(2)
Payroll.....do	242,263	739	1,622	9,269	20,373	40,031	37,514	65,055	67,625	(2)
Net profit (less loss).....do	146,795	[1]1,041	2,655	14,898	25,211	23,657	22,020	25,730	35,801	(2)
Inventory, end-of-year.....do	28,914	(2)	(2)	684	2,468	611	4,658	4,916	15,517	-
Transportation										
Number of partnerships, total	15,773	2,538	1,733	3,599	3,200	2,287	1,045	838	386	(2)
With end-of-year inventory	1,512	(2)	(2)	(2)	250	319	(2)	288	165	-
Total receipts.....thousand dollars	1,223,013	7,615	13,363	65,082	115,524	157,084	148,327	265,944	450,069	(2)
Business receipts.....do	1,201,947	6,200	12,409	63,707	114,808	155,019	145,534	262,841	441,429	-
Depreciation.....do	67,795	1,728	2,033	6,817	10,837	14,093	9,460	11,916	10,616	(2)
Payroll.....do	211,712	607	1,456	7,974	17,072	33,962	30,484	61,225	58,897	(2)
Net profit (less loss).....do	125,822	[1]1,316	2,099	13,812	21,859	18,233	17,248	24,843	31,180	(2)
Inventory, end-of-year.....do	28,422	(2)	(2)	(2)	2,320	611	(2)	4,915	15,308	-

Footnotes at end of table.

Table 3.3—ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued										
Motor freight transportation and warehousing, terminals, and related services										
Number of partnerships, total	11,971	1,533	1,267	2,809	2,562	1,895	947	613	297	(2)
With end-of-year inventory	937	(2)	-	(2)	(2)	(2)	(2)	220	149	-
Total receipts.....thousand dollars	962,836	4,932	9,785	50,929	94,511	128,140	135,383	192,871	346,285	-
Business receipts.....do	945,437	3,956	9,086	49,728	93,919	127,231	132,594	190,358	338,565	-
Depreciation.....do	58,259	604	1,657	5,985	9,482	12,013	9,153	9,897	9,391	(2)
Payroll.....do	160,765	411	926	5,884	12,941	27,346	27,894	39,887	45,476	-
Net profit(less loss).....do	90,290	[1]384	1,547	10,700	18,653	16,859	10,825	16,116	16,053	(2)
Inventory, end-of-year.....do	21,531	(2)	-	(2)	(2)	(2)	(2)	3,156	13,030	-
Other transportation										
Number of partnerships, total	3,802	1,006	466	790	638	392	(2)	225	89	(2)
With end-of-year inventory	575	(2)	(2)	(2)	(2)	(2)	(2)	68	16	-
Total receipts.....thousand dollars	260,177	2,683	3,578	14,153	21,013	28,944	(2)	73,073	103,784	(2)
Business receipts.....do	256,510	2,244	3,323	13,979	20,889	27,788	(2)	72,483	102,864	-
Depreciation.....do	9,536	1,124	376	832	1,355	2,080	(2)	2,019	1,225	(2)
Payroll.....do	50,947	196	530	2,090	4,131	6,616	(2)	21,338	13,421	(2)
Net profit(less loss).....do	35,532	[1]932	552	3,112	3,206	1,374	(2)	8,727	15,127	(2)
Inventory, end-of-year.....do	6,891	(2)	(2)	(2)	(2)	(2)	(2)	1,759	2,278	-
Communication, Electric, Gas, and Sanitary Services										
Number of partnerships, total	2,007	402	(2)	417	417	324	(2)	45	29	-
With end-of-year inventory	112	(2)	-	(2)	(2)	-	-	(2)	(2)	-
Total receipts.....thousand dollars	115,171	1,065	(2)	7,065	15,437	22,407	(2)	12,842	30,492	-
Business receipts.....do	113,089	799	(2)	7,054	15,368	21,490	(2)	12,557	29,986	-
Depreciation.....do	9,296	157	(2)	722	767	2,322	(2)	1,273	2,560	-
Payroll.....do	30,551	132	(2)	1,295	3,301	6,069	(2)	3,830	8,728	-
Net profit(less loss).....do	20,973	275	(2)	1,086	3,352	5,424	(2)	887	4,621	-
Inventory, end-of-year.....do	492	(2)	-	(2)	(2)	-	-	(2)	(2)	-
WHOLESALE AND RETAIL TRADE										
Number of partnerships, total	235,322	18,261	12,566	31,716	40,153	50,047	42,205	27,972	10,562	1,841
With end-of-year inventory	185,486	9,204	6,838	21,379	31,114	43,432	38,008	25,989	9,498	(2)
Total receipts.....thousand dollars	34,758,290	44,532	95,488	567,477	1,506,556	3,658,676	5,997,363	8,576,822	14,303,508	7,868
Business receipts.....do	34,373,043	41,816	91,963	551,529	1,482,507	3,617,781	5,934,557	8,495,017	14,157,873	-
Depreciation.....do	348,965	2,360	3,690	14,094	29,750	54,600	71,993	87,191	84,587	700
Payroll.....do	2,602,130	2,298	5,350	40,894	114,466	300,167	521,276	731,677	884,496	1,506
Net profit (less loss).....do	2,216,142	[1]4,889	5,706	54,411	187,973	369,977	540,654	572,749	490,394	[1]833
Inventory, end-of-year.....do	3,491,352	18,413	19,739	85,258	183,790	461,017	662,119	905,133	1,155,807	(2)
Wholesale Trade										
Number of partnerships, total	31,683	3,030	1,570	3,255	4,057	4,559	4,505	5,523	4,546	638
With end-of-year inventory	19,885	1,501	564	1,398	1,575	2,663	3,593	4,679	3,912	-
Total receipts.....thousand dollars	11,000,021	6,617	12,415	64,698	153,599	335,577	661,163	1,765,788	7,993,173	6,991
Business receipts.....do	10,878,558	6,259	11,538	55,233	147,958	327,224	646,642	1,745,433	7,938,271	-
Depreciation.....do	79,065	340	743	1,707	3,896	5,585	10,225	19,061	37,117	391
Payroll.....do	589,606	270	668	7,439	12,879	33,112	51,899	121,125	360,833	1,381
Net profit (less loss).....do	547,558	[1]233	1,683	11,971	36,863	51,355	80,829	125,019	239,176	895
Inventory, end-of-year.....do	779,946	2,119	1,884	6,504	18,288	33,769	56,457	138,939	521,986	-
Groceries and related products										
Number of partnerships, total	5,769	(2)	(2)	275	589	888	986	1,372	1,267	(2)
With end-of-year inventory	3,429	(2)	(2)	(2)	(2)	442	618	1,025	1,074	-
Total receipts.....thousand dollars	2,799,667	(2)	(2)	6,086	22,041	65,558	145,397	432,748	2,125,878	-
Business receipts.....do	2,780,949	(2)	(2)	4,631	21,819	65,331	143,323	429,801	2,114,193	-
Depreciation.....do	18,037	(2)	(2)	293	503	863	1,779	4,171	10,220	(2)
Payroll.....do	148,552	(2)	(2)	1,048	1,453	3,842	6,562	24,755	110,644	-
Net profit (less loss).....do	109,644	(2)	(2)	1,220	4,640	7,473	16,263	22,809	57,342	(2)
Inventory, end-of-year.....do	103,366	(2)	(2)	(2)	(2)	1,259	3,705	11,847	86,126	-
Farm products—raw materials										
Number of partnerships, total	3,071	227	(2)	442	491	343	197	367	783	(2)
With end-of-year inventory	1,593	(2)	(2)	(2)	(2)	(2)	(2)	260	591	-
Total receipts.....thousand dollars	2,311,343	441	(2)	8,246	20,561	24,780	29,795	130,782	2,093,921	(2)
Business receipts.....do	2,292,651	412	(2)	7,704	17,343	24,437	29,441	127,864	2,084,564	-
Depreciation.....do	10,851	17	(2)	520	662	887	395	1,664	6,090	(2)
Payroll.....do	45,152	20	-	1,429	3,314	4,214	2,006	5,407	28,120	(2)
Net profit(less loss).....do	39,583	[1]30	(2)	1,531	4,433	4,801	1,829	5,281	23,436	(2)
Inventory, end-of-year.....do	131,675	(2)	(2)	(2)	(2)	(2)	(2)	6,876	105,306	-

Footnotes at end of table.

Table 3.3—ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Wholesale Trade—Continued										
Other wholesale trade										
Number of partnerships, total	22,844	2,632	1,251	2,538	2,978	3,327	3,322	3,784	2,497	515
With end-of-year inventory	14,863	1,325	491	1,202	1,305	2,074	2,827	3,393	2,247	-
Total receipts, thousand dollars	5,889,011	5,626	10,120	50,366	110,997	245,239	485,971	1,202,258	3,773,374	5,060
Business receipts, do	5,804,958	5,394	9,254	42,898	108,796	237,456	473,878	1,187,768	3,739,514	-
Depreciation, do	50,177	242	259	894	2,731	3,835	8,051	13,226	20,807	132
Payroll, do	395,902	229	441	4,962	8,112	25,056	43,331	90,963	222,069	739
Net profit (less loss), do	398,331	[1]68	2,225	9,220	27,790	39,081	62,737	96,929	158,398	2,019
Inventory, end-of-year, do	544,905	1,974	1,804	5,312	12,637	28,287	44,121	120,216	330,554	-
Retail Trade										
Number of partnerships, total	202,164	15,010	10,972	28,314	35,900	45,287	37,527	22,112	5,936	1,105
With end-of-year inventory	164,568	7,653	6,249	19,883	29,416	40,593	34,243	20,994	5,512	(2)
Total receipts, thousand dollars	23,505,215	37,398	82,947	500,430	1,345,737	3,307,819	5,312,954	6,706,710	6,210,351	869
Business receipts, do	23,244,161	35,062	80,299	493,954	1,327,331	3,275,321	5,264,932	6,646,522	6,120,740	-
Depreciation, do	266,725	1,981	2,947	12,333	25,729	48,812	61,536	66,628	46,450	309
Payroll, do	1,989,187	2,024	4,682	33,037	101,175	265,248	467,738	600,087	515,071	125
Net profit (less loss), do	1,654,149	[1]4,608	3,940	42,129	150,566	318,338	456,788	441,162	247,372	[1]1,538
Inventory, end-of-year, do	2,686,826	16,249	17,685	78,544	165,045	425,177	601,373	756,558	626,119	(2)
Building materials, hardware, and farm equipment										
Number of partnerships, total	14,748	613	467	1,374	2,209	3,681	3,053	2,553	726	(2)
With end-of-year inventory	12,746	366	(2)	932	1,816	3,411	2,882	2,439	702	-
Total receipts, thousand dollars	2,320,373	1,314	3,542	25,238	85,646	269,907	442,854	806,120	685,752	-
Business receipts, do	2,284,192	1,281	3,367	24,629	84,541	266,089	434,206	796,335	673,744	-
Depreciation, do	24,970	76	210	601	1,900	3,343	5,587	7,185	6,058	(2)
Payroll, do	199,109	52	78	1,718	6,632	19,868	39,690	71,809	59,262	-
Net profit (less loss), do	152,091	[1]259	725	1,490	7,582	22,178	35,543	52,515	32,473	(2)
Inventory, end-of-year, do	495,704	2,007	(2)	8,629	24,539	78,961	99,978	156,352	124,051	-
Building materials dealers										
Number of partnerships, total	6,454	368	270	809	1,154	1,276	1,183	1,061	308	(2)
With end-of-year inventory	5,071	(2)	(2)	442	909	1,104	1,134	1,010	301	-
Total receipts, thousand dollars	1,002,765	779	2,085	14,520	44,504	97,705	178,333	330,487	334,352	-
Business receipts, do	985,708	765	1,936	14,269	43,662	96,128	172,747	327,017	329,184	-
Depreciation, do	13,178	50	176	388	933	1,473	2,875	3,796	3,487	-
Payroll, do	102,939	20	70	1,229	4,435	7,040	17,890	35,751	36,504	-
Net profit (less loss), do	72,020	[1]118	491	1,184	3,796	8,650	14,881	25,673	17,561	(2)
Inventory, end-of-year, do	162,638	(2)	(2)	1,677	9,447	18,715	32,033	48,366	52,092	-
Hardware stores										
Number of partnerships, total	5,457	(2)	(2)	417	834	1,963	1,326	542	79	(2)
With end-of-year inventory	5,207	(2)	(2)	392	760	1,939	1,277	537	79	-
Total receipts, thousand dollars	593,241	(2)	(2)	7,645	32,969	139,206	183,649	165,806	62,865	-
Business receipts, do	586,183	(2)	(2)	7,503	32,731	137,643	181,358	163,790	62,096	-
Depreciation, do	6,032	(2)	(2)	107	548	1,532	1,927	1,422	448	(2)
Payroll, do	54,331	(2)	-	278	1,557	10,296	17,193	18,852	6,134	-
Net profit (less loss), do	49,744	(2)	(2)	138	2,943	14,124	15,054	13,575	3,712	(2)
Inventory, end-of-year, do	163,072	(2)	(2)	5,615	10,700	46,359	47,502	38,157	12,839	-
Farm equipment dealers										
Number of partnerships, total	2,838	(2)	(2)	(2)	(2)	442	545	949	339	-
With end-of-year inventory	2,468	(2)	(2)	(2)	(2)	368	471	891	322	-
Total receipts, thousand dollars	724,367	(2)	(2)	(2)	(2)	32,996	80,872	309,827	288,535	-
Business receipts, do	712,301	(2)	(2)	(2)	(2)	32,318	80,101	305,528	282,464	-
Depreciation, do	5,760	(2)	(2)	(2)	(2)	338	785	1,967	2,123	-
Payroll, do	41,839	(2)	(2)	(2)	(2)	2,532	4,607	17,206	16,624	-
Net profit (less loss), do	30,327	(2)	(2)	(2)	(2)	[1]596	5,608	13,267	11,200	-
Inventory, end-of-year, do	169,994	(2)	(2)	(2)	(2)	13,887	20,443	69,829	59,120	-
General merchandise stores										
Number of partnerships, total	11,075	1,527	444	1,791	1,526	2,242	1,949	1,259	314	(2)
With end-of-year inventory	9,240	785	320	1,398	1,305	2,119	1,801	1,211	301	-
Total receipts, thousand dollars	1,308,994	3,469	3,232	31,979	57,271	166,773	280,472	394,172	371,626	-
Business receipts, do	1,289,455	3,236	3,124	31,526	56,312	165,462	277,194	388,262	364,339	-
Depreciation, do	21,698	358	260	1,123	1,290	3,458	4,202	5,662	5,345	-
Payroll, do	108,138	66	144	917	3,215	9,402	19,942	37,117	37,335	-
Net profit (less loss), do	92,288	[1]205	[1]106	2,116	5,003	15,320	23,497	29,204	17,482	(2)
Inventory, end-of-year, do	225,305	713	836	7,742	9,793	38,253	52,862	64,086	51,020	-

Footnotes at end of table.

Table 3.3—ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Retail Trade—Continued										
Food stores										
Number of partnerships, total	32,152	859	957	3,434	5,260	7,192	7,766	5,007	1,628	(2)
With end-of-year inventory	27,198	319	466	2,208	4,446	6,180	7,151	4,854	1,574	-
Total receipts, thousand dollars	4,979,129	3,090	7,549	62,260	196,985	524,577	1,092,335	1,523,461	1,568,691	(2)
Business receipts, do	4,950,918	2,614	7,126	61,537	194,629	522,383	1,088,617	1,514,614	1,559,398	-
Depreciation, do	47,467	83	233	1,151	2,909	6,090	10,447	13,548	13,006	-
Payroll, do	313,516	67	261	2,543	8,913	25,715	62,363	98,017	115,637	-
Net profit (less loss), do	261,039	487	901	3,621	19,177	41,038	74,041	68,578	53,032	(2)
Inventory, end-of-year, do	258,090	293	710	5,827	14,488	29,187	58,420	81,260	67,905	-
Grocery stores, meat and fish markets, and fruit and vegetable markets										
Number of partnerships, total	27,469	564	613	2,502	4,127	6,107	7,176	4,782	1,572	(2)
With end-of-year inventory	23,949	(2)	319	1,668	3,558	5,322	6,685	4,648	1,528	-
Total receipts, thousand dollars	4,656,165	2,016	4,666	45,850	155,777	445,907	1,016,510	1,461,095	1,524,163	(2)
Business receipts, do	4,630,671	1,545	4,462	45,510	154,168	444,248	1,012,884	1,452,804	1,515,050	-
Depreciation, do	40,113	58	92	578	1,829	4,295	9,043	12,012	12,206	-
Payroll, do	254,799	30	165	991	3,812	13,429	45,846	83,523	107,003	-
Net profit (less loss), do	229,442	425	318	1,774	12,212	31,379	68,348	63,671	51,134	(2)
Inventory, end-of-year, do	247,148	(2)	610	4,782	13,207	26,247	55,618	79,549	66,858	-
Other food stores										
Number of partnerships, total	4,683	294	343	932	1,133	1,085	590	225	56	(2)
With end-of-year inventory	3,249	(2)	(2)	540	888	859	466	206	46	-
Total receipts, thousand dollars	322,964	1,074	2,883	16,410	41,208	78,670	75,825	62,366	44,528	-
Business receipts, do	320,247	1,069	2,664	16,027	40,461	78,135	75,733	61,810	44,348	-
Depreciation, do	7,354	25	141	573	1,080	1,795	1,404	1,536	800	-
Payroll, do	58,717	37	96	1,552	5,101	12,286	16,517	14,494	8,634	-
Net profit (less loss), do	31,597	62	583	1,847	6,965	9,659	5,693	4,907	1,898	(2)
Inventory, end-of-year, do	10,942	(2)	(2)	1,045	1,281	2,940	2,802	1,711	1,047	-
Automotive dealers and gasoline service stations										
Number of partnerships, total	38,157	1,673	1,496	4,869	5,757	9,517	8,168	4,485	1,897	295
With end-of-year inventory	32,260	883	883	3,587	4,750	8,729	7,676	4,099	1,629	(2)
Total receipts, thousand dollars	5,820,583	4,083	11,297	85,152	214,233	702,399	1,138,474	1,373,709	2,291,058	178
Business receipts, do	5,760,344	3,868	11,044	84,135	211,291	698,263	1,130,843	1,362,561	2,258,339	-
Depreciation, do	34,905	176	221	1,422	2,529	6,032	7,746	7,958	8,782	39
Payroll, do	341,476	147	430	4,840	9,925	32,942	71,182	86,418	135,468	124
Net profit (less loss), do	279,357	[1]457	611	2,329	17,523	54,719	78,906	64,740	61,593	[1]607
Inventory, end-of-year, do	528,751	2,297	2,906	12,090	22,128	59,673	77,728	131,967	219,886	(2)
Automobile and truck dealers										
Number of partnerships, total	8,325	397	294	958	760	1,279	1,110	1,837	1,640	(2)
With end-of-year inventory	6,592	(2)	(2)	712	564	1,106	888	1,593	1,385	-
Total receipts, thousand dollars	2,986,331	923	2,319	16,329	28,572	95,814	150,550	625,813	2,066,011	-
Business receipts, do	2,947,583	908	2,178	16,000	28,515	94,694	149,256	619,287	2,036,745	-
Depreciation, do	10,382	12	61	200	195	436	647	2,076	6,729	(2)
Payroll, do	151,694	30	103	860	1,090	2,807	6,799	25,323	114,682	-
Net profit (less loss), do	89,447	[1]255	[1]5	494	2,477	8,455	6,184	21,856	50,325	(2)
Inventory, end-of-year, do	326,381	(2)	(2)	3,054	4,703	13,175	24,531	79,818	199,608	-
Gasoline service stations										
Number of partnerships, total	23,503	564	809	2,905	3,912	6,755	6,195	2,048	142	(2)
With end-of-year inventory	20,399	(2)	515	2,139	3,200	6,238	5,998	1,950	138	-
Total receipts, thousand dollars	2,241,176	1,412	6,156	51,212	144,875	495,401	861,949	556,102	123,892	(2)
Business receipts, do	2,227,416	1,289	6,095	51,042	142,449	493,096	857,012	554,036	122,397	-
Depreciation, do	16,661	70	89	638	1,564	3,627	5,787	3,712	1,167	(2)
Payroll, do	138,765	41	273	2,203	5,956	20,475	55,471	43,463	10,759	(2)
Net profit (less loss), do	147,016	39	379	1,792	11,487	36,108	62,246	30,146	5,187	(2)
Inventory, end-of-year, do	85,736	(2)	901	4,391	8,477	21,540	29,650	16,286	4,024	-
Tire, battery, and accessory dealers and automotive dealers, not elsewhere classified										
Number of partnerships, total	6,329	711	392	1,006	1,084	1,484	863	600	115	(2)
With end-of-year inventory	5,270	442	245	736	986	1,384	790	556	106	(2)
Total receipts, thousand dollars	593,076	1,748	2,822	17,611	40,786	111,184	125,975	191,794	101,155	(2)
Business receipts, do	585,345	1,671	2,771	17,093	40,327	110,473	124,575	189,238	99,197	-
Depreciation, do	7,862	94	71	584	770	1,969	1,312	2,170	886	(2)
Payroll, do	51,017	76	54	1,777	2,879	9,660	8,912	17,632	10,027	-
Net profit (less loss), do	42,894	[1]241	237	43	3,559	10,156	10,476	12,738	6,081	(2)
Inventory, end-of-year, do	116,634	1,316	1,027	4,645	8,948	24,958	23,547	35,863	16,254	(2)

Footnotes at end of table.

Table 3.3—ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Retail Trade—Continued										
Apparel and accessory stores										
Number of partnerships, total	12,612	711	687	1,428	2,037	3,295	2,761	1,376	269	(2)
With end-of-year inventory	11,325	343	466	1,231	1,890	3,172	2,585	1,371	267	-
Total receipts.....thousand dollars	1,394,782	1,761	5,282	24,930	76,016	245,912	381,377	408,814	250,595	(2)
Business receipts.....do	1,375,196	1,707	5,190	24,835	74,852	244,013	376,942	402,359	245,298	-
Depreciation.....do	11,690	62	53	428	645	2,264	2,784	3,369	2,036	(2)
Payroll.....do	139,325	24	188	1,017	3,674	19,490	34,969	45,426	34,537	-
Net profit (less loss).....do	127,720	[1]372	[1]264	765	7,878	23,597	37,882	41,052	17,169	(2)
Inventory, end-of-year.....do	332,056	1,075	2,633	11,743	29,270	70,289	89,139	82,845	45,062	-
Furniture, home furnishings, and equipment stores										
Number of partnerships, total	14,297	1,379	1,133	2,311	1,965	3,004	2,620	1,523	313	(2)
With end-of-year inventory	11,567	589	613	1,697	1,645	2,784	2,446	1,488	305	-
Total receipts.....thousand dollars	1,485,917	3,411	8,916	41,084	74,757	219,606	395,765	461,139	281,239	-
Business receipts.....do	1,458,961	3,152	8,274	40,648	73,841	217,768	387,948	456,165	271,165	-
Depreciation.....do	16,930	179	302	907	1,122	3,251	5,346	3,750	2,062	(2)
Payroll.....do	147,457	568	833	3,186	5,650	20,751	36,826	45,630	34,013	-
Net profit (less loss).....do	141,639	[1]1,049	960	7,669	9,084	24,320	42,709	39,313	18,747	(2)
Inventory, end-of-year.....do	244,805	1,217	2,236	7,533	13,040	34,693	72,414	69,982	43,690	-
Eating and drinking places										
Number of partnerships, total	39,407	2,729	3,004	7,523	11,158	8,841	4,182	1,483	169	319
With end-of-year inventory	27,858	1,128	1,432	4,544	8,543	7,320	3,465	1,282	144	-
Total receipts.....thousand dollars	2,378,329	7,310	22,655	133,602	416,487	625,037	567,248	437,522	168,086	382
Business receipts.....do	2,343,869	7,011	22,386	131,942	410,098	612,023	564,574	433,998	161,837	-
Depreciation.....do	59,496	443	946	4,549	10,356	15,871	12,997	10,443	3,745	146
Payroll.....do	426,471	545	2,237	13,063	49,361	98,212	118,374	98,052	46,627	-
Net profit (less loss).....do	249,938	[1]824	413	14,196	56,283	73,620	58,208	34,463	13,801	[1]222
Inventory, end-of-year.....do	51,262	548	562	3,269	8,789	14,652	11,259	8,724	3,459	-
Drug stores and proprietary stores										
Number of partnerships, total	6,097	(2)	(2)	270	417	1,619	2,043	1,472	105	(2)
With end-of-year inventory	5,710	(2)	(2)	245	245	1,594	1,969	1,453	105	-
Total receipts.....thousand dollars	965,583	(2)	(2)	4,611	17,088	124,246	299,096	418,034	101,562	(2)
Business receipts.....do	958,536	(2)	(2)	4,570	16,786	123,615	297,340	415,199	100,295	-
Depreciation.....do	9,486	(2)	(2)	104	366	1,177	3,333	3,743	736	-
Payroll.....do	101,237	(2)	(2)	401	958	8,826	28,100	49,991	12,915	-
Net profit (less loss).....do	100,138	(2)	(2)	154	1,929	14,562	34,679	41,225	7,542	(2)
Inventory, end-of-year.....do	172,068	(2)	(2)	3,580	3,802	31,370	52,029	63,721	16,622	-
Liquor stores										
Number of partnerships, total	5,923	(2)	245	392	736	1,527	1,738	1,092	120	(2)
With end-of-year inventory	5,366	(2)	(2)	270	613	1,478	1,615	1,077	117	-
Total receipts.....thousand dollars	808,893	(2)	1,640	7,500	28,184	113,032	248,313	314,679	95,364	-
Business receipts.....do	805,729	(2)	1,640	7,455	28,037	112,527	247,817	313,059	95,013	-
Depreciation.....do	6,918	(2)	8	97	384	1,503	1,810	2,637	460	-
Payroll.....do	35,687	(2)	58	457	437	4,524	9,501	16,162	4,520	-
Net profit (less loss).....do	63,481	(2)	439	140	2,285	10,568	20,366	24,894	4,806	(2)
Inventory, end-of-year.....do	89,826	(2)	(2)	1,012	4,597	16,865	27,118	29,764	9,475	-
Other retail trade										
Number of partnerships, total	27,693	5,398	2,465	4,924	4,835	4,370	3,248	1,862	396	(2)
With end-of-year inventory	21,296	3,189	1,626	3,770	4,163	3,806	2,654	1,721	368	-
Total receipts.....thousand dollars	2,042,632	12,389	18,297	84,074	179,070	316,330	467,020	569,060	396,378	(2)
Business receipts.....do	2,016,961	11,810	17,619	82,677	176,944	313,178	459,451	563,970	391,312	-
Depreciation.....do	33,165	561	711	1,951	4,228	5,823	7,284	8,333	4,220	(2)
Payroll.....do	176,771	524	410	4,895	12,410	25,518	46,791	51,465	34,757	(2)
Net profit (less loss).....do	186,458	[1]2,009	316	9,649	23,822	38,416	50,957	45,178	20,727	(2)
Inventory, end-of-year.....do	288,959	7,780	4,995	17,119	34,599	51,234	60,426	67,857	44,949	-
Wholesale and Retail Trade not Allocable										
Number of partnerships, total	1,476	(2)	(2)	(2)	(2)	(2)	(2)	336	80	(2)
With end-of-year inventory	1,033	(2)	(2)	(2)	(2)	(2)	(2)	317	74	-
Total receipts.....thousand dollars	253,054	(2)	(2)	(2)	(2)	(2)	(2)	104,324	99,984	(2)
Business receipts.....do	250,324	(2)	(2)	(2)	(2)	(2)	(2)	103,062	98,862	-
Depreciation.....do	3,175	(2)	-	(2)	(2)	(2)	(2)	1,502	1,020	-
Payroll.....do	23,337	(2)	-	(2)	(2)	(2)	(2)	10,465	8,592	-
Net profit (less loss).....do	14,435	(2)	(2)	(2)	(2)	(2)	(2)	6,568	3,846	(2)
Inventory, end-of-year.....do	24,580	(2)	(2)	(2)	(2)	(2)	(2)	9,636	7,702	-

Footnotes at end of table.

Table 3.3—ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE										
Number of partnerships, total	248,987	105,201	38,260	42,505	23,589	14,059	6,477	3,793	1,138	13,966
With end-of-year inventory	2,249	515	245	392	368	348	(2)	79	55	(2)
Total receipts, thousand dollars	7,581,963	197,663	274,879	680,616	829,648	972,989	902,800	1,155,806	2,567,362	-
Business receipts, do	6,845,420	164,084	244,520	608,799	768,789	886,676	839,850	1,062,365	2,270,337	-
Depreciation, do	956,359	54,652	59,242	122,962	143,185	166,595	140,312	180,225	87,184	2,002
Payroll, do	887,590	3,178	5,179	20,209	46,719	67,857	76,232	112,316	554,251	1,649
Net profit (less loss), do	983,111	[1]59,400	34,155	147,470	181,193	149,860	111,832	128,675	379,442	[1]90,116
Inventory, end-of-year, do	121,753	4,349	6,922	21,267	11,612	12,229	(2)	8,412	40,251	(2)
Security and Commodity Brokers, Dealers, Exchanges, and Services										
Number of partnerships, total	12,983	5,851	551	1,059	663	439	247	346	323	3,505
With end-of-year inventory	(2)	-	-	-	(2)	(2)	-	-	-	-
Total receipts, thousand dollars	1,534,171	4,885	4,113	17,334	22,276	29,004	37,689	110,853	1,308,017	-
Business receipts, do	1,288,899	2,127	3,195	11,224	13,045	21,373	32,624	95,307	1,110,004	-
Depreciation, do	14,853	975	57	833	376	1,610	282	1,305	9,368	47
Payroll, do	490,407	53	386	2,149	2,659	2,700	4,416	17,504	460,483	57
Net profit (less loss), do	306,370	[1]1,711	412	2,733	10,406	11,687	13,832	37,951	238,361	[1]7,301
Inventory, end-of-year, do	(2)	-	-	-	(2)	(2)	-	-	-	-
Other Finance										
Number of partnerships, total	31,556	20,763	2,900	2,705	959	935	(2)	344	245	2,579
With end-of-year inventory	294	(2)	-	(2)	(2)	(2)	(2)	(2)	5	-
Total receipts, thousand dollars	866,455	22,457	20,322	43,353	32,381	63,803	(2)	100,028	566,436	-
Business receipts, do	655,200	3,591	5,667	12,343	16,860	36,669	(2)	65,947	508,436	-
Depreciation, do	8,733	926	1,067	1,419	1,319	831	(2)	1,166	1,808	149
Payroll, do	43,821	818	264	760	2,337	8,038	(2)	5,961	25,178	142
Net profit (less loss), do	162,381	[1]12,611	9,871	23,659	12,015	22,324	(2)	37,265	80,131	[1]20,712
Inventory, end-of-year, do	16,112	(2)	-	(2)	(2)	(2)	(2)	(2)	1,720	-
Insurance Agents, Brokers, and Service										
Number of partnerships, total	11,617	1,742	1,228	2,306	2,827	1,914	1,079	399	98	(2)
With end-of-year inventory	(2)	-	-	-	-	-	-	(2)	-	-
Total receipts, thousand dollars	707,056	4,073	9,215	40,126	99,711	131,829	149,511	104,795	167,796	-
Business receipts, do	690,502	3,828	9,121	38,790	98,023	126,080	147,392	103,323	163,945	-
Depreciation, do	7,847	57	192	675	1,656	2,279	1,497	893	598	-
Payroll, do	108,524	254	625	4,652	16,926	22,223	22,922	16,019	24,897	(2)
Net profit (less loss), do	210,362	2,242	3,712	17,958	42,586	48,303	44,251	25,520	25,796	(2)
Inventory, end-of-year, do	(2)	-	-	-	-	-	-	(2)	-	-
Real Estate										
Number of partnerships, total	192,832	76,846	33,581	36,434	19,140	10,770	5,026	2,704	472	7,858
With end-of-year inventory	1,901	466	245	343	270	250	(2)	55	50	(2)
Total receipts, thousand dollars	4,474,281	166,248	241,229	579,803	675,280	748,353	697,925	840,130	525,313	-
Business receipts, do	4,210,819	154,538	226,537	546,442	640,861	702,554	654,147	797,788	487,952	-
Depreciation, do	924,926	52,694	57,926	120,035	139,834	161,875	138,485	176,861	75,410	1,806
Payroll, do	244,838	2,053	3,904	12,648	24,797	34,896	48,571	72,832	43,693	1,444
Net profit (less loss), do	303,998	[1]47,320	20,160	103,120	116,186	67,546	43,310	27,939	35,154	[1]62,097
Inventory, end-of-year, do	105,504	4,317	6,922	10,198	10,850	11,750	(2)	6,702	38,531	(2)
Real estate operators (except developers) and lessors of buildings										
Number of partnerships, total	156,418	63,495	29,481	30,288	14,954	8,328	3,872	2,120	302	3,577
With end-of-year inventory	626	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
Total receipts, thousand dollars	3,466,283	140,948	211,449	480,041	525,893	575,004	531,255	660,303	341,390	-
Business receipts, do	3,333,566	133,465	201,297	461,383	509,096	549,762	513,336	635,709	329,518	-
Depreciation, do	867,057	48,800	55,856	113,671	130,705	152,552	129,690	167,003	67,373	1,407
Payroll, do	169,901	1,569	2,985	8,986	14,394	23,241	35,143	50,357	31,888	1,338
Net profit (less loss), do	96,847	[1]34,154	16,587	76,440	59,932	10,063	8,406	[1]9,287	[1]1,778	[1]29,362
Inventory, end-of-year, do	31,365	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
Other real estate										
Number of partnerships, total	36,414	13,351	4,101	6,147	4,186	2,442	1,153	584	170	4,280
With end-of-year inventory	1,275	270	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Total receipts, thousand dollars	1,007,998	25,300	29,780	99,762	149,387	173,349	166,670	179,827	183,923	-
Business receipts, do	877,253	21,073	25,240	85,059	131,765	152,792	140,811	162,079	158,434	-
Depreciation, do	57,869	3,894	2,070	6,364	9,129	9,323	8,795	9,858	8,037	399
Payroll, do	74,937	484	919	3,662	10,403	11,655	13,428	22,475	11,805	106
Net profit (less loss), do	207,151	[1]13,166	3,573	26,680	56,254	57,483	35,904	36,226	36,932	[1]32,735
Inventory, end-of-year, do	74,139	3,025	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.3—ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES										
Number of partnerships, total	168,850	24,695	19,103	33,618	29,189	26,859	20,751	9,012	2,296	3,328
With end-of-year inventory	31,629	2,945	3,464	7,365	7,909	5,658	2,904	1,106	278	-
Total receipts.....thousand dollars	12,632,449	60,380	153,166	585,520	1,071,425	1,950,779	2,874,059	2,693,654	3,223,742	19,724
Business receipts.....do	12,442,300	56,294	141,274	560,339	1,056,451	1,928,808	2,852,518	2,663,523	3,183,093	-
Depreciation.....do	430,520	11,147	15,025	41,764	55,990	70,687	88,679	70,752	71,310	5,166
Payroll.....do	2,960,100	5,279	14,765	74,593	179,649	393,203	569,209	647,013	1,070,756	5,633
Net profit (less loss).....do	4,402,118	[1]4,764	31,584	163,828	318,255	706,029	1,236,837	1,043,767	924,574	[1]17,992
Inventory, end-of-year.....do	119,870	2,056	3,261	10,084	20,057	27,560	23,977	19,197	13,678	-
Hotels, Rooming Houses, Camps, and Other Lodging Places										
Number of partnerships, total	13,850	2,553	1,992	3,195	2,208	1,627	1,109	471	141	554
With end-of-year inventory	1,921	(2)	245	515	343	374	201	97	70	-
Total receipts.....thousand dollars	751,718	7,859	17,769	56,169	80,924	121,166	152,834	145,098	166,386	3,513
Business receipts.....do	715,678	6,740	14,788	51,098	79,435	117,747	149,365	136,877	159,628	-
Depreciation.....do	105,950	2,542	3,807	10,714	13,260	17,994	21,856	20,617	14,213	947
Payroll.....do	142,311	405	1,725	5,557	11,928	20,247	22,645	31,347	47,859	598
Net profit (less loss).....do	50,465	[1]1,880	[1]1,775	5,328	5,826	11,788	18,264	9,138	4,658	[1]882
Inventory, end-of-year.....do	4,596	(2)	104	235	470	633	1,373	639	1,106	-
Personal Services										
Number of partnerships, total	34,196	5,083	6,460	10,166	6,516	3,462	1,724	507	107	(2)
With end-of-year inventory	8,665	932	1,177	2,061	1,889	1,524	785	249	48	-
Total receipts.....thousand dollars	1,218,492	13,379	48,490	164,201	237,309	245,688	238,739	161,629	109,057	-
Business receipts.....do	1,207,230	12,986	48,059	161,975	236,172	243,671	236,795	160,011	107,561	-
Depreciation.....do	68,548	1,824	3,552	10,198	14,321	13,626	13,800	5,857	5,252	(2)
Payroll.....do	325,657	1,283	4,948	28,875	56,191	68,519	67,566	56,136	42,139	-
Net profit (less loss).....do	237,796	1,269	14,943	50,201	51,596	44,759	42,666	22,441	10,482	(2)
Inventory, end-of-year.....do	24,968	420	622	1,777	4,719	5,774	5,317	4,803	1,536	-
Laundries, laundry services, cleaning and dyeing plants										
Number of partnerships, total	13,071	1,644	2,241	3,519	2,880	1,349	938	303	75	(2)
With end-of-year inventory	1,975	(2)	(2)	564	491	392	(2)	83	28	-
Total receipts.....thousand dollars	590,999	4,107	17,249	57,176	106,241	95,051	129,287	98,482	83,406	-
Business receipts.....do	585,707	4,021	17,026	55,873	105,965	93,988	128,789	97,847	82,198	-
Depreciation.....do	41,306	1,117	2,612	6,882	8,672	6,321	7,417	3,628	4,539	(2)
Payroll.....do	185,823	228	1,400	8,055	22,648	30,317	46,532	41,831	34,812	-
Net profit (less loss).....do	81,193	[1]599	1,888	11,099	19,747	12,838	17,698	11,697	7,372	(2)
Inventory, end-of-year.....do	5,847	(2)	(2)	350	867	1,582	(2)	1,348	1,130	-
Beauty and barber shops										
Number of partnerships, total	14,843	2,630	3,581	5,519	2,238	737	(2)	(2)	4	(2)
With end-of-year inventory	3,073	564	809	1,030	392	222	(2)	(2)	1	-
Total receipts.....thousand dollars	276,351	7,232	26,780	87,174	79,589	50,947	(2)	(2)	3,880	-
Business receipts.....do	274,636	7,043	26,580	86,479	79,226	50,827	(2)	(2)	3,869	-
Depreciation.....do	7,103	511	719	2,487	1,820	1,172	(2)	(2)	94	-
Payroll.....do	87,375	955	3,116	18,327	29,794	23,718	(2)	(2)	2,367	-
Net profit (less loss).....do	76,824	1,504	12,261	33,995	19,227	7,540	(2)	(2)	287	(2)
Inventory, end-of-year.....do	2,209	198	242	469	408	492	(2)	(2)	1	-
Other personal services										
Number of partnerships, total	6,282	809	638	1,128	1,398	1,376	711	168	28	(2)
With end-of-year inventory	3,617	343	(2)	466	1,006	910	540	137	19	-
Total receipts.....thousand dollars	351,142	2,040	4,461	19,851	51,479	99,690	98,959	52,891	21,771	-
Business receipts.....do	346,887	1,922	4,453	19,623	50,981	98,856	97,537	52,021	21,494	-
Depreciation.....do	20,139	196	221	829	3,829	6,133	6,280	2,032	619	-
Payroll.....do	52,459	100	432	2,493	3,749	14,484	15,892	10,349	4,960	-
Net profit (less loss).....do	79,779	364	794	5,107	12,622	24,381	24,097	9,604	2,823	(2)
Inventory, end-of-year.....do	16,912	220	(2)	958	3,444	3,700	4,758	3,161	405	-
Business Services										
Number of partnerships, total	18,538	4,982	2,414	3,809	3,164	1,845	1,011	479	147	688
With end-of-year inventory	1,886	319	(2)	466	368	270	(2)	89	30	-
Total receipts.....thousand dollars	845,072	9,866	24,125	66,727	115,176	132,760	141,252	145,509	205,938	3,719
Business receipts.....do	823,317	9,300	17,525	66,001	112,397	131,347	139,772	143,454	203,521	-
Depreciation.....do	62,536	2,879	3,863	6,187	9,622	5,269	9,902	6,455	15,382	2,977
Payroll.....do	181,613	932	2,235	7,315	22,071	34,034	27,096	38,277	49,410	243
Net profit (less loss).....do	167,599	[1]2,414	6,437	21,575	29,461	36,761	37,003	29,792	19,002	[1]10,018
Inventory, end-of-year.....do	7,145	239	(2)	444	500	508	(2)	1,239	2,071	-

Footnotes at end of table.

Table 3.3—ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Automobile and Other Repair Services										
Number of partnerships, total	26,562	4,372	3,273	6,738	6,389	3,497	1,550	454	68	(2)
With end-of-year inventory	13,789	957	1,329	3,120	4,348	2,455	1,182	352	46	-
Total receipts, thousand dollars	1,034,844	10,783	25,732	118,626	229,064	246,239	209,557	131,841	62,999	(2)
Business receipts, do	1,022,019	10,371	24,384	116,732	226,735	243,858	207,822	130,370	61,747	-
Depreciation, do	43,064	1,321	1,685	4,872	6,253	10,767	9,899	3,273	4,930	(2)
Payroll, do	167,601	500	1,354	8,370	25,412	45,585	42,531	30,284	13,565	-
Net profit (less loss), do	180,494	791	5,120	30,410	57,396	40,500	31,908	10,119	4,586	(2)
Inventory, end-of-year, do	57,714	1,000	1,340	5,812	12,340	10,058	14,013	9,417	3,734	-
Automobile parking, repair, and services										
Number of partnerships, total	18,196	2,331	2,119	4,628	4,524	2,883	1,153	357	54	(2)
With end-of-year inventory	9,069	(2)	618	2,065	2,999	1,989	883	259	35	-
Total receipts, thousand dollars	782,034	5,988	16,885	82,856	164,698	202,248	156,785	106,337	46,234	(2)
Business receipts, do	770,891	5,660	15,594	81,226	162,718	200,257	155,382	104,955	45,099	-
Depreciation, do	36,955	966	1,392	3,855	4,797	9,959	8,442	2,763	4,781	-
Payroll, do	123,406	266	1,008	5,537	18,546	37,087	30,535	23,821	6,606	-
Net profit (less loss), do	124,711	[1]92	2,755	19,689	38,726	31,522	23,267	6,429	2,685	(2)
Inventory, end-of-year, do	38,227	(2)	523	3,489	7,303	8,076	8,267	7,284	3,135	-
Repair services, except automobile										
Number of partnerships, total	8,365	2,041	1,154	2,110	1,864	614	397	97	14	(2)
With end-of-year inventory	4,720	736	711	1,055	1,349	466	299	93	11	-
Total receipts, thousand dollars	252,810	4,795	8,847	35,770	64,366	43,991	52,772	25,504	16,765	-
Business receipts, do	251,128	4,711	8,790	35,506	64,017	43,601	52,440	25,415	16,648	-
Depreciation, do	6,109	355	293	1,017	1,456	808	1,457	510	149	(2)
Payroll, do	44,195	234	346	2,833	6,866	8,498	11,996	6,463	6,959	-
Net profit (less loss), do	55,783	883	2,365	10,721	18,670	8,978	8,641	3,690	1,901	(2)
Inventory, end-of-year, do	19,487	850	817	2,323	5,037	1,982	5,746	2,133	599	-
Amusement and Recreation Services, Including Motion Pictures										
Number of partnerships, total	12,940	3,596	2,011	2,704	1,629	1,209	457	308	142	884
With end-of-year inventory	3,252	491	417	809	643	471	245	147	29	-
Total receipts, thousand dollars	611,821	8,866	15,201	54,595	59,418	88,607	64,970	92,614	223,122	4,428
Business receipts, do	575,586	7,772	14,956	45,727	58,290	84,694	62,848	88,491	212,808	-
Depreciation, do	50,020	1,674	1,427	5,554	6,056	6,707	5,353	10,578	11,931	740
Payroll, do	111,568	1,180	1,589	6,269	8,136	14,384	12,103	19,978	46,863	1,066
Net profit (less loss), do	39,231	[1]3,962	530	5,198	7,672	13,450	5,815	3,674	12,966	[1]6,112
Inventory, end-of-year, do	4,980	217	634	809	714	964	344	864	434	-
Medical Services										
Number of partnerships, total	21,233	668	590	1,939	2,134	4,914	7,236	2,911	498	343
With end-of-year inventory	1,140	-	(2)	(2)	(2)	392	(2)	98	36	-
Total receipts, thousand dollars	2,900,089	1,414	4,284	36,585	80,181	373,717	996,405	839,042	568,423	38
Business receipts, do	2,880,780	1,375	4,253	31,615	79,437	370,974	992,849	836,951	563,326	-
Depreciation, do	41,475	255	154	2,001	1,915	6,754	13,989	11,319	4,903	185
Payroll, do	587,351	322	568	7,028	12,673	64,735	154,288	165,283	181,613	841
Net profit (less loss), do	1,473,103	[1]388	783	12,382	38,734	191,929	593,858	454,638	183,494	[1]2,327
Inventory, end-of-year, do	3,842	-	(2)	(2)	(2)	1,103	(2)	744	717	-
Offices of physicians and surgeons										
Number of partnerships, total	14,492	393	(2)	565	957	3,098	6,149	2,514	374	245
With end-of-year inventory	173	-	-	-	-	(2)	(2)	54	20	-
Total receipts, thousand dollars	2,285,113	764	(2)	12,386	36,724	241,492	852,665	720,323	419,429	37
Business receipts, do	2,269,392	727	(2)	8,867	36,400	238,915	849,539	718,614	415,057	-
Depreciation, do	24,574	177	(2)	581	673	3,206	9,106	7,925	2,704	184
Payroll, do	396,514	205	(2)	1,752	4,234	34,007	112,889	121,816	120,541	773
Net profit (less loss), do	1,316,088	[1]424	(2)	6,201	23,608	147,278	549,882	426,913	164,378	[1]1,994
Inventory, end-of-year, do	960	-	-	-	-	(2)	(2)	411	305	-
Other medical services										
Number of partnerships, total	6,741	275	394	1,373	1,178	1,816	1,088	397	124	(2)
With end-of-year inventory	967	-	(2)	(2)	(2)	343	(2)	(2)	16	-
Total receipts, thousand dollars	614,976	650	2,991	24,199	43,457	132,225	143,740	118,719	148,994	(2)
Business receipts, do	611,388	648	2,980	22,748	43,037	132,059	143,310	118,337	148,269	-
Depreciation, do	16,901	78	136	1,420	1,242	3,548	4,883	3,394	2,199	(2)
Payroll, do	190,837	117	271	5,276	8,439	30,728	41,399	43,467	61,072	(2)
Net profit (less loss), do	157,015	36	537	6,181	15,126	44,651	43,976	27,725	19,116	(2)
Inventory, end-of-year, do	2,882	-	(2)	(2)	(2)	965	(2)	(2)	412	-

Footnotes at end of table.

Table 3.3—ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Legal Services										
Number of partnerships, total	22,668	910	890	2,214	4,399	6,312	4,688	2,354	730	[2]
With end-of-year inventory	[2]	-	-	[2]	[2]	-	-	-	-	-
Total receipts, thousand dollars	2,916,702	2,258	6,639	41,115	168,007	449,021	647,353	711,618	886,573	[2]
Business receipts, do	2,892,229	1,956	6,593	40,362	164,859	445,305	643,369	707,773	882,012	-
Depreciation, do	32,700	240	91	848	2,790	5,492	8,122	7,268	7,767	[2]
Payroll, do	579,734	198	1,262	5,145	23,707	65,024	110,331	144,634	227,914	[2]
Net profit (less loss), do	1,578,378	472	2,230	21,216	87,706	256,523	366,146	380,165	462,849	[2]
Inventory, end-of-year, do	[2]	-	-	[2]	[2]	-	-	-	-	-
Engineering and Architectural Services										
Number of partnerships, total	6,163	515	245	860	836	1,452	1,110	669	304	[2]
With end-of-year inventory	115	-	[2]	[2]	-	[2]	-	[2]	[2]	-
Total receipts, thousand dollars	961,505	1,146	1,791	15,403	29,986	106,438	156,510	210,400	439,746	[2]
Business receipts, do	945,853	1,130	1,787	14,956	29,855	104,847	155,148	204,396	433,734	-
Depreciation, do	8,732	78	[2]	298	592	839	2,029	2,033	2,853	[2]
Payroll, do	337,530	232	186	2,094	5,247	28,562	47,543	70,400	183,253	[2]
Net profit (less loss), do	216,619	73	487	4,932	11,356	39,743	47,691	46,473	65,912	[2]
Inventory, end-of-year, do	11,837	-	[2]	[2]	-	[2]	-	[2]	[2]	-
Accounting, Auditing, and Bookkeeping Services										
Number of partnerships, total	9,082	765	564	1,331	1,546	2,199	1,689	767	146	[2]
With end-of-year inventory	226	[2]	-	[2]	[2]	[2]	[2]	[2]	-	-
Total receipts, thousand dollars	1,272,583	1,811	4,339	21,534	58,420	162,986	239,434	230,446	549,988	[2]
Business receipts, do	1,262,258	1,797	4,298	21,364	56,337	162,278	239,016	229,871	547,297	-
Depreciation, do	14,305	79	164	657	857	2,538	3,219	2,778	3,970	[2]
Payroll, do	500,656	61	459	2,916	11,689	46,589	77,499	84,911	275,180	[2]
Net profit (less loss), do	431,448	880	1,849	9,306	25,104	65,741	88,222	80,571	158,700	[2]
Inventory, end-of-year, do	620	[2]	-	[2]	[2]	[2]	[2]	[2]	-	-
Other Services										
Number of partnerships, total	3,620	1,251	663	663	368	343	[2]	93	14	[2]
With end-of-year inventory	587	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-
Total receipts, thousand dollars	119,623	2,998	4,796	10,565	12,940	24,157	[2]	25,457	11,510	[2]
Business receipts, do	117,350	2,867	4,631	10,509	12,934	24,087	[2]	25,329	11,459	-
Depreciation, do	3,190	255	278	435	324	701	[2]	574	109	[2]
Payroll, do	26,079	166	439	1,024	2,595	5,524	[2]	5,763	2,960	[2]
Net profit (less loss), do	26,985	395	980	3,280	3,404	4,835	[2]	6,756	1,925	[2]
Inventory, end-of-year, do	3,548	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-
NATURE OF BUSINESS NOT ALLOCABLE										
Number of partnerships, total	5,546	1,889	540	785	348	368	270	[2]	20	1,286
With end-of-year inventory	870	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-
Total receipts, thousand dollars	128,714	3,621	3,914	14,016	12,841	25,191	34,570	[2]	18,379	5,454
Business receipts, do	122,982	3,590	3,874	13,981	12,804	25,189	34,527	[2]	18,310	-
Depreciation, do	5,534	220	563	487	267	805	272	[2]	205	2,651
Payroll, do	16,520	119	172	1,330	2,052	3,628	5,468	[2]	3,032	97
Net profit (less loss), do	21,357	815	[1]2,792	4,460	2,785	4,616	9,215	[2]	2,858	[1]2,101
Inventory, end-of-year, do	7,459	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates for the sub-group "Contractors not allocable" are not shown separately because of high sampling variability. However, the data are included in the division and overall totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.4—PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIES										
Number of partnerships, total	684,822	111,929	72,112	126,360	115,077	109,135	81,120	48,190	17,713	3,184
With end-of-year inventory	222,467	7,556	8,715	26,925	40,344	51,935	44,526	30,531	11,936	-
Total receipts, thousand dollars	67,303,182	268,976	549,159	2,172,213	4,216,602	7,898,288	11,426,719	14,716,595	26,003,099	51,531
Business receipts, do	65,884,881	230,419	501,696	2,060,662	4,109,640	7,743,430	11,260,007	14,500,675	25,478,352	-
Depreciation, do	1,674,269	29,871	55,239	166,677	226,368	294,552	294,680	311,529	291,811	3,542
Payroll, do	8,796,355	6,164	21,076	146,458	436,376	1,010,210	1,530,175	2,049,647	3,591,961	4,288
Net profit, do	11,267,913	119,872	214,709	737,049	1,169,092	1,842,221	2,425,315	2,273,066	2,455,834	30,755
Inventory, end-of-year, do	4,116,190	11,772	23,963	101,469	210,915	512,802	740,189	1,027,243	1,487,837	-
AGRICULTURE, FORESTRY, AND FISHERIES										
Number of partnerships, total	92,417	16,844	13,632	23,162	17,184	11,709	5,625	2,750	530	981
With end-of-year inventory	8,270	443	662	1,619	1,668	1,695	1,163	760	260	-
Total receipts, thousand dollars	4,283,259	46,217	105,387	396,761	628,577	829,918	782,476	831,737	656,573	5,613
Business receipts, do	4,189,628	41,997	99,275	382,925	610,971	818,671	770,306	819,156	646,327	-
Depreciation, do	258,904	4,293	10,166	38,218	55,616	59,791	43,506	35,197	11,893	224
Payroll, do	412,983	996	3,428	18,908	43,747	75,386	104,413	101,014	65,091	-
Net profit, do	915,849	22,518	43,177	133,556	182,951	211,630	165,570	108,429	43,015	5,003
Inventory, end-of-year, do	236,460	2,148	5,568	15,741	32,216	57,144	38,993	44,061	40,589	-
Farms										
Number of partnerships, total	84,244	15,838	12,671	21,200	15,933	10,457	4,791	2,126	297	932
With end-of-year inventory	6,741	418	564	1,374	1,472	1,399	819	569	126	-
Total receipts, thousand dollars	3,489,272	43,934	97,994	362,893	579,460	740,956	665,421	631,775	361,840	4,999
Business receipts, do	3,410,884	39,897	91,951	349,881	564,947	730,061	655,769	622,539	355,839	-
Depreciation, do	236,505	4,079	9,423	36,381	52,835	56,700	39,148	29,384	8,527	28
Payroll, do	325,358	766	2,731	15,408	37,255	65,022	87,019	74,465	42,692	-
Net profit, do	799,505	21,584	40,601	120,151	167,640	184,096	138,766	93,519	28,452	4,696
Inventory, end-of-year, do	202,479	2,147	5,239	14,643	31,225	51,601	33,918	38,559	25,147	-
Field crop farms										
Number of partnerships, total	27,748	6,116	4,762	5,820	5,029	3,386	1,747	620	71	(1)
With end-of-year inventory	1,536	(1)	(1)	368	245	320	226	150	30	-
Total receipts, thousand dollars	1,063,757	17,517	36,926	96,137	185,872	239,455	238,916	177,495	69,643	(1)
Business receipts, do	1,036,638	15,638	34,580	93,118	180,447	236,371	233,980	174,189	68,315	-
Depreciation, do	91,612	1,520	3,783	10,575	19,488	22,831	18,645	11,961	2,809	-
Payroll, do	98,886	215	831	3,478	12,529	20,636	30,237	22,907	8,053	-
Net profit, do	281,871	8,848	16,018	34,203	60,356	73,045	51,084	29,315	7,216	(1)
Inventory, end-of-year, do	47,688	(1)	(1)	3,818	3,750	14,291	8,790	9,525	6,355	-
Fruit, tree nut, and vegetable farms										
Number of partnerships, total	7,990	809	1,007	1,766	1,251	1,594	944	455	89	(1)
With end-of-year inventory	229	-	-	(1)	(1)	-	(1)	(1)	(1)	-
Total receipts, thousand dollars	571,837	2,602	8,591	30,639	45,186	114,502	134,868	133,608	101,573	(1)
Business receipts, do	560,615	2,150	7,525	29,907	43,415	111,977	132,662	132,832	100,147	-
Depreciation, do	30,837	284	804	2,142	3,221	8,363	6,423	6,669	2,931	-
Payroll, do	124,991	109	745	4,053	6,409	23,164	32,838	32,875	24,798	-
Net profit, do	127,869	979	3,288	11,627	13,793	29,883	34,857	19,795	13,382	(1)
Inventory, end-of-year, do	4,028	-	-	(1)	(1)	-	(1)	(1)	(1)	-
Livestock farms										
Number of partnerships, total	38,356	4,912	5,112	11,842	8,617	4,813	1,707	850	110	392
With end-of-year inventory	4,184	319	368	809	957	957	397	310	67	-
Total receipts, thousand dollars	1,572,630	14,516	38,950	206,947	310,101	338,239	233,804	260,229	168,294	1,550
Business receipts, do	1,541,434	13,386	37,260	199,208	303,561	333,511	231,697	257,573	165,238	-
Depreciation, do	99,063	1,344	3,641	21,280	27,670	22,307	11,389	9,134	2,279	19
Payroll, do	68,108	277	1,019	6,759	14,902	15,284	11,908	11,073	6,886	-
Net profit, do	304,834	6,062	14,341	60,652	80,208	72,318	38,304	25,035	6,601	1,313
Inventory, end-of-year, do	139,306	1,903	4,159	10,406	24,454	36,052	21,132	25,652	15,548	-
Farms, not elsewhere classified										
Number of partnerships, total	10,150	4,000	1,791	1,771	1,036	662	392	201	26	270
With end-of-year inventory	793	(1)	(1)	(1)	(1)	(1)	(1)	69	12	-
Total receipts, thousand dollars	281,048	9,299	13,527	29,170	38,301	48,760	57,833	60,443	22,330	1,385
Business receipts, do	272,197	8,723	12,586	27,648	37,524	48,202	57,430	57,945	22,139	-
Depreciation, do	14,993	931	1,195	2,384	2,456	3,199	2,691	1,620	508	(1)
Payroll, do	33,373	165	136	1,118	3,415	5,938	12,036	7,610	2,955	-
Net profit, do	84,931	5,695	6,954	13,669	13,283	8,850	14,521	19,374	1,253	1,332
Inventory, end-of-year, do	11,457	(1)	(1)	(1)	(1)	(1)	(1)	2,873	980	-

Footnotes at end of table.

Table 3.4—PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued										
Other Agriculture, Forestry, and Fisheries										
Number of partnerships, total	8,172	1,007	961	1,962	1,251	1,252	834	624	233	(1)
With end-of-year inventory	1,529	(1)	(1)	245	(1)	295	343	192	134	-
Total receipts.....thousand dollars	793,987	2,283	7,393	33,868	49,117	88,962	117,055	199,962	294,733	(1)
Business receipts.....do	778,744	2,100	7,324	33,044	46,024	88,610	114,537	196,617	290,488	-
Depreciation.....do	22,399	214	743	1,837	2,781	3,091	4,358	5,813	3,366	(1)
Payroll.....do	87,625	230	697	3,500	6,492	10,364	17,394	26,549	22,399	-
Net profit.....do	116,344	934	2,576	13,405	15,311	27,534	26,804	14,910	14,563	(1)
Inventory, end-of-year.....do	33,981	(1)	(1)	1,098	(1)	5,543	5,075	5,502	15,442	-
MINING										
Number of partnerships, total	8,469	3,287	957	1,128	791	761	534	440	225	345
With end-of-year inventory	408	-	-	(1)	(1)	(1)	(1)	(1)	(1)	-
Total receipts.....thousand dollars	703,981	7,057	7,068	18,134	28,423	60,655	74,549	138,827	359,524	9,744
Business receipts.....do	668,410	5,973	6,510	17,465	27,621	55,420	72,186	131,532	351,703	-
Depreciation.....do	50,320	866	758	1,495	2,313	5,358	3,830	10,028	25,428	244
Payroll.....do	93,519	364	435	1,103	2,804	8,802	12,771	26,169	40,523	548
Net profit.....do	128,196	2,146	2,644	6,391	7,506	14,395	15,954	21,654	53,427	4,079
Inventory, end-of-year.....do	6,852	-	-	(1)	(1)	(1)	(1)	(1)	(1)	-
CONTRACT CONSTRUCTION										
Number of partnerships, total	49,271	3,339	3,832	10,398	10,415	9,949	5,993	3,566	1,679	(1)
With end-of-year inventory	11,209	294	368	1,306	2,183	2,970	1,995	1,529	564	-
Total receipts.....thousand dollars	6,183,113	9,823	30,474	184,739	378,469	717,299	852,296	1,079,254	2,929,537	(1)
Business receipts.....do	6,108,872	8,941	28,724	180,752	375,009	708,905	839,872	1,066,194	2,900,475	-
Depreciation.....do	118,702	415	1,229	7,384	12,345	19,467	20,957	18,229	38,670	(1)
Payroll.....do	1,178,157	680	3,039	22,593	61,136	150,899	178,199	233,109	528,471	(1)
Net profit.....do	769,398	4,712	13,248	70,010	104,935	137,220	120,191	113,877	204,171	(1)
Inventory, end-of-year.....do	177,457	298	321	3,895	9,660	18,518	28,492	43,795	72,478	-
General Contractors										
Number of partnerships, total	15,232	564	638	2,505	3,126	2,922	2,430	1,804	1,167	(1)
With end-of-year inventory	2,253	-	-	(1)	294	368	645	518	280	-
Total receipts.....thousand dollars	3,622,320	1,489	6,088	45,192	114,725	222,177	359,412	559,744	2,312,813	(1)
Business receipts.....do	3,570,605	1,417	4,816	43,216	112,851	216,772	351,137	550,185	2,290,211	-
Depreciation.....do	55,630	64	395	2,174	3,743	4,528	7,498	8,083	29,143	(1)
Payroll.....do	580,105	93	742	5,462	18,107	41,567	55,515	97,734	360,854	(1)
Net profit.....do	331,469	601	3,359	14,526	26,914	37,793	44,446	51,686	151,592	(1)
Inventory, end-of-year.....do	102,698	-	-	(1)	4,334	4,791	18,773	26,691	46,734	-
Special Trade Contractors										
Number of partnerships, total	33,962	2,775	3,194	7,869	7,265	7,002	3,563	1,762	509	(1)
With end-of-year inventory	8,931	294	368	1,158	1,864	2,602	1,350	1,011	283	-
Total receipts.....thousand dollars	2,554,697	8,334	24,386	139,202	263,103	492,967	492,884	519,510	613,769	(1)
Business receipts.....do	2,532,201	7,524	23,908	137,191	261,517	489,979	488,735	516,009	607,338	-
Depreciation.....do	62,696	351	834	5,210	8,584	14,643	13,459	10,146	9,465	(1)
Payroll.....do	596,538	587	2,297	17,084	43,029	109,090	122,684	135,375	166,392	-
Net profit.....do	436,930	4,111	9,889	55,442	77,666	99,036	75,745	62,191	52,368	(1)
Inventory, end-of-year.....do	74,752	298	321	2,520	5,319	13,727	9,719	17,104	25,744	-
MANUFACTURING										
Number of partnerships, total	29,332	2,916	1,918	4,332	5,126	5,532	4,116	3,331	1,934	(1)
With end-of-year inventory	16,857	1,192	613	1,815	2,533	3,349	3,053	2,606	1,695	-
Total receipts.....thousand dollars	5,204,422	9,501	14,815	77,068	188,587	403,359	587,894	1,044,733	2,869,847	(1)
Business receipts.....do	5,143,316	7,680	14,060	74,932	185,487	397,836	583,470	1,036,285	2,843,566	-
Depreciation.....do	108,557	503	679	3,439	6,520	14,226	17,639	24,941	40,604	(1)
Payroll.....do	1,045,768	619	1,409	7,642	32,793	87,425	126,957	260,960	527,963	-
Net profit.....do	623,704	3,246	5,317	23,172	49,362	77,935	99,313	126,675	230,844	(1)
Inventory, end-of-year.....do	372,306	1,004	695	4,379	9,206	19,450	33,200	72,186	232,186	-
Food and Kindred Products										
Number of partnerships, total	3,160	(1)	(1)	442	397	515	517	524	445	(1)
With end-of-year inventory	1,960	(1)	(1)	245	(1)	319	344	407	394	-
Total receipts.....thousand dollars	1,169,312	(1)	(1)	7,482	15,820	39,860	76,813	156,503	870,590	(1)
Business receipts.....do	1,158,704	(1)	(1)	7,432	15,596	39,402	75,084	155,702	863,939	-
Depreciation.....do	20,471	(1)	(1)	370	866	1,078	2,380	3,342	12,348	-
Payroll.....do	119,216	(1)	(1)	520	1,402	3,736	6,549	21,149	85,592	-
Net profit.....do	73,205	(1)	(1)	1,565	2,991	5,036	8,520	11,865	42,392	(1)
Inventory, end-of-year.....do	49,929	(1)	(1)	646	(1)	1,534	3,311	7,458	36,594	-

Footnotes at end of table.

Table 3.4—PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING—Continued										
Apparel and Other Fabricated Textile Products										
Number of partnerships, total	2,156	(1)	(1)	(1)	419	344	378	306	257	(1)
With end-of-year inventory	1,272	(1)	-	(1)	(1)	(1)	280	200	241	-
Total receipts.....thousand dollars	560,694	(1)	(1)	(1)	15,652	23,671	55,994	93,639	367,367	(1)
Business receipts.....do	557,780	(1)	(1)	(1)	15,580	23,635	55,955	93,402	364,881	-
Depreciation.....do	3,831	(1)	(1)	(1)	204	465	397	686	2,025	-
Payroll.....do	174,998	(1)	(1)	(1)	4,537	8,842	17,287	34,451	109,295	-
Net profit.....do	46,174	(1)	(1)	(1)	3,934	3,691	5,680	7,953	23,289	(1)
Inventory, end-of-year.....do	58,217	(1)	-	71	(1)	(1)	2,355	5,564	47,984	-
Lumber and Wood Products, Except Furniture										
Number of partnerships, total	5,533	693	447	942	957	1,006	693	540	231	(1)
With end-of-year inventory	1,828	(1)	(1)	(1)	294	319	368	327	177	-
Total receipts.....thousand dollars	686,661	3,039	3,520	16,513	36,215	70,864	100,538	175,094	280,866	(1)
Business receipts.....do	673,976	2,070	3,194	15,990	35,470	69,752	99,669	171,927	275,904	-
Depreciation.....do	29,804	218	179	1,108	1,772	5,057	5,903	7,976	7,591	-
Payroll.....do	139,899	323	357	1,975	6,183	14,497	21,770	40,762	54,032	-
Net profit.....do	83,178	1,003	1,307	5,098	8,858	14,804	14,479	18,513	19,108	(1)
Inventory, end-of-year.....do	48,148	(1)	(1)	(1)	1,082	2,577	6,693	12,071	25,041	-
Printing, Publishing, and Allied Industries										
Number of partnerships, total	4,529	343	(1)	716	1,006	1,061	785	290	107	-
With end-of-year inventory	2,717	(1)	(1)	368	540	717	613	216	67	-
Total receipts.....thousand dollars	469,058	828	(1)	14,058	36,011	76,858	109,433	85,375	144,911	-
Business receipts.....do	464,182	743	(1)	12,632	35,859	76,655	108,839	84,791	143,100	-
Depreciation.....do	11,862	45	(1)	448	1,435	2,773	2,710	2,460	1,914	-
Payroll.....do	125,682	51	(1)	1,370	6,788	17,717	28,022	27,911	43,678	-
Net profit.....do	87,555	318	(1)	4,810	9,362	15,941	22,104	11,389	23,275	-
Inventory, end-of-year.....do	15,453	(1)	(1)	593	765	2,400	2,054	2,533	7,049	-
Machinery, Except Electric										
Number of partnerships, total	3,641	(1)	417	638	614	785	492	337	138	-
With end-of-year inventory	1,906	(1)	(1)	(1)	271	589	392	294	115	-
Total receipts.....thousand dollars	418,465	(1)	3,106	10,856	22,576	58,950	64,403	105,225	152,547	-
Business receipts.....do	415,472	(1)	3,103	10,840	22,478	57,988	64,190	104,767	151,376	-
Depreciation.....do	10,399	(1)	197	645	551	1,835	1,625	2,286	3,233	-
Payroll.....do	111,302	(1)	229	1,316	3,630	15,213	17,452	32,179	41,272	-
Net profit.....do	84,492	(1)	1,751	3,626	7,332	12,330	17,086	20,305	21,703	-
Inventory, end-of-year.....do	26,316	(1)	(1)	(1)	1,621	3,084	879	7,303	13,157	-
Other Manufacturing										
Number of partnerships, total	10,313	1,329	638	1,398	1,733	1,821	1,252	1,333	755	(1)
With end-of-year inventory	7,174	814	368	785	1,080	1,208	1,056	1,162	701	-
Total receipts.....thousand dollars	1,900,232	3,963	4,750	24,631	62,313	133,156	180,713	428,897	1,053,566	(1)
Business receipts.....do	1,873,202	3,282	4,707	24,510	60,504	130,404	179,733	425,696	1,044,366	-
Depreciation.....do	32,190	180	160	826	1,692	3,018	4,624	8,191	13,493	(1)
Payroll.....do	374,671	167	449	1,903	10,253	27,420	35,877	104,508	194,094	-
Net profit.....do	249,100	1,311	1,284	6,845	16,885	26,133	31,444	56,650	101,077	(1)
Inventory, end-of-year.....do	174,243	692	455	2,315	4,821	8,434	17,908	37,257	102,361	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
Number of partnerships, total	13,481	1,689	1,257	3,126	3,047	2,135	1,065	789	373	-
With end-of-year inventory	1,317	(1)	(1)	(1)	(1)	294	147	273	151	-
Total receipts.....thousand dollars	1,166,929	6,038	9,493	56,867	110,715	146,941	148,619	249,819	438,437	-
Business receipts.....do	1,146,668	4,579	9,073	55,708	109,998	144,434	146,114	246,915	429,847	-
Depreciation.....do	62,815	532	1,046	5,927	9,668	12,972	9,746	11,402	11,522	-
Payroll.....do	208,062	367	618	5,890	15,507	29,708	33,598	60,035	62,339	-
Net profit.....do	170,957	2,588	3,689	17,494	26,737	29,673	25,897	28,101	36,778	-
Inventory, end-of-year.....do	24,331	(1)	(1)	(1)	(1)	606	4,658	4,272	13,910	-
Transportation										
Number of partnerships, total	11,812	1,434	1,110	2,783	2,679	1,816	893	749	348	-
With end-of-year inventory	1,255	(1)	(1)	(1)	(1)	294	(1)	268	148	-
Total receipts.....thousand dollars	1,064,468	5,211	8,247	51,022	97,659	124,883	127,019	238,776	411,651	-
Business receipts.....do	1,045,886	4,018	7,849	49,873	97,009	123,293	124,516	235,966	403,362	-
Depreciation.....do	54,971	422	949	5,230	9,035	10,969	8,361	10,630	9,375	-
Payroll.....do	181,015	349	546	4,803	13,331	23,694	26,568	56,615	55,109	-
Net profit.....do	147,926	2,172	3,065	16,131	23,328	23,939	21,103	26,265	31,923	-
Inventory, end-of-year.....do	23,971	(1)	(1)	(1)	(1)	606	(1)	4,271	13,703	-

Footnotes at end of table.

Table 3.4—PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued										
Transportation—Continued										
Motor freight transportation and warehousing, terminals, and related services										
Number of partnerships, total	9,310	1,042	791	2,165	2,188	1,522	795	539	269	-
With end-of-year inventory	804	-	-	(1)	(1)	(1)	(1)	200	133	-
Total receipts, thousand dollars	838,381	3,792	5,815	40,176	81,595	104,292	114,075	169,837	318,799	-
Business receipts, do	822,678	2,942	5,533	39,150	81,064	103,418	111,576	167,612	311,383	-
Depreciation, do	47,760	278	734	4,583	7,867	9,347	8,054	8,616	8,281	-
Payroll, do	137,040	306	296	3,390	10,506	19,537	23,978	36,482	42,545	-
Net profit, do	105,949	1,563	2,273	12,463	19,715	21,096	14,680	17,455	16,704	-
Inventory, end-of-year, do	19,546	-	-	(1)	(1)	(1)	(1)	2,512	11,761	-
Other transportation										
Number of partnerships, total	2,502	392	319	618	491	294	98	211	79	-
With end-of-year inventory	451	(1)	(1)	(1)	(1)	(1)	(1)	68	15	-
Total receipts, thousand dollars	226,087	1,419	2,432	10,846	16,064	20,591	12,944	68,939	92,852	-
Business receipts, do	223,208	1,076	2,316	10,723	15,945	19,875	12,940	68,354	91,979	-
Depreciation, do	7,211	144	215	647	1,168	1,622	307	2,014	1,094	-
Payroll, do	43,975	43	250	1,413	2,825	4,157	2,590	20,133	12,564	-
Net profit, do	41,977	609	792	3,668	3,613	2,843	6,423	8,810	15,219	-
Inventory, end-of-year, do	4,425	(1)	(1)	(1)	(1)	(1)	(1)	1,759	1,942	-
Communication, Electric, Gas, and Sanitary Services										
Number of partnerships, total	1,669	255	147	343	368	319	171	(1)	25	-
With end-of-year inventory	(1)	(1)	-	(1)	(1)	-	-	(1)	(1)	-
Total receipts, thousand dollars	102,461	827	1,246	5,845	13,056	22,058	21,600	(1)	26,786	-
Business receipts, do	100,782	561	1,224	5,835	12,989	21,141	21,598	(1)	26,485	-
Depreciation, do	7,844	110	97	697	633	2,003	1,385	(1)	2,147	-
Payroll, do	27,047	18	72	1,087	2,176	6,014	7,030	(1)	7,230	-
Net profit, do	23,031	416	624	1,363	3,409	5,734	4,794	(1)	4,855	-
Inventory, end-of-year, do	(1)	(1)	-	(1)	(1)	-	-	(1)	(1)	-
WHOLESALE AND RETAIL TRADE										
Number of partnerships, total	191,968	8,185	7,991	22,869	34,074	43,630	38,899	25,992	9,911	417
With end-of-year inventory	156,043	3,782	4,177	15,507	26,266	38,073	35,023	24,272	8,943	-
Total receipts, thousand dollars	31,922,463	23,502	62,035	412,830	1,282,643	3,203,856	5,537,374	7,987,367	13,406,784	6,072
Business receipts, do	31,569,125	21,801	58,951	400,307	1,262,671	3,166,039	5,478,123	7,910,671	13,270,562	-
Depreciation, do	305,027	597	1,765	9,383	23,529	47,242	64,952	80,048	77,336	175
Payroll, do	2,345,103	666	2,096	23,870	89,419	251,340	470,949	677,360	828,664	739
Net profit, do	2,356,481	6,830	14,250	74,733	206,796	394,154	556,502	591,389	507,892	3,935
Inventory, end-of-year, do	3,092,861	6,000	9,957	54,476	133,424	380,238	595,813	836,715	1,076,238	-
Wholesale Trade										
Number of partnerships, total	26,281	1,508	1,177	2,563	3,542	3,866	4,057	5,054	4,268	245
With end-of-year inventory	16,907	643	417	1,055	1,329	2,192	3,292	4,292	3,688	-
Total receipts, thousand dollars	10,193,029	3,445	9,584	51,727	135,244	286,317	598,732	1,608,129	7,494,646	5,205
Business receipts, do	10,080,687	3,296	8,724	43,593	129,880	278,152	584,820	1,589,591	7,442,631	-
Depreciation, do	68,705	63	231	1,188	2,708	4,941	8,070	16,975	34,403	126
Payroll, do	544,369	64	327	5,377	11,842	28,314	47,073	110,741	339,892	739
Net profit, do	576,162	1,277	2,809	14,391	39,977	54,235	82,832	130,444	246,943	3,254
Inventory, end-of-year, do	702,717	564	909	4,371	8,954	26,520	47,289	124,494	489,616	-
Groceries and related products										
Number of partnerships, total	4,895	(1)	(1)	226	540	716	863	1,240	1,188	-
With end-of-year inventory	3,016	(1)	-	(1)	(1)	319	569	922	1,010	-
Total receipts, thousand dollars	2,602,109	(1)	(1)	5,299	19,903	52,256	125,580	390,994	2,007,364	-
Business receipts, do	2,584,562	(1)	(1)	3,857	19,681	52,032	123,819	388,214	1,996,246	-
Depreciation, do	16,266	-	-	283	474	573	1,549	3,752	9,635	-
Payroll, do	136,080	-	(1)	974	1,384	3,543	5,405	21,576	103,123	-
Net profit, do	113,872	(1)	(1)	1,279	4,730	7,807	16,578	23,791	59,373	-
Inventory, end-of-year, do	95,165	(1)	-	(1)	(1)	1,036	2,876	10,611	80,316	-
Farm products—raw materials										
Number of partnerships, total	2,404	(1)	(1)	392	392	294	(1)	304	696	(1)
With end-of-year inventory	1,254	(1)	(1)	(1)	(1)	(1)	(1)	226	532	-
Total receipts, thousand dollars	2,054,511	(1)	(1)	7,546	17,183	21,448	(1)	108,836	1,871,949	(1)
Business receipts, do	2,039,078	(1)	(1)	7,005	13,972	21,105	(1)	106,313	1,863,482	-
Depreciation, do	8,517	-	(1)	476	389	886	(1)	1,137	5,205	-
Payroll, do	40,254	(1)	-	1,302	3,024	3,837	(1)	4,798	25,743	-
Net profit, do	46,128	(1)	(1)	1,559	4,993	4,982	(1)	6,262	25,966	(1)
Inventory, end-of-year, do	114,539	(1)	(1)	(1)	(1)	(1)	(1)	5,769	98,215	-

Footnotes at end of table.

Table 3.4—PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Wholesale Trade—Continued										
Other wholesale trade										
Number of partnerships, total	18,981	1,355	1,079	1,945	2,610	2,855	3,022	3,510	2,384	(1)
With end-of-year inventory	12,637	540	392	908	1,133	1,775	2,600	3,144	2,145	-
Total receipts, thousand dollars	5,536,409	2,977	8,891	38,882	98,158	212,613	446,211	1,108,299	3,615,333	(1)
Business receipts, do	5,457,047	2,835	8,031	32,731	96,227	205,015	434,241	1,095,064	3,582,903	-
Depreciation, do	43,922	63	191	429	1,845	3,482	6,137	12,086	19,563	(1)
Payroll, do	368,035	63	252	3,101	7,434	20,934	40,119	84,367	211,026	(1)
Net profit, do	416,162	1,145	2,506	11,553	30,254	41,446	64,169	100,391	161,604	(1)
Inventory, end-of-year, do	493,013	463	871	3,271	8,439	21,887	38,883	108,114	311,085	-
Retail Trade										
Number of partnerships, total	164,616	6,579	6,789	20,183	30,385	39,612	34,695	20,635	5,567	(1)
With end-of-year inventory	138,262	3,115	3,735	14,354	24,838	35,754	31,584	19,697	5,184	-
Total receipts, thousand dollars	21,502	19,821	52,325	359,258	1,142,203	2,906,777	4,918,481	6,283,841	5,819,313	(1)
Business receipts, do	21,502,886	18,285	50,101	354,871	1,127,596	2,877,151	4,873,404	6,226,903	5,736,219	-
Depreciation, do	21,264,530	528	1,534	8,157	20,756	42,164	56,655	61,597	41,981	(1)
Payroll, do	1,779,214	602	1,769	18,414	77,269	221,412	422,567	556,502	480,679	-
Net profit, do	1,764,934	5,454	11,358	60,015	166,203	339,482	470,552	454,236	256,953	(1)
Inventory, end-of-year, do	2,367,360	5,431	8,878	49,895	124,091	352,704	544,332	702,688	579,341	-
Building materials, hardware, and farm equipment										
Number of partnerships, total	11,785	(1)	344	809	1,620	3,067	2,661	2,367	695	-
With end-of-year inventory	10,417	(1)	(1)	515	1,301	2,920	2,489	2,297	673	-
Total receipts, thousand dollars	2,096,535	(1)	2,710	14,457	64,032	225,883	387,029	755,595	646,163	-
Business receipts, do	2,063,825	(1)	2,538	13,998	63,192	222,665	379,158	746,372	635,238	-
Depreciation, do	21,544	(1)	196	314	1,142	2,788	4,838	6,672	5,584	-
Payroll, do	176,473	(1)	70	812	4,064	15,877	33,341	66,250	56,023	-
Net profit, do	165,657	(1)	1,044	3,180	9,669	25,031	38,434	53,875	34,259	-
Inventory, end-of-year, do	428,405	(1)	(1)	4,218	14,995	62,249	83,772	144,814	116,644	-
Building materials dealers										
Number of partnerships, total	5,119	(1)	245	491	835	1,104	1,012	993	292	-
With end-of-year inventory	4,158	(1)	(1)	245	639	981	963	947	285	-
Total receipts, thousand dollars	903,283	(1)	1,958	9,243	32,994	85,330	153,858	311,268	308,221	-
Business receipts, do	888,063	(1)	1,809	9,001	32,340	83,798	148,849	308,117	303,740	-
Depreciation, do	11,643	(1)	176	202	695	1,281	2,592	3,484	3,203	-
Payroll, do	90,788	(1)	70	656	2,813	5,554	14,821	32,737	34,119	-
Net profit, do	78,200	(1)	602	2,196	5,116	9,611	15,603	26,016	18,953	-
Inventory, end-of-year, do	140,324	(1)	(1)	1,093	5,782	15,347	25,324	45,354	47,210	-
Hardware stores										
Number of partnerships, total	4,551	(1)	(1)	245	589	1,816	1,178	523	76	-
With end-of-year inventory	4,404	(1)	(1)	245	540	1,792	1,129	523	76	-
Total receipts, thousand dollars	542,737	(1)	(1)	3,703	23,877	129,491	163,336	160,573	60,985	-
Business receipts, do	536,239	(1)	(1)	3,701	23,716	127,977	161,239	158,577	60,278	-
Depreciation, do	5,157	-	(1)	16	353	1,450	1,526	1,378	414	-
Payroll, do	49,482	(1)	-	72	781	9,765	14,678	18,164	6,015	-
Net profit, do	53,554	(1)	(1)	676	3,654	14,626	16,664	13,791	3,798	-
Inventory, end-of-year, do	144,773	(1)	(1)	3,043	7,505	42,715	41,449	36,514	12,395	-
Farm equipment dealers										
Number of partnerships, total	2,115	(1)	(1)	(1)	(1)	(1)	471	852	327	-
With end-of-year inventory	1,855	(1)	-	(1)	(1)	(1)	397	827	312	-
Total receipts, thousand dollars	650,515	(1)	(1)	(1)	(1)	(1)	69,835	283,754	276,957	-
Business receipts, do	639,523	(1)	(1)	(1)	(1)	(1)	69,070	279,678	271,220	-
Depreciation, do	4,744	-	-	(1)	(1)	(1)	720	1,810	1,967	-
Payroll, do	36,203	(1)	-	(1)	(1)	(1)	3,842	15,349	15,889	-
Net profit, do	33,903	(1)	(1)	(1)	(1)	(1)	6,167	14,068	11,508	-
Inventory, end-of-year, do	143,308	(1)	-	(1)	(1)	(1)	16,999	62,946	57,039	-
General merchandise stores										
Number of partnerships, total	8,982	711	222	1,300	1,256	2,095	1,895	1,211	292	-
With end-of-year inventory	7,748	392	(1)	1,006	1,060	1,972	1,748	1,167	281	-
Total receipts, thousand dollars	1,227,205	1,957	1,577	23,559	47,113	156,768	271,749	380,217	344,265	-
Business receipts, do	1,209,530	1,903	1,570	23,287	46,268	155,529	268,599	374,426	337,948	-
Depreciation, do	19,429	45	98	726	1,055	3,262	4,109	5,487	4,647	-
Payroll, do	100,299	62	-	546	2,052	8,411	19,450	35,877	33,901	-
Net profit, do	98,305	456	231	3,399	6,051	15,928	23,832	30,022	18,386	-
Inventory, end-of-year, do	208,250	417	(1)	5,333	6,824	35,230	51,264	61,942	46,948	-

Footnotes at end of table.

Table 3.4—PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Retail Trade—Continued										
Food stores										
Number of partnerships, total	28,194	515	760	2,428	4,695	6,450	7,250	4,557	1,512	(1)
With end-of-year inventory	24,425	(1)	343	1,668	4,077	5,562	6,636	4,448	1,469	-
Total receipts, thousand dollars	4,578,364	2,102	6,127	44,563	176,396	470,799	1,020,434	1,399,610	1,458,152	(1)
Business receipts, do	4,552,222	1,638	5,722	43,973	174,046	468,905	1,016,818	1,391,395	1,449,725	-
Depreciation, do	42,720	29	188	813	2,710	5,408	9,601	12,084	11,887	-
Payroll, do	284,705	36	196	1,641	7,501	22,761	57,138	89,350	106,082	-
Net profit, do	272,844	950	1,202	5,757	20,495	42,675	75,304	71,793	54,487	(1)
Inventory, end-of-year, do	231,527	(1)	634	3,955	13,207	24,862	53,429	73,020	62,253	-
Grocery stores, meat and fish markets, and fruit and vegetable markets										
Number of partnerships, total	24,095	319	466	1,717	3,684	5,391	6,686	4,347	1,461	(1)
With end-of-year inventory	21,558	(1)	245	1,276	3,287	4,728	6,194	4,252	1,428	-
Total receipts, thousand dollars	4,276,225	1,323	3,616	31,740	139,859	394,186	947,506	1,341,970	1,415,844	(1)
Business receipts, do	4,252,542	863	3,421	31,532	138,253	392,824	943,982	1,334,079	1,407,588	-
Depreciation, do	35,909	15	71	344	1,685	3,677	8,286	10,715	11,116	-
Payroll, do	229,860	15	114	538	3,145	10,788	41,614	75,641	98,005	-
Net profit, do	240,254	767	564	3,569	13,284	32,923	69,541	66,868	52,557	(1)
Inventory, end-of-year, do	222,192	(1)	582	3,628	12,076	22,139	50,684	71,633	61,298	-
Other food stores										
Number of partnerships, total	4,099	(1)	294	711	1,011	1,060	564	210	52	-
With end-of-year inventory	2,867	(1)	(1)	392	790	834	442	196	42	-
Total receipts, thousand dollars	302,139	(1)	2,511	12,823	36,537	76,613	72,928	57,640	42,308	-
Business receipts, do	299,680	(1)	2,301	12,441	35,793	76,081	72,836	57,316	42,137	-
Depreciation, do	6,811	(1)	117	469	1,025	1,731	1,315	1,369	771	-
Payroll, do	54,845	(1)	82	1,103	4,356	11,973	15,524	13,709	8,077	-
Net profit, do	32,590	(1)	638	2,188	7,211	9,752	5,763	4,925	1,930	-
Inventory, end-of-year, do	9,335	(1)	(1)	327	1,131	2,723	2,745	1,387	955	-
Automobile dealers and gasoline service stations										
Number of partnerships, total	30,565	618	957	2,974	4,619	8,092	7,379	4,145	1,758	(1)
With end-of-year inventory	26,766	(1)	638	2,331	3,759	7,550	6,984	3,822	1,510	-
Total receipts, thousand dollars	5,272,922	1,638	7,240	52,526	171,575	602,995	1,029,229	1,264,829	2,142,713	(1)
Business receipts, do	5,218,830	1,487	7,063	52,346	169,228	599,414	1,022,031	1,254,851	2,112,410	-
Depreciation, do	30,065	76	156	839	1,860	4,956	7,106	7,191	7,881	-
Payroll, do	304,980	32	111	2,069	6,613	25,422	64,180	79,657	126,896	-
Net profit, do	300,872	357	1,277	6,644	20,158	59,527	81,972	67,235	63,525	(1)
Inventory, end-of-year, do	456,101	(1)	2,114	6,320	16,075	49,248	63,503	116,682	201,875	-
Automobile and truck dealers										
Number of partnerships, total	6,441	(1)	(1)	614	564	1,033	815	1,618	1,521	-
With end-of-year inventory	5,256	(1)	(1)	467	417	885	667	1,437	1,284	-
Total receipts, thousand dollars	2,706,582	(1)	(1)	10,184	21,256	78,261	110,292	549,455	1,935,551	-
Business receipts, do	2,671,492	(1)	(1)	10,086	21,203	77,522	109,118	544,007	1,908,126	-
Depreciation, do	8,982	-	(1)	91	118	350	419	1,825	6,147	-
Payroll, do	136,993	(1)	(1)	258	592	1,809	4,389	22,304	107,607	-
Net profit, do	96,529	(1)	(1)	1,320	2,884	9,073	7,797	23,324	51,762	-
Inventory, end-of-year, do	282,751	(1)	(1)	1,505	2,857	9,312	15,007	69,712	183,513	-
Gasoline service stations										
Number of partnerships, total	19,501	(1)	515	1,796	3,294	5,772	5,773	1,975	131	(1)
With end-of-year inventory	17,552	(1)	392	1,398	2,680	5,429	5,601	1,877	127	-
Total receipts, thousand dollars	2,041,278	(1)	3,902	32,541	121,717	426,639	804,565	538,165	113,004	(1)
Business receipts, do	2,028,810	(1)	3,868	32,466	119,849	424,470	799,789	536,132	111,754	-
Depreciation, do	14,560	(1)	74	408	1,133	2,963	5,458	3,502	973	-
Payroll, do	123,984	-	59	913	4,334	15,589	51,600	41,716	9,773	-
Net profit, do	154,930	(1)	622	3,265	12,701	38,605	63,417	30,475	5,499	(1)
Inventory, end-of-year, do	74,856	(1)	501	2,795	6,948	17,983	27,858	15,483	3,280	-
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified										
Number of partnerships, total	4,623	270	294	564	760	1,286	790	551	107	-
With end-of-year inventory	3,958	(1)	(1)	466	662	1,236	716	507	100	-
Total receipts, thousand dollars	525,062	770	2,055	9,801	28,602	98,095	114,372	177,209	94,158	-
Business receipts, do	518,528	718	2,052	9,794	28,176	97,422	113,124	174,712	92,530	-
Depreciation, do	6,523	27	50	340	609	1,643	1,229	1,864	761	-
Payroll, do	44,003	22	28	898	1,687	8,024	8,191	15,637	9,516	-
Net profit, do	49,413	129	345	2,059	4,573	11,849	10,758	13,436	6,264	-
Inventory, end-of-year, do	98,494	(1)	(1)	2,020	6,270	21,953	20,638	31,487	15,082	-

Footnotes at end of table.

Table 3.4—PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Retail Trade—Continued										
Apparel and accessory stores										
Number of partnerships, total	10,266	245	392	888	1,620	2,828	2,638	1,371	259	(1)
With end-of-year inventory	9,569	(1)	(1)	765	1,522	2,779	2,486	1,366	258	-
Total receipts, thousand dollars	1,305,125	763	3,093	15,838	61,716	211,585	364,173	407,499	240,363	(1)
Business receipts, do	1,286,588	762	3,014	15,756	60,918	209,844	359,891	401,044	235,359	-
Depreciation, do	10,821	(1)	12	300	523	2,039	2,609	3,350	1,937	(1)
Payroll, do	127,142	(1)	84	467	2,223	14,322	32,104	45,146	32,795	-
Net profit, do	135,529	148	537	2,028	9,349	25,232	39,752	41,073	17,391	(1)
Inventory, end-of-year, do	302,786	(1)	(1)	6,798	22,761	61,020	85,883	82,495	42,071	-
Furniture, home furnishings, and equipment stores										
Number of partnerships, total	11,468	638	716	1,869	1,524	2,514	2,472	1,430	305	-
With end-of-year inventory	9,430	(1)	294	1,329	1,228	2,342	2,323	1,395	297	-
Total receipts, thousand dollars	1,364,685	1,942	5,832	33,280	58,461	185,597	374,796	436,548	268,229	-
Business receipts, do	1,339,576	1,754	5,208	33,087	57,668	184,058	367,534	431,751	258,516	-
Depreciation, do	15,341	102	147	768	883	3,014	5,034	3,510	1,883	-
Payroll, do	129,086	155	300	2,118	3,591	16,009	33,424	41,270	32,219	-
Net profit, do	152,450	748	1,851	8,484	10,758	26,577	43,658	41,095	19,279	-
Inventory, end-of-year, do	215,990	(1)	803	6,260	9,359	25,443	67,399	65,277	41,214	-
Eating and drinking places										
Number of partnerships, total	32,497	1,398	1,674	5,977	10,005	7,982	3,887	1,367	158	(1)
With end-of-year inventory	24,162	662	912	3,710	7,758	6,633	3,170	1,180	136	-
Total receipts, thousand dollars	2,164,960	4,228	12,592	105,818	374,617	569,038	530,439	407,467	160,380	(1)
Business receipts, do	2,133,415	4,019	12,488	104,479	369,900	556,425	527,822	404,092	154,190	-
Depreciation, do	50,800	118	422	2,939	8,958	13,777	11,745	9,519	3,322	-
Payroll, do	375,836	192	765	7,766	40,165	85,379	107,482	89,843	44,244	-
Net profit, do	268,376	896	2,560	17,816	58,834	77,713	59,941	36,118	14,217	(1)
Inventory, end-of-year, do	46,543	196	372	2,537	8,127	13,185	10,585	8,215	3,326	-
Drug stores and proprietary stores										
Number of partnerships, total	5,475	(1)	(1)	(1)	343	1,447	1,896	1,394	100	(1)
With end-of-year inventory	5,136	(1)	(1)	(1)	(1)	1,423	1,822	1,375	100	-
Total receipts, thousand dollars	894,979	(1)	(1)	(1)	14,081	111,848	276,152	391,415	97,507	(1)
Business receipts, do	888,319	(1)	(1)	(1)	13,973	111,218	274,418	388,698	96,284	-
Depreciation, do	8,644	(1)	-	(1)	235	1,110	3,102	3,452	706	-
Payroll, do	90,900	(1)	(1)	(1)	539	7,386	25,332	45,039	12,295	-
Net profit, do	101,831	(1)	(1)	(1)	2,127	14,838	35,066	41,794	7,586	(1)
Inventory, end-of-year, do	158,385	(1)	(1)	(1)	(1)	28,853	48,297	59,513	15,693	-
Liquor stores										
Number of partnerships, total	5,062	(1)	(1)	(1)	589	1,355	1,590	1,048	112	-
With end-of-year inventory	4,652	(1)	(1)	(1)	491	1,306	1,468	1,034	109	-
Total receipts, thousand dollars	745,614	(1)	(1)	(1)	22,394	99,151	226,994	302,542	89,869	-
Business receipts, do	742,784	(1)	(1)	(1)	22,249	98,832	226,565	300,980	89,533	-
Depreciation, do	6,320	-	(1)	(1)	330	1,349	1,635	2,544	409	-
Payroll, do	31,866	-	(1)	(1)	415	3,856	7,956	15,221	4,249	-
Net profit, do	65,164	(1)	(1)	(1)	2,475	10,830	20,607	25,107	5,141	-
Inventory, end-of-year, do	79,725	(1)	(1)	(1)	4,022	14,303	23,173	28,394	9,000	-
Other retail trade										
Number of partnerships, total	20,322	2,159	1,527	3,569	4,114	3,782	3,027	1,745	376	(1)
With end-of-year inventory	15,956	1,104	982	2,735	3,447	3,266	2,458	1,613	351	-
Total receipts, thousand dollars	1,852,497	6,084	11,759	62,432	151,818	273,113	437,486	538,119	371,672	(1)
Business receipts, do	1,829,441	5,805	11,104	61,239	150,154	270,261	430,568	533,294	367,016	-
Depreciation, do	27,737	126	311	1,390	3,060	4,461	6,876	7,788	3,725	-
Payroll, do	157,927	85	205	2,558	10,106	21,989	42,160	48,849	31,975	-
Net profit, do	203,906	1,631	2,162	11,897	26,287	41,131	51,986	46,124	22,682	(1)
Inventory, end-of-year, do	239,648	1,982	2,410	11,823	25,442	38,311	57,027	62,336	40,317	-
Wholesale and Retail Trade not Allocable										
Number of partnerships, total	1,071	(1)	(1)	(1)	(1)	(1)	(1)	302	77	-
With end-of-year inventory	874	(1)	(1)	(1)	(1)	(1)	(1)	283	71	-
Total receipts, thousand dollars	226,548	(1)	(1)	(1)	(1)	(1)	(1)	95,397	92,825	-
Business receipts, do	223,908	(1)	(1)	(1)	(1)	(1)	(1)	94,177	91,712	-
Depreciation, do	2,901	(1)	-	(1)	(1)	(1)	(1)	1,476	952	-
Payroll, do	21,520	-	-	(1)	(1)	(1)	(1)	10,117	8,093	-
Net profit, do	15,385	(1)	(1)	(1)	(1)	(1)	(1)	6,709	3,996	-
Inventory, end-of-year, do	22,784	(1)	(1)	(1)	(1)	(1)	(1)	9,533	7,281	-

Footnotes at end of table.

Table 3.4.—PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE										
Number of partnerships, total	158,500	60,957	27,906	33,068	17,853	10,388	4,723	2,704	901	-
With end-of-year inventory	1,851	368	196	343	319	319	196	74	36	-
Total receipts.....thousand dollars	5,959,967	127,423	201,366	530,184	625,212	718,616	656,768	823,249	2,277,149	-
Business receipts.....do	5,330,288	101,984	176,776	470,278	576,200	653,961	601,772	748,265	2,001,052	-
Depreciation.....do	454,495	19,478	31,342	73,471	73,618	78,077	62,439	78,472	37,598	-
Payroll.....do	757,443	762	1,828	11,665	34,325	53,213	57,396	84,080	514,174	-
Net profit.....do	1,713,027	61,058	86,489	224,604	252,626	251,013	184,974	218,669	433,594	-
Inventory, end-of-year.....do	95,053	1,410	5,208	14,301	7,317	7,794	14,532	8,238	36,253	-
Security and Commodity Brokers, Dealers, Exchanges, and Services										
Number of partnerships, total	7,048	4,077	379	808	585	365	219	313	301	-
With end-of-year inventory	(1)	-	-	-	(1)	(1)	-	-	-	-
Total receipts.....thousand dollars	1,459,356	3,993	2,883	13,201	19,972	24,564	32,876	101,611	1,260,256	-
Business receipts.....do	1,229,524	1,647	2,456	9,116	12,390	20,018	28,423	87,052	1,068,422	-
Depreciation.....do	11,690	75	6	331	290	513	263	1,085	9,127	-
Payroll.....do	463,933	16	-	97	1,430	2,700	3,115	15,421	441,154	-
Net profit.....do	342,869	3,105	2,271	9,289	11,876	12,005	15,900	41,242	247,181	-
Inventory, end-of-year.....do	(1)	-	-	-	(1)	(1)	-	-	-	-
Other Finance										
Number of partnerships, total	22,147	14,940	2,508	2,435	810	811	(1)	295	221	-
With end-of-year inventory	270	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	-
Total receipts.....thousand dollars	776,496	18,238	17,773	38,851	26,823	55,595	(1)	87,401	514,140	-
Business receipts.....do	591,256	3,007	4,921	10,656	13,626	33,062	(1)	58,454	461,843	-
Depreciation.....do	4,588	310	653	1,180	472	782	(1)	234	909	-
Payroll.....do	34,181	8	89	290	1,539	5,694	(1)	5,022	21,216	-
Net profit.....do	233,664	14,603	13,301	27,148	13,882	27,687	(1)	38,079	88,525	-
Inventory, end-of-year.....do	15,463	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	-
Insurance Agents, Brokers, and Service										
Number of partnerships, total	10,742	1,472	1,129	2,134	2,631	1,841	1,055	385	96	-
With end-of-year inventory	(1)	-	-	-	-	-	-	(1)	-	-
Total receipts.....thousand dollars	678,111	3,644	8,417	36,923	92,253	126,478	144,767	100,201	165,428	-
Business receipts.....do	664,325	3,426	8,323	35,593	91,423	121,297	142,648	99,477	162,138	-
Depreciation.....do	7,314	44	169	667	1,558	2,204	1,326	753	593	-
Payroll.....do	101,977	226	420	4,103	14,669	21,815	22,710	13,532	24,502	-
Net profit.....do	213,004	2,414	3,931	18,183	43,851	48,661	44,272	25,847	25,845	-
Inventory, end-of-year.....do	(1)	-	-	-	-	-	-	(1)	-	-
Real Estate										
Number of partnerships, total	118,563	40,469	23,889	27,691	13,826	7,370	3,324	1,711	283	-
With end-of-year inventory	1,529	343	(1)	294	(1)	(1)	(1)	50	32	-
Total receipts.....thousand dollars	3,046,004	101,548	172,293	441,209	486,164	511,979	461,450	534,036	337,325	-
Business receipts.....do	2,845,183	93,904	161,076	414,913	458,761	479,584	425,014	503,282	308,649	-
Depreciation.....do	430,903	19,049	30,514	71,293	71,298	74,578	60,802	76,400	26,969	-
Payroll.....do	157,352	512	1,319	7,175	16,687	23,004	31,248	50,105	27,302	-
Net profit.....do	923,490	40,936	66,986	169,984	183,017	162,660	114,363	113,501	72,043	-
Inventory, end-of-year.....do	79,453	1,405	(1)	3,232	(1)	(1)	(1)	6,528	35,155	-
Real estate operators (except developers) and lessors of buildings										
Number of partnerships, total	94,535	32,493	20,552	22,472	10,166	5,145	2,314	1,252	141	-
With end-of-year inventory	482	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	-
Total receipts.....thousand dollars	2,199,903	82,815	147,927	356,547	355,974	353,920	315,582	393,429	193,709	-
Business receipts.....do	2,106,476	77,997	140,055	341,315	344,010	339,845	300,444	376,232	186,578	-
Depreciation.....do	400,054	17,790	29,196	66,906	65,415	68,823	56,681	70,625	24,618	-
Payroll.....do	95,249	291	872	4,693	7,992	12,562	19,633	31,109	18,097	-
Net profit.....do	596,434	30,161	53,801	124,991	121,849	93,683	70,265	69,896	31,788	-
Inventory, end-of-year.....do	26,911	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	-
Other real estate										
Number of partnerships, total	24,028	7,976	3,337	5,219	3,660	2,225	1,010	459	142	-
With end-of-year inventory	1,047	(1)	(1)	(1)	(1)	(1)	(1)	45	21	-
Total receipts.....thousand dollars	846,101	18,733	24,366	84,662	130,190	158,059	145,868	140,607	143,616	-
Business receipts.....do	738,707	15,907	21,021	73,598	114,751	139,739	124,570	127,050	122,071	-
Depreciation.....do	30,849	1,259	1,318	4,387	5,883	5,755	4,121	5,775	2,351	-
Payroll.....do	62,103	221	447	2,482	8,695	10,442	11,615	18,996	9,205	-
Net profit.....do	327,056	10,775	13,185	44,993	61,168	68,977	44,098	43,605	40,255	-
Inventory, end-of-year.....do	52,542	(1)	(1)	(1)	(1)	(1)	(1)	5,803	11,379	-

Footnotes at end of table.

Table 3.4—PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES										
Number of partnerships, total	137,774	13,632	14,203	27,664	26,314	24,713	19,896	8,588	2,146	619
With end-of-year inventory	25,850	1,349	2,600	6,065	6,928	4,988	2,728	960	231	-
Total receipts.....thousand dollars	11,769,503	37,120	115,470	484,619	963,844	1,796,394	2,752,173	2,553,189	3,051,875	14,819
Business receipts.....do	11,624,624	35,177	105,299	467,288	951,555	1,776,916	2,733,637	2,533,257	3,021,495	-
Depreciation.....do	310,925	3,102	8,097	26,919	42,518	56,624	71,339	53,186	48,653	487
Payroll.....do	2,741,923	1,635	8,113	54,110	155,177	350,793	540,424	606,564	1,022,138	2,969
Net profit.....do	4,560,001	15,431	44,587	182,359	335,180	721,549	1,247,699	1,062,751	943,207	7,238
Inventory, end-of-year.....do	105,662	691	2,194	7,832	17,477	25,431	22,679	16,626	12,732	-
Hotels, Rooming Houses, Camps, and Other Lodging Places										
Number of partnerships, total	8,642	1,080	1,030	2,232	1,594	1,278	854	352	93	(1)
With end-of-year inventory	1,353	(1)	(1)	368	294	245	(1)	53	48	-
Total receipts.....thousand dollars	548,166	3,666	10,225	40,366	59,240	95,165	115,399	102,406	119,558	(1)
Business receipts.....do	530,530	3,328	7,767	36,939	58,224	92,807	114,145	100,561	116,759	-
Depreciation.....do	63,132	606	1,244	5,835	7,599	11,846	13,150	14,282	8,486	(1)
Payroll.....do	96,383	120	786	3,381	8,157	13,974	17,834	18,889	33,127	(1)
Net profit.....do	92,374	1,291	2,210	9,621	10,890	19,583	21,608	15,576	10,070	(1)
Inventory, end-of-year.....do	3,530	(1)	(1)	146	439	407	(1)	361	772	-
Personal Services										
Number of partnerships, total	28,530	3,140	5,305	8,690	5,922	3,240	1,650	482	100	-
With end-of-year inventory	7,244	540	957	1,766	1,570	1,376	760	235	42	-
Total receipts.....thousand dollars	1,122,893	8,991	39,697	142,456	215,514	229,582	229,019	153,206	104,428	-
Business receipts.....do	1,112,749	8,733	39,391	140,386	214,616	227,584	227,083	151,879	103,077	-
Depreciation.....do	56,872	673	1,885	7,080	11,307	12,355	13,253	5,233	5,086	-
Payroll.....do	296,565	456	3,046	22,690	50,748	62,759	62,476	53,726	40,664	-
Net profit.....do	250,195	3,515	16,719	53,035	53,272	45,661	43,878	23,449	10,666	-
Inventory, end-of-year.....do	20,672	139	378	1,580	3,596	5,072	5,212	3,270	1,425	-
Laundries, laundry services, cleaning and dyeing plants										
Number of partnerships, total	10,395	785	1,626	2,876	2,605	1,251	889	294	70	-
With end-of-year inventory	1,579	-	(1)	442	343	343	(1)	83	24	-
Total receipts.....thousand dollars	544,639	2,262	12,556	47,981	95,877	87,845	122,614	95,093	80,411	-
Business receipts.....do	539,792	2,232	12,390	46,715	95,615	86,782	122,123	94,691	79,244	-
Depreciation.....do	32,903	313	1,191	4,355	6,692	5,705	6,877	3,343	4,427	-
Payroll.....do	170,604	57	713	5,933	19,966	27,436	42,436	40,391	33,672	-
Net profit.....do	88,570	622	3,006	12,983	20,560	13,180	18,767	11,919	7,533	-
Inventory, end-of-year.....do	5,196	-	(1)	274	490	1,427	(1)	1,348	1,096	-
Beauty and barber shops										
Number of partnerships, total	12,772	1,962	3,189	4,832	2,042	663	(1)	(1)	3	-
With end-of-year inventory	2,527	368	711	908	343	(1)	-	(1)	-	-
Total receipts.....thousand dollars	244,975	5,431	23,897	76,883	73,266	45,693	(1)	(1)	3,349	-
Business receipts.....do	243,492	5,282	23,761	76,304	72,912	45,574	(1)	(1)	3,338	-
Depreciation.....do	5,912	231	625	1,954	1,651	1,081	(1)	(1)	82	-
Payroll.....do	76,204	388	2,099	15,063	27,527	21,347	(1)	(1)	2,129	-
Net profit.....do	79,624	2,338	12,589	34,706	19,536	7,860	(1)	(1)	308	-
Inventory, end-of-year.....do	1,581	92	224	414	387	(1)	-	(1)	-	-
Other personal services										
Number of partnerships, total	5,362	392	491	981	1,276	1,326	711	159	27	-
With end-of-year inventory	3,138	(1)	(1)	417	883	860	540	127	18	-
Total receipts.....thousand dollars	333,279	1,298	3,244	17,592	46,371	96,044	98,959	49,103	20,668	-
Business receipts.....do	329,465	1,219	3,240	17,367	46,089	95,228	97,537	48,290	20,495	-
Depreciation.....do	18,057	129	69	771	2,964	5,569	6,280	1,698	577	-
Payroll.....do	49,757	11	234	1,694	3,255	13,976	15,892	9,832	4,863	-
Net profit.....do	82,001	555	1,124	5,346	13,176	24,621	24,097	10,257	2,825	-
Inventory, end-of-year.....do	13,895	(1)	(1)	892	2,719	3,433	4,758	1,670	329	-
Business Services										
Number of partnerships, total	14,010	2,944	1,894	3,171	2,698	1,624	937	460	136	(1)
With end-of-year inventory	1,412	(1)	(1)	392	319	245	(1)	85	28	-
Total receipts.....thousand dollars	761,055	6,912	19,308	57,117	98,031	117,912	130,058	139,785	190,741	(1)
Business receipts.....do	743,437	6,538	13,623	56,408	95,264	116,502	128,795	137,760	188,547	-
Depreciation.....do	38,582	629	2,824	4,062	7,532	4,882	8,274	5,312	5,059	(1)
Payroll.....do	163,966	357	1,183	6,117	17,529	27,969	25,104	36,756	48,825	(1)
Net profit.....do	194,619	2,989	8,059	23,798	32,504	37,721	37,357	29,848	21,551	(1)
Inventory, end-of-year.....do	5,283	(1)	(1)	275	429	416	(1)	1,199	2,016	-

Footnotes at end of table.

Table 3.4—PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND NVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Automobile and Other Repair Services										
Number of partnerships, total	21,604	2,454	2,507	5,633	5,947	3,173	1,428	400	62	-
With end-of-year inventory	11,879	392	1,055	2,703	3,980	2,234	1,133	337	44	-
Total receipts.....thousand dollars	924,144	6,812	20,076	100,560	212,347	223,544	193,081	110,953	56,771	-
Business receipts.....do	913,685	6,606	18,824	99,059	210,142	221,457	191,346	110,440	55,811	-
Depreciation.....do	30,238	500	1,277	3,817	5,882	7,506	6,549	2,557	2,150	-
Payroll.....do	145,556	219	750	5,350	21,866	41,199	37,708	25,395	13,069	-
Net profit.....do	191,116	2,476	6,679	32,772	58,377	41,263	32,622	12,107	4,820	-
Inventory, end-of-year.....do	52,716	309	1,013	4,428	11,233	9,313	13,802	9,033	3,585	-
Automobile parking, repair, and services										
Number of partnerships, total	14,765	1,203	1,526	3,842	4,254	2,359	1,030	303	48	-
With end-of-year inventory	7,968	(1)	442	1,796	2,778	1,768	833	244	33	-
Total receipts.....thousand dollars	684,393	3,325	12,449	69,204	154,098	179,553	140,309	85,449	40,006	-
Business receipts.....do	675,586	3,194	11,252	67,962	152,228	177,856	138,906	85,025	39,163	-
Depreciation.....do	24,801	375	1,097	2,931	4,560	6,698	5,092	2,047	2,001	-
Payroll.....do	103,459	72	509	2,957	16,466	32,701	25,712	18,932	6,110	-
Net profit.....do	133,457	1,049	4,010	21,384	39,412	32,285	23,981	8,417	2,919	-
Inventory, end-of-year.....do	34,883	(1)	295	2,539	6,759	7,331	8,056	6,900	2,986	-
Repair services, except automobile										
Number of partnerships, total	6,839	1,251	981	1,791	1,693	614	397	97	14	-
With end-of-year inventory	3,911	319	613	908	1,202	466	299	93	11	-
Total receipts.....thousand dollars	239,751	3,487	7,627	31,356	58,249	43,991	52,772	25,504	16,765	-
Business receipts.....do	238,099	3,412	7,572	31,097	57,914	43,601	52,440	25,415	16,648	-
Depreciation.....do	5,437	125	180	886	1,322	808	1,457	510	149	-
Payroll.....do	42,097	147	241	2,393	5,400	8,498	11,996	6,463	6,959	-
Net profit.....do	57,659	1,427	2,669	11,388	18,965	8,978	8,641	3,690	1,901	-
Inventory, end-of-year.....do	17,833	292	718	1,889	4,474	1,982	5,746	2,133	599	-
Amusement and Recreation Services, Including Motion Pictures										
Number of partnerships, total	7,313	1,280	1,202	1,821	1,310	865	379	213	94	(1)
With end-of-year inventory	2,053	(1)	270	515	471	373	(1)	89	17	-
Total receipts.....thousand dollars	443,305	3,701	9,314	34,837	47,520	65,703	54,590	65,918	158,255	(1)
Business receipts.....do	421,282	3,368	9,121	30,817	46,415	62,285	52,752	63,122	153,402	-
Depreciation.....do	28,417	284	384	2,771	3,927	4,736	3,724	3,569	8,718	(1)
Payroll.....do	72,047	266	758	2,968	5,387	8,823	8,660	11,667	32,883	(1)
Net profit.....do	82,726	1,385	3,088	8,942	11,461	16,775	7,358	10,806	21,931	(1)
Inventory, end-of-year.....do	3,542	(1)	586	429	481	819	(1)	660	242	-
Medical Services										
Number of partnerships, total	19,736	495	443	1,571	2,061	4,669	7,162	2,857	480	-
With end-of-year inventory	1,104	-	(1)	(1)	(1)	368	221	88	34	-
Total receipts.....thousand dollars	2,824,508	1,000	3,247	30,185	76,963	355,086	984,770	823,379	549,878	-
Business receipts.....do	2,806,982	996	3,221	25,719	76,325	352,788	981,297	821,749	544,887	-
Depreciation.....do	37,457	55	110	1,420	1,858	6,115	13,147	10,167	4,585	-
Payroll.....do	555,808	34	319	4,629	11,505	58,362	149,716	158,591	172,652	-
Net profit.....do	1,483,981	539	1,288	12,378	38,982	192,667	596,281	456,610	184,236	-
Inventory, end-of-year.....do	3,599	-	(1)	(1)	(1)	1,023	910	612	686	-
Offices of physicians and surgeons										
Number of partnerships, total	13,973	319	(1)	541	932	3,049	6,125	2,490	371	-
With end-of-year inventory	168	-	-	-	-	(1)	(1)	(1)	(1)	-
Total receipts.....thousand dollars	2,265,117	589	(1)	11,369	35,756	238,524	848,886	713,329	415,685	-
Business receipts.....do	2,250,778	587	(1)	8,352	35,432	236,389	845,761	711,977	411,321	-
Depreciation.....do	23,779	15	(1)	254	673	3,168	9,106	7,854	2,691	-
Payroll.....do	389,299	-	(1)	1,620	3,821	32,999	112,381	119,609	118,756	-
Net profit.....do	1,319,591	371	(1)	6,397	23,608	147,328	549,882	427,098	164,394	-
Inventory, end-of-year.....do	837	-	-	-	-	(1)	(1)	(1)	(1)	-
Other medical services										
Number of partnerships, total	5,764	(1)	295	1,030	1,128	1,620	1,037	367	109	-
With end-of-year inventory	936	-	(1)	(1)	(1)	319	(1)	(1)	14	-
Total receipts.....thousand dollars	559,391	(1)	2,268	18,816	41,207	116,562	135,884	110,050	134,193	-
Business receipts.....do	556,204	(1)	2,262	17,367	40,893	116,399	135,536	109,772	133,566	-
Depreciation.....do	13,678	(1)	92	1,166	1,185	2,947	4,041	2,313	1,894	-
Payroll.....do	166,509	(1)	206	3,009	7,684	25,363	37,335	38,982	53,896	-
Net profit.....do	164,390	(1)	775	6,981	15,374	45,339	46,399	29,512	19,842	-
Inventory, end-of-year.....do	2,762	-	(1)	(1)	(1)	885	(1)	(1)	381	-

Footnotes at end of table.

Table 3.4—PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Legal Services										
Number of partnerships, total	21,380	590	645	2,062	4,252	6,067	4,614	2,349	728	(1)
With end-of-year inventory	(1)	-	-	(1)	(1)	-	-	-	-	-
Total receipts.....thousand dollars	2,869,984	1,612	4,687	38,105	160,676	428,791	636,704	710,644	884,649	(1)
Business receipts.....do	2,847,312	1,321	4,643	37,352	158,990	425,220	632,899	706,799	880,088	-
Depreciation.....do	31,967	147	65	786	2,748	5,249	7,906	7,267	7,758	(1)
Payroll.....do	571,374	49	616	4,486	22,825	61,654	108,824	144,526	227,654	(1)
Net profit.....do	1,582,708	972	2,592	21,730	87,916	256,801	367,014	380,170	462,865	(1)
Inventory, end-of-year.....do	(1)	-	-	(1)	(1)	-	-	-	-	-
Engineering and Architectural Services										
Number of partnerships, total	5,318	270	(1)	663	762	1,379	1,084	619	295	(1)
With end-of-year inventory	89	-	(1)	(1)	-	(1)	-	(1)	(1)	-
Total receipts.....thousand dollars	915,213	707	(1)	11,676	27,261	101,896	153,246	192,157	426,604	(1)
Business receipts.....do	900,700	703	(1)	11,514	27,132	100,307	151,884	186,909	420,673	-
Depreciation.....do	7,805	27	(1)	159	535	829	2,029	1,475	2,744	(1)
Payroll.....do	322,609	34	(1)	1,354	4,354	26,996	47,543	66,865	175,374	-
Net profit.....do	219,260	336	(1)	5,594	11,812	39,876	47,691	46,786	66,328	(1)
Inventory, end-of-year.....do	11,732	-	(1)	(1)	-	(1)	-	(1)	(1)	-
Accounting, Auditing, and Bookkeeping Services										
Number of partnerships, total	8,462	594	491	1,232	1,424	2,125	1,640	762	145	(1)
With end-of-year inventory	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-
Total receipts.....thousand dollars	1,252,306	1,545	3,805	19,929	54,046	157,786	232,805	229,284	549,481	(1)
Business receipts.....do	1,242,257	1,531	3,764	19,760	52,207	157,088	232,406	228,709	546,792	-
Depreciation.....do	13,587	68	155	573	812	2,420	2,808	2,750	3,958	(1)
Payroll.....do	492,797	30	369	2,176	10,445	43,848	75,261	84,386	274,930	(1)
Net profit.....do	434,866	998	1,889	10,017	26,549	66,258	88,594	80,643	158,815	(1)
Inventory, end-of-year.....do	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-
Other Services										
Number of partnerships, total	2,780	785	466	589	343	294	(1)	93	14	(1)
With end-of-year inventory	490	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-
Total receipts.....thousand dollars	107,929	2,174	3,529	9,388	12,246	20,929	(1)	25,457	11,510	(1)
Business receipts.....do	105,690	2,053	3,367	9,334	12,240	20,878	(1)	25,329	11,459	-
Depreciation.....do	2,868	113	149	416	318	686	(1)	574	109	(1)
Payroll.....do	24,818	70	197	959	2,361	5,209	(1)	5,763	2,960	(1)
Net profit.....do	28,156	930	1,270	3,472	3,417	4,944	(1)	6,756	1,925	(1)
Inventory, end-of-year.....do	3,364	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-
NATURE OF BUSINESS NOT ALLOCABLE										
Number of partnerships, total	3,610	1,079	417	613	275	319	270	(1)	13	594
With end-of-year inventory	662	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-
Total receipts.....thousand dollars	109,545	2,295	3,051	11,011	10,132	21,250	34,570	(1)	13,373	5,443
Business receipts.....do	103,950	2,287	3,028	11,007	10,128	21,248	34,527	(1)	13,325	-
Depreciation.....do	4,524	85	157	441	241	795	272	(1)	107	2,400
Payroll.....do	13,397	75	110	677	1,468	2,644	5,468	(1)	2,598	(1)
Net profit.....do	30,300	1,343	1,308	4,730	2,999	4,652	9,215	(1)	2,906	1,626
Inventory, end-of-year.....do	5,208	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTES: Estimates for the sub-group "Contractors not allocable" are not shown separately because of high sampling variability. However, the data are included in the division and overall totals.

Amounts are rounded and may not add to total.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ALL ACTIVE PARTNERSHIPS

Table 3.5—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and size of business receipts	Number of partnerships	Receipts								Deductions			
		Total	Business	Income from other partnerships	Interest	Rents	Royalties	Net gain, sales other than capital assets	Other receipts	Total	Cost of goods sold	Salaries and wages	Payments to partners
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
ALL INDUSTRIAL DIVISIONS													
Total	914,215	75,258,639	73,588,349	52,970	450,190	283,484	72,162	104,920	706,564	65,559,494	41,896,201	6,402,099	1,280,193
Under $5,000	198,936	425,687	372,092	1,024	22,698	7,556	1,797	7,792	12,728	523,090	91,693	11,446	8,637
$5,000 under $10,000	99,447	751,092	692,858	830	21,277	15,093	2,465	6,343	12,226	644,456	166,528	25,688	20,758
$10,000 under $25,000	160,601	2,747,783	2,606,793	6,831	42,281	26,098	5,921	14,550	45,309	2,180,937	835,609	136,792	85,761
$25,000 under $50,000	136,354	4,992,170	4,861,771	8,602	30,297	30,893	6,619	15,159	38,829	3,987,474	1,890,562	339,683	155,445
$50,000 under $100,000	126,041	9,096,974	8,908,739	4,814	42,541	46,165	9,854	17,848	67,013	7,458,419	4,085,649	747,240	245,377
$100,000 under $200,000	89,759	12,636,857	12,451,490	1,888	35,570	42,237	8,026	11,693	85,953	10,379,829	6,248,705	1,169,170	249,570
$200,000 under $500,000	53,143	16,230,186	15,970,758	5,233	47,099	51,188	13,794	13,042	129,072	14,132,514	9,320,330	1,477,441	233,940
$500,000 under $1,000,000	12,028	8,358,663	8,199,042	3,983	29,002	26,009	4,624	5,780	90,223	7,535,024	5,483,946	697,524	94,096
$1,000,000 under $5,000,000	6,569	12,334,968	12,108,007	6,440	54,597	25,395	2,766	7,213	130,550	11,398,317	8,627,038	974,259	115,300
$5,000,000 or more	693	7,618,069	7,416,799	2,709	120,941	9,450	643	1,045	66,482	7,082,148	5,145,744	811,288	67,858
Receipts not reported	30,645	66,190	-	10,616	3,887	3,400	15,653	4,455	28,179	237,286	397	11,568	3,451
AGRICULTURE, FORESTRY, AND FISHERIES													
Total	127,782	5,141,160	5,023,893	5,786	16,979	29,825	2,758	17,122	44,797	4,464,243	3,125,755	96,482	50,425
Under $5,000	30,137	73,068	66,323	248	1,428	2,208	187	1,419	1,255	90,444	40,032	711	759
$5,000 under $10,000	18,226	140,213	132,815	53	1,440	2,752	364	1,413	1,376	116,969	62,299	1,284	1,915
$10,000 under $25,000	28,982	495,138	476,656	517	2,497	5,471	1,107	4,061	4,829	397,179	238,176	5,621	5,518
$25,000 under $50,000	20,338	742,527	722,357	2,779	2,532	5,879	477	3,282	5,221	590,096	374,103	7,559	8,279
$50,000 under $100,000	13,672	969,308	955,567	140	2,399	4,009	72	1,830	5,291	787,389	532,479	11,330	13,834
$100,000 under $200,000	6,699	934,217	919,288	882	3,018	3,623	224	737	6,445	803,763	555,271	25,498	7,420
$200,000 under $500,000	3,241	992,660	975,917	445	2,018	3,330	261	2,879	7,810	908,248	683,768	26,236	7,825
$500,000 under $1,000,000	424	291,662	287,925	69	517	678	41	158	2,274	273,975	221,194	6,953	2,267
$1,000,000 under $5,000,000	204	366,836	359,896	640	835	1,378	8	109	3,970	352,292	298,624	9,666	1,622
$5,000,000 or more	16	129,507	127,149	13	194	320	-	30	1,801	126,343	119,809	1,166	254
Receipts not reported	5,843	6,024	-	-	101	177	17	1,204	4,525	17,545	-	458	732
MINING													
Total	14,902	920,931	865,822	163	2,539	3,917	20,129	5,527	22,834	933,999	366,200	40,649	11,694
Under $5,000	5,774	11,007	9,301	83	50	103	151	119	1,200	23,952	2,861	344	160
$5,000 under $10,000	1,398	10,360	9,596	-	(2)	-	40	647	70	12,608	1,957	272	105
$10,000 under $25,000	1,865	30,183	29,250	-	24	113	28	80	688	32,223	7,377	1,437	655
$25,000 under $50,000	1,135	40,701	39,663	-	68	443	(2)	61	463	47,547	21,262	2,360	1,884
$50,000 under $100,000	1,031	83,495	76,236	(2)	411	613	1,855	1,733	2,642	82,151	30,337	3,489	660
$100,000 under $200,000	681	96,256	93,874	-	40	405	351	447	1,139	96,702	33,344	9,254	2,239
$200,000 under $500,000	582	180,799	171,036	15	542	292	4,811	310	3,793	169,538	66,879	13,042	2,961
$500,000 under $1,000,000	172	122,850	116,021	44	907	218	1,075	203	4,382	116,348	54,307	4,936	1,568
$1,000,000 under $5,000,000	109	208,112	203,046	16	273	624	823	368	2,962	193,518	105,839	3,900	672
$5,000,000 or more	12	120,528	117,799	-	41	878	81	32	1,697	106,143	42,037	221	450
Receipts not reported	2,141	16,640	-	-	176	228	10,911	1,527	3,798	53,269	-	1,394	340
CONTRACT CONSTRUCTION													
Total	58,481	7,092,010	7,003,491	4,310	9,342	36,915	435	6,922	30,595	6,415,626	5,220,313	90,946	115,209
Under $5,000	4,664	12,947	11,871	-	173	172	-	618	113	9,777	4,022	72	780
$5,000 under $10,000	4,985	38,790	36,870	-	67	1,506	-	249	98	27,820	14,703	263	2,708
$10,000 under $25,000	11,895	210,611	205,969	25	406	2,640	18	682	871	144,754	86,025	2,327	11,435
$25,000 under $50,000	11,947	435,369	431,670	-	282	2,451	-	427	539	336,936	232,514	5,223	21,960
$50,000 under $100,000	11,077	797,353	788,062	67	710	6,409	19	545	1,541	669,997	487,059	10,835	27,656
$100,000 under $200,000	6,853	973,973	960,761	219	2,306	5,478	53	1,390	3,766	862,854	657,453	22,136	23,993
$200,000 under $500,000	4,015	1,211,331	1,196,136	639	1,990	5,849	173	347	6,197	1,104,871	914,914	14,495	15,007
$500,000 under $1,000,000	1,040	740,058	726,630	1,272	867	5,787	23	913	4,566	684,206	574,933	9,040	4,264
$1,000,000 under $5,000,000	724	1,420,062	1,403,275	676	1,374	5,320	(2)	1,248	8,163	1,346,790	1,172,982	15,408	5,517
$5,000,000 or more	101	1,249,693	1,242,247	378	458	1,303	143	440	4,724	1,209,713	1,075,708	10,363	1,679
Receipts not reported	1,180	1,823	-	1,034	709	-	-	63	17	17,908	-	784	210
MANUFACTURING													
Total	36,566	5,664,938	5,596,362	4,578	5,264	13,718	6,561	4,870	33,585	5,075,549	3,953,266	140,136	95,215
Under $5,000	5,374	13,789	11,814	(2)	75	13	(2)	750	1,130	14,762	6,403	124	621
$5,000 under $10,000	2,459	19,477	18,120	-	489	66	-	438	364	16,115	8,083	325	907
$10,000 under $25,000	5,220	92,075	89,509	(2)	71	501	1,353	106	534	72,072	39,585	635	4,456
$25,000 under $50,000	6,038	222,142	217,354	-	229	215	-	234	4,110	176,881	111,157	2,369	11,114
$50,000 under $100,000	6,317	459,692	453,911	-	437	2,997	-	182	2,165	385,895	266,011	7,611	15,858
$100,000 under $200,000	4,582	650,871	646,163	58	273	2,150	108	156	1,963	555,528	393,316	13,960	13,989
$200,000 under $500,000	3,606	1,129,600	1,120,659	98	846	1,812	(2)	901	5,281	1,006,483	778,965	28,106	19,049
$500,000 under $1,000,000	1,216	845,770	837,161	128	810	1,589	238	869	4,975	765,427	603,900	27,021	11,415
$1,000,000 under $5,000,000	768	1,495,150	1,479,423	411	1,354	3,924	232	1,019	8,787	1,387,695	1,135,800	44,488	14,438
$5,000,000 or more	74	727,720	722,248	261	266	451	18	214	4,262	692,356	610,046	15,485	3,150
Receipts not reported	912	8,652	-	3,618	414	-	4,605	(2)	14	2,335	-	12	218
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES													
Total	17,779	1,338,184	1,315,036	485	971	2,549	272	3,112	15,759	1,191,389	696,637	33,180	27,920
Under $5,000	2,941	8,680	6,999	-	70	85	-	775	751	9,721	1,716	234	232
$5,000 under $10,000	1,909	14,805	13,826	-	(2)	179	-	352	442	12,150	2,899	191	822
$10,000 under $25,000	4,016	72,147	70,761	227	(2)	278	-	246	626	57,249	18,805	967	3,849
$25,000 under $50,000	3,617	130,961	130,176	155	123	280	14	26	187	105,750	34,107	3,340	6,011
$50,000 under $100,000	2,611	179,491	176,509	48	165	48	-	851	1,870	155,834	61,378	5,906	4,924
$100,000 under $200,000	1,241	172,748	169,952	-	225	99	225	205	2,042	150,728	76,046	5,903	4,399
$200,000 under $500,000	883	278,786	275,398	-	135	565	31	185	2,472	253,056	159,961	3,651	4,098
$500,000 under $1,000,000	284	205,168	198,646	18	114	815	(2)	381	5,192	189,905	134,386	5,762	2,413
$1,000,000 under $5,000,000	126	231,832	229,269	37	100	192	-	66	2,168	214,637	175,471	6,088	864
$5,000,000 or more	5	43,561	43,500	-	24	(2)	-	22	(2)	40,218	31,868	1,103	308
Receipts not reported	147	(2)	-	-	-	-	-	(2)	(2)	2,141	-	35	-

Footnotes at end of table.

ALL ACTIVE PARTNERSHIPS

Table 3.5—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Deductions—Continued											Gross profit (less loss)	Net profit (less loss)
	Rent	Interest	Taxes	Bad debts	Repairs	Depreciation	Depletion	Retirement plans, etc.	Loss from other partnerships	Net loss, sales other than capital assets	Other deductions		
	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
ALL INDUSTRIAL DIVISIONS													
Total	1,504,364	1,662,726	1,776,852	130,234	801,400	2,529,645	127,760	51,189	46,108	25,616	7,325,107	31,692,148	9,699,145
Under $5,000	16,322	82,275	55,351	2,826	24,474	91,770	1,918	10	2,926	4,099	129,343	280,399	[1]97,403
$5,000 under $10,000	25,631	68,417	60,031	1,538	29,348	104,746	2,161	28	807	2,654	136,121	526,330	106,636
$10,000 under $25,000	84,732	144,946	143,420	4,055	79,758	259,779	4,601	78	3,284	4,311	393,811	1,771,184	566,846
$25,000 under $50,000	141,225	180,608	189,376	8,106	104,367	341,225	5,383	342	2,632	1,685	626,835	2,971,209	1,004,696
$50,000 under $100,000	234,664	242,313	269,370	18,484	133,354	434,729	8,686	740	8,527	3,789	1,025,497	4,823,090	1,638,555
$100,000 under $200,000	305,890	247,087	296,541	21,046	136,164	419,709	8,709	2,107	719	2,168	1,272,244	6,202,785	2,257,028
$200,000 under $500,000	305,580	298,176	364,840	31,709	145,752	462,618	18,347	4,804	3,828	1,387	1,463,762	6,650,428	2,097,672
$500,000 under $1,000,000	121,671	90,893	134,446	15,976	55,953	156,968	13,021	4,636	1,226	555	664,113	2,715,096	823,639
$1,000,000 under $5,000,000	168,745	130,401	163,488	18,325	67,478	180,423	32,674	15,610	3,124	1,161	900,291	3,480,969	936,651
$5,000,000 or more	95,417	131,719	85,022	5,813	21,727	61,741	28,245	22,790	673	297	602,814	2,271,055	535,921
Receipts not reported	4,487	45,891	14,967	1,356	3,025	15,937	4,015	44	18,362	3,510	110,276	[1]397	[1]171,096
AGRICULTURE, FORESTRY, AND FISHERIES													
Total	157,746	136,473	139,941	2,082	190,561	370,825	1,211	453	1,092	3,098	188,099	1,898,138	676,917
Under $5,000	3,161	7,727	8,334	29	5,173	16,734	132	[2]	26	353	7,271	26,291	[1]17,376
$5,000 under $10,000	3,183	6,865	9,791	-	7,357	19,229	22	-	[2]	123	4,894	70,516	23,244
$10,000 under $25,000	12,480	17,133	22,015	255	25,625	55,907	275	-	13	327	13,834	238,480	97,959
$25,000 under $50,000	22,473	21,749	24,299	47	34,955	74,013	130	144	238	695	21,412	348,254	152,431
$50,000 under $100,000	30,142	29,172	25,073	217	40,210	78,609	28	25	528	296	25,446	423,088	181,919
$100,000 under $200,000	38,145	24,982	21,736	125	36,025	58,911	[2]	61	[2]	978	34,599	364,017	130,454
$200,000 under $500,000	33,079	18,501	20,390	795	29,775	48,447	79	46	117	189	39,001	292,149	84,412
$500,000 under $1,000,000	5,334	4,611	3,791	271	5,703	9,139	19	132	[2]	85	13,468	66,731	17,687
$1,000,000 under $5,000,000	7,536	4,337	3,162	327	4,721	6,435	523	39	97	9	15,194	61,272	14,544
$5,000,000 or more	857	425	362	16	423	1,157	-	[2]	-	5	1,865	7,340	3,164
Receipts not reported	356	971	988	-	594	2,244	-	-	49	38	11,115	-	[1]11,521
MINING													
Total	8,048	21,136	24,311	1,710	23,780	74,580	101,653	1,020	2,181	2,893	254,144	499,622	[1]13,068
Under $5,000	308	1,297	539	558	816	2,650	1,535	-	-	13	12,871	6,440	[1]12,945
$5,000 under $10,000	205	231	405	-	850	1,529	1,436	-	-	-	5,618	7,639	[1]2,248
$10,000 under $25,000	348	536	855	[2]	965	3,631	3,109	-	360	2,632	10,317	21,873	[1]2,040
$25,000 under $50,000	809	751	1,280	-	1,605	3,487	3,910	-	-	-	10,199	18,401	[1]6,846
$50,000 under $100,000	519	1,702	3,485	152	2,239	9,112	7,060	-	-	44	23,352	45,899	1,344
$100,000 under $200,000	266	4,499	2,745	166	2,362	4,833	7,134	-	-	-	29,860	60,530	[1]446
$200,000 under $500,000	2,014	2,824	4,751	305	5,182	13,758	15,113	21	227	149	42,312	104,157	11,261
$500,000 under $1,000,000	1,063	1,129	2,323	239	3,346	8,517	9,879	45	189	29	28,778	61,714	6,502
$1,000,000 under $5,000,000	1,881	3,305	4,792	285	5,522	12,744	22,281	879	95	[2]	31,320	97,207	14,594
$5,000,000 or more	381	3,512	2,635	[2]	73	11,645	26,183	54	-	-	18,948	75,762	14,385
Receipts not reported	254	1,350	501	-	820	2,674	4,013	21	1,310	23	40,569	-	[1]36,629
CONTRACT CONSTRUCTION													
Total	44,609	48,157	98,288	6,732	72,537	142,726	750	4,929	4,918	808	564,704	1,783,178	676,384
Under $5,000	220	310	478	175	418	973	-	-	-	57	2,272	7,849	3,170
$5,000 under $10,000	475	696	608	34	1,105	2,264	-	[2]	-	-	4,955	22,167	10,970
$10,000 under $25,000	1,735	1,862	3,466	224	3,399	8,847	-	34	[2]	36	25,355	119,944	65,857
$25,000 under $50,000	3,215	3,907	7,295	282	5,255	14,082	[2]	13	-	48	43,140	199,156	98,433
$50,000 under $100,000	5,110	6,143	14,821	1,047	8,713	22,232	[2]	239	2,368	132	83,638	301,003	127,356
$100,000 under $200,000	3,803	7,645	18,084	902	11,267	23,813	63	271	149	21	93,254	303,308	111,119
$200,000 under $500,000	6,732	8,920	18,166	1,377	11,742	22,061	304	895	52	116	90,090	281,222	106,460
$500,000 under $1,000,000	4,237	5,046	10,537	1,457	7,005	13,108	114	775	224	68	53,398	151,697	55,852
$1,000,000 under $5,000,000	11,720	7,264	15,404	725	15,883	23,269	86	1,473	218	192	76,649	230,293	73,272
$5,000,000 or more	7,274	1,820	8,784	467	7,705	11,940	177	1,220	46	121	82,409	166,539	39,980
Receipts not reported	88	4,544	645	42	45	137	-	-	1,852	17	9,544	-	[1]16,085
MANUFACTURING													
Total	61,498	28,446	94,925	9,834	55,792	123,045	12,398	5,380	429	1,365	493,820	1,643,096	589,389
Under $5,000	793	297	333	203	570	1,149	-	-	-	119	4,150	5,411	[1]973
$5,000 under $10,000	715	930	570	22	375	1,061	23	-	-	19	3,085	10,037	3,362
$10,000 under $25,000	3,237	753	1,584	212	1,654	4,548	309	-	-	29	15,070	49,924	20,003
$25,000 under $50,000	5,582	2,013	4,383	395	3,569	8,847	37	45	-	87	27,283	106,197	45,261
$50,000 under $100,000	9,253	2,846	9,803	679	5,823	15,674	340	11	77	16	51,893	187,900	73,797
$100,000 under $200,000	7,299	4,011	13,719	1,207	8,532	20,051	114	165	72	282	78,811	252,847	95,343
$200,000 under $500,000	10,588	5,068	23,275	2,051	13,644	26,931	964	744	231	44	96,823	341,694	123,117
$500,000 under $1,000,000	7,279	3,509	14,824	1,477	7,646	16,519	1,690	887	16	49	69,195	233,261	80,343
$1,000,000 under $5,000,000	13,097	6,424	20,405	2,712	10,565	21,871	7,132	2,544	[2]	715	107,498	343,623	107,455
$5,000,000 or more	3,528	2,588	6,009	789	3,410	6,326	1,789	982	27	[2]	38,222	112,202	35,364
Receipts not reported	127	7	20	87	[2]	68	-	[2]	-	-	1,790	-	6,317
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES													
Total	27,438	13,150	42,880	3,134	51,738	77,091	373	1,135	30	1,013	215,670	618,399	146,795
Under $5,000	367	305	292	46	920	1,885	-	-	-	13	3,711	5,283	[1]1,041
$5,000 under $10,000	356	384	624	[2]	1,227	2,143	-	[2]	-	-	3,492	10,927	2,655
$10,000 under $25,000	1,373	1,112	2,434	80	4,906	7,539	-	-	-	175	16,009	51,956	14,898
$25,000 under $50,000	2,495	1,484	5,322	276	7,305	11,604	-	-	[2]	10	33,792	96,069	25,211
$50,000 under $100,000	1,856	2,417	7,562	1,794	10,891	16,415	-	52	-	755	41,884	115,131	23,657
$100,000 under $200,000	5,160	1,919	6,205	46	7,698	10,845	42	[2]	-	40	32,416	93,906	22,020
$200,000 under $500,000	7,125	2,370	11,132	437	10,040	13,189	308	334	[2]	[2]	40,398	115,437	25,730
$500,000 under $1,000,000	3,330	1,840	5,538	249	4,872	7,893	23	267	[2]	16	23,313	64,260	15,263
$1,000,000 under $5,000,000	4,957	1,079	3,273	174	3,112	4,662	-	383	14	-	14,560	53,798	17,195
$5,000,000 or more	389	216	484	11	721	621	-	85	-	-	4,412	11,632	3,343
Receipts not reported	30	24	14	14	46	295	-	-	-	-	1,683	-	[1]2,136

Footnotes at end of table.

ALL ACTIVE PARTNERSHIPS

Table 3.5—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Number of partnerships	Receipts: Total (Thousand dollars)	Business (Thousand dollars)	Income from other partnerships (Thousand dollars)	Interest (Thousand dollars)	Rents (Thousand dollars)	Royalties (Thousand dollars)	Net gain, sales other than capital assets (Thousand dollars)	Other receipts (Thousand dollars)	Deductions: Total (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Payments to partners (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
WHOLESALE AND RETAIL TRADE													
Total	235,322	34,758,290	34,373,043	2,144	32,984	79,399	1,479	8,677	260,564	32,542,148	26,097,580	2,487,007	421,937
Under $5,000	18,261	44,532	41,816	-	368	727	66	217	1,338	49,421	25,764	2,213	826
$5,000 under $10,000	12,566	95,488	91,963	-	159	1,003	(2)	234	2,126	89,782	53,302	5,058	2,719
$10,000 under $25,000	31,716	567,477	551,529	-	1,086	2,522	14	787	11,539	513,066	334,341	39,648	16,016
$25,000 under $50,000	40,153	1,506,556	1,482,507	509	1,441	7,873	12	1,442	12,772	1,318,583	915,763	111,741	33,929
$50,000 under $100,000	50,047	3,658,676	3,617,781	288	1,771	13,742	122	1,135	23,837	3,288,699	2,395,829	292,075	81,789
$100,000 under $200,000	42,205	5,997,363	5,934,557	50	6,218	14,025	280	1,205	41,028	5,456,709	4,143,650	502,410	100,537
$200,000 under $500,000	27,972	8,576,822	8,495,017	275	7,836	17,393	167	1,521	54,613	8,004,073	6,306,823	704,981	102,032
$500,000 under $1,000,000	6,768	4,710,619	4,651,889	255	5,900	9,555	119	811	42,090	4,481,208	3,697,894	337,635	39,968
$1,000,000 under $5,000,000	3,471	6,392,820	6,328,166	495	5,692	8,409	522	930	48,606	6,184,874	5,328,749	380,063	36,199
$5,000,000 or more	323	3,200,069	3,177,818	209	1,874	4,062	174	225	15,707	3,147,032	2,895,465	109,677	7,640
Receipts not reported	1,841	7,868	-	63	639	88	-	170	6,908	8,701	-	1,506	282
Wholesale Trade													
Total	31,683	11,000,021	10,878,558	857	7,618	20,025	345	2,062	90,556	10,452,463	9,009,826	555,717	82,569
Under $5,000	3,030	6,617	6,259	-	167	26	-	27	138	6,850	3,308	229	252
$5,000 under $10,000	1,570	12,415	11,538	-	-	147	-	20	710	10,732	4,966	663	469
$10,000 under $25,000	3,255	64,698	55,233	-	589	724	(2)	315	7,829	52,727	26,090	7,417	2,304
$25,000 under $50,000	4,057	153,599	147,958	-	91	790	-	98	4,662	116,736	71,611	12,581	2,743
$50,000 under $100,000	4,559	335,577	327,224	82	151	2,270	-	190	5,660	284,222	187,954	31,899	9,396
$100,000 under $200,000	4,505	661,163	646,642	-	351	2,341	-	155	11,674	580,334	430,795	51,048	10,979
$200,000 under $500,000	5,523	1,765,788	1,745,433	87	1,654	4,194	76	240	14,104	1,640,769	1,325,073	113,432	20,722
$500,000 under $1,000,000	2,414	1,709,898	1,693,761	42	1,434	3,863	17	314	10,467	1,622,188	1,374,541	104,533	12,688
$1,000,000 under $5,000,000	1,880	3,685,541	3,658,982	426	1,852	4,076	212	474	19,519	3,569,578	3,165,660	169,841	17,758
$5,000,000 or more	252	2,597,734	2,585,528	157	906	1,594	32	59	9,458	2,562,231	2,419,828	62,693	5,224
Receipts not reported	638	6,991	-	63	423	-	-	170	6,335	6,096	-	1,381	34
Retail Trade													
Total	202,164	23,505,215	23,244,161	1,287	25,245	58,075	1,132	6,571	168,744	21,851,066	16,902,427	1,908,875	336,200
Under $5,000	15,010	37,398	35,062	-	201	686	66	186	1,197	42,006	22,143	1,980	539
$5,000 under $10,000	10,972	82,947	80,299	-	159	856	(2)	214	1,416	79,007	48,298	4,395	2,250
$10,000 under $25,000	28,314	500,430	493,954	-	492	1,798	(2)	472	3,708	458,301	307,260	31,813	13,638
$25,000 under $50,000	35,900	1,345,737	1,327,331	509	1,350	7,083	12	1,344	8,108	1,195,171	839,381	98,777	30,846
$50,000 under $100,000	45,287	3,307,819	3,275,321	206	1,620	11,447	122	945	18,158	2,989,481	2,197,735	258,506	71,693
$100,000 under $200,000	37,527	5,312,954	5,264,932	50	5,867	11,489	280	1,050	29,286	4,856,166	3,697,011	449,766	89,434
$200,000 under $500,000	22,112	6,706,710	6,646,522	188	6,145	12,555	89	1,279	39,932	6,265,548	4,907,113	581,234	79,988
$500,000 under $1,000,000	4,303	2,967,573	2,925,246	213	4,455	5,641	102	482	31,434	2,827,548	2,298,091	230,006	27,078
$1,000,000 under $5,000,000	1,564	2,656,314	2,618,745	69	3,772	4,227	310	437	28,754	2,566,178	2,122,817	206,030	18,150
$5,000,000 or more	69	586,464	576,749	52	968	2,205	142	162	6,186	569,253	462,578	46,243	2,336
Receipts not reported	1,105	869	-	-	216	88	-	-	565	2,407	-	125	248
FINANCE, INSURANCE, AND REAL ESTATE													
Total	248,987	7,581,963	6,845,420	20,921	365,441	56,656	37,109	48,245	208,171	6,598,852	824,559	879,470	161,427
Under $5,000	105,201	197,663	164,084	648	20,264	2,640	1,374	3,299	5,354	257,063	1,617	2,997	2,754
$5,000 under $10,000	38,260	274,879	244,520	632	18,773	2,161	1,033	2,644	5,116	240,724	3,379	5,003	3,181
$10,000 under $25,000	42,505	680,616	608,799	5,728	35,754	6,377	3,356	7,351	13,251	533,146	15,605	19,946	11,431
$25,000 under $50,000	23,589	829,648	768,789	3,604	24,455	7,871	6,105	8,353	10,471	648,455	22,538	45,934	19,513
$50,000 under $100,000	14,059	972,989	886,676	2,791	34,174	10,390	7,177	10,227	21,554	823,129	45,514	66,988	18,211
$100,000 under $200,000	6,477	902,800	839,850	510	21,491	9,096	5,686	5,570	20,597	790,968	104,106	74,381	16,142
$200,000 under $500,000	3,793	1,155,806	1,062,365	3,188	31,224	9,195	8,194	5,986	35,654	1,027,131	113,305	110,427	13,563
$500,000 under $1,000,000	608	406,125	359,847	1,011	18,384	4,914	3,110	1,794	17,065	325,308	63,087	47,574	9,508
$1,000,000 under $5,000,000	428	870,970	773,642	2,191	43,644	2,337	941	2,962	45,253	744,600	196,179	165,820	34,215
$5,000,000 or more	102	1,290,467	1,136,848	618	117,278	1,675	133	59	33,856	1,118,212	258,832	338,751	32,484
Receipts not reported	13,966	-	-	-	-	-	-	-	-	90,116	397	1,649	425
SERVICES													
Total	168,850	12,632,449	12,442,300	10,002	16,361	60,487	3,419	9,914	89,966	8,230,331	1,554,506	2,623,266	395,014
Under $5,000	24,695	60,380	56,294	42	251	1,608	15	592	1,578	65,144	8,663	4,638	2,346
$5,000 under $10,000	19,103	153,166	141,274	145	336	7,411	1,025	366	2,609	121,582	19,062	13,199	7,973
$10,000 under $25,000	33,618	585,520	560,339	333	2,433	8,196	45	1,237	12,937	421,692	91,618	64,941	32,347
$25,000 under $50,000	29,189	1,071,425	1,056,451	1,551	1,166	5,881	(2)	1,334	5,034	753,170	173,947	159,105	52,649
$50,000 under $100,000	26,859	1,950,779	1,928,808	1,475	2,474	7,957	609	1,345	8,111	1,244,750	254,999	346,239	81,999
$100,000 under $200,000	20,751	2,874,059	2,852,518	169	1,999	7,361	1,099	1,983	8,930	1,637,222	268,368	512,713	80,851
$200,000 under $500,000	9,012	2,693,654	2,663,523	573	2,494	12,752	154	913	13,245	1,649,887	289,472	576,144	69,364
$500,000 under $1,000,000	1,503	1,027,907	1,012,465	1,186	1,490	2,450	16	630	9,670	690,985	129,158	257,988	22,575
$1,000,000 under $5,000,000	733	1,339,311	1,321,438	1,974	1,322	3,211	234	511	10,621	966,052	207,240	348,144	21,773
$5,000,000 or more	60	856,524	849,190	1,230	806	753	94	23	4,428	642,131	111,979	334,522	21,893
Receipts not reported	3,328	19,724	-	1,324	1,590	2,907	120	980	12,803	37,716	-	5,633	1,244
NATURE OF BUSINESS NOT ALLOCABLE													
Total	5,546	128,714	122,982	4,581	309	18	-	531	293	107,357	57,385	10,963	1,352
Under $5,000	1,889	3,621	3,590	-	19	-	-	(2)	(2)	2,806	615	113	159
$5,000 under $10,000	540	3,914	3,874	-	-	15	-	-	25	6,706	844	93	428
$10,000 under $25,000	785	14,016	13,981	-	(2)	-	-	-	34	9,556	4,077	1,270	54
$25,000 under $50,000	348	12,841	12,804	(2)	(2)	-	-	-	32	10,056	5,171	2,052	106
$50,000 under $100,000	368	25,191	25,189	-	-	-	-	-	(2)	20,575	12,043	2,767	446
$100,000 under $200,000	270	34,570	34,527	-	-	-	-	-	43	25,355	17,151	2,915	-
$200,000 under $500,000	(2)	(2)	(2)	-	(2)	-	-	-	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	14	8,504	8,458	-	13	(2)	-	21	(2)	7,662	5,087	615	118
$1,000,000 under $5,000,000	6	9,875	9,852	-	(2)	-	-	-	20	7,859	6,154	682	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	1,286	5,454	-	4,577	258	-	-	507	112	7,555	-	97	-

Footnotes at end of table.

ALL ACTIVE PARTNERSHIPS

Table 3.5--INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Deductions—Continued											Gross profit (less loss)	Net profit (less loss)
	Rent	Interest	Taxes	Bad debts	Repairs	Depreciation	Depletion	Retirement plans, etc.	Loss from other partnerships	Net loss, sales other than capital assets	Other deductions		
	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
WHOLESALE AND RETAIL TRADE													
Total	477,878	129,471	465,814	59,377	130,798	348,965	992	6,008	1,339	2,761	1,912,221	8,275,463	2,216,142
Under $5,000	3,177	1,168	1,442	501	941	2,360	-	(2)	12	647	10,364	16,052	[1]4,889
$5,000 under $10,000	5,414	1,119	2,229	273	1,239	3,690	87	-	-	61	14,591	38,661	5,706
$10,000 under $25,000	23,287	4,320	11,996	897	5,224	14,094	23	(2)	(2)	269	62,948	217,188	54,411
$25,000 under $50,000	44,695	9,195	31,858	1,689	10,730	29,750	-	31	-	222	128,980	566,744	187,973
$50,000 under $100,000	87,965	17,436	68,594	5,791	19,838	54,600	31	131	-	319	264,301	1,221,952	369,977
$100,000 under $200,000	110,565	21,252	95,283	10,124	26,406	71,993	305	211	17	249	373,707	1,790,907	540,654
$200,000 under $500,000	107,316	31,396	127,484	16,594	32,672	87,191	214	761	964	599	485,046	2,188,194	572,749
$500,000 under $1,000,000	40,702	16,319	52,356	9,806	15,387	40,030	98	945	152	164	229,752	953,995	229,411
$1,000,000 under $5,000,000	42,305	18,564	55,944	10,210	14,438	35,744	148	2,194	152	169	259,995	999,417	207,946
$5,000,000 or more	12,222	8,100	18,346	2,558	3,896	8,813	86	1,727	41	(2)	78,456	282,353	53,037
Receipts not reported	230	602	282	934	27	700	-	-	-	57	4,081	-	[1]833
Wholesale Trade													
Total	65,736	34,976	103,238	16,547	30,334	79,065	235	2,683	357	272	470,908	1,868,732	547,558
Under $5,000	334	60	138	92	174	340	-	-	-	(2)	1,921	2,951	[1]233
$5,000 under $10,000	494	364	240	86	127	743	58	-	-	-	2,522	6,572	1,683
$10,000 under $25,000	2,246	775	1,406	212	581	1,707	-	-	(2)	-	9,988	29,143	11,971
$25,000 under $50,000	3,277	1,523	2,067	338	1,305	3,896	-	-	-	10	17,385	76,347	36,863
$50,000 under $100,000	6,799	2,581	4,553	513	2,008	5,585	-	10	-	33	32,891	139,270	51,355
$100,000 under $200,000	8,432	2,503	7,230	1,044	3,620	10,225	-	13	-	(2)	54,436	215,847	80,829
$200,000 under $500,000	14,050	7,173	28,725	3,529	7,221	19,061	(2)	216	58	12	101,488	420,360	125,019
$500,000 under $1,000,000	9,713	4,683	16,595	2,930	5,547	14,286	81	331	131	54	76,075	319,220	87,710
$1,000,000 under $5,000,000	15,388	9,079	31,334	5,051	7,549	17,729	77	1,145	128	139	128,700	493,322	115,963
$5,000,000 or more	4,847	6,132	10,789	1,979	2,176	5,102	10	968	39	(2)	42,440	165,700	35,503
Receipts not reported	156	103	161	773	26	391	-	-	-	(2)	3,062	-	895
Retail Trade													
Total	409,091	93,532	359,285	42,140	98,916	266,725	756	3,288	982	2,486	1,426,363	6,341,734	1,654,149
Under $5,000	2,765	1,085	1,292	407	767	1,981	-	(2)	12	645	8,384	12,919	[1]4,608
$5,000 under $10,000	4,920	755	1,988	187	1,112	2,947	29	-	-	61	12,065	32,001	3,940
$10,000 under $25,000	21,011	3,534	10,527	668	4,623	12,333	23	(2)	-	269	52,600	186,694	42,129
$25,000 under $50,000	41,205	7,640	29,727	1,343	9,314	25,729	-	31	-	212	110,966	487,950	150,566
$50,000 under $100,000	80,595	14,821	63,842	5,278	17,594	48,812	31	118	-	286	230,170	1,077,586	318,338
$100,000 under $200,000	101,793	18,663	87,656	9,053	22,700	61,536	305	198	17	240	317,794	1,567,921	456,788
$200,000 under $500,000	92,557	23,734	97,142	12,611	24,829	66,628	205	536	906	587	377,478	1,739,409	441,162
$500,000 under $1,000,000	30,657	11,529	35,456	6,805	9,739	25,364	17	608	21	108	152,069	627,155	140,025
$1,000,000 under $5,000,000	26,522	9,325	24,242	5,062	6,652	17,530	71	1,044	24	29	128,680	495,928	90,136
$5,000,000 or more	6,992	1,947	7,292	568	1,585	3,556	75	745	(2)	(2)	35,333	114,171	17,211
Receipts not reported	74	499	121	158	(2)	309	-	-	-	48	824	-	[1]1,538
FINANCE, INSURANCE, AND REAL ESTATE													
Total	173,494	1,154,650	657,139	30,933	172,397	956,359	9,250	16,893	31,480	10,449	1,520,352	6,020,861	983,111
Under $5,000	2,517	68,182	41,323	797	13,573	54,652	246	-	2,720	2,516	63,169	162,467	[1]59,400
$5,000 under $10,000	3,372	53,533	41,595	917	13,264	59,242	593	10	786	2,227	53,622	241,141	34,155
$10,000 under $25,000	8,937	106,785	86,677	1,752	27,488	122,962	781	-	2,829	625	127,328	593,194	147,470
$25,000 under $50,000	13,531	125,686	90,972	3,870	27,754	143,185	1,223	71	1,300	177	152,701	746,251	181,193
$50,000 under $100,000	21,858	162,154	97,787	6,626	28,133	166,595	1,154	64	5,406	1,918	200,721	841,162	149,860
$100,000 under $200,000	18,021	155,228	84,857	5,341	22,763	140,312	863	601	447	354	167,552	735,744	111,832
$200,000 under $500,000	26,669	203,998	110,714	7,041	24,683	180,225	1,298	284	1,987	83	232,854	949,060	128,675
$500,000 under $1,000,000	10,383	51,160	24,299	1,132	5,708	36,802	1,196	459	350	122	73,528	296,760	80,817
$1,000,000 under $5,000,000	30,052	81,608	33,862	1,382	5,589	35,491	1,890	4,461	2,411	28	151,612	577,463	126,370
$5,000,000 or more	37,290	112,286	33,780	1,925	3,270	14,891	(2)	10,942	557	145	273,053	878,016	172,255
Receipts not reported	864	34,030	11,273	150	172	2,002	-	(2)	12,687	2,254	24,212	[1]397	[1]90,116
SERVICES													
Total	550,600	126,997	250,860	16,219	102,699	430,520	1,128	15,371	2,945	3,222	2,156,984	10,887,794	4,402,118
Under $5,000	5,681	2,676	2,443	508	1,943	11,147	-	(2)	165	381	24,551	47,631	[1]4,764
$5,000 under $10,000	11,706	3,486	3,940	285	3,893	15,025	-	(2)	14	224	42,771	122,212	31,584
$10,000 under $25,000	33,079	12,224	14,057	615	10,335	41,764	104	42	72	218	120,276	468,721	163,828
$25,000 under $50,000	47,992	15,813	23,775	1,540	13,115	55,990	81	38	1,090	446	207,589	882,504	318,255
$50,000 under $100,000	77,383	20,210	41,925	2,178	17,261	70,687	69	218	148	309	331,125	1,673,809	706,029
$100,000 under $200,000	121,874	27,541	53,202	3,109	20,840	88,679	185	789	25	237	458,809	2,584,150	1,236,837
$200,000 under $500,000	111,879	25,061	48,823	3,105	18,010	70,752	67	1,719	241	203	435,047	2,374,051	1,043,767
$500,000 under $1,000,000	48,133	7,095	20,556	1,236	6,170	24,813	(2)	1,126	284	22	171,827	883,307	336,922
$1,000,000 under $5,000,000	57,072	7,812	26,531	2,510	7,599	40,149	614	3,637	131	45	242,795	1,114,198	373,259
$5,000,000 or more	33,476	2,772	14,622	1,043	2,229	6,348	(2)	7,776	(2)	16	105,449	737,211	214,393
Receipts not reported	2,325	2,307	986	90	1,304	5,166	(2)	20	773	1,121	16,745	-	[1]17,992
NATURE OF BUSINESS NOT ALLOCABLE													
Total	3,053	4,246	2,694	213	1,098	5,534	(2)	-	1,694	(2)	19,113	65,597	21,357
Under $5,000	98	313	167	(2)	120	220	(2)	-	(2)	-	984	2,975	815
$5,000 under $10,000	205	1,173	269	-	38	563	-	-	-	-	3,093	3,030	[1]2,792
$10,000 under $25,000	256	221	336	19	162	487	-	-	-	-	2,674	9,904	4,460
$25,000 under $50,000	433	10	192	(2)	79	267	-	-	-	-	1,739	7,633	2,785
$50,000 under $100,000	578	233	320	-	246	805	-	-	-	-	3,137	13,146	4,616
$100,000 under $200,000	757	10	710	26	271	272	-	-	-	(2)	3,236	17,376	9,215
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	(2)	(2)	(2)
$500,000 under $1,000,000	210	184	222	109	116	147	-	-	-	-	854	3,371	842
$1,000,000 under $5,000,000	125	(2)	115	-	49	58	-	-	-	-	668	3,698	2,016
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	537	-	-
Receipts not reported	213	2,056	258	39	13	2,651	-	-	1,691	-	-	-	[1]2,101

[1]Loss exceeds profit. [2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.
Estimates for "Wholesale and retail trade not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PARTNERSHIPS WITH NET PROFIT

Table 3.6—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and size of business receipts	Number of partnerships	Receipts								Deductions			
		Total	Business	Income from other partnerships	Interest	Rents	Royalties	Net gain, sales other than capital assets	Other receipts	Total	Cost of goods sold	Salaries and wages	Payments to partners
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
ALL INDUSTRIAL DIVISIONS													
Total	684,822	67,303,182	65,884,881	50,249	401,113	218,689	56,478	88,088	603,684	56,035,269	37,375,988	5,774,332	972,808
Under $5,000	111,929	268,976	230,419	985	17,369	4,258	1,326	6,295	8,324	149,104	33,302	3,341	2,025
$5,000 under $10,000	72,112	549,159	501,696	720	17,710	13,146	2,075	5,114	8,698	334,450	96,148	12,280	8,176
$10,000 under $25,000	126,360	2,172,213	2,060,662	5,455	36,334	17,859	5,648	12,649	33,606	1,435,164	584,033	88,642	44,691
$25,000 under $50,000	115,077	4,216,602	4,109,640	8,564	26,006	25,320	4,287	13,691	29,094	3,047,510	1,527,589	275,487	96,432
$50,000 under $100,000	109,135	7,898,288	7,743,430	4,688	34,058	37,842	6,087	13,916	58,267	6,056,067	3,477,210	641,650	169,185
$100,000 under $200,000	81,120	11,426,719	11,260,007	1,625	32,451	37,398	7,937	10,759	76,542	9,001,404	5,600,060	1,063,965	196,131
$200,000 under $500,000	48,190	14,716,595	14,500,675	5,014	38,022	33,541	12,732	9,752	116,859	12,443,529	8,460,465	1,349,800	199,686
$500,000 under $1,000,000	11,067	7,687,988	7,552,898	3,975	26,403	20,870	4,434	5,057	74,351	6,813,494	5,055,708	641,807	84,712
$1,000,000 under $5,000,000	6,007	11,260,418	11,065,816	6,193	49,261	19,831	1,817	5,970	111,530	10,240,493	7,881,585	896,630	105,058
$5,000,000 or more	639	7,054,693	6,859,638	2,654	120,492	7,858	478	844	62,729	6,493,278	4,659,888	796,442	66,178
Receipts not reported	3,184	51,531	-	10,376	3,007	766	9,657	4,041	23,684	20,776	-	4,288	534
AGRICULTURE, FORESTRY, AND FISHERIES													
Total	92,417	4,283,259	4,189,628	5,565	13,539	22,248	2,232	14,506	35,541	3,367,410	2,423,572	73,802	32,340
Under $5,000	16,844	46,217	41,997	236	779	1,413	23	972	797	23,699	11,173	171	165
$5,000 under $10,000	13,632	105,387	99,275	38	1,240	2,226	340	1,200	1,068	62,210	33,438	541	840
$10,000 under $25,000	23,162	396,761	382,925	517	1,472	3,467	1,074	3,534	3,772	263,205	158,253	2,982	2,255
$25,000 under $50,000	17,184	628,577	610,971	2,754	2,124	5,280	413	3,074	3,961	445,626	283,670	6,111	5,113
$50,000 under $100,000	11,709	829,918	818,671	81	2,281	3,792	(2)	1,327	3,764	618,288	423,099	9,686	8,535
$100,000 under $200,000	5,625	782,476	770,306	882	2,910	2,486	135	551	5,206	616,906	436,038	18,219	5,269
$200,000 under $500,000	2,750	831,737	819,156	362	1,345	2,044	181	2,484	6,165	723,308	550,228	22,092	6,539
$500,000 under $1,000,000	348	236,690	233,545	68	434	548	40	132	1,923	215,155	174,764	5,767	1,961
$1,000,000 under $5,000,000	169	306,662	301,915	614	729	566	(2)	59	2,772	288,980	248,898	7,186	1,409
$5,000,000 or more	13	113,221	110,867	13	194	320	-	30	1,797	109,423	104,011	1,047	254
Receipts not reported	981	5,613	-	-	31	106	17	1,143	4,316	610	-	-	-
MINING													
Total	8,469	703,981	668,410	139	1,774	2,950	11,871	4,820	14,017	575,785	247,113	28,230	5,956
Under $5,000	3,287	7,057	5,973	83	(2)	93	137	104	665	4,911	648	125	109
$5,000 under $10,000	957	7,068	6,510	-	(2)	-	40	490	24	4,424	695	177	(2)
$10,000 under $25,000	1,128	18,134	17,465	-	17	100	22	20	510	11,743	3,309	103	130
$25,000 under $50,000	791	28,423	27,621	-	60	427	(2)	51	261	20,917	4,248	1,705	582
$50,000 under $100,000	761	60,655	55,420	(2)	318	105	1,269	1,617	1,921	46,260	12,699	3,489	513
$100,000 under $200,000	534	74,549	72,186	-	40	405	351	447	1,120	58,595	20,667	6,993	1,163
$200,000 under $500,000	440	138,827	131,532	-	390	206	3,937	268	2,494	117,173	48,892	8,730	1,475
$500,000 under $1,000,000	135	94,023	90,683	44	684	191	922	172	1,327	81,022	39,796	2,827	992
$1,000,000 under $5,000,000	79	152,150	150,398	(2)	191	545	185	192	632	130,812	75,746	3,312	388
$5,000,000 or more	11	113,351	110,622	-	41	878	81	32	1,697	94,263	40,413	221	450
Receipts not reported	345	9,744	-	-	27	-	4,924	1,427	3,366	5,665	-	548	147
CONTRACT CONSTRUCTION													
Total	49,271	6,183,113	6,108,872	4,255	7,744	31,331	435	6,082	24,394	5,413,715	4,474,279	78,365	74,876
Under $5,000	3,339	9,823	8,941	-	129	93	-	603	57	5,111	2,496	19	261
$5,000 under $10,000	3,832	30,474	28,724	-	26	1,464	-	183	77	17,226	9,821	164	1,293
$10,000 under $25,000	10,398	184,739	180,752	25	404	2,377	18	610	553	114,729	69,701	1,950	7,210
$25,000 under $50,000	10,415	378,469	375,009	-	236	2,352	-	427	445	273,534	190,351	4,045	12,318
$50,000 under $100,000	9,949	717,299	708,905	67	543	5,720	19	522	1,523	580,079	431,817	9,006	19,385
$100,000 under $200,000	5,993	852,296	839,872	219	2,253	5,267	53	1,356	3,276	732,105	568,476	19,940	13,813
$200,000 under $500,000	3,566	1,079,254	1,066,194	639	1,758	4,746	173	333	5,411	965,377	810,370	13,343	10,367
$500,000 under $1,000,000	953	679,354	668,207	1,272	823	4,217	23	903	3,909	619,603	519,769	8,643	3,845
$1,000,000 under $5,000,000	646	1,253,532	1,240,734	676	999	4,776	(2)	839	5,502	1,162,442	1,018,637	13,938	4,952
$5,000,000 or more	80	996,651	991,534	323	452	319	143	243	3,637	943,321	852,841	7,286	1,381
Receipts not reported	100	1,222	-	1,034	121	-	-	63	(2)	188	-	31	51
MANUFACTURING													
Total	29,332	5,204,422	5,143,316	4,578	4,504	12,458	6,517	4,343	28,706	4,580,718	3,597,616	128,119	76,910
Under $5,000	2,916	9,501	7,680	(2)	41	(2)	(2)	750	1,019	6,255	2,916	70	103
$5,000 under $10,000	1,918	14,815	14,060	-	(2)	66	-	332	351	9,498	5,117	174	535
$10,000 under $25,000	4,332	77,068	74,932	(2)	71	465	1,353	96	150	53,896	30,444	207	2,383
$25,000 under $50,000	5,126	188,587	185,487	-	214	213	-	214	2,459	139,225	90,026	1,874	5,933
$50,000 under $100,000	5,532	403,359	397,836	-	431	2,821	-	182	2,089	325,424	223,035	5,974	11,859
$100,000 under $200,000	4,116	587,894	583,470	58	216	1,995	108	156	1,891	488,581	347,402	12,864	12,165
$200,000 under $500,000	3,331	1,044,733	1,036,285	98	839	1,678	-	779	5,054	918,058	713,162	25,008	16,686
$500,000 under $1,000,000	1,154	801,913	794,051	128	765	1,403	231	861	4,474	719,819	570,120	25,502	10,775
$1,000,000 under $5,000,000	712	1,388,921	1,374,834	411	1,277	3,391	200	763	8,045	1,277,661	1,049,625	41,590	13,549
$5,000,000 or more	68	679,013	674,681	261	250	422	16	210	3,173	641,523	565,769	14,856	2,858
Receipts not reported	128	8,618	-	3,618	394	-	4,605	-	(2)	778	-	-	64
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES													
Total	13,481	1,166,929	1,146,668	483	695	1,940	272	2,633	14,238	995,972	602,964	28,161	20,141
Under $5,000	1,689	6,038	4,579	-	70	-	-	658	731	3,450	856	41	140
$5,000 under $10,000	1,257	9,493	9,073	-	(2)	22	-	352	40	5,804	1,114	69	171
$10,000 under $25,000	3,126	56,867	55,708	227	(2)	205	-	223	495	39,373	13,177	697	2,065
$25,000 under $50,000	3,047	110,715	109,998	155	121	230	14	19	178	83,978	25,572	2,129	4,231
$50,000 under $100,000	2,135	146,941	144,434	48	100	-	-	802	1,557	117,268	46,475	3,349	3,672
$100,000 under $200,000	1,065	148,619	146,114	-	36	81	225	147	2,016	122,722	62,398	5,856	3,193
$200,000 under $500,000	789	249,819	246,915	-	134	513	31	125	2,101	221,718	141,323	3,491	3,608
$500,000 under $1,000,000	257	186,061	179,974	18	111	701	(2)	228	5,027	170,041	123,036	5,547	2,094
$1,000,000 under $5,000,000	111	208,815	206,373	35	84	180	-	57	2,086	191,400	157,145	5,879	659
$5,000,000 or more	5	43,561	43,500	-	24	(2)	-	22	(2)	40,218	31,868	1,103	308
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

PARTNERSHIPS WITH NET PROFIT

Table 3.6—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Deductions—Continued											Gross profit (less loss)	Net profit
	Rent	Interest	Taxes	Bad debts	Repairs	Depreciation	Depletion	Retirement plans, etc.	Loss from other partnerships	Net loss, sales other than capital assets	Other deductions		
	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
ALL INDUSTRIAL DIVISIONS													
Total	1,266,185	849,615	1,352,604	97,236	605,360	1,674,269	92,005	46,615	5,270	6,394	5,916,588	28,508,893	11,267,913
Under $5,000	4,922	9,950	21,503	379	8,356	29,871	1,411	(2)	98	216	33,722	197,117	119,872
$5,000 under $10,000	15,254	22,412	35,750	613	15,270	55,239	1,343	13	55	302	71,595	405,548	214,709
$10,000 under $25,000	59,305	65,736	100,165	1,704	54,045	166,677	3,480	76	83	477	266,050	1,476,629	737,049
$25,000 under $50,000	114,756	87,880	138,818	5,626	77,247	226,368	3,918	334	839	938	491,278	2,582,051	1,169,092
$50,000 under $100,000	198,366	119,763	201,879	11,504	102,264	294,552	5,821	693	432	919	831,829	4,266,220	1,842,221
$100,000 under $200,000	258,983	130,251	237,029	15,954	109,435	294,680	8,317	1,767	483	692	1,083,657	5,659,947	2,425,315
$200,000 under $500,000	274,413	160,112	290,110	25,356	114,545	311,529	14,468	4,358	1,699	1,050	1,235,938	6,040,210	2,273,066
$500,000 under $1,000,000	104,369	51,819	109,966	14,186	46,430	113,117	9,018	4,231	566	429	577,136	2,497,190	874,494
$1,000,000 under $5,000,000	145,053	78,747	137,319	15,358	57,701	127,291	17,938	12,761	497	1,081	763,474	3,184,231	1,019,925
$5,000,000 or more	89,863	120,877	79,438	6,547	19,862	51,403	25,272	22,356	509	290	554,353	2,199,750	561,415
Receipts not reported	901	2,068	627	(2)	205	3,542	1,019	18	(2)	-	7,556	-	30,755
AGRICULTURE, FORESTRY, AND FISHERIES													
Total	120,069	79,330	104,727	1,728	141,670	258,904	1,084	417	375	1,356	128,036	1,766,056	915,849
Under $5,000	248	1,180	3,782	(2)	1,478	4,293	82	-	10	38	1,074	30,824	22,518
$5,000 under $10,000	1,440	2,178	6,862	-	4,117	10,166	13	-	(2)	105	2,503	65,837	43,177
$10,000 under $25,000	8,199	8,995	16,615	30	17,652	38,218	239	-	-	247	9,520	224,672	133,556
$25,000 under $50,000	16,433	14,220	19,951	36	26,876	55,616	123	144	56	384	16,893	327,301	182,951
$50,000 under $100,000	24,757	18,469	20,596	217	31,681	59,791	28	25	136	256	21,012	395,572	211,630
$100,000 under $200,000	28,458	15,473	16,787	102	28,189	43,506	(2)	61	(2)	73	24,719	334,268	165,570
$200,000 under $500,000	29,104	12,275	14,362	774	22,956	35,197	55	32	104	166	29,424	268,928	108,429
$500,000 under $1,000,000	4,338	3,119	2,995	268	4,726	6,738	18	112	(2)	83	10,264	58,781	21,535
$1,000,000 under $5,000,000	6,442	2,955	2,410	280	3,587	4,670	523	39	51	(2)	10,526	53,017	17,682
$5,000,000 or more	650	424	282	16	408	485	-	(2)	-	-	1,842	6,856	3,798
Receipts not reported	-	42	85	-	-	224	-	-	-	-	259	-	5,003
MINING													
Total	5,520	9,474	17,601	851	17,542	50,320	78,291	827	263	187	113,610	421,297	128,196
Under $5,000	140	49	273	-	105	866	1,144	-	-	-	1,452	5,325	2,146
$5,000 under $10,000	119	49	245	-	91	758	1,033	-	-	-	1,250	5,815	2,644
$10,000 under $25,000	173	95	502	(2)	333	1,495	2,189	-	-	12	3,401	14,156	6,391
$25,000 under $50,000	669	519	1,055	-	1,315	2,313	2,969	-	-	-	5,542	23,373	7,506
$50,000 under $100,000	351	566	2,232	120	2,025	5,358	4,448	-	-	44	14,415	42,721	14,395
$100,000 under $200,000	180	1,254	2,027	166	1,658	3,830	6,742	-	-	-	13,915	51,519	15,954
$200,000 under $500,000	1,197	1,845	3,508	273	4,294	10,028	12,311	20	227	106	24,267	82,640	21,654
$500,000 under $1,000,000	621	451	1,836	89	2,746	6,524	7,179	39	21	22	17,879	50,887	13,001
$1,000,000 under $5,000,000	1,611	1,533	3,668	198	4,797	8,221	14,641	714	15	(2)	15,965	74,652	21,338
$5,000,000 or more	381	3,054	2,031	(2)	73	10,683	24,618	54	-	-	12,281	70,209	19,088
Receipts not reported	78	59	224	-	105	244	1,017	-	-	-	3,243	-	4,079
CONTRACT CONSTRUCTION													
Total	31,830	30,906	84,313	5,606	59,366	118,702	669	4,093	438	472	449,800	1,634,593	769,398
Under $5,000	52	97	290	-	221	415	-	-	-	(2)	1,255	6,445	4,712
$5,000 under $10,000	284	112	347	22	579	1,229	-	(2)	-	-	3,366	18,903	13,248
$10,000 under $25,000	1,202	1,272	2,812	169	2,864	7,384	-	34	(2)	33	20,089	111,051	70,010
$25,000 under $50,000	2,990	2,624	6,109	274	4,629	12,345	(2)	13	-	48	37,786	184,658	104,935
$50,000 under $100,000	4,692	4,282	13,239	835	7,707	19,467	(2)	209	-	10	69,426	277,088	137,220
$100,000 under $200,000	3,100	6,311	15,800	811	8,881	20,957	63	195	149	19	73,590	271,396	120,191
$200,000 under $500,000	5,171	6,767	15,728	1,188	8,286	18,229	304	870	50	35	74,669	255,824	113,877
$500,000 under $1,000,000	3,748	3,627	9,607	1,433	6,115	11,727	113	735	54	19	50,168	148,438	59,751
$1,000,000 under $5,000,000	7,316	4,962	13,445	412	13,778	18,579	35	994	176	182	65,036	222,097	91,090
$5,000,000 or more	3,275	763	6,935	462	6,306	8,364	148	1,034	-	121	54,405	138,693	53,330
Receipts not reported	-	89	(2)	-	-	(2)	-	-	-	-	10	-	1,034
MANUFACTURING													
Total	53,728	22,448	85,122	8,477	49,545	108,557	3,899	5,122	202	988	439,985	1,545,700	623,704
Under $5,000	337	58	157	191	423	503	-	-	-	-	1,497	4,764	3,246
$5,000 under $10,000	465	166	285	(2)	266	679	23	-	-	-	1,787	8,943	5,317
$10,000 under $25,000	1,917	601	1,235	178	1,395	3,439	309	-	-	(2)	11,784	44,488	23,172
$25,000 under $50,000	4,814	1,180	3,555	335	2,684	6,520	-	45	-	86	22,173	95,461	49,362
$50,000 under $100,000	8,100	2,171	8,611	571	5,281	14,226	87	11	77	15	45,406	174,801	77,935
$100,000 under $200,000	6,354	3,654	12,353	1,028	7,534	17,639	114	165	72	85	67,152	236,068	99,313
$200,000 under $500,000	9,671	4,420	20,876	1,827	12,165	24,941	247	575	(2)	43	88,430	323,123	126,675
$500,000 under $1,000,000	6,814	3,058	13,818	1,340	6,987	15,405	402	869	13	44	64,672	223,931	82,094
$1,000,000 under $5,000,000	11,813	4,795	18,872	2,232	9,532	19,755	2,224	2,476	(2)	706	100,486	325,209	111,260
$5,000,000 or more	3,428	2,345	5,356	774	3,278	5,444	493	981	27	(2)	35,909	108,912	37,490
Receipts not reported	15	-	(2)	-	-	(2)	-	-	-	-	689	-	7,840
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES													
Total	20,290	10,154	35,724	1,111	41,749	62,815	360	1,051	(2)	224	171,220	543,704	170,957
Under $5,000	175	133	149	14	296	532	-	-	-	13	1,101	3,723	2,588
$5,000 under $10,000	280	156	304	(2)	647	1,046	-	-	-	-	2,013	7,959	3,689
$10,000 under $25,000	1,039	804	1,807	25	3,229	5,927	-	-	-	(2)	10,595	42,531	17,494
$25,000 under $50,000	2,232	1,185	4,220	224	6,012	9,668	-	-	(2)	10	28,491	84,426	26,737
$50,000 under $100,000	1,040	1,792	5,863	83	8,167	12,972	-	52	-	133	33,670	97,959	29,673
$100,000 under $200,000	2,373	1,719	5,522	46	6,913	9,746	42	(2)	-	40	24,865	83,716	25,897
$200,000 under $500,000	6,469	2,028	9,601	321	8,457	11,402	308	263	-	(2)	34,443	105,592	28,101
$500,000 under $1,000,000	2,809	1,202	4,993	237	4,523	6,757	10	267	(2)	16	18,547	56,938	16,020
$1,000,000 under $5,000,000	3,484	919	2,781	146	2,784	4,144	-	375	(2)	-	13,083	49,228	17,415
$5,000,000 or more	389	216	484	11	721	621	-	85	-	-	4,412	11,632	3,343
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

PARTNERSHIPS WITH NET PROFIT

Table 3.6—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Number of partnerships	Receipts								Deductions			
		Total	Business	Income from other partnerships	Interest	Rents	Royalties	Net gain, sales other than capital assets	Other receipts	Total	Cost of goods sold	Salaries and wages	Payments to partners
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
WHOLESALE AND RETAIL TRADE													
Total	191,968	31,922,463	31,569,125	2,030	30,152	70,440	1,002	6,725	242,989	29,565,982	23,882,284	2,239,177	330,564
Under $5,000	8,185	23,502	21,801	-	248	323	56	176	898	16,672	10,478	623	154
$5,000 under $10,000	7,991	62,035	58,951	-	135	823	-	170	1,956	47,785	30,249	1,932	1,021
$10,000 under $25,000	22,869	412,830	400,307	-	564	1,477	14	423	10,045	338,097	226,101	23,034	7,057
$25,000 under $50,000	34,074	1,282,643	1,262,671	509	1,110	5,387	12	1,129	11,825	1,075,847	757,679	87,398	20,828
$50,000 under $100,000	43,630	3,203,856	3,166,039	288	1,615	13,074	95	644	22,101	2,809,702	2,065,016	246,609	54,765
$100,000 under $200,000	38,899	5,537,374	5,478,123	25	5,615	13,134	280	1,050	39,147	4,980,872	3,801,723	453,136	81,672
$200,000 under $500,000	25,992	7,987,367	7,910,671	197	7,398	16,040	144	1,150	51,767	7,395,978	5,843,871	651,167	87,729
$500,000 under $1,000,000	6,349	4,420,171	4,364,769	249	5,668	8,905	99	708	39,773	4,183,503	3,459,688	315,514	35,929
$1,000,000 under $5,000,000	3,258	5,993,558	5,933,186	490	5,369	7,613	291	880	45,729	5,777,080	4,987,189	355,165	33,893
$5,000,000 or more	304	2,993,055	2,972,607	209	1,791	3,576	11	225	14,636	2,938,309	2,700,290	103,860	7,516
Receipts not reported	417	6,072	-	63	639	88	-	170	5,112	2,137	-	739	-
Wholesale trade													
Total	26,281	10,193,029	10,080,687	815	6,697	17,785	284	1,545	85,216	9,616,867	8,317,994	513,454	68,456
Under $5,000	1,508	3,445	3,296	-	84	-	-	12	53	2,168	1,390	44	28
$5,000 under $10,000	1,177	9,584	8,724	-	-	147	-	20	693	6,775	3,805	322	244
$10,000 under $25,000	2,563	51,727	43,593	-	215	337	(2)	37	7,537	37,336	18,083	5,362	1,497
$25,000 under $50,000	3,542	135,244	129,880	-	15	773	-	44	4,532	95,267	56,691	11,544	1,753
$50,000 under $100,000	3,866	286,317	278,152	82	151	2,167	-	159	5,606	232,082	151,662	27,572	5,561
$100,000 under $200,000	4,057	598,732	584,820	-	345	1,787	-	121	11,659	515,900	383,220	46,310	8,974
$200,000 under $500,000	5,054	1,608,129	1,589,591	54	1,487	3,634	57	211	13,095	1,477,685	1,196,239	103,227	17,523
$500,000 under $1,000,000	2,260	1,600,795	1,585,286	36	1,388	3,819	17	271	9,978	1,510,248	1,281,059	97,970	11,181
$1,000,000 under $5,000,000	1,770	3,468,633	3,443,379	423	1,742	3,931	191	441	18,526	3,348,559	2,973,193	160,404	16,581
$5,000,000 or more	238	2,425,218	2,413,966	157	847	1,190	11	59	8,988	2,388,896	2,252,652	59,960	5,114
Receipts not reported	245	5,205	-	63	423	-	-	170	4,549	1,951	-	739	-
Retail trade													
Total	164,616	21,502,886	21,264,530	1,215	23,347	51,388	716	5,140	156,550	19,737,952	15,400,232	1,705,125	259,521
Under $5,000	6,579	19,821	18,285	-	164	308	56	164	844	14,367	8,991	579	126
$5,000 under $10,000	6,789	52,325	50,101	-	135	676	-	150	1,263	40,967	26,406	1,610	777
$10,000 under $25,000	20,183	359,258	354,871	-	349	1,140	(2)	386	2,506	299,243	207,027	17,593	5,560
$25,000 under $50,000	30,385	1,142,203	1,127,596	509	1,095	4,614	12	1,085	7,292	976,000	697,863	75,575	18,735
$50,000 under $100,000	39,612	2,906,777	2,877,151	206	1,464	10,882	95	485	16,494	2,567,295	1,906,677	217,560	48,695
$100,000 under $200,000	34,695	4,918,481	4,873,404	25	5,270	11,152	280	929	27,421	4,447,929	3,405,212	405,560	72,574
$200,000 under $500,000	20,635	6,283,841	6,226,903	143	5,882	11,794	85	937	38,097	5,829,605	4,580,521	537,973	69,159
$500,000 under $1,000,000	4,041	2,787,618	2,747,991	213	4,269	5,035	82	422	29,606	2,643,196	2,154,652	214,504	24,552
$1,000,000 under $5,000,000	1,461	2,473,960	2,439,368	67	3,559	3,576	100	420	26,870	2,379,403	1,973,724	190,569	17,021
$5,000,000 or more	65	557,735	548,860	52	944	2,123	-	162	5,594	539,761	439,159	43,602	2,322
Receipts not reported	172	867	-	-	216	88	-	-	563	186	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE													
Total	158,500	5,959,967	5,330,288	19,065	327,532	36,971	30,818	40,970	174,323	4,246,940	716,376	751,518	127,892
Under $5,000	60,957	127,423	101,984	621	15,913	1,479	1,103	2,654	3,669	66,365	1,008	648	308
$5,000 under $10,000	27,906	201,366	176,776	632	16,048	1,526	670	2,090	3,624	114,877	2,365	1,807	1,008
$10,000 under $25,000	33,068	530,184	470,278	4,352	31,379	4,118	3,167	6,574	10,316	305,580	10,446	11,608	6,885
$25,000 under $50,000	17,853	625,212	576,200	3,595	21,061	6,308	3,837	7,619	6,592	372,586	17,826	33,765	12,284
$50,000 under $100,000	10,388	718,616	653,961	2,724	26,376	5,568	4,093	8,138	17,756	467,603	38,562	52,345	15,135
$100,000 under $200,000	4,723	656,768	601,772	272	19,485	8,425	5,686	5,069	16,059	471,794	95,487	55,614	13,543
$200,000 under $500,000	2,704	823,249	748,265	3,149	24,035	3,579	8,112	4,040	32,069	604,580	89,136	83,002	9,379
$500,000 under $1,000,000	453	303,745	265,053	1,010	16,989	2,978	3,110	1,783	12,822	202,535	53,008	36,715	8,141
$1,000,000 under $5,000,000	350	714,087	629,362	2,092	39,312	1,408	907	2,944	38,062	556,930	155,821	142,467	29,691
$5,000,000 or more	98	1,259,317	1,106,637	618	116,934	1,582	133	59	33,354	1,084,090	252,717	333,547	31,518
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-
SERVICES													
Total	137,774	11,769,503	11,624,624	9,557	14,885	40,333	3,331	7,499	69,274	7,209,502	1,387,796	2,437,870	303,823
Under $5,000	13,632	37,120	35,177	42	186	853	(2)	375	484	21,689	3,431	1,569	785
$5,000 under $10,000	14,203	115,470	105,299	50	245	7,004	1,025	297	1,550	70,883	12,791	7,385	3,211
$10,000 under $25,000	27,664	484,619	467,288	333	2,417	5,650	-	1,169	7,762	302,260	70,204	47,444	16,652
$25,000 under $50,000	26,314	963,844	951,555	1,551	1,079	5,123	(2)	1,158	3,370	628,664	154,923	136,992	35,143
$50,000 under $100,000	24,713	1,796,394	1,776,916	1,475	2,394	6,762	609	684	7,554	1,074,845	227,291	308,804	55,277
$100,000 under $200,000	19,896	2,752,173	2,733,637	169	1,896	5,605	1,099	1,983	7,784	1,504,474	250,718	488,428	65,313
$200,000 under $500,000	8,588	2,553,189	2,533,257	569	2,109	4,735	154	573	11,792	1,490,438	259,235	542,611	63,903
$500,000 under $1,000,000	1,409	960,793	951,404	1,186	916	1,924	(2)	268	5,088	617,453	113,110	240,735	20,857
$1,000,000 under $5,000,000	677	1,234,558	1,220,901	1,868	1,297	1,352	221	236	8,683	849,084	184,114	326,411	20,517
$5,000,000 or more	60	856,524	849,190	1,230	806	753	94	23	4,428	642,131	111,979	334,522	21,893
Receipts not reported	619	14,819	-	1,084	1,540	572	111	733	10,779	7,581	-	2,969	272
NATURE OF BUSINESS NOT ALLOCABLE													
Total	3,610	109,545	103,950	4,577	288	18	-	510	202	79,245	43,988	9,090	306
Under $5,000	1,079	2,295	2,287	-	(2)	-	-	(2)	(2)	952	296	75	-
$5,000 under $10,000	417	3,051	3,028	-	-	15	-	-	(2)	1,743	558	31	90
$10,000 under $25,000	613	11,011	11,007	-	(2)	-	-	-	(2)	6,281	2,398	617	54
$25,000 under $50,000	275	10,132	10,128	-	(2)	-	-	-	(2)	7,133	3,294	1,468	-
$50,000 under $100,000	319	21,250	21,248	-	-	-	-	-	(2)	16,598	9,216	2,388	44
$100,000 under $200,000	270	34,570	34,527	-	-	-	-	-	43	25,355	17,151	2,915	-
$200,000 under $500,000	(2)	(2)	(2)	-	(2)	-	-	-	(2)	(2)	(2)	(2)	-
$500,000 under $1,000,000	8	5,238	5,212	-	13	(2)	-	(2)	(2)	4,363	2,417	557	118
$1,000,000 under $5,000,000	5	8,135	8,113	-	(2)	-	-	-	19	6,104	4,410	682	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	594	5,443	-	4,577	255	-	-	505	106	3,817	-	(2)	-

Footnotes at end of table.

PARTNERSHIPS WITH NET PROFIT

Table 3.6—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Deductions—Continued											Gross profit (less loss)	Net profit
	Rent (Thousand dollars)	Interest (Thousand dollars)	Taxes (Thousand dollars)	Bad debts (Thousand dollars)	Repairs (Thousand dollars)	Depreciation (Thousand dollars)	Depletion (Thousand dollars)	Retirement plans, etc. (Thousand dollars)	Loss from other partnerships (Thousand dollars)	Net loss, sales other than capital assets (Thousand dollars)	Other deductions (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
WHOLESALE AND RETAIL TRADE													
Total	417,629	105,188	419,401	49,932	115,170	305,027	825	5,533	1,161	1,282	1,692,809	7,686,841	2,356,481
Under $5,000	952	127	493	27	262	597	-	(2)	12	(2)	2,940	11,323	6,830
$5,000 under $10,000	2,797	394	1,201	123	627	1,765	83	-	-	-	7,593	28,702	14,250
$10,000 under $25,000	15,819	2,446	7,696	356	3,723	9,383	23	-	(2)	54	42,404	174,206	74,733
$25,000 under $50,000	35,800	6,623	26,628	1,437	8,845	23,529	-	31	-	70	106,979	504,992	206,796
$50,000 under $100,000	75,993	13,616	59,525	4,979	17,282	47,242	31	131	-	201	224,312	1,101,023	394,154
$100,000 under $200,000	99,798	18,405	87,454	9,048	23,756	64,952	305	134	17	217	340,255	1,676,400	556,502
$200,000 under $500,000	99,013	26,409	119,681	14,304	29,777	80,048	202	714	946	502	441,615	2,066,800	591,389
$500,000 under $1,000,000	37,645	13,857	47,969	8,698	13,969	36,454	98	812	69	120	212,681	905,081	236,668
$1,000,000 under $5,000,000	37,918	15,840	51,214	8,631	13,328	32,907	80	2,068	83	114	238,650	945,997	216,478
$5,000,000 or more	11,816	7,367	17,420	2,320	3,595	7,975	(2)	1,637	33	(2)	74,474	272,317	54,746
Receipts not reported	78	104	120	(2)	(2)	175	-	-	-	-	906	-	3,935
Wholesale trade													
Total	58,327	28,184	95,073	13,364	26,498	68,705	223	2,496	190	156	423,747	1,762,693	576,162
Under $5,000	52	(2)	28	-	16	63	-	-	-	-	539	1,906	1,277
$5,000 under $10,000	334	71	165	34	72	231	58	-	-	-	1,439	4,919	2,809
$10,000 under $25,000	1,641	400	789	26	476	1,188	-	-	(2)	-	7,873	25,510	14,391
$25,000 under $50,000	2,883	776	1,864	318	1,031	2,708	-	-	-	10	15,689	73,189	39,977
$50,000 under $100,000	5,820	2,115	4,065	429	1,854	4,941	-	10	-	(2)	28,049	126,490	54,235
$100,000 under $200,000	6,782	1,925	6,653	1,034	2,857	8,070	-	13	-	(2)	50,053	201,600	82,832
$200,000 under $500,000	13,005	5,633	26,698	2,686	6,361	16,975	(2)	201	40	12	89,081	393,352	130,444
$500,000 under $1,000,000	9,220	4,012	15,811	2,625	4,847	13,071	81	301	48	33	69,989	304,227	90,547
$1,000,000 under $5,000,000	13,712	7,645	28,439	4,386	7,035	16,695	77	1,092	70	86	119,144	470,186	120,074
$5,000,000 or more	4,800	5,578	10,472	1,817	1,943	4,637	(2)	879	31	(2)	41,008	161,314	36,322
Receipts not reported	78	21	89	(2)	(2)	126	-	-	-	-	883	-	3,254
Retail trade													
Total	356,741	76,159	321,556	36,072	87,199	233,421	602	3,000	971	1,123	1,256,230	5,864,298	1,764,934
Under $5,000	887	119	463	26	246	528	-	(2)	12	(2)	2,383	9,294	5,454
$5,000 under $10,000	2,463	323	1,035	89	555	1,534	25	-	-	-	6,150	23,695	11,358
$10,000 under $25,000	14,148	2,035	6,860	313	3,228	8,157	23	-	-	54	34,245	147,844	60,015
$25,000 under $50,000	32,744	5,841	24,724	1,112	7,718	20,756	-	31	-	60	90,841	429,733	166,203
$50,000 under $100,000	69,717	11,481	55,284	4,550	15,205	42,164	31	118	-	197	195,616	970,474	339,482
$100,000 under $200,000	92,735	16,394	80,417	7,998	20,813	56,655	305	121	17	208	288,920	1,468,192	470,552
$200,000 under $500,000	85,404	20,325	91,559	11,342	22,815	61,597	198	504	906	490	346,812	1,646,382	454,236
$500,000 under $1,000,000	28,098	9,740	31,857	6,002	9,025	23,013	17	505	21	85	141,125	593,339	144,422
$1,000,000 under $5,000,000	23,811	8,035	22,407	4,148	6,056	15,727	(2)	971	13	27	116,891	465,644	94,557
$5,000,000 or more	6,734	1,783	6,919	492	1,538	3,241	-	744	(2)	(2)	33,224	109,701	17,974
Receipts not reported	-	83	31	-	-	49	-	-	-	-	23	-	681
FINANCE, INSURANCE, AND REAL ESTATE													
Total	128,833	509,663	392,008	15,790	99,222	454,495	6,461	14,496	1,679	767	1,027,740	4,613,912	1,713,027
Under $5,000	569	7,800	15,521	114	4,970	19,478	180	-	73	134	15,562	100,976	61,058
$5,000 under $10,000	1,517	17,809	24,386	232	6,943	31,342	191	-	34	188	27,055	174,411	86,489
$10,000 under $25,000	5,201	44,929	59,159	565	17,579	73,471	678	-	73	38	74,948	459,832	224,604
$25,000 under $50,000	9,441	51,196	57,172	2,069	16,690	73,618	743	63	355	95	97,269	558,374	252,626
$50,000 under $100,000	14,993	64,278	56,420	2,771	15,647	78,077	1,154	47	71	10	128,093	615,399	251,013
$100,000 under $200,000	11,780	64,426	49,573	1,809	13,978	62,439	863	414	211	14	101,643	506,285	184,974
$200,000 under $500,000	19,983	90,136	64,707	4,091	14,121	78,472	1,037	267	124	12	150,113	659,129	218,669
$500,000 under $1,000,000	4,341	22,401	11,504	1,055	2,684	11,686	1,196	367	257	103	49,077	212,045	101,210
$1,000,000 under $5,000,000	24,560	42,752	21,258	1,167	3,358	14,429	413	2,553	34	28	118,399	473,541	157,157
$5,000,000 or more	36,448	103,936	32,308	1,917	3,252	11,483	(2)	10,785	447	145	265,581	853,920	175,227
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-
SERVICES													
Total	485,882	80,549	211,921	13,576	80,264	310,925	411	15,076	1,141	1,111	1,879,157	10,236,828	4,560,001
Under $5,000	2,427	506	780	28	587	3,102	-	(2)	-	25	8,447	31,746	15,431
$5,000 under $10,000	8,153	1,542	2,048	231	1,962	8,097	-	(2)	14	(2)	25,436	92,508	44,587
$10,000 under $25,000	25,609	6,413	10,083	361	7,145	26,919	42	42	-	81	91,265	397,084	182,359
$25,000 under $50,000	41,971	10,323	19,951	1,244	10,137	42,518	81	38	424	245	174,674	796,632	335,180
$50,000 under $100,000	67,963	14,356	35,100	1,928	14,235	56,624	69	218	148	250	292,582	1,549,625	721,549
$100,000 under $200,000	106,183	18,999	46,803	2,918	18,255	71,339	185	789	25	237	434,282	2,482,919	1,247,699
$200,000 under $500,000	103,685	16,229	41,596	2,574	14,485	53,186	(2)	1,617	241	182	390,890	2,274,022	1,062,751
$500,000 under $1,000,000	43,899	4,058	17,189	957	4,647	17,777	(2)	1,030	147	22	153,023	838,294	343,340
$1,000,000 under $5,000,000	51,787	4,988	23,556	2,292	6,488	24,528	22	3,542	131	44	200,664	1,036,787	385,474
$5,000,000 or more	33,476	2,772	14,622	1,043	2,229	6,348	(2)	7,776	(2)	16	105,449	737,211	214,393
Receipts not reported	729	363	193	-	94	487	(2)	18	(2)	-	2,445	-	7,238
NATURE OF BUSINESS NOT ALLOCABLE													
Total	2,404	1,903	1,787	165	832	4,524	(2)	-	(2)	(2)	14,231	59,962	30,300
Under $5,000	22	-	58	-	14	85	(2)	-	(2)	-	394	1,991	1,343
$5,000 under $10,000	199	(2)	72	-	38	157	-	-	-	-	592	2,470	1,308
$10,000 under $25,000	146	181	256	19	125	441	-	-	-	-	2,044	8,609	4,730
$25,000 under $50,000	406	10	177	(2)	59	241	-	-	-	-	1,471	6,834	2,999
$50,000 under $100,000	477	233	293	-	239	795	-	-	-	-	2,913	12,032	4,652
$100,000 under $200,000	757	10	710	26	271	272	-	-	-	(2)	3,236	17,376	9,215
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	(2)	(2)	(2)
$500,000 under $1,000,000	154	46	55	109	33	49	-	-	-	-	825	2,795	875
$1,000,000 under $5,000,000	122	(2)	115	-	49	58	-	-	-	-	665	3,703	2,031
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	1,411	-	-	-	2,400	-	-	-	-	(2)	-	1,626

[1]Loss exceeds profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates for "Wholesale and retail trade not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. Estimates are rounded and may not add to totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
UNITED STATES, TOTAL										
All industries	913,967	75,287,983	73,612,066	41,897,377	9,946,427	1,777,970	2,532,275	9,700,214	684,486	11,272,399
Agriculture, forestry, and fisheries	127,409	5,132,095	5,016,207	3,120,713	561,713	139,753	370,209	672,233	92,052	911,465
Farms	115,917	4,187,763	4,088,759	2,530,596	455,078	128,717	339,584	576,120	83,884	795,308
Other agriculture, forestry, and fisheries	11,492	944,332	927,448	590,117	106,635	11,036	30,625	96,113	8,168	116,157
Mining	14,872	921,445	866,679	366,713	125,345	24,315	74,566	113,384	8,428	127,992
Contract construction	58,340	7,079,434	6,990,552	5,209,368	1,390,417	98,391	143,095	673,097	49,123	766,301
General contractors	19,067	4,257,199	4,192,866	3,392,009	720,773	45,231	71,284	260,411	15,202	329,998
Special trade contractors	39,178	2,816,283	2,791,763	1,814,382	668,136	53,075	71,429	411,779	33,851	435,385
Manufacturing	36,571	5,672,069	5,603,231	3,957,882	1,154,552	95,087	122,996	591,010	29,374	625,106
Transportation, communication, electric, gas, and sanitary services	17,735	1,339,278	1,315,964	699,378	241,710	42,823	77,163	146,356	13,460	170,440
Wholesale and retail trade	235,437	34,775,218	34,388,469	26,106,911	2,606,187	465,617	349,232	2,215,062	191,918	2,356,042
Wholesale trade	31,743	10,993,891	10,872,886	9,004,626	589,779	103,150	78,919	546,811	26,309	575,758
Retail trade	202,223	23,527,643	23,264,619	16,916,610	1,992,870	359,168	267,137	1,653,850	164,541	1,764,935
General merchandise stores	11,122	1,315,484	1,295,650	930,649	108,441	21,415	21,858	92,737	9,016	98,813
Food stores	32,125	4,978,100	4,950,127	3,952,242	313,739	58,582	47,405	260,418	28,127	272,274
Automobile and truck dealers	14,748	3,591,262	3,544,594	2,957,898	203,380	25,073	18,324	132,578	11,115	146,308
Gasoline service stations	23,421	2,238,059	2,222,957	1,713,962	138,910	36,734	16,776	146,341	19,418	154,242
Eating and drinking places	39,408	2,381,103	2,346,755	1,176,568	427,418	76,387	59,552	249,653	32,447	268,299
Other retail trade	81,400	9,023,635	8,904,536	6,185,291	800,982	140,977	103,222	772,123	64,418	824,999
Wholesale and retail trade not allocable	1,472	253,684	250,964	185,675	23,538	3,299	3,176	14,401	1,069	15,349
Finance, insurance, and real estate	249,135	7,603,607	6,862,581	826,327	890,029	658,760	958,798	989,098	158,630	1,721,142
Finance	44,660	2,407,421	1,948,258	446,320	535,544	62,797	23,617	473,304	29,291	581,478
Insurance	11,600	708,611	691,942	139,895	108,173	7,476	7,852	210,513	10,729	213,112
Real estate	192,875	4,487,575	4,222,381	240,112	246,312	588,487	927,329	305,281	118,610	926,552
Services	168,861	12,636,104	12,445,423	1,552,769	2,959,906	250,539	430,702	4,405,541	137,823	4,563,725
Hotels, rooming houses, camps, and other lodging places	13,892	757,665	721,133	97,250	143,081	46,681	106,283	51,038	8,720	93,062
Personal services	34,066	1,218,827	1,207,618	268,491	327,131	32,501	68,359	237,381	28,462	249,652
Laundries, laundry services, cleaning and dyeing plants	13,001	591,952	586,684	130,626	186,823	17,680	41,197	81,406	10,372	88,627
Beauty and barber shops	14,792	276,169	274,498	29,364	87,704	6,247	7,077	76,522	12,735	79,335
Other personal services	6,273	350,706	346,436	108,501	52,604	8,574	20,085	79,453	5,355	81,690
Business services	18,517	845,167	823,491	237,378	181,200	14,859	62,462	167,191	13,972	194,393
Automobile parking, repair, and services	18,215	783,623	772,544	356,334	123,863	18,355	36,810	124,825	14,776	133,390
Repair services, except automobile	8,349	251,552	249,889	111,666	43,958	4,702	6,097	55,627	6,833	57,493
Amusement and recreation services, incl. motion pictures	12,954	610,500	574,195	111,419	111,294	20,566	50,239	38,818	7,300	82,474
Medical services	21,215	2,897,373	2,877,989	102,279	585,547	41,824	41,519	1,471,972	19,713	1,482,963
Offices of physicians and surgeons	14,523	2,286,766	2,271,005	24,349	396,924	25,201	24,587	1,315,416	14,000	1,318,923
Other medical services	6,692	610,607	606,984	77,930	188,623	16,623	16,932	156,556	5,713	164,040
Legal services	22,696	2,914,660	2,890,152	43,140	579,409	34,327	32,592	1,582,498	21,404	1,586,829
Accounting, auditing, and bookkeeping services	9,130	1,278,249	1,267,838	11,082	501,991	21,064	14,436	433,662	8,498	437,130
Other services	9,826	1,078,488	1,060,574	213,730	362,432	15,660	11,905	242,529	8,144	246,339
Nature of business not allocable	5,606	128,733	122,960	57,316	16,568	2,685	5,514	21,201	3,677	30,186
30 STATES, TOTAL										
All industries	819,267	68,365,329	66,850,013	37,868,444	9,142,098	1,624,513	2,245,752	8,859,605	614,416	10,260,312
Agriculture, forestry, and fisheries	108,496	4,263,514	4,168,357	2,613,655	460,472	117,579	289,343	574,398	78,291	764,246
Farms	98,513	3,439,603	3,355,950	2,101,667	366,640	107,629	263,743	489,424	71,221	662,276
Other agriculture, forestry, and fisheries	9,983	823,911	812,407	511,988	93,832	9,950	25,600	84,974	7,070	101,970
Mining	10,803	819,340	768,011	319,448	116,574	21,411	68,061	122,208	5,823	112,007
Contract construction	52,483	6,247,377	6,167,861	4,552,832	1,253,628	88,163	124,817	619,835	44,517	701,519
General contractors	17,315	3,634,503	3,577,304	2,860,421	626,326	39,510	63,212	236,912	13,973	299,556
Special trade contractors	35,069	2,606,922	2,584,794	1,689,434	625,794	48,568	61,223	382,016	30,474	401,045
Manufacturing	33,291	5,239,624	5,174,785	3,649,229	1,071,696	87,215	111,027	549,855	26,773	581,865
Transportation, communication, electric, gas, and sanitary services	15,894	1,225,937	1,204,039	643,498	223,768	38,670	68,871	133,126	12,050	155,042
Wholesale and retail trade	212,355	31,750,890	31,408,177	23,824,141	2,386,044	420,222	314,399	2,037,807	173,546	2,164,908
Wholesale trade	29,111	10,220,250	10,107,679	8,368,785	551,183	93,021	71,515	512,963	24,244	539,916
Retail trade	181,898	21,302,567	21,075,055	15,289,743	1,813,135	324,436	239,947	1,510,989	148,311	1,610,449
General merchandise stores	9,775	1,171,126	1,153,282	823,268	98,402	18,929	19,815	83,226	7,944	87,724
Food stores	28,532	4,477,480	4,454,370	3,547,141	284,418	51,883	42,289	237,738	25,083	248,270
Automobile and truck dealers	13,048	3,224,143	3,182,565	2,658,448	182,411	22,414	16,033	118,304	9,829	130,736
Gasoline service stations	20,959	2,014,746	2,004,310	1,544,482	124,168	33,495	14,386	132,629	17,423	139,837
Eating and drinking places	36,202	2,208,854	2,180,130	1,090,680	395,351	70,405	55,129	234,063	29,885	251,042
Other retail trade	73,384	8,206,218	8,100,398	5,625,724	728,385	127,310	92,295	705,029	58,139	752,840
Wholesale and retail trade not allocable	1,341	228,073	225,443	165,613	21,726	2,765	2,937	13,855	993	14,543
Finance, insurance, and real estate	228,200	7,109,197	6,424,676	773,046	857,520	618,821	875,856	930,108	145,218	1,597,088
Finance	40,595	2,353,709	1,922,810	446,157	529,182	61,478	22,309	452,496	26,427	553,101
Insurance	10,599	659,383	643,136	122,214	100,742	6,915	7,290	198,646	9,808	200,974
Real estate	177,005	4,096,105	3,858,730	204,675	227,596	550,428	846,257	278,966	108,985	843,013
Services	152,669	11,586,493	11,416,887	1,438,382	2,756,877	230,033	388,360	4,012,004	124,740	4,154,517
Hotels, rooming houses, camps, and other lodging places	11,952	681,570	650,863	85,645	131,471	42,924	93,115	47,396	7,443	83,682
Personal services	31,377	1,112,494	1,102,197	251,806	297,715	29,163	62,144	219,457	26,244	230,854
Laundries, laundry services, cleaning and dyeing plants	11,882	530,735	525,652	124,203	165,756	15,702	37,511	74,322	9,478	81,047
Beauty and barber shops	13,789	260,336	258,692	27,376	82,912	5,748	6,658	72,208	11,834	74,794
Other personal services	5,707	321,423	317,853	100,227	49,047	7,713	17,975	72,927	4,934	75,013
Business services	16,913	799,232	777,684	224,326	174,293	14,227	57,648	159,122	12,709	182,601
Automobile parking, repair, and services	16,728	714,670	704,622	325,255	113,767	16,482	31,371	114,709	13,583	122,758
Repair services, except automobile	7,132	206,506	205,943	91,911	36,557	3,594	4,734	49,383	5,868	50,104
Amusement and recreation services, incl. motion pictures	11,621	568,656	536,034	103,608	105,290	18,723	46,502	35,367	6,485	77,648
Medical services	19,135	2,627,730	2,609,358	97,670	535,220	38,503	38,464	1,326,038	17,861	1,335,730
Offices of physicians and surgeons	12,894	2,037,658	2,022,798	21,248	351,711	22,303	21,942	1,175,531	12,452	1,177,995
Other medical services	6,241	590,072	586,560	76,422	183,509	16,200	16,522	150,507	5,409	157,735
Legal services	20,191	2,623,654	2,605,383	38,989	527,774	31,192	29,480	1,416,389	19,050	1,420,109
Accounting, auditing, and bookkeeping services	8,511	1,228,960	1,219,319	10,713	486,798	20,308	13,514	417,607	7,979	420,742
Other services	9,100	1,023,021	1,005,484	208,459	347,992	14,917	11,388	226,536	7,517	230,289
Nature of business not allocable	5,075	122,957	117,220	54,213	15,519	2,399	5,018	24,680	3,457	29,120

Footnotes at end of table.

Table 3.7--ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit.								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALABAMA										
All industries	14,315	1,434,950	1,411,342	939,464	159,970	18,549	35,474	155,699	11,001	170,351
Agriculture, forestry, and fisheries	1,717	85,180	83,516	60,834	8,334	799	5,711	3,390	1,005	6,659
Farms	1,412	48,371	46,849	33,500	6,238	630	4,549	1,646	824	4,263
Other agriculture, forestry, and fisheries	304	36,809	36,667	27,334	2,096	169	1,162	1,744	181	2,396
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	936	153,230	151,107	110,032	25,491	2,104	4,304	10,382	737	11,020
General contractors	357	93,690	92,966	69,563	11,808	702	2,336	5,545	257	5,650
Special trade contractors	579	59,540	58,141	40,469	13,683	1,402	1,968	4,837	481	5,370
Manufacturing	575	156,350	154,688	112,472	31,372	2,406	2,905	17,514	565	17,571
Transportation, communication, electric, gas, and sanitary services	211	13,035	13,018	4,918	1,928	214	1,109	1,632	178	1,632
Wholesale and retail trade	5,171	795,360	786,535	625,523	54,678	8,477	7,355	40,360	3,827	44,450
Wholesale trade	752	269,745	267,363	233,461	12,169	1,042	1,572	8,143	538	9,090
Retail trade	4,414	522,724	516,311	390,203	42,079	7,406	5,734	32,084	3,284	35,227
General merchandise stores	427	48,199	46,365	36,582	2,911	462	1,011	3,219	357	3,571
Food stores	678	88,057	87,836	74,017	3,454	664	733	3,546	482	3,928
Automobile and truck dealers	717	113,699	112,163	93,594	5,898	614	614	3,196	448	4,023
Gasoline service stations	329	37,670	37,667	28,500	3,066	2,234	154	1,377	264	1,585
Eating and drinking places	628	41,980	41,836	23,020	7,310	780	1,214	3,274	464	4,019
Other retail trade	1,635	193,119	190,444	134,490	19,440	2,652	2,008	17,472	1,269	18,101
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,291	34,829	28,065	2,344	3,156	1,719	4,945	8,601	1,768	14,067
Finance	327	8,304	4,809	118	909	185	66	3,327	294	3,405
Insurance	230	9,770	9,769	2,181	1,151	68	198	4,571	230	4,571
Real estate	1,735	16,755	13,487	45	1,096	1,466	4,681	703	1,244	6,091
Services	2,936	165,825	163,289	15,435	31,690	2,463	7,088	66,478	2,509	67,285
Hotels, rooming houses, camps, and other lodging places	262	16,831	16,702	6,904	2,092	487	1,154	2,127	262	2,127
Personal services	530	18,180	18,066	1,631	5,768	379	1,253	3,745	464	3,842
Laundries, laundry services, cleaning and dyeing plants	203	11,219	11,111	601	3,683	241	895	1,924	138	2,021
Beauty and barber shops	262	3,986	3,981	275	1,501	91	117	1,044	262	1,044
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	181	7,379	6,241	751	1,302	96	2,511	1,004	(2)	(2)
Automobile parking, repair, and services	328	9,821	9,798	4,789	1,567	214	362	1,793	295	1,793
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	230	4,393	3,506	288	1,176	92	360	561	(2)	(2)
Medical services	322	45,835	45,804	-	8,712	472	541	23,058	321	23,058
Offices of physicians and surgeons	252	30,669	30,638	-	4,889	255	310	17,846	251	17,846
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	526	42,811	42,668	120	6,645	465	504	25,405	493	25,405
Accounting, auditing, and bookkeeping services	196	14,529	14,498	-	3,368	190	147	6,540	163	6,545
Other services	231	4,161	4,125	26	798	35	158	1,690	231	1,690
Nature of business not allocable	360	2,930	2,925	493	341	100	127	979	360	979
CALIFORNIA, TOTAL										
All industries	117,248	10,332,446	10,030,847	5,421,739	1,642,642	298,631	443,972	984,814	74,725	1,423,881
Agriculture, forestry, and fisheries	11,488	908,116	884,232	548,620	183,000	36,413	55,988	77,488	6,921	129,609
Farms	9,911	738,502	719,334	475,446	144,508	32,578	48,421	55,971	5,874	104,040
Other agriculture, forestry, and fisheries	1,578	169,614	164,898	73,174	38,492	3,835	7,567	21,517	1,047	25,569
Mining	1,525	68,535	63,438	25,380	6,201	3,232	6,946	[1]14,317	500	13,999
Contract construction	6,442	1,153,072	1,134,065	894,928	251,898	16,294	20,826	57,782	4,891	100,415
General contractors	2,587	758,435	743,417	638,607	145,622	7,663	13,277	10,299	1,838	45,887
Special trade contractors	3,855	394,637	390,648	256,321	106,276	8,631	7,549	47,483	3,053	54,528
Manufacturing	5,746	827,165	810,467	576,790	169,955	13,925	16,972	76,403	4,031	86,181
Transportation, communication, electric, gas, and sanitary services	2,410	195,639	193,659	81,797	45,886	9,332	14,088	20,572	1,699	25,803
Wholesale and retail trade	25,038	4,158,236	4,105,724	2,961,118	405,782	60,296	43,746	242,209	19,040	269,150
Wholesale trade	3,582	1,243,899	1,227,292	984,577	90,262	10,916	9,091	58,885	2,795	64,248
Retail trade	21,183	2,878,228	2,842,529	1,950,176	312,456	49,059	34,365	180,985	16,070	202,410
General merchandise stores	756	99,709	98,210	66,104	10,884	1,761	1,956	7,269	577	7,791
Food stores	2,774	602,900	598,431	462,819	45,072	8,252	5,969	30,108	2,466	32,073
Automobile and truck dealers	1,455	446,464	438,264	348,539	35,341	4,062	2,977	13,648	1,006	16,765
Gasoline service stations	2,160	264,933	263,262	200,637	19,324	3,221	1,525	16,320	1,893	16,847
Eating and drinking places	4,811	397,076	390,572	162,004	96,609	14,170	9,540	34,525	3,668	39,766
Other retail trade	9,227	1,067,146	1,053,790	710,073	105,226	17,593	12,398	79,115	6,459	89,168
Wholesale and retail trade not allocable	273	36,109	35,903	26,365	3,064	321	290	2,339	175	2,492
Finance, insurance, and real estate	41,658	1,124,246	980,786	82,782	110,870	111,643	197,902	[1]9,331	20,078	234,794
Finance	7,295	200,155	128,987	3,149	50,358	6,695	3,627	18,889	4,013	55,494
Insurance	1,071	81,933	81,175	8,220	17,848	879	1,174	30,905	973	30,937
Real estate	33,292	842,158	770,624	71,413	42,664	104,069	193,101	[1]59,125	15,092	148,363
Services	22,557	1,877,925	1,843,645	239,819	466,500	46,906	84,806	532,806	17,388	562,413
Hotels, rooming houses, camps, and other lodging places	2,414	179,016	171,337	17,188	33,838	12,736	26,693	12,509	1,325	23,479
Personal services	3,941	174,601	172,510	39,109	58,290	5,309	10,896	23,727	3,146	26,540
Laundries, laundry services, cleaning and dyeing plants	1,425	91,705	90,794	24,336	32,442	2,916	7,542	8,140	1,103	10,036
Beauty and barber shops	1,963	49,554	49,258	5,190	19,327	1,339	1,251	10,415	1,618	10,752
Other personal services	552	33,342	32,458	9,583	6,521	1,054	2,103	5,172	425	5,752
Business services	3,655	158,184	153,621	29,462	32,533	3,445	12,084	34,779	2,739	39,470
Automobile parking, repair, and services	2,622	125,722	123,264	49,003	24,666	2,835	6,686	20,093	1,976	21,273
Repair services, except automobile	1,062	33,230	32,973	12,651	7,948	911	981	7,656	914	7,834
Amusement and recreation services, incl. motion pictures	1,846	150,762	141,967	30,074	26,780	3,673	11,996	10,715	915	16,768
Medical services	2,517	477,703	472,345	14,933	128,424	9,665	7,982	191,040	2,300	193,127
Offices of physicians and surgeons	1,719	371,243	366,693	1,295	90,282	5,818	3,875	171,078	1,616	171,779
Other medical services	798	106,460	105,652	13,638	38,142	3,847	4,107	19,962	684	21,348
Legal services	1,981	326,153	324,178	3,615	72,781	4,275	4,401	166,949	1,931	167,660
Accounting, auditing, and bookkeeping services	1,081	115,420	115,317	1,236	38,954	2,136	1,349	40,892	1,057	40,898
Other services	1,438	137,134	136,133	42,548	42,286	1,921	1,738	24,446	1,084	25,364
Nature of business not allocable	384	19,512	14,831	10,505	2,550	590	2,698	1,202	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Los Angeles District (California)										
All industries	66,172	5,456,641	5,282,688	2,685,487	888,403	169,409	269,633	471,127	39,665	769,379
Agriculture, forestry, and fisheries	3,764	345,552	336,781	207,653	69,027	14,304	23,215	13,232	1,977	42,305
Farms	2,882	238,780	232,843	163,703	43,742	11,623	17,982	1,429	1,452	27,866
Other agriculture, forestry, and fisheries	882	106,772	103,938	43,950	25,285	2,681	5,233	11,803	525	14,439
Mining	1,245	46,622	42,140	10,359	3,589	2,382	5,848	[1]9,983	410	10,814
Contract construction	3,504	610,117	604,012	468,046	129,880	9,123	8,190	41,322	2,638	54,617
General contractors	1,144	369,514	364,521	319,756	66,140	3,499	2,835	9,108	831	19,264
Special trade contractors	2,360	240,603	239,491	148,290	63,740	5,624	5,355	32,214	1,807	35,353
Manufacturing	3,573	491,864	480,962	347,013	111,731	8,403	9,642	48,642	2,449	55,105
Transportation, communication, electric, gas, and sanitary services	1,237	80,441	79,733	35,559	19,111	3,535	5,696	6,356	759	10,192
Wholesale and retail trade	13,514	2,036,244	2,008,595	1,420,081	213,363	29,036	22,787	115,886	9,784	131,600
Wholesale trade	1,987	601,669	593,143	469,942	44,732	5,392	4,523	27,578	1,498	31,398
Retail trade	11,381	1,408,579	1,389,640	930,872	166,447	23,430	18,112	86,942	8,214	98,685
General merchandise stores	322	35,251	34,624	21,379	4,140	600	971	3,270	219	3,453
Food stores	1,205	201,130	199,499	149,073	17,209	2,698	2,239	10,797	1,103	11,315
Automobile and truck dealers	747	213,307	209,217	167,290	16,470	2,102	1,334	5,079	489	7,306
Gasoline service stations	1,266	157,354	155,955	119,709	10,826	1,760	939	10,131	1,105	10,434
Eating and drinking places	2,514	217,622	212,854	87,125	56,831	7,242	5,199	16,624	1,844	19,702
Other retail trade	5,328	583,915	577,491	386,296	60,971	9,028	7,430	41,041	3,454	46,475
Wholesale and retail trade not allocable	146	25,996	25,812	19,267	2,184	214	152	1,366	(2)	(2)
Finance, insurance, and real estate	25,179	673,860	585,824	50,119	51,311	73,197	136,781	[1]60,897	11,092	126,645
Finance	4,802	85,402	42,664	1,803	13,484	3,320	2,064	170	2,497	27,738
Insurance	534	45,895	45,448	7,272	11,107	417	554	15,096	485	15,111
Real estate	19,843	542,563	497,712	41,044	26,720	69,460	134,163	[1]76,163	8,110	83,796
Services	13,903	1,160,685	1,137,854	142,038	288,739	29,221	54,911	315,789	10,481	337,039
Hotels, rooming houses, camps, and other lodging places	1,560	102,302	98,344	6,746	16,214	7,335	15,913	9,340	937	16,460
Personal services	2,338	109,090	107,691	28,805	38,194	3,285	6,956	13,138	1,884	14,125
Laundries, laundry services, cleaning and dyeing plants	902	62,801	62,024	19,172	21,637	1,902	5,454	5,953	750	6,451
Beauty and barber shops	1,113	27,349	27,144	3,473	11,937	805	751	5,062	865	5,296
Other personal services	323	18,940	18,523	6,160	4,620	578	751	2,123	268	2,378
Business services	2,325	103,091	100,836	14,960	21,625	2,211	7,595	20,858	1,701	24,971
Automobile parking, repair, and services	1,545	69,070	66,903	26,563	15,241	1,614	2,420	10,335	1,075	11,226
Repair services, except automobile	669	19,839	19,708	7,215	5,513	505	479	4,737	520	4,915
Amusement and recreation services, incl. motion pictures	1,378	126,620	120,201	25,632	20,591	3,108	10,951	8,431	599	13,537
Medical services	1,438	277,934	273,092	10,779	76,563	5,880	5,673	107,891	1,271	109,892
Offices of physicians and surgeons	1,014	204,787	200,712	1,067	50,209	3,245	2,385	95,511	911	96,212
Other medical services	424	73,147	72,380	9,712	26,354	2,635	3,288	12,380	361	13,680
Legal services	1,207	205,927	204,690	2,116	46,707	2,755	2,935	102,127	1,158	102,838
Accounting, auditing, and bookkeeping services	667	73,251	73,190	1,236	24,595	1,352	857	26,031	667	26,031
Other services	776	73,561	73,199	17,986	23,496	1,176	1,132	12,901	670	13,044
Nature of business not allocable	253	11,256	6,787	4,619	1,652	208	2,563	780	(2)	(2)
San Francisco District (California)										
All industries	51,076	4,875,805	4,748,159	2,736,252	754,239	129,222	174,339	513,687	35,059	654,502
Agriculture, forestry, and fisheries	7,724	562,564	547,451	340,967	113,973	22,109	32,773	64,256	4,944	87,304
Farms	7,029	499,722	486,491	311,743	100,766	20,955	30,439	54,542	4,422	76,174
Other agriculture, forestry, and fisheries	696	62,842	60,960	29,224	13,207	1,154	2,334	9,714	522	11,130
Mining	280	21,913	21,298	15,021	2,612	850	1,098	[1]4,334	(2)	(2)
Contract construction	2,938	542,955	530,053	426,882	122,018	7,171	12,636	16,460	2,253	45,798
General contractors	1,443	388,921	378,896	318,851	79,482	4,164	10,442	1,191	1,007	26,623
Special trade contractors	1,495	154,034	151,157	108,031	42,536	3,007	2,194	15,269	1,246	19,175
Manufacturing	2,173	335,301	329,505	229,777	58,224	5,522	7,330	27,761	1,582	31,076
Transportation, communication, electric, gas, and sanitary services	1,173	115,198	113,926	46,238	26,775	5,797	8,392	14,216	940	15,611
Wholesale and retail trade	11,525	2,121,992	2,097,129	1,541,037	192,419	31,260	20,959	126,323	9,256	137,550
Wholesale trade	1,595	642,230	634,149	514,635	45,530	5,524	4,568	31,307	1,297	32,850
Retail trade	9,802	1,469,649	1,452,889	1,019,304	146,009	25,629	16,253	94,043	7,856	103,725
General merchandise stores	434	64,458	63,586	44,725	6,744	1,161	985	3,999	358	4,338
Food stores	1,569	401,770	398,932	313,746	27,863	5,554	3,730	19,311	1,363	20,758
Automobile and truck dealers	708	233,157	229,047	181,249	18,871	1,960	1,643	8,569	518	9,459
Gasoline service stations	894	107,579	107,307	80,928	8,498	1,461	586	6,189	787	6,413
Eating and drinking places	2,297	179,454	177,718	74,879	39,778	6,928	4,341	17,901	1,825	20,064
Other retail trade	3,899	483,231	476,299	323,777	44,255	8,565	4,968	38,074	3,006	42,693
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	16,478	450,386	394,962	32,663	59,559	38,446	61,121	51,566	8,986	108,149
Finance	2,494	114,753	86,323	1,346	36,874	3,375	1,563	18,719	1,516	27,756
Insurance	537	36,038	35,727	948	6,741	462	620	15,809	488	15,826
Real estate	13,448	299,595	272,912	30,369	15,944	34,609	58,938	17,038	6,982	64,567
Services	8,654	717,240	705,791	97,781	177,761	17,685	29,895	217,017	6,906	225,374
Hotels, rooming houses, camps, and other lodging places	854	76,714	72,993	10,442	17,624	5,401	10,780	3,169	388	7,019
Personal services	1,603	65,511	64,819	10,304	20,096	2,024	3,940	10,589	1,263	12,415
Laundries, laundry services, cleaning and dyeing plants	523	28,904	28,770	5,164	10,805	1,014	2,088	2,187	353	3,585
Beauty and barber shops	851	22,205	22,114	1,717	7,390	534	500	5,353	753	5,456
Other personal services	229	14,402	13,935	3,423	1,901	476	1,352	3,049	157	3,374
Business services	1,330	55,093	52,785	14,502	10,908	1,234	4,489	13,921	1,038	14,499
Automobile parking, repair, and services	1,077	56,652	56,361	22,440	9,425	1,221	4,266	9,758	901	10,047
Repair services, except automobile	394	13,391	13,265	5,436	2,435	406	502	2,919	394	2,919
Amusement and recreation services, incl. motion pictures	468	24,142	21,766	4,442	6,189	565	1,045	2,284	316	3,231
Medical services	1,080	199,769	199,253	4,154	51,861	3,785	2,309	83,149	1,029	83,235
Offices of physicians and surgeons	705	166,456	165,981	228	40,073	2,573	1,490	75,567	705	75,567
Other medical services	375	33,313	33,272	3,926	11,788	1,212	819	7,582	324	7,668
Legal services	774	120,226	119,488	1,499	26,074	1,520	1,466	64,822	774	64,822
Accounting, auditing, and bookkeeping services	414	42,169	42,127	-	14,359	784	492	14,861	390	14,867
Other services	662	63,573	62,934	24,562	18,790	745	606	11,545	415	12,320
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
COLORADO										
All industries	12,409	871,179	849,640	476,668	105,972	20,591	35,778	118,527	8,982	139,649
Agriculture, forestry, and fisheries	2,285	113,286	111,869	79,511	8,860	3,220	6,625	8,996	1,434	11,828
Farms	2,153	90,037	88,913	58,932	7,368	3,063	6,360	8,119	1,357	10,684
Other agriculture, forestry, and fisheries	133	23,249	22,956	20,579	1,492	157	265	877	(2)	(2)
Mining	255	16,420	15,931	6,618	1,572	223	1,453	[1]1,411	(2)	(2)
Contract construction	803	86,412	85,616	63,393	16,069	1,256	2,028	9,332	681	9,941
General contractors	237	42,761	42,143	35,574	4,023	246	1,147	2,822	164	3,372
Special trade contractors	566	43,651	43,473	27,819	12,046	1,010	881	6,510	517	6,569
Manufacturing	272	25,944	25,707	15,032	6,472	465	928	3,256	247	3,457
Transportation, communication, electric, gas, and sanitary services	231	22,880	22,706	14,715	4,999	752	700	1,546	206	1,680
Wholesale and retail trade	2,921	366,382	362,698	264,227	33,436	4,698	4,812	21,993	2,351	23,817
Wholesale trade	432	100,200	99,461	79,710	6,356	732	769	5,587	356	5,926
Retail trade	2,488	265,329	262,397	183,778	27,057	3,961	4,035	16,378	1,994	17,863
General merchandise stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	275	63,638	63,105	49,531	5,310	576	513	2,986	274	2,994
Automobile and truck dealers	155	33,109	32,558	27,319	1,928	280	237	1,046	(2)	(2)
Gasoline service stations	267	24,047	23,978	17,505	2,059	708	250	1,686	266	1,691
Eating and drinking places	392	20,063	19,804	8,672	4,238	486	683	1,943	295	2,126
Other retail trade	1,301	117,212	115,937	77,718	12,705	1,659	2,041	7,890	931	8,992
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	3,121	78,630	65,763	6,607	3,835	6,553	13,170	14,857	2,058	22,432
Finance	523	17,481	7,955	248	2,232	220	267	7,007	379	8,938
Insurance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	2,550	53,994	50,654	3,371	1,562	6,332	12,871	5,565	1,631	11,209
Services	2,521	161,225	159,350	26,565	30,729	3,424	6,062	59,958	1,919	61,982
Hotels, rooming houses, camps, and other lodging places	442	15,456	14,967	3,895	2,583	1,489	2,003	1,031	225	1,605
Personal services	289	10,896	10,875	4,758	2,245	221	415	2,069	265	2,330
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Business services	328	15,096	14,772	4,868	2,933	558	1,428	2,619	232	3,110
Automobile parking, repair, and services	265	5,024	5,018	3,068	444	79	140	399	(2)	(2)
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	277	43,858	43,766	909	7,768	373	496	26,284	253	26,29
Offices of physicians and surgeons	229	41,772	41,681	909	7,111	366	429	25,740	229	25,744
Other medical services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	375	36,622	36,460	305	6,440	273	469	20,719	375	20,71
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	-	-	-	-	-	-	-	-	-	
CONNECTICUT										
All industries	12,413	751,441	727,783	358,512	90,735	19,648	29,508	136,654	9,667	151,36
Agriculture, forestry, and fisheries	708	23,929	23,545	10,826	3,542	569	1,364	4,986	489	6,46
Farms	538	11,406	11,158	7,189	966	371	950	764	319	2,24
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	-	-	-	-	-	-	-	-	-	
Contract construction	1,063	70,663	70,264	43,288	10,595	1,298	2,356	12,381	912	12,91
General contractors	352	34,518	34,212	23,400	4,721	433	463	6,919	328	6,97
Special trade contractors	711	36,145	36,052	19,888	5,874	865	1,893	5,462	584	5,94
Manufacturing	618	59,651	54,672	31,126	13,648	1,048	1,525	12,795	471	13,25
Transportation, communication, electric, gas, and sanitary services	250	9,284	9,177	2,982	1,618	404	859	2,707	201	2,82
Wholesale and retail trade	2,857	275,314	271,587	198,049	18,105	3,767	3,391	23,479	2,415	24,57
Wholesale trade	243	61,004	60,523	51,092	2,725	396	402	3,246	182	3,47
Retail trade	2,590	211,787	208,541	145,233	15,291	3,338	2,979	19,855	2,208	20,72
General merchandise stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	406	39,368	39,128	28,879	1,567	370	402	3,753	400	3,81
Automobile and truck dealers	182	20,314	19,870	15,708	1,057	468	157	891	(2)	(2)
Gasoline service stations	323	35,336	34,883	27,073	2,057	278	275	2,776	294	2,86
Eating and drinking places	566	28,127	28,050	13,340	4,070	813	815	3,593	469	3,79
Other retail trade	1,033	77,784	75,775	52,503	5,992	1,257	1,091	7,990	838	8,38
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	4,338	145,208	134,862	59,238	7,395	9,725	11,909	17,645	3,019	26,22
Finance	736	72,957	65,795	57,418	4,122	247	136	2,784	537	5,1
Insurance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	3,494	65,814	62,648	1,279	2,320	9,409	11,658	11,905	2,374	18,1
Services	2,530	166,849	163,170	13,003	35,756	2,833	8,079	62,407	2,111	64,8
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	488	15,285	15,083	1,229	2,843	350	829	5,177	488	5,1
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	268	4,380	4,328	223	478	55	123	2,508	268	2,5
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	319	13,730	13,718	1,714	4,052	346	997	2,632	270	2,6
Automobile parking, repair, and services	292	11,851	11,801	5,923	2,241	205	110	2,634	219	2,7
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	245	6,717	6,636	510	1,575	497	908	[1]1,069	(2)	(2)
Medical services	305	36,274	33,270	1,493	6,346	350	838	19,085	276	19,9
Offices of physicians and surgeons	203	31,121	28,118	619	4,562	166	316	18,189	203	18,1
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	368	45,923	45,757	-	8,402	443	506	26,471	344	26,5
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Other services	161	14,149	14,101	1,702	6,110	256	156	1,736	161	1,7
Nature of business not allocable	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FLORIDA										
All industries	23,504	1,537,672	1,508,079	811,621	211,381	34,802	49,793	228,535	16,554	266,043
Agriculture, forestry, and fisheries	2,844	117,949	115,974	73,101	20,419	3,676	6,863	12,791	1,295	24,198
Farms	2,386	89,549	87,813	55,928	16,046	3,426	6,134	10,464	964	19,998
Other agriculture, forestry, and fisheries	458	28,400	28,161	17,173	4,373	250	729	2,327	331	4,200
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,974	154,497	152,273	116,938	33,534	2,077	3,095	15,968	1,688	17,960
General contractors	665	81,061	79,157	65,636	12,646	791	1,938	6,313	578	7,284
Special trade contractors	1,310	73,436	73,116	51,302	20,888	1,286	1,157	9,655	1,110	10,676
Manufacturing	522	52,700	51,772	36,066	8,988	831	1,620	5,796	413	5,994
Transportation, communication, electric, gas, and sanitary services	386	24,124	24,049	12,205	3,843	488	1,406	2,404	287	2,523
Wholesale and retail trade	5,746	705,601	698,545	532,885	55,117	8,450	8,109	35,801	4,500	40,140
Wholesale trade	725	216,495	214,990	180,378	10,837	2,857	2,069	8,311	556	9,005
Retail trade	5,021	489,106	483,555	352,507	44,280	5,593	6,040	27,490	3,944	31,135
General merchandise stores	138	11,847	11,639	7,904	1,067	193	329	539	(2)	(2)
Food stores	680	90,342	90,071	73,754	4,623	581	1,076	3,563	590	3,776
Automobile and truck dealers	411	67,513	66,844	53,484	5,411	557	475	2,554	332	2,789
Gasoline service stations	791	58,363	58,245	46,935	3,322	350	382	2,355	572	2,848
Eating and drinking places	837	49,429	49,248	30,195	6,464	969	932	3,723	667	4,028
Other retail trade	2,163	211,612	207,508	140,235	23,393	2,943	2,846	14,756	1,719	16,899
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-	-	-
Finance, insurance, and real estate	6,204	96,234	85,461	4,584	61,483	11,192	14,444	11,355	3,904	23,774
Finance	865	7,038	3,721	494	340	1,094	283	753	548	2,653
Insurance	201	10,510	10,497	2,447	1,673	83	106	2,053	(2)	(2)
Real estate	5,138	78,686	71,243	1,643	4,470	10,015	14,055	8,549	3,205	18,920
Services	5,729	382,161	375,703	33,482	82,230	8,033	14,146	143,921	4,367	150,955
Hotels, rooming houses, camps, and other lodging places	962	54,278	49,112	5,683	9,857	3,653	6,457	3,376	509	7,006
Personal services	944	27,525	27,454	6,261	8,698	625	1,524	3,800	700	4,424
Laundries, laundry services, cleaning and dyeing plants	178	8,451	8,442	2,624	3,498	221	458	840	(2)	(2)
Beauty and barber shops	542	10,411	10,366	849	3,854	247	458	1,494	371	1,775
Other personal services	225	8,663	8,646	2,788	1,346	157	608	1,466	(2)	(2)
Business services	445	11,493	11,451	3,010	1,474	114	298	3,580	348	3,642
Automobile parking, repair, and services	469	13,609	13,570	7,035	2,542	294	246	2,170	347	2,586
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	378	17,097	17,015	3,768	3,341	526	1,533	908	202	2,909
Medical services	457	55,938	55,825	2,952	9,483	523	624	30,598	457	30,598
Offices of physicians and surgeons	203	38,371	38,269	197	5,271	271	320	23,396	203	23,396
Other medical services	254	17,567	17,556	2,755	4,212	252	304	7,202	254	7,202
Legal services	1,206	143,355	142,552	55	29,026	1,432	2,425	81,743	1,157	81,812
Accounting, auditing, and bookkeeping services	270	26,057	26,020	-	9,353	387	655	9,404	246	9,411
Other services	399	29,334	29,245	2,670	7,763	394	301	8,194	373	8,240
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
GEORGIA										
All industries	14,958	1,442,201	1,417,453	910,044	168,252	22,119	39,407	174,786	11,922	194,934
Agriculture, forestry, and fisheries	1,786	109,617	107,448	82,209	16,785	1,659	7,152	146	1,112	9,107
Farms	1,551	80,729	78,762	58,412	14,416	1,457	5,973	669	1,002	7,972
Other agriculture, forestry, and fisheries	235	28,888	28,686	23,797	2,369	202	1,179	1523	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,492	139,590	137,829	101,291	24,857	1,797	2,537	13,274	1,195	15,634
General contractors	461	77,752	76,666	59,470	11,014	680	869	5,789	331	6,402
Special trade contractors	1,007	61,503	60,828	41,597	13,797	1,108	1,668	7,444	840	9,191
Manufacturing	803	131,818	128,931	93,916	24,082	1,915	4,155	10,785	676	11,309
Transportation, communication, electric, gas, and sanitary services	427	23,764	23,571	11,279	4,019	531	1,949	2,310	356	2,475
Wholesale and retail trade	4,604	744,889	736,785	579,280	50,255	7,207	6,795	44,276	4,031	46,285
Wholesale trade	668	243,801	240,956	197,131	13,117	1,612	1,808	13,763	653	13,980
Retail trade	3,886	499,161	494,007	380,834	36,974	5,580	4,936	30,326	3,353	32,092
General merchandise stores	431	61,435	60,695	45,676	4,661	769	959	3,481	425	3,685
Food stores	667	92,092	91,670	76,652	4,886	794	769	3,965	546	4,140
Automobile and truck dealers	493	118,152	117,022	99,021	5,323	581	478	5,137	433	5,437
Gasoline service stations	641	53,854	53,454	39,628	4,694	792	556	3,894	569	3,991
Eating and drinking places	307	26,057	24,963	13,601	4,692	839	612	2,637	283	2,997
Other retail trade	1,347	147,571	146,203	106,256	12,718	1,805	1,562	11,212	1,097	11,842
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,980	77,799	71,178	7,099	7,925	6,088	11,798	14,597	1,973	20,444
Finance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Insurance	239	7,074	7,044	308	924	55	50	4,523	239	4,523
Real estate	2,571	55,325	50,102	5,966	3,662	5,806	11,602	5,230	1,563	11,077
Services	2,682	200,570	197,633	29,704	37,505	2,702	4,644	87,549	2,419	87,816
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	582	20,869	20,730	4,338	6,177	469	1,226	3,967	511	3,987
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	239	2,321	2,304	188	432	18	49	1,037	239	1,037
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	170	8,444	8,431	3,550	836	58	116	1,991	170	1,991
Automobile parking, repair, and services	286	10,589	10,359	4,953	1,717	123	230	2,651	262	2,673
Repair services, except automobile	197	9,763	9,680	4,746	1,841	154	170	1,949	(2)	(2)
Amusement and recreation services, incl. motion pictures	194	12,538	12,303	6,428	2,188	398	600	1,631	(2)	(2)
Medical services	536	68,760	67,679	1,361	10,106	620	484	41,993	536	41,993
Offices of physicians and surgeons	339	55,316	54,250	487	7,421	422	325	37,467	339	37,467
Other medical services	197	13,444	13,429	874	2,685	198	159	4,526	197	4,526
Legal services	234	38,381	37,901	512	6,873	346	404	23,638	234	23,638
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	222	15,114	14,978	3,426	2,949	178	330	4,406	198	4,425
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ILLINOIS, TOTAL										
All industries	60,078	5,311,005	5,234,251	2,922,607	663,135	154,155	178,230	745,988	45,830	801,288
Agriculture, forestry, and fisheries	7,810	251,068	248,316	136,867	10,261	9,299	19,196	62,306	6,434	67,256
Farms	7,475	228,222	225,616	121,358	8,231	9,037	18,553	59,744	6,173	64,281
Other agriculture, forestry, and fisheries	335	22,846	22,700	15,509	2,030	262	643	2,562	261	2,975
Mining	332	36,102	35,735	4,728	5,024	522	1,880	2,322	161	3,053
Contract construction	3,183	440,110	436,318	327,141	85,746	5,493	7,183	42,371	2,682	44,772
General contractors	1,146	248,210	246,049	196,632	39,694	2,323	3,161	18,073	989	19,155
Special trade contractors	2,037	191,900	190,269	130,509	46,052	3,170	4,022	24,298	1,693	25,617
Manufacturing	1,944	370,823	368,658	240,785	79,846	5,350	7,946	52,172	1,658	54,124
Transportation, communication, electric, gas, and sanitary services	924	162,228	161,108	121,593	17,778	3,093	4,245	10,727	746	11,339
Wholesale and retail trade	14,440	2,445,257	2,421,629	1,848,365	165,387	52,504	23,876	155,370	11,740	163,287
Wholesale trade	2,047	885,480	877,268	733,281	42,899	9,488	6,581	41,797	1,732	44,093
Retail trade	12,322	1,537,758	1,522,426	1,097,623	121,257	42,620	17,085	112,531	9,939	118,136
General merchandise stores	578	74,205	73,131	52,981	6,216	1,732	1,120	4,756	448	4,994
Food stores	1,623	273,763	271,730	214,215	16,956	7,341	2,364	15,137	1,326	15,920
Automobile and truck dealers	655	209,403	207,353	175,944	11,362	1,663	826	8,217	561	8,437
Gasoline service stations	1,424	137,873	136,916	98,455	9,540	5,369	1,065	8,287	1,035	9,119
Eating and drinking places	2,720	170,920	169,011	91,370	24,866	8,131	3,751	19,074	2,217	20,051
Other retail trade	5,322	671,594	664,285	464,658	52,317	18,384	7,959	57,060	4,353	59,615
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	20,983	658,423	627,665	125,502	48,058	59,045	84,451	98,939	13,673	127,896
Finance	3,643	207,206	186,623	108,098	16,955	1,380	610	39,291	2,614	42,258
Insurance	635	37,341	36,924	4,710	4,510	385	325	12,027	537	12,077
Real estate	16,705	413,876	404,118	12,694	26,593	57,280	83,516	47,621	10,522	73,561
Services	10,189	944,540	932,504	117,533	250,778	18,736	29,273	321,000	8,512	328,743
Hotels, rooming houses, camps, and other lodging places	665	60,018	56,295	8,169	14,755	5,271	7,446	2,819	435	5,262
Personal services	2,057	87,680	86,452	20,551	16,892	2,646	5,949	20,271	1,851	20,652
Laundries, laundry services, cleaning and dyeing plants	826	35,198	34,807	6,595	9,817	797	3,163	4,977	694	5,350
Beauty and barber shops	632	14,467	14,221	1,693	2,898	561	440	5,756	582	5,764
Other personal services	599	38,015	37,424	12,263	4,177	1,288	2,346	9,538	575	9,538
Business services	1,294	79,742	79,296	28,274	24,710	1,171	2,245	13,606	1,046	14,074
Automobile parking, repair, and services	859	49,414	48,830	25,111	7,142	1,644	2,252	8,324	736	8,539
Repair services, except automobile	374	14,693	14,374	6,030	1,947	320	207	3,681	326	3,694
Amusement and recreation services, incl. motion pictures	1,001	42,490	39,369	4,471	5,297	1,397	4,441	6,274	555	8,356
Medical services	1,397	184,421	183,493	9,047	35,155	1,665	2,542	97,744	1,272	98,098
Offices of physicians and surgeons	944	140,278	139,450	2,964	22,514	928	1,347	83,193	894	83,217
Other medical services	453	44,143	44,043	6,083	12,641	737	1,195	14,551	378	14,881
Legal services	1,199	197,482	196,841	3,471	43,636	1,392	1,742	108,340	1,149	108,405
Accounting, auditing, and bookkeeping services	581	134,551	134,359	541	63,835	2,110	1,516	37,359	507	38,698
Other services	760	94,049	93,195	11,868	37,409	1,120	933	22,582	635	22,965
Nature of business not allocable	274	2,454	2,318	93	257	113	180	781	224	818
Chicago District (Illinois)										
All industries	43,031	3,877,436	3,815,538	1,969,667	539,945	121,159	139,864	567,919	32,076	614,451
Agriculture, forestry, and fisheries	2,308	74,410	73,588	42,850	4,496	2,528	5,273	14,929	1,779	17,661
Farms	2,072	59,940	59,256	34,059	2,862	2,326	4,897	12,705	1,592	15,225
Other agriculture, forestry, and fisheries	236	14,470	14,332	8,791	1,634	202	376	2,224	186	2,436
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	2,247	344,195	340,882	259,088	62,339	4,069	4,825	34,112	1,965	35,407
General contractors	829	193,741	191,930	156,641	24,882	1,584	1,852	14,065	739	14,533
Special trade contractors	1,418	150,454	148,952	102,447	37,457	2,485	2,973	20,047	1,226	20,874
Manufacturing	1,583	326,505	324,626	213,025	70,253	4,633	6,886	47,337	1,396	48,706
Transportation, communication, electric, gas, and sanitary services	540	69,423	69,240	48,098	10,798	1,236	1,720	5,765	438	6,268
Wholesale and retail trade	10,053	1,606,409	1,590,759	1,182,169	117,772	35,325	16,516	109,433	8,142	115,402
Wholesale trade	1,596	603,060	596,931	478,050	36,344	6,765	4,894	34,476	1,387	36,204
Retail trade	8,422	994,217	984,717	697,587	80,762	28,255	11,561	74,191	6,720	78,432
General merchandise stores	363	44,746	43,955	30,532	4,269	1,069	806	2,996	262	3,147
Food stores	1,107	180,395	178,906	139,539	11,393	4,777	1,557	10,982	915	11,356
Automobile and truck dealers	313	109,427	108,492	91,253	6,831	778	391	4,302	256	4,476
Gasoline service stations	1,054	111,453	110,636	80,502	7,597	3,748	756	6,426	762	7,134
Eating and drinking places	2,216	146,265	144,777	78,640	21,637	6,873	3,247	15,410	1,786	16,218
Other retail trade	3,368	401,931	397,951	277,121	29,035	11,010	4,804	34,075	2,738	36,101
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	18,346	628,715	599,029	124,091	46,346	56,677	79,589	91,277	11,768	118,646
Finance	3,325	204,999	184,871	108,098	16,759	1,313	510	38,848	2,420	41,751
Insurance	408	30,791	30,434	4,118	3,563	288	214	9,062	358	9,062
Real estate	14,612	392,925	383,724	11,875	26,024	55,076	78,865	43,367	8,990	67,833
Services	7,670	806,471	796,185	98,841	226,276	16,484	24,671	263,452	6,404	270,625
Hotels, rooming houses, camps, and other lodging places	567	54,585	50,984	6,483	13,304	5,065	6,844	2,332	337	4,775
Personal services	1,507	67,686	67,033	16,556	14,330	2,010	3,899	15,662	1,373	15,948
Laundries, laundry services, cleaning and dyeing plants	531	28,140	27,887	6,432	7,959	624	2,244	4,376	448	4,654
Beauty and barber shops	584	14,126	13,923	1,643	2,886	539	414	5,620	534	5,628
Other personal services	392	25,420	25,223	8,481	3,485	847	1,241	5,666	392	5,666
Business services	1,095	71,487	71,079	27,538	21,826	1,002	2,140	11,484	895	11,946
Automobile parking, repair, and services	472	37,876	37,331	17,937	6,517	1,332	2,067	6,381	421	6,457
Repair services, except automobile	181	9,907	9,613	4,706	1,689	217	104	1,580	181	1,580
Amusement and recreation services, incl. motion pictures	712	38,457	36,129	3,559	4,860	1,287	4,043	5,848	411	7,620
Medical services	1,127	147,916	147,076	7,661	29,351	1,366	1,960	76,475	1,002	76,829
Offices of physicians and surgeons	756	112,518	111,704	2,654	18,541	740	1,081	65,871	706	65,895
Other medical services	371	35,398	35,372	5,007	10,810	626	879	10,604	296	10,934
Legal services	907	171,932	171,317	3,124	39,708	1,211	1,465	91,835	857	91,900
Accounting, auditing, and bookkeeping services	474	126,410	126,226	21	60,876	1,997	1,408	34,711	424	36,043
Other services	627	80,215	79,397	11,256	33,815	997	741	17,144	502	17,527
Nature of business not allocable	225	1,647	1,590	93	238	112	179	444	175	481

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Springfield District (Illinois)										
All industries	17,047	1,433,569	1,418,713	952,940	123,190	32,996	38,366	178,069	13,754	186,837
Agriculture, forestry, and fisheries	5,502	176,658	174,728	94,017	5,765	6,771	13,923	47,377	4,655	49,595
Farms	5,403	168,282	166,360	87,299	5,369	6,711	13,656	47,039	4,581	49,056
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	271	16,441	16,096	3,316	3,597	427	1,675	1,152	151	1,798
Contract construction	936	95,915	95,436	68,053	23,407	1,424	2,358	8,259	716	9,365
General contractors	317	54,469	54,119	39,991	14,812	739	1,309	4,008	250	4,622
Special trade contractors	619	41,446	41,317	28,062	8,595	685	1,049	4,251	467	4,743
Manufacturing	361	44,318	44,032	27,760	9,593	717	1,060	4,835	263	5,418
Transportation, communication, electric, gas, and sanitary services	385	92,805	91,868	73,495	6,980	1,857	2,525	4,962	308	5,071
Wholesale and retail trade	4,387	838,848	830,870	666,196	47,615	17,179	7,360	45,937	3,599	47,885
Wholesale trade	451	282,420	280,337	255,231	6,555	2,723	1,687	7,321	344	7,889
Retail trade	3,900	543,541	537,709	400,036	40,495	14,365	5,524	38,340	3,219	39,704
General merchandise stores	214	29,459	29,176	22,449	1,947	663	314	1,760	185	1,847
Food stores	516	93,368	92,824	74,676	5,563	2,564	807	4,155	410	4,564
Automobile and truck dealers	342	99,976	98,861	84,691	4,531	885	435	3,915	305	3,961
Gasoline service stations	370	26,420	26,280	17,953	1,943	1,621	309	1,861	273	1,985
Eating and drinking places	504	24,655	24,234	12,730	3,229	1,258	504	3,664	431	3,833
Other retail trade	1,954	269,663	266,334	187,537	23,282	7,374	3,155	22,985	1,614	23,514
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,637	29,708	28,636	1,411	1,712	2,368	4,862	7,662	1,905	9,250
Finance	318	2,207	1,752	-	196	67	100	443	194	507
Insurance	227	6,550	6,490	592	947	97	111	2,965	179	3,015
Real estate	2,092	20,951	20,394	819	569	2,204	4,651	4,254	1,532	5,728
Services	2,519	138,069	136,319	18,692	24,502	2,252	4,602	57,548	2,109	58,118
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	550	19,994	19,419	3,995	2,562	636	2,050	4,609	478	4,704
Laundries, laundry services, cleaning and dyeing plants	295	7,058	6,920	163	1,858	173	919	601	246	696
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	207	12,595	12,201	3,782	692	441	1,105	3,872	183	3,872
Business services	199	8,255	8,217	736	2,884	169	105	2,122	(2)	(2)
Automobile parking, repair, and services	387	11,538	11,499	7,174	625	312	185	1,943	315	2,082
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	290	4,033	3,240	912	437	110	398	426	(2)	(2)
Medical services	270	36,505	36,417	1,386	5,804	299	582	21,269	270	21,269
Offices of physicians and surgeons	188	27,760	27,746	310	3,973	188	266	17,322	188	17,322
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	291	25,550	25,524	347	3,928	181	277	16,505	291	16,505
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	133	13,834	13,798	612	3,594	123	192	5,438	133	5,438
Nature of business not allocable	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
INDIANA										
All industries	18,002	1,476,077	1,456,677	923,739	166,511	21,327	34,946	202,544	14,713	212,783
Agriculture, forestry, and fisheries	2,688	81,781	80,986	48,076	3,351	2,036	6,097	18,049	2,048	18,961
Farms	2,494	69,564	68,886	40,473	2,382	1,882	5,380	16,125	1,902	17,017
Other agriculture, forestry, and fisheries	194	12,217	12,100	7,604	969	154	717	1,924	146	1,944
Mining	131	16,815	16,632	6,591	4,744	311	1,192	132	(2)	(2)
Contract construction	1,513	139,378	138,117	96,073	28,078	1,378	2,208	20,731	1,439	21,002
General contractors	453	81,523	80,586	63,037	15,108	600	1,050	7,380	427	7,502
Special trade contractors	1,061	57,855	57,531	33,036	12,970	778	1,158	13,351	1,012	13,500
Manufacturing	874	81,405	80,781	54,731	18,019	1,320	1,794	10,327	706	10,781
Transportation, communication, electric, gas, and sanitary services	332	26,624	26,505	17,978	3,748	716	1,361	1,193	141	2,022
Wholesale and retail trade	5,584	878,247	868,197	669,704	68,668	8,772	7,497	54,922	4,827	57,142
Wholesale trade	752	302,270	296,377	250,002	16,578	1,942	2,139	15,024	659	15,644
Retail trade	4,822	571,757	567,613	416,321	51,717	6,802	5,314	39,823	4,158	41,423
General merchandise stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	812	109,852	109,493	85,746	8,985	1,018	1,192	5,688	777	5,906
Automobile and truck dealers	381	91,102	90,197	75,856	4,715	474	275	2,758	281	3,123
Gasoline service stations	662	60,555	60,421	47,718	3,279	948	416	3,760	515	4,207
Eating and drinking places	989	71,849	71,552	41,158	12,306	1,358	1,389	7,565	894	7,620
Other retail trade	1,860	218,384	215,998	150,789	20,753	2,773	1,880	18,931	1,598	19,352
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	3,210	49,437	47,057	5,355	3,219	3,541	7,613	10,972	2,305	14,257
Finance	410	2,513	2,277	1,630	4	39	8	507	268	636
Insurance	323	11,744	11,691	2,701	1,585	83	201	3,469	323	3,469
Real estate	2,478	35,180	33,089	1,024	1,630	3,419	7,404	6,996	1,714	10,152
Services	3,455	198,826	194,842	24,130	36,285	3,208	7,128	84,690	2,998	85,963
Hotels, rooming houses, camps, and other lodging places	332	8,581	8,375	1,715	1,350	294	550	1,861	237	1,963
Personal services	699	27,567	27,349	6,507	6,175	659	1,774	6,744	651	6,780
Laundries, laundry services, cleaning and dyeing plants	338	10,752	10,662	2,459	2,821	280	823	2,387	314	2,393
Beauty and barber shops	213	4,175	4,083	296	1,571	46	67	1,175	190	1,200
Other personal services	148	12,640	12,604	3,752	1,783	333	884	3,182	147	3,187
Business services	403	9,532	9,496	976	1,968	85	781	3,504	308	3,649
Automobile parking, repair, and services	406	22,585	22,452	9,183	3,675	337	572	5,403	406	5,403
Repair services, except automobile	237	3,040	3,039	1,056	327	28	102	983	190	1,060
Amusement and recreation services, incl. motion pictures	289	9,620	6,435	915	1,381	564	1,913	682	218	1,134
Medical services	350	52,883	52,793	1,940	9,255	483	521	28,734	297	29,187
Offices of physicians and surgeons	243	40,778	40,691	1,118	7,302	361	261	22,345	214	22,786
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	555	45,314	45,262	-	6,573	428	708	28,810	531	28,813
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
IOWA										
All industries	22,001	1,584,911	1,564,534	1,038,517	120,468	27,232	36,851	238,177	19,158	247,003
Agriculture, forestry, and fisheries	10,007	329,745	322,975	194,712	6,327	8,201	13,656	87,681	8,990	90,969
Farms	9,545	285,952	279,822	166,460	4,858	8,045	13,121	79,222	8,634	82,218
Other agriculture, forestry, and fisheries	462	43,793	43,153	28,252	1,469	156	535	8,459	356	8,751
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,158	86,394	85,281	55,416	18,708	1,399	3,303	12,933	1,054	13,717
General contractors	230	40,379	40,014	28,744	7,638	578	1,671	4,566	200	5,000
Special trade contractors	927	46,015	45,267	26,672	11,070	821	1,632	8,367	854	8,717
Manufacturing	512	128,847	128,336	97,535	14,391	1,230	2,198	10,176	384	11,156
Transportation, communication, electric, gas, and sanitary services	428	37,110	36,909	25,471	2,730	636	1,350	2,600	393	3,060
Wholesale and retail trade	4,054	801,058	794,114	636,620	45,548	10,167	7,010	46,839	3,458	48,236
Wholesale trade	414	250,906	249,628	221,608	7,012	2,087	1,074	9,524	364	9,763
Retail trade	3,578	535,945	530,456	403,315	37,683	7,923	5,741	36,935	3,032	38,093
General merchandise stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	260	67,245	66,915	52,792	4,985	778	675	2,478	255	2,520
Automobile and truck dealers	297	82,728	81,967	70,019	3,913	560	356	2,970	191	3,137
Gasoline service stations	506	62,098	61,656	47,489	3,722	1,716	569	5,061	408	5,226
Eating and drinking places	315	23,670	23,390	12,473	4,903	977	602	1,591	237	1,730
Other retail trade	2,026	291,061	287,394	215,698	19,080	3,668	3,017	23,630	1,793	24,225
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	3,410	41,120	37,231	7,278	3,111	2,974	4,773	11,436	2,743	12,473
Finance	638	2,519	1,244	220	201	114	188	1,253	565	1,362
Insurance	230	13,167	13,146	4,947	1,926	64	63	2,549	206	2,597
Real estate	2,541	25,434	22,841	2,111	984	2,796	4,522	7,634	1,972	8,514
Services	2,334	157,178	156,230	19,342	29,640	2,569	4,421	65,551	2,038	66,431
Hotels, rooming houses, camps, and other lodging places	202	9,550	9,487	1,815	1,660	462	1,019	1,803	202	1,803
Personal services	394	9,055	9,034	2,979	1,063	197	649	810	296	1,321
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	209	14,466	14,141	4,243	3,516	172	647	3,399	183	3,495
Automobile parking, repair, and services	296	14,210	14,207	7,136	1,710	223	195	3,543	247	3,575
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	316	48,749	48,615	565	9,504	654	472	26,861	292	26,868
Offices of physicians and surgeons	188	41,261	41,127	457	7,182	421	301	24,599	188	24,599
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	457	38,120	37,789	789	5,516	257	436	24,257	432	24,257
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	92	9,810	9,777	40	3,678	139	118	2,532	92	2,532
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
KANSAS										
All industries	12,861	938,146	914,804	586,051	96,553	16,996	29,215	103,512	10,351	117,072
Agriculture, forestry, and fisheries	3,564	161,359	157,478	108,764	6,730	3,264	8,932	21,790	3,031	24,687
Farms	3,254	124,941	121,136	80,936	5,333	3,119	8,401	19,127	2,794	21,955
Other agriculture, forestry, and fisheries	309	36,418	36,342	27,828	1,397	145	531	2,663	237	2,732
Mining	404	43,932	39,432	21,670	6,170	583	3,226	4,402	257	5,628
Contract construction	727	57,315	56,950	39,103	10,716	883	2,123	6,192	654	6,576
General contractors	269	37,929	37,644	29,124	6,023	515	727	2,734	245	3,104
Special trade contractors	458	19,386	19,306	9,979	4,693	368	1,396	3,458	409	3,472
Manufacturing	299	27,795	27,655	14,582	5,908	603	959	3,923	275	3,997
Transportation, communication, electric, gas, and sanitary services	216	35,634	35,495	25,559	4,034	549	823	1,005	(2)	(2)
Wholesale and retail trade	3,008	467,843	455,715	354,067	36,616	6,538	4,339	27,249	2,539	28,554
Wholesale trade	318	122,713	119,390	102,779	5,033	1,238	853	3,617	307	3,722
Retail trade	2,680	341,517	332,718	248,712	31,227	5,175	3,464	23,352	2,222	24,552
General merchandise stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	338	70,338	69,887	57,215	4,507	515	553	2,930	310	3,118
Automobile and truck dealers	271	67,532	66,769	55,530	4,404	366	307	2,322	242	2,453
Gasoline service stations	293	19,163	19,090	14,471	1,144	688	188	1,405	197	1,544
Eating and drinking places	552	33,396	28,395	15,967	6,941	1,751	742	4,299	478	4,368
Other retail trade	1,171	146,700	144,371	102,931	13,642	1,774	1,591	11,771	939	12,444
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,761	32,533	31,184	5,491	1,680	3,029	5,449	2,041	1,988	7,804
Finance	391	1,765	1,475	-	323	70	13	31	(2)	(2)
Insurance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	2,220	23,781	22,723	4,246	564	2,912	5,384	197	1,640	5,380
Services	1,761	109,557	108,779	15,713	24,617	1,531	3,219	36,301	1,398	37,942
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	392	15,259	15,195	2,346	4,350	449	1,180	1,997	247	2,379
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Automobile parking, repair, and services	243	9,261	9,241	5,923	708	61	227	1,400	(2)	(2)
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	195	25,100	25,048	1,267	4,615	245	353	12,804	195	12,804
Offices of physicians and surgeons	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	359	22,985	22,968	14	2,757	189	217	14,298	359	14,298
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
KENTUCKY	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries	16,202	1,108,535	1,096,435	705,826	115,764	19,133	28,971	138,893	12,986	151,317
Agriculture, forestry, and fisheries	3,479	63,141	62,254	38,652	5,554	1,259	5,947	7,902	2,465	13,611
Farms	3,222	48,652	47,793	28,927	4,222	1,128	5,359	7,066	2,282	11,747
Other agriculture, forestry, and fisheries	257	14,489	14,461	9,725	1,332	131	588	836	(2)	(2)
Mining	492	35,203	34,929	15,977	8,985	965	1,802	2,499	310	3,127
Contract construction	978	104,571	102,896	71,297	18,454	1,445	3,114	13,318	902	13,650
General contractors	312	67,580	66,229	51,365	9,148	642	2,316	6,143	285	6,320
Special trade contractors	667	36,991	36,667	19,932	9,306	803	798	7,175	617	7,330
Manufacturing	571	66,986	65,886	47,203	12,104	1,164	2,359	4,472	423	5,448
Transportation, communication, electric, gas, and sanitary services	364	14,701	14,359	6,655	3,463	276	711	2,435	334	2,580
Wholesale and retail trade	5,045	642,330	637,553	489,025	40,782	9,925	5,455	46,349	4,226	48,212
Wholesale trade	588	152,850	151,979	126,283	6,779	1,339	904	9,026	534	9,052
Retail trade	4,428	486,485	482,581	360,481	33,571	8,550	4,531	37,213	3,662	39,050
General merchandise stores	139	20,299	20,184	15,020	1,603	612	295	1,261	(2)	(2)
Food stores	699	82,288	81,944	67,157	3,843	1,196	663	4,686	589	4,816
Automobile and truck dealers	426	95,165	94,017	79,494	3,743	1,042	287	4,010	393	4,248
Gasoline service stations	635	47,069	46,918	36,784	2,694	446	233	3,365	536	3,574
Eating and drinking places	649	34,425	33,864	19,840	4,949	1,344	572	3,859	575	3,950
Other retail trade	1,880	207,239	205,654	142,186	16,739	3,910	2,481	20,032	1,455	21,154
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,589	34,709	32,748	3,752	3,060	1,060	2,610	11,986	1,990	13,017
Finance	252	2,380	1,524	-	788	75	18	144	(2)	(2)
Insurance	322	13,593	13,429	2,640	1,570	186	194	5,283	322	5,283
Real estate	2,015	18,736	17,795	1,112	702	799	2,398	6,847	1,495	7,341
Services	2,684	146,894	145,810	33,265	23,362	3,039	6,973	49,932	2,337	51,672
Hotels, rooming houses, camps, and other lodging places	272	17,329	17,271	1,356	2,188	903	1,444	4,952	(2)	(2)
Personal services	858	20,951	20,784	3,594	3,800	357	1,667	6,853	783	6,923
Laundries, laundry services, cleaning and dyeing plants	357	10,658	10,593	1,707	2,343	215	1,338	2,289	307	2,351
Beauty and barber shops	396	5,044	5,002	624	791	43	127	2,387	371	2,395
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	210	22,386	22,280	13,475	2,728	259	246	2,977	186	3,053
Automobile parking, repair, and services	381	13,620	13,544	7,915	1,247	181	1,122	1,794	331	1,953
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	225	22,231	22,154	-	3,383	326	431	12,579	201	13,063
Offices of physicians and surgeons	141	17,721	17,647	-	2,933	247	353	10,672	116	11,156
Other medical services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	247	24,264	24,073	33	2,340	283	189	16,320	(2)	(2)
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-
LOUISIANA										
All industries	10,779	912,895	877,370	420,228	123,041	15,229	36,049	133,209	8,461	167,192
Agriculture, forestry, and fisheries	1,871	99,352	93,723	46,921	16,860	1,419	9,586	10,220	1,245	17,084
Farms	1,597	81,996	76,558	40,060	13,539	1,294	8,363	10,303	1,095	15,631
Other agriculture, forestry, and fisheries	274	17,356	17,165	6,861	3,321	125	1,223	[1]83	(2)	(2)
Mining	237	34,827	30,496	10,688	4,403	1,614	2,339	[1]13,567	142	2,545
Contract construction	588	70,828	70,518	35,442	11,032	756	2,459	8,595	482	10,285
General contractors	319	40,153	39,919	16,749	5,179	374	1,810	2,791	239	4,465
Special trade contractors	269	30,675	30,599	18,693	5,853	382	649	5,804	243	5,820
Manufacturing	392	46,400	45,757	27,505	9,557	838	1,554	5,567	290	6,115
Transportation, communication, electric, gas, and sanitary services	290	25,224	24,470	8,505	5,722	630	1,880	578	186	3,342
Wholesale and retail trade	2,406	375,422	369,698	278,025	32,379	4,517	4,155	24,452	2,026	27,032
Wholesale trade	215	86,540	85,690	69,227	6,428	1,021	1,129	5,227	190	5,294
Retail trade	2,165	285,949	281,092	206,759	25,714	3,480	3,016	18,841	1,810	21,354
General merchandise stores	185	18,324	18,250	13,883	1,177	307	159	1,083	181	1,296
Food stores	431	66,333	65,554	54,230	4,158	860	972	1,607	330	3,053
Automobile and truck dealers	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Gasoline service stations	253	16,094	16,087	12,774	934	110	83	1,239	253	1,239
Eating and drinking places	358	32,679	31,768	17,829	5,983	694	625	2,595	284	2,749
Other retail trade	875	118,778	116,135	79,464	11,467	1,340	1,059	11,162	726	11,826
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,728	59,128	42,908	469	4,995	2,894	8,313	21,491	2,150	23,698
Finance	438	15,086	6,438	-	2,380	524	541	5,987	409	5,999
Insurance	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	2,139	36,900	29,717	469	1,138	2,325	7,684	12,083	1,591	14,278
Services	2,218	201,105	199,192	12,673	37,995	2,557	5,697	75,757	1,915	76,900
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	538	21,626	21,533	5,673	6,099	544	896	4,650	438	4,886
Laundries, laundry services, cleaning and dyeing plants	206	11,927	11,867	3,590	4,326	406	576	1,671	(2)	(2)
Beauty and barber shops	273	4,217	4,214	745	1,031	60	71	731	249	765
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	229	6,165	6,160	1,966	1,321	74	335	[1]498	(2)	(2)
Automobile parking, repair, and services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	332	54,032	53,826	48	11,287	600	899	26,135	307	26,199
Offices of physicians and surgeons	257	49,011	48,808	48	9,835	503	515	24,976	257	24,976
Other medical services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	459	77,573	77,123	224	9,912	331	642	35,003	459	35,003
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MARYLAND										
All industries	11,890	991,352	959,259	491,062	139,722	30,418	57,104	110,769	8,858	160,124
Agriculture, forestry, and fisheries	907	34,001	33,568	21,115	5,235	762	2,271	5,642	679	6,111
Farms	880	30,330	29,915	17,876	4,899	723	2,229	5,396	651	5,865
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	975	97,332	96,164	66,100	22,323	1,829	1,971	8,518	850	12,444
General contractors	294	41,573	41,118	33,552	6,832	988	759	176	218	4,015
Special trade contractors	681	55,759	55,046	32,548	15,491	841	1,212	8,342	632	8,429
Manufacturing	374	61,893	61,482	42,356	13,978	1,022	1,430	6,779	335	6,897
Transportation, communication, electric, gas, and sanitary services	193	21,440	20,837	9,383	3,088	593	1,110	3,886	164	3,964
Wholesale and retail trade	2,979	444,314	437,904	325,967	37,809	5,632	4,100	33,010	2,423	34,878
Wholesale trade	398	109,841	108,600	83,438	8,582	1,158	708	10,122	392	10,158
Retail trade	2,569	328,978	323,832	238,690	28,288	4,420	3,282	22,715	2,018	24,547
General merchandise stores	304	33,086	31,725	21,274	2,697	645	594	3,830	199	3,957
Food stores	470	55,484	54,983	44,053	3,122	479	494	3,223	396	3,397
Automobile and truck dealers	113	56,211	55,171	46,316	3,564	445	144	2,051	(2)	(2)
Gasoline service stations	217	38,462	38,194	29,600	2,360	201	234	2,179	217	2,179
Eating and drinking places	573	36,355	35,177	19,749	6,240	1,250	808	2,835	445	3,634
Other retail trade	892	109,380	108,582	77,698	10,305	1,400	1,008	8,597	679	9,179
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	4,148	136,585	120,681	2,880	9,886	16,615	39,444	[1]15,008	2,443	26,458
Finance	773	16,521	7,212	205	2,705	436	286	6,873	399	8,307
Insurance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	3,221	113,297	108,693	2,267	6,120	16,122	39,090	[1]24,743	1,914	15,289
Services	2,125	181,862	174,988	17,082	46,031	3,790	6,428	65,124	1,826	66,502
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	547	30,434	30,371	5,706	9,113	461	1,963	5,150	468	5,362
Laundries, laundry services, cleaning and dyeing plants	237	11,573	11,566	866	2,053	108	1,451	1,214	232	1,270
Beauty and barber shops	246	7,743	7,703	1,467	3,908	135	239	1,376	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Automobile parking, repair, and services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	232	13,274	10,639	1,629	2,676	962	1,075	3,055	(2)	(2)
Medical services	246	22,881	22,867	352	3,376	239	320	14,003	217	14,270
Offices of physicians and surgeons	192	20,363	20,359	352	2,678	174	276	13,457	187	13,608
Other medical services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	236	38,935	38,843	85	8,522	312	320	21,970	236	21,970
Accounting, auditing, and bookkeeping services	136	12,989	12,966	-	3,646	173	149	7,001	136	7,001
Other services	235	37,304	36,262	2,433	13,796	645	640	10,614	230	10,641
Nature of business not allocable	162	8,738	8,541	2,395	578	57	178	2,628	138	2,633
MASSACHUSETTS										
All industries	13,808	1,117,370	1,088,346	505,641	202,741	32,277	26,039	195,662	10,487	207,595
Agriculture, forestry, and fisheries	767	24,814	24,693	16,819	5,652	1,128	1,733	2,187	544	3,365
Farms	717	18,319	18,199	11,999	3,421	862	1,214	2,402	519	3,054
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,144	93,250	91,630	59,626	23,533	1,568	1,298	15,517	1,044	16,011
General contractors	302	46,839	45,656	31,409	14,728	617	481	6,348	251	6,792
Special trade contractors	842	46,411	45,974	28,217	8,805	951	817	9,169	792	9,219
Manufacturing	665	73,280	72,785	51,839	14,434	1,499	1,098	8,108	591	8,351
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	4,019	436,780	433,256	316,474	33,510	5,273	3,874	33,176	3,201	35,078
Wholesale trade	550	115,570	113,071	89,658	7,390	1,505	613	9,256	451	9,719
Retail trade	3,469	321,210	320,185	226,816	26,120	3,768	3,261	23,920	2,751	25,359
General merchandise stores	272	18,306	18,091	14,166	564	247	111	1,779	223	1,784
Food stores	650	86,867	86,784	65,335	6,855	866	887	5,690	601	5,763
Automobile and truck dealers	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Gasoline service stations	500	61,335	61,213	49,916	2,442	398	397	2,773	401	3,055
Eating and drinking places	742	40,087	39,993	19,676	6,567	877	981	4,554	618	5,000
Other retail trade	1,180	100,392	99,899	67,358	8,609	1,272	828	8,281	808	8,911
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-	-	-
Finance, insurance, and real estate	4,152	243,071	222,805	31,914	62,104	17,099	12,451	43,401	2,540	49,500
Finance	1,101	132,853	116,158	12,757	48,673	2,798	1,152	27,054	681	27,427
Insurance	192	45,251	44,325	17,930	9,833	532	224	8,351	192	8,351
Real estate	2,860	64,967	62,322	1,227	3,598	13,769	11,075	7,996	1,667	13,722
Services	2,757	236,618	233,672	25,764	61,224	5,274	4,876	91,580	2,411	93,451
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	619	22,721	22,521	7,496	5,373	685	751	5,804	545	5,828
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	321	5,866	5,850	565	1,413	143	114	2,304	297	2,304
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	264	24,401	23,749	9,752	6,063	426	627	3,518	165	3,703
Automobile parking, repair, and services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	404	36,165	36,125	312	5,782	748	601	18,677	379	18,706
Offices of physicians and surgeons	231	28,786	28,746	183	4,736	569	313	15,980	231	15,980
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	379	79,044	77,193	-	18,867	1,522	733	42,878	379	42,878
Accounting, auditing, and bookkeeping services	280	32,586	32,577	233	12,466	667	338	12,663	280	12,663
Other services	207	20,042	19,939	3,871	8,568	404	145	5,057	182	5,065
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MICHIGAN										
All industries	33,845	3,116,883	3,070,701	1,847,341	391,353	89,589	81,660	435,355	26,789	465,320
Agriculture, forestry, and fisheries	3,082	85,035	81,478	36,814	6,996	1,845	6,497	28,510	2,308	30,790
Farms	2,653	64,666	61,356	26,680	4,751	1,323	5,562	25,059	2,024	26,817
Other agriculture, forestry, and fisheries	429	20,369	20,122	10,134	2,245	522	935	3,451	284	3,973
Mining	260	13,109	12,986	5,223	2,517	366	922	808	(2)	(2)
Contract construction	2,350	336,406	332,394	239,646	69,788	5,568	6,356	38,046	2,051	38,931
General contractors	625	151,862	148,851	117,930	25,096	1,548	3,056	10,530	472	11,129
Special trade contractors	1,725	184,544	183,543	121,716	44,692	4,020	3,300	27,516	1,579	27,802
Manufacturing	1,540	290,202	288,565	198,861	63,168	5,453	5,690	37,373	1,305	38,544
Transportation, communication, electric, gas, and sanitary services	606	53,035	52,415	26,265	10,553	1,557	3,549	7,957	505	8,035
Wholesale and retail trade	10,696	1,705,352	1,689,489	1,253,434	123,640	46,173	17,676	119,721	8,983	124,710
Wholesale trade	1,425	527,191	522,485	420,435	29,438	12,167	4,119	28,453	1,252	28,891
Retail trade	9,210	1,167,016	1,155,870	825,454	93,281	33,830	13,359	89,981	7,671	94,532
General merchandise stores	529	77,957	76,948	50,723	6,614	2,471	1,446	6,788	457	7,056
Food stores	1,058	247,111	245,510	197,729	14,253	6,915	2,300	11,538	882	11,808
Automobile and truck dealers	722	140,544	139,266	115,248	7,504	1,239	851	5,712	516	6,666
Gasoline service stations	967	99,598	99,101	74,127	6,025	3,398	661	8,122	869	8,277
Eating and drinking places	2,121	119,487	118,392	56,477	20,687	6,228	2,852	13,958	1,828	14,462
Other retail trade	3,815	482,319	476,653	331,150	38,198	13,579	5,249	43,863	3,120	46,263
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	8,162	159,729	148,536	22,217	12,279	17,991	25,714	22,108	5,558	39,618
Finance	2,123	37,633	30,869	12,826	5,021	685	196	9,619	1,329	10,367
Insurance	347	15,568	15,552	5,063	2,097	98	196	5,292	323	5,406
Real estate	5,692	106,528	102,115	4,328	5,161	17,208	25,322	7,197	3,906	23,845
Services	6,970	464,280	455,159	58,929	100,212	10,416	15,095	178,729	5,909	181,077
Hotels, rooming houses, camps, and other lodging places	497	21,834	21,801	3,181	3,149	1,715	3,658	2,708	362	3,271
Personal services	1,711	65,743	64,876	9,552	20,382	1,845	3,014	13,150	1,303	13,749
Laundries, laundry services, cleaning and dyeing plants	737	32,529	31,824	5,269	11,279	1,021	1,861	4,164	545	4,518
Beauty and barber shops	679	18,310	18,219	733	6,599	360	408	4,927	510	5,171
Other personal services	295	14,904	14,833	3,550	2,504	464	745	4,059	247	4,060
Business services	749	26,775	26,533	8,258	8,671	600	680	5,856	629	5,990
Automobile parking, repair, and services	695	35,190	34,799	16,495	6,434	940	1,315	6,743	666	6,770
Repair services, except automobile	409	12,915	12,777	4,300	2,433	345	451	2,144	337	2,240
Amusement and recreation services, incl. motion pictures	582	30,918	26,931	6,374	3,749	1,288	2,464	4,418	408	4,989
Medical services	997	128,854	128,611	2,310	22,868	1,827	1,909	76,193	973	76,208
Offices of physicians and surgeons	708	106,204	105,968	1,104	16,487	1,267	1,407	67,760	708	67,760
Other medical services	289	22,650	22,643	1,206	6,381	560	502	8,433	265	8,448
Legal services	698	83,956	83,778	1,744	14,562	984	901	47,071	650	47,253
Accounting, auditing, and bookkeeping services	359	31,709	31,624	1,117	10,395	520	422	11,952	359	11,952
Other services	272	26,386	23,429	5,598	7,569	352	281	8,494	222	8,655
Nature of business not allocable	179	9,735	9,679	5,952	2,200	220	161	2,103	(2)	(2)
MINNESOTA										
All industries	19,026	1,216,323	1,191,265	674,700	144,673	29,115	38,655	198,757	15,379	215,113
Agriculture, forestry, and fisheries	5,869	118,376	116,382	61,312	5,223	5,545	11,973	25,276	5,174	26,937
Farms	5,713	111,340	109,447	58,040	3,664	5,417	11,746	23,585	5,020	25,242
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	945	116,267	111,423	83,020	23,000	2,129	2,662	12,236	839	15,786
General contractors	352	79,451	75,894	60,944	15,199	1,244	1,701	5,489	321	8,994
Special trade contractors	593	36,816	35,529	22,076	7,801	885	961	6,747	519	6,792
Manufacturing	576	81,950	80,954	58,224	19,280	1,489	1,579	9,667	495	9,823
Transportation, communication, electric, gas, and sanitary services	260	16,386	16,137	7,755	2,469	347	770	2,396	229	2,602
Wholesale and retail trade	4,128	586,299	580,261	437,426	44,825	7,619	5,910	35,888	3,388	39,304
Wholesale trade	402	141,938	140,450	116,602	6,571	1,765	1,001	7,909	307	8,351
Retail trade	3,650	441,627	437,081	319,317	37,819	5,771	4,890	27,640	3,006	30,614
General merchandise stores	252	61,864	61,320	49,364	3,794	547	364	1,662	(2)	(2)
Food stores	380	62,988	62,722	51,282	3,774	518	538	2,326	326	2,569
Automobile and truck dealers	201	46,079	45,629	37,389	2,818	287	392	1,808	(2)	(2)
Gasoline service stations	431	40,048	39,926	30,212	2,283	544	312	3,130	382	3,189
Eating and drinking places	752	38,195	37,310	18,622	7,838	1,230	1,365	3,073	524	3,669
Other retail trade	1,635	192,453	190,174	132,448	17,312	2,645	1,919	15,641	1,446	17,485
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	3,964	71,411	64,781	7,899	6,485	8,167	9,759	12,984	2,619	17,202
Finance	696	7,723	5,773	-	2,405	238	78	1,300	348	1,775
Insurance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	3,090	50,208	45,995	1,528	3,042	7,806	9,524	8,216	2,098	11,802
Services	3,082	218,668	215,003	18,227	42,994	3,756	5,877	100,764	2,557	102,984
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	547	18,453	18,331	5,566	5,202	446	1,155	4,031	423	4,497
Laundries, laundry services, cleaning and dyeing plants	250	9,877	9,844	4,060	3,539	277	620	1,598	(2)	(2)
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	257	6,461	6,339	2,931	864	44	203	1,109	(2)	(2)
Automobile parking, repair, and services	380	11,683	11,550	4,489	1,771	321	174	1,536	281	1,825
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	237	8,897	7,980	2,377	1,841	273	624	344	(2)	(2)
Medical services	658	95,572	93,850	2,001	15,276	1,551	2,045	54,954	658	54,954
Offices of physicians and surgeons	529	84,308	83,850	1,542	12,962	866	1,074	51,963	529	51,963
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	498	52,129	51,731	3	10,808	620	759	30,297	498	30,297
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MISSOURI										
All industries	22,195	1,743,251	1,714,117	1,061,021	201,662	26,357	46,430	237,131	17,279	257,475
Agriculture, forestry, and fisheries	5,237	179,030	175,601	119,160	6,969	3,647	9,985	29,105	4,103	33,725
Farms	4,986	141,780	139,301	88,313	5,938	3,490	9,102	27,620	3,882	32,168
Other agriculture, forestry, and fisheries	252	37,250	36,300	30,847	1,031	157	883	1,485	(2)	(2)
Mining	90	18,066	17,958	11,108	3,155	336	989	1,026	(2)	(2)
Contract construction	1,485	139,353	137,274	94,824	32,232	1,887	3,739	16,386	1,307	16,848
General contractors	630	78,168	76,176	55,286	15,446	740	1,752	8,104	555	8,462
Special trade contractors	855	61,185	61,098	39,538	16,786	1,147	1,987	8,282	752	8,386
Manufacturing	766	92,127	91,566	66,768	17,787	1,014	1,810	10,532	617	10,625
Transportation, communication, electric, gas, and sanitary services	561	37,459	36,862	24,928	3,842	582	1,551	3,728	438	3,942
Wholesale and retail trade	5,114	856,926	847,622	666,271	57,466	7,165	7,138	53,063	4,249	54,987
Wholesale trade	587	278,952	274,818	238,008	12,144	1,071	1,461	11,841	482	12,001
Retail trade	4,526	576,720	571,563	427,526	44,929	6,075	5,673	41,121	3,766	42,885
General merchandise stores	386	37,693	37,553	29,487	1,916	360	744	2,005	308	2,281
Food stores	509	114,195	113,610	92,534	6,928	806	837	5,453	429	5,578
Automobile and truck dealers	317	82,416	81,557	70,242	3,306	335	289	3,035	267	3,245
Gasoline service stations	848	79,572	78,780	58,935	5,906	1,432	696	5,929	726	6,170
Eating and drinking places	650	51,143	50,949	24,621	10,107	949	1,162	5,955	551	6,086
Other retail trade	1,816	211,701	209,114	151,707	16,766	2,193	1,945	18,744	1,485	19,525
Wholesale and retail trade not allocable	1	1,254	1,241	737	393	19	4	101	1	101
Finance, insurance, and real estate	5,195	124,168	114,542	6,106	22,830	7,233	12,184	26,605	3,582	32,237
Finance	811	43,437	36,325	17	16,469	910	1,340	8,207	461	9,438
Insurance	252	10,852	10,736	1,192	1,990	93	109	5,302	252	5,302
Real estate	4,132	69,879	67,481	4,897	4,371	6,230	10,735	13,096	2,868	17,497
Services	3,477	291,789	288,361	70,182	57,051	4,387	8,759	96,043	2,778	102,295
Hotels, rooming houses, camps, and other lodging places	257	10,068	9,747	1,636	2,196	604	1,614	163	(2)	(2)
Personal services	769	32,405	31,977	6,926	8,387	634	1,317	6,459	671	6,903
Laundries, laundry services, cleaning and dyeing plants	197	8,593	8,312	1,185	3,619	275	396	246	(2)	(2)
Beauty and barber shops	343	6,556	6,548	367	2,079	129	143	1,541	294	1,572
Other personal services	229	17,256	17,117	5,374	2,689	230	778	4,672	204	4,712
Business services	402	30,449	30,408	16,024	4,954	379	2,290	5,011	329	5,201
Automobile parking, repair, and services	501	21,359	21,285	11,953	2,241	246	566	3,840	379	3,931
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	363	11,693	10,809	2,672	3,272	548	1,239	12,618	(2)	(2)
Medical services	443	80,776	80,411	694	11,916	666	579	49,419	419	49,436
Offices of physicians and surgeons	394	76,124	75,759	628	11,023	627	456	47,607	370	47,624
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	380	44,689	44,429	8,066	6,374	404	450	23,362	331	23,537
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	270	4,333	4,331	1,674	330	106	275	643	(2)	(2)
NEBRASKA										
All industries	10,977	850,875	840,029	575,670	65,792	13,456	22,182	107,995	9,096	118,421
Agriculture, forestry, and fisheries	3,965	196,742	193,918	143,347	6,501	3,894	8,769	23,985	3,187	27,861
Farms	3,614	163,479	160,752	116,156	5,243	3,700	8,105	21,470	2,907	25,272
Other agriculture, forestry, and fisheries	352	33,263	33,166	27,191	1,258	194	664	2,515	279	2,589
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	521	67,939	67,644	52,956	14,833	660	1,214	5,844	443	6,592
General contractors	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Special trade contractors	386	22,971	22,833	15,273	5,006	449	609	2,101	307	2,849
Manufacturing	259	29,240	29,101	20,146	3,443	398	764	3,670	208	3,775
Transportation, communication, electric, gas, and sanitary services	232	20,850	19,816	9,166	1,442	1,264	2,078	1,791	182	2,097
Wholesale and retail trade	2,195	423,057	419,725	334,769	26,820	3,656	3,864	22,210	1,962	23,109
Wholesale trade	221	112,250	111,531	94,993	6,164	553	848	3,527	191	3,915
Retail trade	1,968	307,167	304,961	236,727	20,545	3,071	2,927	18,396	1,765	18,907
General merchandise stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	110	42,209	42,053	33,962	3,021	292	326	1,737	110	1,737
Automobile and truck dealers	121	63,863	63,122	54,251	3,359	366	273	1,425	(2)	(2)
Gasoline service stations	224	25,101	25,070	18,783	1,720	561	193	2,049	223	2,106
Eating and drinking places	396	12,907	12,894	7,121	2,565	205	221	803	300	1,087
Other retail trade	961	142,369	141,442	107,882	8,754	1,381	1,103	10,455	911	10,574
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,539	32,918	31,547	5,979	2,128	2,762	3,415	10,646	2,102	13,850
Finance	436	1,505	1,113	959	3	18	19	274	362	423
Insurance	242	10,888	10,826	3,690	1,703	47	40	4,389	242	4,389
Real estate	1,861	20,525	19,608	1,330	422	2,697	3,356	5,983	1,498	9,038
Services	1,070	76,105	74,269	6,243	10,380	720	1,844	39,877	891	40,714
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	223	6,415	6,327	1,826	618	123	456	1,975	(2)	(2)
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Automobile parking, repair, and services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-
Medical services	225	30,663	30,518	486	4,138	244	422	20,050	225	20,050
Offices of physicians and surgeons	201	29,293	29,148	138	4,035	243	402	19,537	201	19,537
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NEW JERSEY										
All industries	30,991	2,300,811	2,268,118	1,345,086	284,686	53,681	72,631	312,531	23,934	336,748
Agriculture, forestry, and fisheries	1,385	50,325	49,415	27,296	10,207	1,847	3,174	7,877	1,048	8,628
Farms	1,176	39,224	38,330	22,200	8,437	1,609	2,966	5,537	887	6,199
Other agriculture, forestry, and fisheries	209	11,101	11,085	5,096	1,770	238	208	2,340	161	2,429
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	2,704	235,240	233,386	165,829	40,758	3,250	5,334	36,197	2,382	37,719
General contractors	746	107,810	106,866	85,108	20,076	1,259	1,875	11,111	622	11,772
Special trade contractors	1,934	125,316	124,406	80,357	20,445	1,958	3,169	24,703	1,736	25,564
Manufacturing	1,401	223,274	222,108	160,746	50,989	3,095	3,294	26,457	1,106	27,382
Transportation, communication, electric, gas, and sanitary services	634	31,517	31,299	14,666	9,920	1,114	2,000	4,594	514	4,911
Wholesale and retail trade	8,903	1,166,215	1,157,861	867,632	82,282	10,759	13,156	88,394	7,836	90,912
Wholesale trade	1,196	420,518	418,605	342,899	23,746	3,277	2,874	24,547	1,067	25,007
Retail trade	7,701	737,213	730,935	517,782	57,897	7,418	10,181	63,631	6,763	65,689
General merchandise stores	329	41,107	39,059	25,593	2,884	455	1,091	3,371	305	3,435
Food stores	1,601	167,921	167,585	129,092	9,398	1,043	1,858	13,758	1,514	13,937
Automobile and truck dealers	280	65,028	64,311	54,757	3,150	368	327	2,771	226	2,900
Gasoline service stations	861	98,655	98,414	77,440	4,906	416	632	6,342	688	6,973
Eating and drinking places	2,201	122,136	121,343	64,399	17,061	3,001	3,531	13,187	1,997	13,482
Other retail trade	2,428	242,366	240,223	166,501	20,498	2,135	2,742	24,202	2,032	24,962
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	10,167	217,981	200,553	35,196	*9,819	27,266	29,009	34,961	6,470	49,181
Finance	1,778	36,749	27,691	17,609	2,243	368	246	5,785	1,223	7,869
Insurance	302	19,651	19,120	9,006	2,052	178	180	4,060	278	4,109
Real estate	8,086	161,581	153,742	8,581	5,524	26,720	28,583	25,116	4,970	37,203
Services	5,652	373,460	370,698	72,546	80,447	6,188	16,570	113,552	4,553	117,205
Hotels, rooming houses, camps, and other lodging places	388	21,143	21,038	2,335	2,832	1,068	4,859	1,604	220	1,965
Personal services	1,372	44,416	44,164	12,594	9,295	1,078	1,952	9,971	1,155	10,195
Laundries, laundry services, cleaning and dyeing plants	498	23,861	23,650	8,911	5,207	676	1,297	4,364	402	4,486
Beauty and barber shops	650	11,040	11,025	591	3,081	197	326	3,326	578	3,389
Other personal services	224	9,515	9,489	3,092	1,007	205	329	2,281	175	2,320
Business services	663	45,454	44,777	17,018	11,572	614	3,080	8,251	538	9,164
Automobile parking, repair, and services	326	21,224	20,949	9,400	3,262	384	1,647	2,980	225	3,156
Repair services, except automobile	300	11,727	11,656	5,458	1,660	132	162	3,020	300	3,020
Amusement and recreation services, incl. motion pictures	510	9,159	8,990	2,752	1,493	361	2,008	[1]764	313	792
Medical services	630	56,162	56,043	2,876	9,941	606	740	30,264	605	30,347
Offices of physicians and surgeons	275	31,573	31,560	70	4,449	194	301	20,750	275	20,750
Other medical services	354	24,589	24,483	2,806	5,492	412	439	9,514	329	9,597
Legal services	826	86,061	85,402	4,704	16,013	1,005	1,193	36,715	681	36,853
Accounting, auditing, and bookkeeping services	300	39,785	39,626	531	11,678	482	582	15,724	300	15,724
Other services	337	38,329	38,053	14,878	12,701	458	347	5,787	(2)	(2)
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	-	-
NEW YORK, TOTAL										
All industries	89,875	8,720,717	8,451,737	3,656,954	1,488,932	316,686	280,830	1,327,966	69,731	1,508,079
Agriculture, forestry, and fisheries	3,546	123,984	121,076	72,619	12,061	3,479	13,270	15,333	2,765	22,799
Farms	3,108	111,158	108,760	68,001	10,927	3,259	12,945	11,292	2,397	18,688
Other agriculture, forestry, and fisheries	438	12,826	12,316	4,618	1,134	220	325	4,041	369	4,111
Mining	189	8,241	7,809	5,923	1,190	264	1,573	[1]9,102	(2)	(2)
Contract construction	4,110	380,227	378,261	289,542	69,323	5,703	4,216	41,685	3,532	44,155
General contractors	971	200,365	198,854	169,329	30,646	2,514	1,509	12,676	748	14,427
Special trade contractors	3,119	178,376	177,921	119,355	37,965	3,165	2,687	28,668	2,764	29,387
Manufacturing	4,323	785,613	777,922	571,915	174,192	13,844	8,065	80,629	3,589	84,773
Transportation, communication, electric, gas, and sanitary services	1,551	70,454	70,001	24,383	16,531	2,569	3,370	12,577	1,239	14,392
Wholesale and retail trade	23,284	3,043,352	3,021,425	2,284,414	197,121	37,700	24,818	237,524	20,000	246,773
Wholesale trade	3,745	1,292,392	1,280,697	1,074,134	57,527	9,438	4,824	69,769	3,138	73,603
Retail trade	19,450	1,741,282	1,731,172	1,203,658	139,194	28,165	19,846	167,110	16,797	172,459
General merchandise stores	1,055	100,353	99,744	62,493	11,789	2,203	1,153	8,495	785	8,722
Food stores	4,330	467,799	465,833	358,705	27,059	4,638	4,512	38,440	4,013	39,304
Automobile and truck dealers	607	107,631	106,471	87,320	6,784	877	486	5,373	435	5,734
Gasoline service stations	1,642	148,827	148,624	114,578	8,596	2,011	989	11,858	1,466	12,213
Eating and drinking places	4,319	235,720	234,539	118,827	33,247	8,168	5,564	29,988	3,882	31,175
Other retail trade	7,497	680,952	675,961	461,735	51,719	10,268	7,142	72,956	6,216	75,311
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	34,016	2,342,004	2,133,233	198,083	406,140	209,655	180,396	341,105	22,913	458,217
Finance	6,563	1,246,818	1,073,891	171,980	336,289	38,734	7,078	226,213	4,294	253,957
Insurance	1,247	120,581	116,544	10,989	10,204	2,014	825	23,091	1,177	23,161
Real estate	26,206	974,605	942,798	15,114	59,647	168,907	172,493	91,801	17,442	181,099
Services	18,075	1,941,687	1,917,025	200,602	609,814	42,997	44,845	602,690	15,025	627,223
Hotels, rooming houses, camps, and other lodging places	899	79,223	75,265	7,180	19,848	5,151	6,730	2,920	543	5,579
Personal services	3,760	99,342	98,351	28,724	26,637	3,093	3,507	20,305	3,264	21,132
Laundries, laundry services, cleaning and dyeing plants	1,505	57,303	56,659	18,486	16,451	2,023	2,677	9,208	1,307	9,452
Beauty and barber shops	1,701	26,961	26,713	4,909	7,296	703	553	7,892	1,525	8,289
Other personal services	555	15,078	14,979	5,329	2,890	367	277	3,205	432	3,391
Business services	2,060	117,526	116,181	35,423	25,484	2,552	14,373	23,752	1,599	27,722
Automobile parking, repair, and services	1,138	46,670	45,966	24,222	7,346	1,448	1,233	7,625	1,012	8,105
Repair services, except automobile	590	16,047	16,032	9,249	3,214	400	269	3,316	507	3,352
Amusement and recreation services, incl. motion pictures	1,330	112,643	108,776	15,913	25,545	3,173	5,048	[2]12,515	507	12,167
Medical services	1,752	276,276	275,803	28,330	80,521	6,978	4,123	102,830	1,659	103,579
Offices of physicians and surgeons	1,003	149,407	149,208	2,998	24,235	1,837	2,079	87,332	979	87,332
Other medical services	749	126,869	126,595	25,332	56,286	5,141	2,044	15,498	680	16,247
Legal services	3,477	523,519	519,333	1,940	129,329	8,443	4,869	255,928	3,231	256,470
Accounting, auditing, and bookkeeping services	1,813	470,238	464,361	1,589	211,914	8,341	3,535	147,360	1,737	147,530
Other services	1,256	200,203	196,957	48,032	79,976	3,418	1,158	41,169	965	41,587
Nature of business not allocable	781	25,155	24,985	9,473	2,560	475	277	5,525	581	7,839

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected Industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Albany District (New York)										
All industries	8,288	486,925	481,407	277,321	61,875	10,850	14,273	62,177	6,231	68,977
Agriculture, forestry, and fisheries	842	25,546	24,466	17,023	2,388	636	1,650	3,172	646	3,608
Farms	793	24,951	23,871	16,753	2,388	628	1,646	3,077	622	3,469
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)
Mining	-	-	-	-	-	-	-	-	-	-
Contract construction	598	28,084	27,859	16,922	5,101	396	808	3,750	427	4,328
General contractors	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Special trade contractors	440	13,839	13,738	7,208	2,491	205	477	2,770	343	2,944
Manufacturing	391	46,799	46,432	28,811	9,603	938	2,044	5,803	293	5,831
Transportation, communication, electric, gas, and sanitary services	225	6,764	6,706	3,704	969	438	500	430	(2)	(2)
Wholesale and retail trade	2,884	257,693	256,260	186,877	18,374	3,268	3,466	21,467	2,355	22,586
Wholesale trade	231	30,875	30,613	22,509	2,405	328	526	2,205	202	2,259
Retail trade	2,652	226,818	225,647	164,368	15,969	2,940	2,940	19,262	2,154	20,327
General merchandise stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	489	54,816	54,665	43,864	2,005	352	590	3,337	465	3,338
Automobile and truck dealers	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Gasoline service stations	347	25,633	25,589	21,398	247	171	245	2,044	293	2,155
Eating and drinking places	664	26,724	26,619	13,487	3,902	885	850	3,034	469	3,604
Other retail trade	901	87,691	87,194	60,796	7,455	1,256	1,073	9,226	725	9,533
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-	-	-
Finance, insurance, and real estate	1,665	22,925	20,721	3,864	1,537	3,089	2,404	399	999	3,802
Finance	246	2,321	1,207	-	302	79	36	305	(2)	(2)
Insurance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	1,370	14,207	13,117	9	736	2,953	2,153	910	827	1,732
Services	1,684	99,114	98,963	20,120	23,903	2,085	3,401	27,156	1,340	28,288
Hotels, rooming houses, camps, and other lodging places	179	12,509	12,484	3,446	2,494	516	1,039	776	(2)	(2)
Personal services	415	15,336	15,330	8,781	6,530	609	426	1,476	342	1,528
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Automobile parking, repair, and services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Offices of physicians and surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	306	23,295	23,287	-	4,486	157	200	10,044	257	10,057
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-
Brooklyn District (New York)										
All industries	29,721	1,761,526	1,734,993	916,398	219,671	77,434	65,192	219,374	22,867	254,306
Agriculture, forestry, and fisheries	504	28,801	28,757	14,079	2,416	984	928	7,156	406	8,103
Farms	278	19,545	19,511	10,893	1,414	836	756	4,076	205	5,003
Other agriculture, forestry, and fisheries	227	9,256	9,246	3,186	1,002	148	172	3,080	202	3,100
Mining	-	-	-	-	-	-	-	-	-	-
Contract construction	1,615	122,289	121,591	85,888	23,288	2,144	1,626	19,072	1,488	19,552
General contractors	316	57,988	57,420	46,210	8,592	834	587	7,185	264	7,321
Special trade contractors	1,299	64,301	64,171	39,678	14,696	1,310	1,039	11,887	1,224	12,231
Manufacturing	1,133	142,164	141,353	101,938	32,421	2,958	1,612	14,992	904	15,606
Transportation, communication, electric, gas, and sanitary services	553	22,352	22,280	7,513	5,302	738	1,254	5,447	456	5,536
Wholesale and retail trade	8,228	858,151	851,982	630,633	58,086	11,233	8,148	71,369	7,073	73,566
Wholesale trade	822	261,505	258,689	219,505	12,861	1,812	1,105	11,939	697	12,120
Retail trade	7,382	594,395	591,061	409,553	45,225	9,421	7,016	59,496	6,376	61,446
General merchandise stores	275	17,117	17,061	11,442	1,441	223	199	1,759	202	1,843
Food stores	2,002	201,243	200,568	150,516	11,779	2,161	1,776	19,654	1,903	19,734
Automobile and truck dealers	207	28,259	27,885	20,730	3,049	367	175	1,725	159	1,768
Gasoline service stations	527	51,534	51,508	38,916	5,115	546	234	3,937	476	4,027
Eating and drinking places	1,550	81,805	81,314	40,605	10,913	2,799	1,951	9,794	1,354	10,392
Other retail trade	2,820	214,437	212,725	147,344	12,928	3,325	2,681	22,627	2,282	23,682
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-
Finance, insurance, and real estate	12,924	291,534	275,817	8,015	14,841	50,478	44,549	28,385	8,566	53,490
Finance	1,831	8,990	2,280	729	10	432	90	1,049	975	3,230
Insurance	561	14,369	14,103	2,778	2,488	278	306	4,364	536	4,364
Real estate	10,533	268,175	259,434	4,508	12,343	49,768	44,153	25,070	7,055	45,896
Services	4,613	291,146	288,187	65,623	82,564	8,809	7,054	73,382	3,873	77,007
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	1,368	31,593	31,046	8,838	6,889	795	1,009	8,540	1,270	8,592
Laundries, laundry services, cleaning and dyeing plants	684	21,469	20,938	6,376	4,759	556	858	5,096	660	5,113
Beauty and barber shops	585	7,907	7,900	1,186	1,541	192	123	3,174	585	3,174
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	542	40,299	39,625	18,174	9,497	931	1,246	8,521	396	8,590
Automobile parking, repair, and services	466	20,204	19,663	9,578	2,860	859	666	3,700	439	3,980
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	391	16,040	15,907	1,603	4,198	1,336	1,542	1,539	(2)	(2)
Medical services	475	104,982	104,700	16,953	36,249	3,231	1,398	28,325	424	28,516
Offices of physicians and surgeons	283	40,683	40,570	1,903	7,090	608	418	22,022	258	22,022
Other medical services	192	64,299	64,130	15,050	29,159	2,623	980	6,303	165	6,494
Legal services	726	34,364	34,000	463	7,520	612	351	14,213	700	14,255
Accounting, auditing, and bookkeeping services	228	18,640	18,637	-	5,460	310	386	7,657	228	7,657
Other services	189	13,735	13,551	4,637	6,169	239	164	2,825	141	2,972
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total	Business	Cost of goods sold	Payroll	Taxes	Depreciation			
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Buffalo District (New York)										
All industries	14,752	984,623	974,680	534,446	125,278	23,561	27,577	168,505	11,777	178,467
Agriculture, forestry, and fisheries	2,048	55,277	53,569	31,094	5,054	1,698	5,982	9,205	1,637	10,239
Farms	1,911	53,634	52,426	30,793	4,974	1,648	5,857	8,531	1,520	9,559
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,046	72,723	72,414	50,458	13,659	1,257	1,254	10,942	923	11,521
General contractors	213	31,913	31,736	26,188	4,023	345	416	2,500	171	2,944
Special trade contractors	813	40,299	40,167	24,111	9,636	910	823	8,159	732	8,294
Manufacturing	505	71,266	70,706	49,426	9,961	1,124	1,267	10,137	368	10,619
Transportation, communication, electric, gas, and sanitary services	305	8,562	8,544	3,608	1,471	253	503	1,859	246	1,921
Wholesale and retail trade	4,286	505,004	501,094	372,914	38,085	7,671	5,609	41,722	3,694	42,591
Wholesale trade	425	132,534	131,469	106,074	8,755	1,974	1,082	7,870	345	7,919
Retail trade	3,821	366,506	363,738	262,501	29,067	5,626	4,408	33,169	3,309	33,989
General merchandise stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	613	88,680	87,853	70,453	5,124	721	995	6,232	545	6,385
Automobile and truck dealers	269	49,636	49,153	41,879	2,473	297	204	2,081	195	2,278
Gasoline service stations	485	42,458	42,421	32,493	1,787	956	393	3,596	465	3,602
Eating and drinking places	1,004	53,065	52,711	25,897	7,971	2,007	1,407	8,086	985	8,086
Other retail trade	1,289	122,556	121,532	83,929	11,042	1,587	1,345	12,405	976	12,854
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	3,088	52,425	51,015	3,168	4,902	6,773	6,129	6,478	2,026	11,135
Finance	433	11,275	10,432	1	850	57	28	1,458	336	1,473
Insurance	241	9,817	9,806	2,271	1,760	162	102	3,295	221	3,296
Real estate	2,414	31,333	30,777	896	2,292	6,554	5,999	1,725	1,469	6,366
Services	3,294	213,088	211,397	21,891	50,253	4,507	5,948	87,237	2,727	88,773
Hotels, rooming houses, camps, and other lodging places	221	6,132	6,026	604	893	698	1,167	372	(2)	(2)
Personal services	778	17,505	17,318	3,461	3,680	457	1,025	3,906	661	4,100
Laundries, laundry services, cleaning and dyeing plants	265	7,521	7,472	1,011	1,860	244	750	860	167	1,040
Beauty and barber shops	435	6,195	6,065	1,152	1,461	115	157	2,330	416	2,344
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	420	14,351	14,247	4,447	3,800	486	1,223	4,650	361	4,655
Automobile parking, repair, and services	249	9,157	9,090	4,704	1,211	223	229	1,807	249	1,807
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	485	61,204	61,168	2,010	13,789	1,056	1,173	31,056	476	31,407
Offices of physicians and surgeons	319	45,929	45,920	247	8,033	576	787	28,522	319	28,522
Other medical services	166	15,275	15,248	1,763	5,756	480	386	2,534	158	2,885
Legal services	549	61,320	60,525	349	12,458	727	654	34,936	530	34,986
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Other services	137	28,569	28,178	2,681	11,028	537	214	7,002	(2)	(2)
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manhattan District (New York)										
All industries	37,113	5,487,643	5,260,657	1,928,789	1,082,108	204,841	173,788	877,910	28,855	1,006,329
Agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	106	5,963	5,867	4,912	193	109	886	[1]8,676	(2)	(2)
Contract construction	852	157,131	156,397	136,274	27,275	1,906	528	7,921	695	8,754
General contractors	284	96,219	95,577	87,217	15,421	1,144	175	2,011	(2)	(2)
Special trade contractors	567	59,937	59,845	48,358	11,142	740	348	5,852	465	5,918
Manufacturing	2,294	525,384	519,431	391,740	122,207	8,824	3,142	49,697	2,024	52,717
Transportation, communication, electric, gas, and sanitary services	467	32,776	32,471	9,558	8,789	1,140	1,113	4,841	366	6,401
Wholesale and retail trade	7,885	1,422,504	1,412,089	1,093,990	82,576	15,528	7,595	102,966	6,878	108,030
Wholesale trade	2,266	867,478	859,926	726,046	33,506	5,324	2,111	47,755	1,894	51,305
Retail trade	5,594	553,563	550,726	367,236	48,933	10,178	5,482	55,183	4,959	56,697
General merchandise stores	467	59,182	58,880	33,341	7,852	1,789	796	5,343	315	5,461
Food stores	1,226	123,060	122,747	93,872	8,151	1,404	1,151	9,217	1,099	9,847
Automobile and truck dealers	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Gasoline service stations	282	29,202	29,106	21,771	1,447	338	117	2,281	232	2,429
Eating and drinking places	1,100	74,126	73,895	38,838	10,461	2,477	1,356	9,074	1,074	9,093
Other retail trade	2,487	256,268	254,510	169,666	20,294	4,100	2,043	28,698	2,234	29,242
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	16,339	1,975,120	1,785,680	183,036	384,860	149,315	127,314	305,843	11,322	389,790
Finance	4,054	1,224,232	1,059,972	171,250	335,127	38,166	6,924	225,499	2,837	248,208
Insurance	397	89,998	86,238	2,085	5,457	1,517	202	14,428	395	14,477
Real estate	11,888	660,890	639,470	9,701	44,276	109,632	120,188	65,916	8,090	127,105
Services	8,483	1,338,339	1,318,478	92,968	453,094	27,596	28,442	414,915	7,084	433,155
Hotels, rooming houses, camps, and other lodging places	420	56,085	52,479	2,525	15,420	3,659	4,295	1,668	298	3,612
Personal services	1,199	34,908	34,657	7,644	9,538	1,232	1,047	6,383	991	6,912
Laundries, laundry services, cleaning and dyeing plants	433	16,374	16,311	3,469	3,627	643	715	3,054	383	3,088
Beauty and barber shops	461	10,995	10,887	2,265	4,042	372	236	1,465	329	1,841
Other personal services	305	7,539	7,459	1,910	1,869	217	96	1,864	279	1,983
Business services	975	61,085	60,550	12,719	12,141	1,118	11,361	10,505	769	14,022
Automobile parking, repair, and services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Repair services, except automobile	233	5,467	5,464	2,335	388	70	105	1,722	233	1,722
Amusement and recreation services, incl. motion pictures	621	89,247	85,516	12,173	19,897	1,549	2,688	[1]755	286	10,454
Medical services	640	93,094	92,943	7,867	28,010	2,512	1,391	32,698	607	32,905
Offices of physicians and surgeons	299	49,448	49,372	833	7,917	587	781	26,484	299	26,484
Other medical services	341	43,646	43,571	7,034	20,093	1,925	610	6,214	308	6,421
Legal services	1,896	404,540	401,521	1,128	104,865	6,947	3,664	196,735	1,744	197,172
Accounting, auditing, and bookkeeping services	1,355	435,656	429,789	1,589	201,806	7,815	3,000	134,151	1,279	134,321
Other services	916	149,074	146,429	40,031	59,742	2,495	732	30,209	700	30,418
Nature of business not allocable	534	16,066	15,960	5,888	911	262	58	4,603	382	5,042

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NORTH CAROLINA										
All industries	18,058	1,333,678	1,316,834	845,434	147,006	25,034	31,251	162,644	13,754	172,500
Agriculture, forestry, and fisheries	2,536	84,484	83,047	55,055	8,801	1,339	6,516	9,851	1,948	11,575
Farms	2,367	63,876	62,483	38,005	7,978	1,192	6,062	9,445	1,828	10,965
Other agriculture, forestry, and fisheries	170	20,608	20,564	17,050	823	147	454	406	121	610
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,618	150,302	149,426	100,650	30,554	1,832	2,589	16,630	1,384	17,118
General contractors	348	63,612	62,908	40,085	7,328	385	556	4,804	312	4,914
Special trade contractors	1,269	86,690	86,518	60,565	23,226	1,447	2,033	11,826	1,072	12,204
Manufacturing	876	82,790	82,122	59,269	16,357	1,536	2,031	7,636	676	7,987
Transportation, communication, electric, gas, and sanitary services	301	10,786	10,652	5,078	2,920	333	819	1,210	(2)	(2)
Wholesale and retail trade	6,165	776,426	768,473	591,852	50,790	14,480	7,747	46,555	4,625	50,913
Wholesale trade	794	259,467	257,032	209,824	14,782	2,499	2,121	14,879	606	15,462
Retail trade	5,326	507,635	502,177	374,919	35,288	11,852	5,543	31,191	3,973	34,966
General merchandise stores	416	36,876	36,229	27,111	2,704	786	753	2,611	337	2,840
Food stores	1,006	125,974	125,396	103,781	5,547	2,816	1,074	5,183	829	5,730
Automobile and truck dealers	592	70,649	69,530	57,610	3,086	753	483	3,438	484	3,799
Gasoline service stations	711	51,278	50,977	39,223	2,602	2,180	527	2,043	534	2,491
Eating and drinking places	677	44,586	44,415	24,057	6,247	1,417	961	4,598	506	5,188
Other retail trade	1,924	178,272	175,630	123,137	15,102	3,900	1,745	13,318	1,282	14,918
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,829	46,012	42,262	5,718	3,840	1,947	5,071	17,421	1,994	18,793
Finance	255	4,919	2,497	-	616	113	59	2,200	155	2,374
Insurance	245	12,947	12,638	4,917	1,221	66	127	4,094	(2)	(2)
Real estate	2,329	28,146	27,127	801	2,003	1,768	4,885	11,127	1,618	12,325
Services	3,657	177,067	175,739	24,312	33,212	3,506	6,382	62,223	2,922	63,284
Hotels, rooming houses, camps, and other lodging places	374	17,090	16,889	2,050	3,568	564	2,067	3,021	276	3,076
Personal services	888	18,673	18,600	2,466	3,836	846	1,366	3,510	667	3,691
Laundries, laundry services, cleaning and dyeing plants	349	9,544	9,512	803	2,580	473	792	1,340	251	1,487
Beauty and barber shops	417	3,655	3,652	157	399	27	99	1,428	319	1,449
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	250	5,341	5,316	124	1,670	119	173	828	(2)	(2)
Automobile parking, repair, and services	645	21,445	21,362	11,990	3,384	586	897	2,396	473	2,555
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	274	9,013	8,301	697	1,473	265	369	3,111	(2)	(2)
Medical services	402	48,283	48,128	2,984	8,003	464	859	24,443	402	24,443
Offices of physicians and surgeons	179	34,861	34,760	92	4,891	229	201	21,212	179	21,212
Other medical services	224	13,422	13,368	2,892	3,112	235	658	3,231	224	3,231
Legal services	274	32,216	32,192	-	4,508	270	296	20,319	274	20,319
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Other services	299	6,341	6,317	1,619	1,005	60	105	697	(2)	(2)
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
OHIO, TOTAL										
All industries	35,978	2,321,222	2,279,851	1,189,770	307,400	45,703	68,320	417,990	27,848	454,454
Agriculture, forestry, and fisheries	3,160	67,724	67,004	36,623	5,608	1,966	4,700	14,635	2,402	17,610
Farms	2,693	58,247	57,632	33,334	4,782	1,840	4,423	11,868	2,033	14,700
Other agriculture, forestry, and fisheries	467	9,477	9,372	3,289	826	126	277	2,767	368	2,910
Mining	898	26,197	23,500	7,805	5,037	793	2,059	2,995	470	5,437
Contract construction	2,609	210,285	207,354	141,994	40,583	3,728	3,331	32,527	2,266	32,943
General contractors	762	99,011	97,870	75,203	15,981	1,496	1,138	11,769	664	11,859
Special trade contractors	1,846	111,274	109,484	66,791	24,602	2,232	2,193	20,758	1,602	21,084
Manufacturing	1,221	103,197	102,097	62,667	19,218	1,762	2,435	17,354	1,063	18,181
Transportation, communication, electric, gas, and sanitary services	764	29,640	28,530	11,820	4,808	987	1,852	5,501	550	5,998
Wholesale and retail trade	9,933	1,174,214	1,161,838	872,119	88,930	13,244	11,185	97,212	8,368	100,073
Wholesale trade	985	286,767	282,384	228,405	15,575	2,385	2,182	19,610	762	20,122
Retail trade	8,855	876,065	868,249	635,389	72,321	10,747	8,861	76,541	7,560	78,818
General merchandise stores	414	46,676	46,114	34,171	3,887	528	479	2,949	389	3,013
Food stores	1,822	234,007	233,623	188,747	16,059	1,761	1,790	14,702	1,621	15,036
Automobile and truck dealers	484	93,211	92,110	77,808	4,125	738	175	4,593	325	4,787
Gasoline service stations	1,165	128,883	128,483	100,848	8,766	773	704	8,479	965	8,679
Eating and drinking places	1,990	101,334	100,437	51,034	16,124	3,257	2,495	13,790	1,720	14,211
Other retail trade	2,979	271,954	267,482	182,781	23,360	3,690	3,218	32,028	2,541	33,092
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	9,567	178,084	163,116	9,359	17,497	14,034	28,113	30,905	6,431	46,058
Finance	1,563	23,039	18,173	14	5,487	570	329	4,830	1,046	5,920
Insurance	428	19,623	19,178	1,210	3,853	294	310	8,136	428	8,136
Real estate	7,576	135,422	125,765	8,135	8,157	13,170	27,474	17,939	4,957	32,002
Services	7,557	527,019	521,636	47,211	124,745	9,094	14,576	214,822	6,101	226,044
Hotels, rooming houses, camps, and other lodging places	636	13,788	13,467	595	2,742	1,063	2,324	638	451	1,684
Personal services	1,481	55,818	54,831	10,132	14,070	1,271	3,494	11,676	1,084	12,657
Laundries, laundry services, cleaning and dyeing plants	544	23,021	22,284	3,904	6,256	585	1,793	3,519	348	3,788
Beauty and barber shops	688	14,934	14,881	929	5,883	271	301	4,070	516	4,226
Other personal services	249	17,863	17,666	5,299	1,931	415	1,400	4,087	220	4,643
Business services	858	27,165	27,046	5,855	8,425	655	1,157	413	582	6,427
Automobile parking, repair, and services	885	34,011	33,464	12,835	6,518	1,013	1,778	6,471	762	7,039
Repair services, except automobile	324	10,297	10,219	4,111	2,689	186	129	2,772	251	2,838
Amusement and recreation services, incl. motion pictures	507	25,123	24,807	4,116	6,060	754	1,789	2,325	330	3,105
Medical services	1,102	119,837	119,566	3,420	16,210	1,213	1,484	76,305	1,028	76,730
Offices of physicians and surgeons	846	104,679	104,414	2,716	14,583	1,033	1,231	67,837	821	68,002
Other medical services	256	15,158	15,152	704	1,627	180	253	8,468	207	8,728
Legal services	1,108	119,935	117,601	343	21,946	1,272	1,381	69,723	986	70,864
Accounting, auditing, and bookkeeping services	324	64,197	64,174	57	23,048	825	487	29,223	294	29,325
Other services	333	56,848	56,461	5,747	23,037	842	553	15,276	332	15,375
Nature of business not allocable	270	4,862	4,776	172	974	95	69	2,039	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Cincinnati District (Ohio)										
All industries	14,519	945,469	926,912	495,315	122,317	16,676	24,063	172,591	11,129	182,162
Agriculture, forestry, and fisheries	1,471	27,371	27,161	16,665	3,240	969	2,132	3,382	1,109	5,314
Farms	1,326	26,000	25,792	16,002	3,160	947	2,092	3,035	989	4,871
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	536	17,111	15,021	5,652	3,204	488	1,060	2,411	387	2,858
Contract construction	959	103,494	102,148	74,662	19,552	1,692	1,508	13,856	790	14,043
General contractors	230	51,428	51,026	41,099	7,630	675	454	4,089	206	4,098
Special trade contractors	729	52,066	51,122	33,563	11,922	1,017	1,054	9,767	584	9,945
Manufacturing	402	40,691	40,181	24,679	8,482	624	1,026	5,200	372	5,450
Transportation, communication, electric, gas, and sanitary services	197	6,777	6,691	3,020	1,115	267	445	1,118	173	1,149
Wholesale and retail trade	3,896	463,404	458,042	342,587	35,610	5,629	4,600	35,285	3,128	36,865
Wholesale trade	346	95,791	95,185	76,060	5,653	1,001	584	6,946	272	7,298
Retail trade	3,481	359,341	354,759	259,999	29,175	4,539	3,910	28,050	2,835	29,206
General merchandise stores	188	23,660	23,441	16,495	2,533	373	299	1,151	188	1,151
Food stores	766	85,126	84,930	67,344	4,777	714	848	6,714	668	6,826
Automobile and truck dealers	197	43,016	42,482	36,020	2,344	358	107	1,570	113	1,723
Gasoline service stations	422	55,316	54,967	43,741	3,737	355	359	3,074	320	3,165
Eating and drinking places	570	29,486	29,068	16,036	4,728	882	812	3,184	473	3,360
Other retail trade	1,338	122,737	119,871	80,363	11,056	1,857	1,485	12,357	1,073	12,981
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	3,908	84,107	76,051	9,013	6,182	3,703	8,327	25,091	2,746	27,901
Finance	493	9,661	7,028	-	2,056	195	92	2,343	299	3,135
Insurance	225	12,434	12,188	922	2,447	212	239	5,112	225	5,112
Real estate	3,189	62,012	56,835	8,091	1,679	3,296	7,996	17,636	2,222	19,654
Services	3,005	199,453	198,638	18,865	44,197	3,270	4,924	84,956	2,303	87,279
Hotels, rooming houses, camps, and other lodging places	294	3,935	3,895	277	824	362	611	45	145	641
Personal services	610	26,464	26,292	4,487	7,586	568	1,678	4,610	436	5,428
Laundries, laundry services, cleaning and dyeing plants	242	9,024	8,936	871	2,584	216	679	1,466	146	1,691
Beauty and barber shops	242	7,481	7,459	107	3,568	180	157	1,511	194	1,548
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	350	10,611	10,542	2,607	2,493	201	473	2,211	223	2,275
Automobile parking, repair, and services	290	13,515	13,410	5,485	2,319	290	187	3,696	242	3,717
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	179	5,580	5,570	1,560	1,077	105	427	391	126	604
Medical services	367	50,502	50,421	434	7,019	559	546	33,317	343	33,461
Offices of physicians and surgeons	314	45,577	45,496	434	6,360	499	442	30,194	314	30,194
Other medical services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	480	47,277	47,067	343	7,989	547	466	29,717	408	29,945
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Cleveland District (Ohio)										
All industries	21,460	1,375,753	1,352,939	694,455	185,083	29,027	44,257	245,399	16,719	272,292
Agriculture, forestry, and fisheries	1,689	40,353	39,843	19,958	2,368	997	2,568	11,253	1,293	12,296
Farms	1,367	32,247	31,840	17,332	1,622	893	2,331	8,833	1,045	9,829
Other agriculture, forestry, and fisheries	322	8,106	8,003	2,626	746	104	237	2,420	248	2,467
Mining	361	9,086	8,479	2,153	1,833	305	999	584	84	2,579
Contract construction	1,650	106,791	105,206	67,332	21,031	2,036	1,823	18,671	1,476	18,900
General contractors	533	47,583	46,844	34,104	8,351	821	684	7,680	458	7,761
Special trade contractors	1,117	59,208	58,362	33,228	12,680	1,215	1,139	10,991	1,018	11,139
Manufacturing	819	62,506	61,916	37,988	10,736	1,138	1,409	12,154	691	12,731
Transportation, communication, electric, gas, and sanitary services	567	22,863	21,839	8,800	3,693	720	1,407	4,383	377	4,849
Wholesale and retail trade	6,037	710,810	703,796	529,532	53,320	7,615	6,585	61,927	5,240	63,208
Wholesale trade	639	190,976	187,199	152,345	9,922	1,384	1,598	12,664	490	12,824
Retail trade	5,374	516,724	513,490	375,390	43,146	6,208	4,951	48,491	4,725	49,612
General merchandise stores	226	23,016	22,673	17,676	1,354	155	180	1,798	201	1,862
Food stores	1,056	148,881	148,693	121,403	11,282	1,047	942	7,988	953	8,210
Automobile and truck dealers	286	50,195	49,628	41,788	1,781	380	68	3,023	212	3,064
Gasoline service stations	743	73,567	73,516	57,107	5,029	418	345	5,405	644	5,514
Eating and drinking places	1,421	71,848	71,369	34,998	11,396	2,375	1,683	10,606	1,247	10,851
Other retail trade	1,641	149,217	147,611	102,418	12,304	1,833	1,733	19,671	1,468	20,111
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	5,659	93,977	87,065	346	11,315	10,331	19,786	5,814	3,685	18,157
Finance	1,070	13,378	11,145	14	3,431	375	237	2,487	746	2,785
Insurance	203	7,189	6,990	288	1,406	82	71	3,024	203	3,024
Real estate	4,386	73,410	68,930	44	6,478	9,874	19,478	303	2,735	12,348
Services	4,552	327,566	322,998	28,346	80,548	5,824	9,652	129,866	3,798	138,765
Hotels, rooming houses, camps, and other lodging places	342	9,853	9,572	318	1,918	701	1,713	593	307	1,043
Personal services	871	29,354	28,539	5,645	6,484	703	1,816	7,066	648	7,229
Laundries, laundry services, cleaning and dyeing plants	302	13,997	13,348	3,033	3,672	369	1,114	2,053	202	2,097
Beauty and barber shops	446	7,453	7,422	822	2,315	91	144	2,559	322	2,678
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	508	16,554	16,504	3,248	5,932	454	684	1,798	359	4,152
Automobile parking, repair, and services	595	20,496	20,054	7,350	4,199	723	1,591	2,775	520	3,322
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	328	19,543	19,237	2,556	4,983	649	1,362	1,934	204	2,501
Medical services	735	69,335	69,145	2,986	9,191	654	938	42,988	685	43,269
Offices of physicians and surgeons	532	59,102	58,918	2,282	8,223	534	789	37,643	507	37,808
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	628	72,658	70,534	-	13,957	725	915	40,006	578	40,919
Accounting, auditing, and bookkeeping services	169	54,045	54,024	-	20,118	687	376	26,267	145	26,295
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
OKLAHOMA										
All industries	12,027	1,171,702	1,145,851	739,848	128,144	19,839	33,362	113,089	8,871	138,620
Agriculture, forestry, and fisheries	1,499	43,380	41,500	24,529	3,366	1,251	3,408	5,907	910	8,060
Farms	1,418	34,904	33,027	21,449	2,715	1,120	3,215	4,213	855	6,309
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	807	55,709	51,450	23,671	8,026	1,504	5,287	13,322	421	6,634
Contract construction	774	148,052	146,321	112,292	25,426	1,739	3,264	12,870	716	13,795
General contractors	253	96,285	95,159	77,004	14,578	865	1,392	7,666	245	8,518
Special trade contractors	521	51,767	51,162	35,288	10,848	874	1,872	5,204	471	5,277
Manufacturing	295	60,333	59,949	44,716	9,412	640	1,116	5,214	265	5,272
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	3,354	621,637	612,119	485,127	41,985	9,244	5,313	26,886	2,494	31,076
Wholesale trade	678	226,087	221,956	185,794	11,563	5,013	1,552	9,270	587	9,601
Retail trade	2,676	395,550	390,163	299,333	30,422	4,231	3,761	17,616	1,906	21,475
General merchandise stores	188	26,624	26,438	20,127	1,852	285	309	1,327	138	1,428
Food stores	292	64,627	64,334	53,409	3,847	446	578	1,967	249	2,157
Automobile and truck dealers	311	103,618	102,249	89,606	4,608	533	481	1,791	168	2,550
Gasoline service stations	292	17,235	16,932	14,001	887	250	139	839	(2)	(2)
Eating and drinking places	279	16,496	16,290	6,003	3,830	474	393	2,666	182	2,886
Other retail trade	1,314	166,950	163,920	116,187	15,398	2,243	1,861	9,026	975	11,379
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-	-	-
Finance, insurance, and real estate	2,404	59,964	55,116	7,220	6,579	2,902	7,974	9,413	1,783	14,146
Finance	450	5,887	4,249	1,756	1,377	185	231	1,017	324	1,616
Insurance	253	12,586	12,139	2,070	2,453	99	113	3,394	224	3,431
Real estate	1,701	41,491	38,728	3,394	2,749	2,618	7,630	5,002	1,235	9,099
Services	2,579	147,243	145,241	17,257	30,718	2,132	5,627	52,374	2,062	55,673
Hotels, rooming houses, camps, and other lodging places	218	4,949	4,835	-	1,009	219	1,242	385	(2)	(2)
Personal services	541	18,793	18,772	3,649	5,677	462	1,222	3,282	444	3,468
Laundries, laundry services, cleaning and dyeing plants	175	7,639	7,636	1,301	3,136	215	445	925	(2)	(2)
Beauty and barber shops	244	4,662	4,660	170	1,697	109	179	1,145	219	1,162
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	297	9,998	9,730	1,226	1,673	124	574	2,912	224	2,965
Automobile parking, repair, and services	320	13,866	13,852	7,150	2,878	184	273	1,725	247	1,948
Repair services, except automobile	247	9,567	9,462	3,193	2,472	139	517	2,724	(2)	(2)
Amusement and recreation services, incl. motion pictures	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	358	47,493	47,122	-	8,150	538	589	25,718	333	25,848
Offices of physicians and surgeons	249	36,293	36,058	-	5,186	388	324	22,596	249	22,596
Other medical services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	329	21,104	20,859	318	3,033	131	176	11,120	304	11,122
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
OREGON										
All industries	12,645	1,260,752	1,229,624	708,325	195,477	26,253	44,766	174,708	9,407	189,932
Agriculture, forestry, and fisheries	2,329	73,161	71,540	39,935	11,326	2,919	7,476	10,040	1,157	14,948
Farms	2,111	64,704	63,088	36,540	9,836	2,778	7,112	7,254	1,012	12,069
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	591	142,996	139,244	91,344	33,347	2,879	5,298	13,367	561	13,510
General contractors	327	108,200	104,975	66,766	23,258	2,284	3,915	10,492	321	10,530
Special trade contractors	264	34,796	34,269	24,578	10,089	595	1,383	2,875	240	2,980
Manufacturing	802	215,697	209,860	135,771	46,306	5,274	9,749	16,782	646	20,120
Transportation, communication, electric, gas, and sanitary services	390	23,612	23,267	7,606	6,951	1,116	1,667	5,385	269	5,865
Wholesale and retail trade	3,004	541,773	531,128	400,866	47,691	5,723	6,145	33,528	2,509	36,111
Wholesale trade	361	176,881	173,149	148,808	11,322	1,129	938	6,248	349	7,383
Retail trade	2,619	364,861	357,963	252,058	36,369	4,594	5,201	27,264	2,136	28,712
General merchandise stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	428	78,697	78,284	60,741	6,597	653	1,128	3,553	322	3,826
Automobile and truck dealers	159	58,413	57,517	47,173	4,132	367	219	2,426	(2)	(2)
Gasoline service stations	292	27,924	27,902	21,839	1,424	166	227	2,641	268	2,679
Eating and drinking places	568	41,734	41,294	19,390	8,068	1,190	1,626	4,219	466	4,396
Other retail trade	1,004	138,183	133,203	89,176	14,358	1,940	1,612	12,546	828	13,414
Wholesale and retail trade not allocable	(2)	(2)	(2)	-	-	-	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,809	50,103	46,276	3,036	3,314	4,496	7,478	16,752	1,984	19,098
Finance	683	8,748	7,645	-	700	146	186	4,769	417	6,085
Insurance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	1,994	31,903	29,246	437	1,083	4,279	7,137	8,815	1,435	9,845
Services	2,597	197,192	195,182	24,650	45,334	3,366	5,209	76,784	2,208	77,598
Hotels, rooming houses, camps, and other lodging places	243	8,122	7,751	1,352	763	330	1,215	2,193	(2)	(2)
Personal services	300	9,598	9,518	2,265	3,347	287	557	1,737	227	1,791
Laundries, laundry services, cleaning and dyeing plants	130	6,917	6,885	1,617	2,691	241	475	768	(2)	(2)
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	245	6,474	6,314	1,273	886	131	456	2,022	197	2,156
Automobile parking, repair, and services	417	22,888	22,686	12,925	3,214	440	885	2,326	366	2,414
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	393	52,476	51,717	2,372	12,759	762	729	23,602	321	23,931
Offices of physicians and surgeons	271	41,546	40,788	68	8,873	536	518	20,922	247	20,940
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	360	45,540	45,439	147	8,526	489	402	28,018	360	28,018
Accounting, auditing, and bookkeeping services	249	24,572	24,458	179	7,801	416	363	9,795	249	9,795
Other services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PENNSYLVANIA, TOTAL										
All industries	47,534	4,150,396	4,082,244	2,522,760	562,711	73,100	108,544	536,732	37,085	573,067
Agriculture, forestry, and fisheries	3,259	95,618	93,395	55,017	10,820	1,778	7,170	17,762	2,506	20,318
Farms	2,981	86,304	84,156	50,797	9,289	1,614	6,786	16,442	2,302	18,947
Other agriculture, forestry, and fisheries	278	9,314	9,239	4,220	1,531	164	384	1,320	204	1,371
Mining	1,512	80,131	76,562	37,198	16,870	1,507	6,963	7,314	1,027	11,895
Contract construction	3,836	361,494	358,439	264,893	79,308	5,534	6,423	45,061	3,298	46,403
General contractors	1,165	178,522	176,586	143,941	31,731	1,956	2,687	16,994	946	17,909
Special trade contractors	2,670	182,972	181,853	120,952	47,577	3,578	3,736	28,067	2,351	28,494
Manufacturing	2,423	502,329	500,253	376,970	114,843	7,972	8,998	40,098	1,886	41,419
Transportation, communication, electric, gas, and sanitary services	1,228	87,837	83,464	38,612	24,826	4,518	6,826	12,404	1,020	13,531
Wholesale and retail trade	15,359	2,201,260	2,178,082	1,632,272	171,841	21,405	25,605	154,324	12,851	161,148
Wholesale trade	2,239	738,229	730,758	591,773	43,458	6,409	5,744	43,309	1,872	45,330
Retail trade	12,956	1,429,593	1,414,154	1,019,112	122,862	14,427	19,065	109,341	10,871	113,970
General merchandise stores	711	79,885	79,038	56,060	7,284	845	1,508	5,826	606	6,175
Food stores	2,034	326,008	324,414	255,035	23,098	2,324	3,494	17,883	1,862	18,129
Automobile and truck dealers	808	259,761	256,843	217,119	14,718	1,450	1,257	9,780	645	10,567
Gasoline service stations	1,121	87,211	86,860	68,834	4,489	735	776	4,826	892	5,104
Eating and drinking places	3,599	177,932	176,177	91,276	25,978	3,848	5,452	22,116	3,023	23,000
Other retail trade	4,683	498,796	490,822	330,788	47,295	5,225	6,578	48,910	3,843	50,995
Wholesale and retail trade not allocable	164	33,438	33,170	21,387	5,521	569	796	1,674	109	1,848
Finance, insurance, and real estate	10,594	255,078	230,598	19,808	31,372	18,897	28,792	63,314	6,657	77,941
Finance	1,876	76,379	58,363	993	16,531	2,190	2,097	30,816	1,130	34,786
Insurance	720	36,647	35,926	8,455	5,088	306	302	13,653	646	13,763
Real estate	7,998	142,052	136,309	10,360	9,753	16,401	26,393	18,845	4,881	29,392
Services	9,094	556,480	551,313	91,610	111,417	11,375	17,720	194,574	7,633	198,458
Hotels, rooming houses, camps, and other lodging places	754	32,101	31,656	7,941	5,910	1,228	3,163	2,808	476	4,062
Personal services	2,339	80,501	80,263	20,909	19,039	2,105	4,364	16,039	2,041	16,758
Laundries, laundry services, cleaning and dyeing plants	784	32,107	32,008	7,940	8,931	942	2,628	4,002	610	4,452
Beauty and barber shops	1,141	20,695	20,669	2,377	6,049	582	529	5,812	1,042	6,070
Other personal services	414	27,699	27,586	10,592	4,059	581	1,207	6,225	390	6,236
Business services	788	34,150	33,762	9,168	7,105	807	1,048	8,899	541	9,274
Automobile parking, repair, and services	1,244	50,109	49,536	24,913	5,324	1,238	2,346	6,596	1,074	7,269
Repair services, except automobile	526	17,737	17,714	7,689	3,014	370	451	3,760	452	3,862
Amusement and recreation services, incl. motion pictures	730	29,032	28,656	4,668	3,283	1,190	2,638	3,015	456	3,722
Medical services	773	70,186	70,058	2,342	10,584	818	1,109	37,524	768	37,524
Offices of physicians and surgeons	520	52,432	52,412	596	6,410	470	434	31,346	515	31,346
Other medical services	253	17,754	17,646	1,746	4,174	348	675	6,178	253	6,178
Legal services	1,034	145,174	144,763	300	27,813	2,178	1,476	84,762	979	84,786
Accounting, auditing, and bookkeeping services	472	42,901	41,024	75	13,340	712	391	19,302	472	19,302
Other services	425	54,589	53,881	13,605	16,006	729	734	11,869	375	11,899
Nature of business not allocable	230	10,169	10,138	6,380	1,414	114	47	1,881	205	1,954
Philadelphia District (Pennsylvania)										
All industries	28,109	2,670,263	2,622,372	1,612,483	373,445	48,845	70,741	352,229	21,848	372,155
Agriculture, forestry, and fisheries	1,828	64,430	62,806	37,235	8,413	1,204	4,536	12,650	1,452	13,998
Farms	1,654	61,366	59,745	36,902	7,741	1,147	4,333	11,921	1,328	13,218
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	325	31,782	29,234	13,986	7,274	671	2,663	5,683	226	6,286
Contract construction	2,338	215,615	213,899	157,061	45,570	3,325	4,077	25,415	2,013	26,066
General contractors	759	97,649	96,656	77,894	14,970	1,287	1,758	8,033	624	8,417
Special trade contractors	1,579	117,966	117,243	79,167	30,600	2,038	2,319	17,382	1,389	17,649
Manufacturing	1,493	389,024	387,416	298,147	92,818	6,224	5,850	29,532	1,256	30,329
Transportation, communication, electric, gas, and sanitary services	558	38,782	34,788	16,372	12,054	1,639	2,686	6,755	502	7,058
Wholesale and retail trade	9,194	1,379,072	1,362,634	1,017,655	110,233	13,227	16,214	102,298	7,720	105,936
Wholesale trade	1,458	523,535	517,754	415,907	32,507	4,430	3,964	32,255	1,229	32,981
Retail trade	7,625	832,178	821,724	587,014	74,197	8,448	11,613	68,950	6,410	71,775
General merchandise stores	512	49,294	48,814	34,458	4,795	568	762	3,480	437	3,722
Food stores	1,331	177,359	176,188	137,030	12,132	1,438	2,201	11,660	1,220	11,794
Automobile and truck dealers	451	150,371	148,688	125,000	9,431	906	707	5,473	339	6,161
Gasoline service stations	519	38,951	38,773	30,985	1,996	224	304	2,075	415	2,170
Eating and drinking places	1,880	106,114	105,218	54,342	16,402	2,135	3,542	13,128	1,577	13,603
Other retail trade	2,932	310,089	304,043	205,199	29,441	3,177	4,097	33,134	2,422	34,325
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	6,603	188,668	170,754	9,251	23,320	15,126	22,857	45,904	3,913	55,678
Finance	1,103	56,184	43,574	971	12,016	1,723	1,103	25,545	633	26,311
Insurance	396	25,755	25,104	6,362	3,800	243	198	8,585	321	8,695
Real estate	5,104	106,729	102,076	1,918	7,504	13,160	21,556	11,774	2,959	20,672
Services	5,615	353,016	350,981	56,396	72,349	7,315	11,817	122,394	4,635	125,133
Hotels, rooming houses, camps, and other lodging places	381	16,432	16,198	2,999	3,573	812	2,423	705	226	1,728
Personal services	1,584	61,708	61,506	14,852	15,279	1,664	3,255	12,171	1,385	12,691
Laundries, laundry services, cleaning and dyeing plants	555	24,360	24,472	4,765	7,227	759	1,928	3,145	455	3,396
Beauty and barber shops	669	14,515	14,512	1,829	4,542	489	344	3,561	595	3,819
Other personal services	360	22,633	22,522	8,258	3,510	416	983	5,465	335	5,476
Business services	550	18,119	18,011	3,770	3,541	429	485	5,077	303	5,452
Automobile parking, repair, and services	592	27,589	27,398	14,518	2,845	461	1,824	3,791	542	3,994
Repair services, except automobile	421	15,433	15,413	6,496	2,525	307	317	3,244	372	3,318
Amusement and recreation services, incl. motion pictures	407	13,834	13,681	1,356	1,352	561	1,257	1,021	227	1,511
Medical services	476	41,169	41,072	1,361	6,223	500	445	20,815	476	20,815
Offices of physicians and surgeons	297	30,472	30,456	191	4,185	345	164	16,751	297	16,751
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	703	100,206	99,890	300	20,865	1,777	1,053	58,283	653	58,307
Accounting, auditing, and bookkeeping services	240	18,808	18,757	-	5,427	324	181	8,588	240	8,588
Other services	261	39,718	39,055	10,744	10,719	480	577	8,699	211	8,729
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Pittsburgh District (Pennsylvania)										
All industries	19,424	1,480,133	1,459,872	910,277	189,266	24,255	37,803	184,503	15,237	200,912
Agriculture, forestry, and fisheries	1,431	31,188	30,589	17,782	2,407	574	2,634	5,112	1,054	6,320
Farms	1,327	24,938	24,411	13,895	1,548	467	2,453	4,521	975	5,729
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	1,186	48,349	47,328	23,212	9,596	836	4,300	1,631	801	5,609
Contract construction	1,498	145,879	144,540	107,832	33,738	2,209	2,346	19,646	1,285	20,337
General contractors	406	80,873	79,930	66,047	16,761	669	929	8,961	322	9,492
Special trade contractors	1,092	65,006	64,610	41,785	16,977	1,540	1,417	10,685	963	10,845
Manufacturing	930	113,305	112,837	78,823	22,025	1,748	3,148	10,566	631	11,090
Transportation, communication, electric, gas, and sanitary services	670	49,055	48,676	22,240	12,772	2,879	4,140	5,649	518	6,473
Wholesale and retail trade	6,165	822,188	815,448	614,617	61,608	8,178	9,391	52,026	5,131	55,212
Wholesale trade	781	214,694	213,004	175,866	10,951	1,979	1,780	11,054	643	12,349
Retail trade	5,331	597,415	592,430	432,098	48,665	5,979	7,452	40,391	4,460	42,195
General merchandise stores	198	30,591	30,224	21,602	2,489	277	746	2,346	169	2,453
Food stores	703	148,649	148,226	118,005	10,966	886	1,293	6,223	642	6,335
Automobile and truck dealers	357	109,390	108,155	92,119	5,287	544	550	4,307	305	4,406
Gasoline service stations	601	48,260	48,087	37,849	2,493	511	472	2,751	477	2,934
Eating and drinking places	1,719	71,818	70,959	36,934	9,576	1,713	1,910	8,988	1,446	9,397
Other retail trade	1,752	188,707	186,779	125,589	17,854	2,048	2,481	15,776	1,421	16,670
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	3,991	66,410	59,844	10,557	8,052	3,771	5,935	17,410	2,744	22,263
Finance	773	20,195	14,789	22	4,515	467	994	5,271	497	8,475
Insurance	325	10,892	10,822	2,093	1,288	63	104	5,068	325	5,068
Real estate	2,894	35,323	34,233	8,442	2,249	3,241	4,837	7,071	1,922	8,720
Services	3,479	203,464	200,332	35,214	39,068	4,060	5,903	72,180	2,998	73,325
Hotels, rooming houses, camps, and other lodging places	373	15,669	15,458	4,942	2,337	416	740	2,103	249	2,334
Personal services	755	18,793	18,757	6,057	3,760	441	1,109	3,868	656	4,067
Laundries, laundry services, cleaning and dyeing plants	229	7,547	7,536	3,175	1,704	183	700	857	(2)	(2)
Beauty and barber shops	472	6,180	6,157	548	1,507	93	185	2,251	447	2,251
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	238	16,031	15,751	5,398	3,564	378	563	3,822	238	3,822
Automobile parking, repair, and services	631	22,520	22,138	10,395	2,478	777	522	2,805	532	3,275
Repair services, except automobile	105	2,304	2,301	1,193	489	63	134	516	(2)	(2)
Amusement and recreation services, incl. motion pictures	352	15,198	14,975	3,312	1,931	629	1,381	1,994	228	2,211
Medical services	298	29,017	28,986	981	4,361	318	664	16,709	293	16,709
Offices of physicians and surgeons	223	21,960	21,956	405	2,225	125	270	14,595	218	14,595
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	331	44,968	44,873	-	6,948	401	423	26,479	326	26,479
Accounting, auditing, and bookkeeping services	231	24,093	22,267	75	7,913	388	210	10,714	231	10,714
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	(2)	(2)	(2)	-	-	-	(2)	(2)	(2)	(2)
TENNESSEE										
All industries	17,958	1,763,129	1,742,529	1,206,109	174,401	21,163	38,004	174,657	14,208	190,048
Agriculture, forestry, and fisheries	2,252	69,809	68,981	51,715	5,454	728	4,288	3,618	1,424	5,827
Farms	2,008	29,536	28,826	16,593	4,140	565	3,625	2,780	1,238	4,765
Other agriculture, forestry, and fisheries	245	40,273	40,155	35,122	1,314	163	663	838	185	1,062
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,272	166,827	164,364	128,797	29,553	1,992	3,549	12,448	1,069	14,474
General contractors	573	104,936	102,794	87,316	15,206	1,012	1,788	4,205	417	6,185
Special trade contractors	698	61,143	60,832	41,004	13,834	968	1,759	8,181	651	8,227
Manufacturing	833	117,111	116,304	85,665	22,450	1,587	2,804	9,801	806	9,922
Transportation, communication, electric, gas, and sanitary services	362	22,135	22,070	9,478	3,814	665	1,974	1928	269	2,378
Wholesale and retail trade	6,568	1,064,553	1,053,596	836,636	69,365	8,819	9,253	57,860	5,356	62,241
Wholesale trade	886	354,401	349,846	300,146	14,551	1,906	2,476	14,374	672	15,661
Retail trade	5,657	706,131	699,773	533,836	54,491	6,880	6,748	42,893	4,660	45,987
General merchandise stores	369	31,961	31,523	23,048	2,369	349	655	3,102	312	3,343
Food stores	902	153,606	152,857	126,588	8,608	1,150	1,206	6,456	765	6,775
Automobile and truck dealers	454	130,883	129,070	110,967	6,552	578	583	4,174	373	4,672
Gasoline service stations	744	55,243	55,183	43,456	3,686	424	370	2,758	604	3,211
Eating and drinking places	698	40,888	40,374	22,035	7,104	945	1,005	3,275	576	3,446
Other retail trade	2,491	293,550	290,766	207,742	26,172	3,434	2,929	23,128	2,030	24,540
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	3,165	118,183	114,399	57,585	4,584	4,035	8,494	17,262	2,318	18,918
Finance	308	60,252	58,998	50,608	475	177	108	3,308	238	3,432
Insurance	294	10,211	9,769	2,192	1,370	61	59	3,452	248	3,715
Real estate	2,562	47,720	45,632	4,785	2,739	3,797	8,327	10,502	1,832	11,771
Services	3,332	193,423	191,977	29,229	36,758	3,118	6,799	74,124	2,840	75,429
Hotels, rooming houses, camps, and other lodging places	166	5,921	5,884	1,360	1,245	312	662	408	(2)	(2)
Personal services	972	36,269	36,006	7,570	9,323	1,066	2,630	6,271	785	6,567
Laundries, laundry services, cleaning and dyeing plants	450	23,114	22,907	4,147	6,799	790	1,978	3,468	379	3,696
Beauty and barber shops	355	3,855	3,837	412	1,298	57	114	701	238	769
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	263	12,906	12,890	3,847	1,812	194	252	4,030	239	4,332
Automobile parking, repair, and services	445	12,532	11,831	5,091	1,275	303	1,324	1,580	374	1,672
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	471	55,999	55,833	1,223	9,321	445	591	33,186	448	33,186
Offices of physicians and surgeons	296	46,360	46,205	257	7,150	356	480	29,405	296	29,405
Other medical services	175	9,639	9,628	966	2,171	89	111	3,781	153	3,781
Legal services	343	38,282	38,143	4,102	6,086	224	407	21,126	297	21,149
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Other services	171	11,790	11,784	561	3,902	154	206	2,963	148	3,003
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TEXAS, TOTAL										
All industries	58,991	5,107,067	4,962,378	3,064,711	577,772	75,886	192,588	498,623	40,257	660,867
Agriculture, forestry, and fisheries	10,898	454,523	440,537	289,009	41,793	6,595	34,443	34,626	6,278	69,418
Farms	10,007	338,131	325,591	207,560	32,526	5,750	31,598	26,691	5,699	60,286
Other agriculture, forestry, and fisheries	890	116,392	114,946	81,449	9,267	845	2,845	7,935	579	9,132
Mining	2,505	229,243	209,551	85,485	18,904	6,700	22,793	[1]20,771	1,325	27,539
Contract construction	3,415	551,745	546,452	420,902	101,745	5,887	10,755	41,785	2,694	46,915
General contractors	1,271	365,838	361,932	298,309	52,706	3,118	5,082	19,703	1,030	23,625
Special trade contractors	2,143	184,675	183,307	121,539	49,039	2,765	5,618	21,991	1,664	23,199
Manufacturing	1,748	283,061	278,532	196,938	51,000	3,390	6,858	25,968	1,333	27,596
Transportation, communication, electric, gas, and sanitary services	1,038	94,417	91,160	47,568	15,982	2,487	5,236	12,045	681	13,000
Wholesale and retail trade	12,796	2,428,270	2,402,134	1,904,540	168,239	17,481	24,554	113,921	9,575	125,465
Wholesale trade	2,244	874,673	868,186	727,105	44,825	4,428	7,918	34,970	1,855	37,811
Retail trade	10,407	1,524,204	1,505,223	1,155,619	120,705	12,846	16,340	77,461	7,672	85,983
General merchandise stores	530	84,613	83,031	59,103	8,143	1,142	1,606	5,759	407	5,876
Food stores	1,598	333,239	331,192	273,674	20,526	1,864	2,826	11,573	1,335	12,251
Automobile and truck dealers	1,516	385,259	380,780	324,566	18,905	1,767	1,965	11,788	1,036	13,521
Gasoline service stations	1,014	83,618	83,417	66,340	4,764	510	656	4,666	789	4,905
Eating and drinking places	1,036	62,890	62,295	30,188	14,348	1,154	1,258	5,137	709	5,949
Other retail trade	4,714	574,585	564,508	401,748	54,019	6,409	8,029	38,538	3,396	43,481
Wholesale and retail trade not allocable	145	29,393	28,725	21,816	2,709	207	296	1,490	48	1,671
Finance, insurance, and real estate	16,438	400,659	341,200	40,678	34,863	24,051	59,726	64,786	10,648	114,057
Finance	3,249	69,769	35,942	3,441	4,574	2,521	2,632	19,460	2,219	30,892
Insurance	1,457	84,314	81,615	13,020	16,706	733	1,528	24,628	1,286	25,878
Real estate	11,732	246,576	223,643	24,217	13,583	20,797	55,566	20,698	7,143	57,287
Services	9,860	660,742	648,431	77,382	143,969	9,253	28,153	225,417	7,600	235,890
Hotels, rooming houses, camps, and other lodging places	562	25,684	24,767	2,590	5,883	1,481	5,008	[1]2,436	213	1,049
Personal services	1,664	58,574	58,287	12,093	16,318	988	3,098	12,536	1,418	12,927
Laundries, laundry services, cleaning and dyeing plants	697	23,180	23,139	4,946	8,834	506	1,221	4,185	573	4,340
Beauty and barber shops	737	13,360	13,353	2,541	3,401	166	227	3,341	640	3,566
Other personal services	230	22,034	21,795	4,606	4,083	316	1,650	5,010	205	5,021
Business services	1,226	69,368	63,947	9,734	13,476	792	9,115	14,755	734	16,708
Automobile parking, repair, and services	1,280	38,301	38,002	15,139	5,717	796	2,753	6,240	935	7,378
Repair services, except automobile	1,010	29,828	29,690	14,488	4,883	461	906	4,175	838	4,561
Amusement and recreation services, incl. motion pictures	416	10,806	9,785	2,221	2,170	413	1,095	[1]130	230	1,331
Medical services	1,343	183,062	181,555	6,958	36,320	1,895	2,491	88,476	1,141	89,319
Offices of physicians and surgeons	904	140,549	139,414	842	23,400	1,186	1,712	78,410	831	78,741
Other medical services	438	42,513	42,141	6,116	12,920	709	779	10,066	309	10,578
Legal services	1,093	149,019	147,751	7,312	28,890	1,330	2,114	76,397	1,044	76,406
Accounting, auditing, and bookkeeping services	520	37,818	37,667	-	14,326	468	574	12,103	423	12,653
Other services	745	58,282	56,980	6,847	15,986	629	999	13,301	624	13,558
Nature of business not allocable	294	4,407	4,381	2,209	1,277	42	70	846	(2)	(2)
Austin District (Texas)										
All industries	27,178	2,318,013	2,246,797	1,382,003	264,523	36,732	89,713	229,596	18,069	310,539
Agriculture, forestry, and fisheries	5,368	237,118	229,940	154,922	24,636	3,448	17,264	12,092	2,894	33,632
Farms	4,822	177,207	170,506	112,587	19,884	3,066	16,281	9,044	2,596	30,063
Other agriculture, forestry, and fisheries	546	59,911	59,434	42,335	4,752	382	983	3,048	298	3,569
Mining	569	71,476	65,317	16,503	6,141	3,137	5,503	[1]12,517	301	10,305
Contract construction	1,302	230,034	228,419	183,625	39,243	2,269	3,624	19,046	1,009	20,118
General contractors	571	172,270	170,738	144,274	25,222	1,410	2,092	11,379	457	12,043
Special trade contractors	731	57,764	57,681	39,351	14,021	859	1,532	7,667	552	8,075
Manufacturing	710	108,654	105,846	75,777	19,518	1,249	2,559	9,895	475	10,766
Transportation, communication, electric, gas, and sanitary services	466	48,054	45,139	21,901	8,636	1,131	2,294	9,410	312	9,570
Wholesale and retail trade	5,997	1,115,900	1,102,420	871,275	80,592	8,141	12,593	52,376	4,403	57,877
Wholesale trade	810	388,183	384,439	321,787	21,792	2,043	4,232	14,924	756	15,979
Retail trade	5,079	711,301	701,918	536,987	57,454	5,987	8,202	36,756	3,611	41,064
General merchandise stores	238	51,034	50,092	36,983	4,849	770	814	3,233	190	3,292
Food stores	806	172,498	171,761	143,077	10,093	973	1,485	5,242	626	5,749
Automobile and truck dealers	712	158,969	157,539	130,850	8,215	849	791	6,748	460	7,327
Gasoline service stations	447	39,702	39,526	30,477	2,635	287	399	2,452	351	2,555
Eating and drinking places	620	24,395	24,087	12,402	5,223	417	492	1,787	378	2,167
Other retail trade	2,256	264,703	258,913	183,198	26,439	2,691	4,221	17,294	1,606	19,974
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	8,315	200,368	170,780	24,046	17,236	12,942	29,083	33,006	5,397	56,798
Finance	1,676	34,367	19,006	1,385	2,057	1,422	782	14,178	1,096	16,871
Insurance	579	44,082	42,935	7,134	8,464	371	634	12,044	530	12,996
Real estate	6,060	121,919	108,839	15,527	6,715	11,149	27,667	6,784	3,771	26,931
Services	4,355	305,802	298,348	33,898	68,431	4,404	16,760	106,147	3,230	111,277
Hotels, rooming houses, camps, and other lodging places	354	13,399	12,608	1,519	2,966	746	3,130	[1]1,967	(2)	(2)
Personal services	644	26,949	26,897	6,206	7,072	413	1,400	5,915	572	6,086
Laundries, laundry services, cleaning and dyeing plants	248	9,706	9,686	1,998	3,818	193	393	2,093	224	2,112
Beauty and barber shops	270	4,363	4,363	1,515	1,602	71	76	633	222	785
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	633	40,398	36,103	3,313	9,655	570	6,706	8,298	337	9,951
Automobile parking, repair, and services	536	17,050	16,839	6,295	3,180	524	2,223	2,833	343	3,163
Repair services, except automobile	415	12,044	12,016	6,242	2,408	172	438	2,127	391	2,182
Amusement and recreation services, incl. motion pictures	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	631	87,037	86,420	5,462	17,946	873	1,207	38,881	533	39,115
Offices of physicians and surgeons	455	65,567	65,072	711	10,760	565	889	36,159	407	36,199
Other medical services	176	21,470	21,348	4,751	7,186	308	318	2,722	(2)	(2)
Legal services	568	77,674	77,254	229	17,598	799	1,190	41,405	568	41,405
Accounting, auditing, and bookkeeping services	209	9,754	9,650	-	3,069	107	94	3,568	160	3,635
Other services	269	20,842	19,908	4,439	4,453	181	338	4,974	172	5,042
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Dallas District (Texas)										
All industries	31,814	2,789,054	2,715,581	1,682,708	313,249	39,154	102,875	269,027	22,188	350,328
Agriculture, forestry, and fisheries	5,530	217,405	210,597	134,087	17,157	3,147	17,179	22,534	3,384	35,786
Farms	5,186	160,924	155,085	94,973	12,642	2,684	15,317	17,647	3,103	30,223
Other agriculture, forestry, and fisheries	344	56,481	55,512	39,114	4,515	463	1,862	4,887	281	5,563
Mining	1,936	157,767	144,234	68,982	12,763	3,563	17,290	[1]8,254	1,024	17,234
Contract construction	2,114	321,711	318,033	237,277	62,502	3,618	7,131	22,739	1,686	26,797
General contractors	700	193,568	191,194	154,035	27,484	1,708	2,990	8,324	573	11,582
Special trade contractors	1,412	126,911	125,626	82,188	35,018	1,906	4,086	14,324	1,111	15,124
Manufacturing	1,038	174,407	172,686	121,161	31,482	2,141	4,299	16,073	858	16,830
Transportation, communication, electric, gas, and sanitary services	573	46,363	46,021	25,667	7,346	1,356	2,942	2,635	369	3,430
Wholesale and retail trade	6,799	1,312,370	1,299,714	1,033,265	87,647	9,340	11,961	61,545	5,172	67,588
Wholesale trade	1,434	486,490	483,747	405,318	23,033	2,385	3,686	20,046	1,099	21,832
Retail trade	5,328	812,903	803,305	618,632	63,251	6,859	8,138	40,705	4,061	44,919
General merchandise stores	291	33,579	32,939	22,120	3,294	372	792	2,526	217	2,584
Food stores	792	160,741	159,431	130,597	10,433	891	1,341	6,331	709	6,502
Automobile and truck dealers	805	226,290	223,241	193,716	10,690	918	1,174	5,040	576	6,194
Gasoline service stations	567	43,916	43,891	35,863	2,129	223	257	2,214	438	2,350
Eating and drinking places	416	38,495	38,208	17,786	9,125	737	766	3,350	331	3,782
Other retail trade	2,458	309,882	305,595	218,550	27,580	3,718	3,808	21,244	1,791	23,507
Wholesale and retail trade not allocable	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Finance, insurance, and real estate	8,123	200,291	170,420	16,632	17,627	11,109	30,643	31,780	5,250	57,259
Finance	1,573	35,402	16,936	2,056	2,517	1,099	1,850	5,282	1,124	14,021
Insurance	878	40,232	38,680	5,886	8,242	362	894	12,584	755	12,882
Real estate	5,672	124,657	114,804	8,690	6,868	9,648	27,899	13,914	3,371	30,356
Services	5,504	354,940	350,083	43,484	75,538	4,849	11,393	119,270	4,370	124,613
Hotels, rooming houses, camps, and other lodging places	208	12,285	12,159	1,071	2,917	735	1,878	[1]469	[2]	[2]
Personal services	1,019	31,625	31,390	5,887	9,246	575	1,698	6,621	846	6,841
Laundries, laundry services, cleaning and dyeing plants	448	13,474	13,453	2,948	5,016	313	828	2,092	349	2,228
Beauty and barber shops	467	8,997	8,990	1,026	1,799	95	151	2,708	418	2,781
Other personal services	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Business services	593	28,970	27,844	6,421	3,821	222	2,409	6,457	397	6,757
Automobile parking, repair, and services	744	21,251	21,163	8,844	2,537	272	530	3,407	592	4,215
Repair services, except automobile	595	17,784	17,674	8,246	2,475	289	468	2,048	447	2,379
Amusement and recreation services, incl. motion pictures	320	10,151	9,132	2,028	2,086	394	1,061	[1]243	182	1,164
Medical services	712	96,025	95,135	1,496	18,374	1,022	1,284	49,595	607	50,204
Offices of physicians and surgeons	449	74,982	74,342	131	12,640	621	823	42,251	425	42,542
Other medical services	262	21,043	20,793	1,365	5,734	401	461	7,344	183	7,662
Legal services	526	71,345	70,497	7,083	11,292	531	924	34,992	477	35,001
Accounting, auditing, and bookkeeping services	311	28,064	28,017	-	11,257	361	480	8,535	262	9,018
Other services	477	37,440	37,072	2,408	11,533	448	661	8,327	452	8,516
Nature of business not allocable	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
VIRGINIA										
All industries	14,602	1,131,445	1,108,888	626,733	162,202	24,576	50,650	134,346	11,445	177,425
Agriculture, forestry, and fisheries	2,022	55,722	55,217	41,589	6,143	1,224	3,549	4,313	1,362	6,784
Farms	1,726	50,943	50,443	39,644	5,701	1,168	3,451	2,752	1,162	4,970
Other agriculture, forestry, and fisheries	296	4,779	4,774	1,945	442	56	98	1,561	[2]	[2]
Mining	337	32,840	32,665	13,983	10,016	547	1,944	3,081	263	3,245
Contract construction	1,324	135,492	133,242	102,379	33,660	1,718	2,399	15,969	1,160	16,922
General contractors	616	90,328	88,504	70,958	20,305	965	1,532	9,288	526	9,620
Special trade contractors	707	45,164	44,738	31,421	13,355	753	867	6,681	634	7,302
Manufacturing	462	59,731	58,120	35,618	11,155	2,201	3,005	7,330	412	7,459
Transportation, communication, electric, gas, and sanitary services	423	27,622	26,811	16,838	3,610	469	957	4,497	349	4,602
Wholesale and retail trade	3,749	516,924	510,511	387,623	40,463	4,927	5,219	36,996	3,198	39,333
Wholesale trade	384	119,044	118,089	96,996	6,813	1,441	1,469	5,862	311	5,941
Retail trade	3,361	395,424	389,968	288,465	33,544	3,474	3,743	31,061	2,885	33,319
General merchandise stores	247	23,343	23,195	18,358	1,514	179	187	1,674	[2]	[2]
Food stores	716	94,993	94,542	77,559	4,785	695	755	6,285	689	6,320
Automobile and truck dealers	138	55,402	54,377	45,611	3,587	367	190	2,179	[2]	[2]
Gasoline service stations	545	54,492	52,891	43,129	3,122	342	381	3,819	472	3,990
Eating and drinking places	500	32,104	31,364	16,029	6,131	554	960	3,290	446	3,555
Other retail trade	1,215	135,090	133,599	87,779	14,405	1,337	1,270	13,814	947	15,532
Wholesale and retail trade not allocable	3	2,456	2,454	2,162	106	12	7	73	3	73
Finance, insurance, and real estate	3,230	100,196	92,351	2,701	9,909	9,159	27,329	[1]9,372	1,985	23,020
Finance	504	14,268	8,356	708	2,171	329	229	7,446	428	7,604
Insurance	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]	[2]	[2]
Real estate	2,552	76,499	74,590	1,993	5,344	8,739	26,951	[1]19,822	1,382	12,412
Services	2,983	201,739	198,832	25,317	47,150	4,314	6,234	71,249	2,643	75,777
Hotels, rooming houses, camps, and other lodging places	208	13,874	13,250	360	2,131	828	2,822	[1]1,188	135	1,873
Personal services	808	23,826	23,730	7,507	8,041	505	1,240	5,243	759	5,393
Laundries, laundry services, cleaning and dyeing plants	225	14,210	14,197	5,281	5,326	341	783	2,496	225	2,496
Beauty and barber shops	389	4,155	4,094	508	1,634	68	226	1,155	340	1,305
Other personal services	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Business services	293	6,325	5,652	1,842	912	153	315	1,319	245	1,857
Automobile parking, repair, and services	291	13,000	12,968	8,180	1,303	149	167	1,512	267	1,557
Repair services, except automobile	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Amusement and recreation services, incl. motion pictures	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Medical services	433	39,163	39,130	1,108	6,411	563	451	22,938	409	22,969
Offices of physicians and surgeons	285	33,038	33,012	810	4,923	440	287	20,190	261	20,221
Other medical services	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Legal services	365	41,978	41,842	-	8,028	950	530	24,370	341	24,882
Accounting, auditing, and bookkeeping services	168	20,336	20,319	1,414	7,068	417	177	6,037	143	6,115
Other services	197	36,199	34,909	2,635	11,375	618	385	9,747	173	9,749
Nature of business not allocable	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]

Footnotes at end of table.

Table 3.7—ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WASHINGTON										
All industries	15,888	1,153,768	1,120,877	632,831	161,981	28,505	40,180	168,500	11,314	189,654
Agriculture, forestry, and fisheries	2,296	110,411	107,856	63,258	15,258	3,626	8,550	11,528	1,639	17,284
Farms	1,930	89,899	88,175	54,979	12,022	3,082	7,798	9,215	1,406	13,550
Other agriculture, forestry, and fisheries	366	20,512	19,681	8,279	3,236	544	752	2,313	233	3,734
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	924	159,391	156,203	117,553	33,224	2,813	2,408	17,465	690	18,884
General contractors	399	139,746	136,753	104,798	29,804	2,393	2,019	13,231	239	14,594
Special trade contractors	500	19,608	19,413	12,755	3,420	417	374	4,245	451	4,290
Manufacturing	896	107,999	106,735	67,095	15,992	2,909	3,316	14,144	713	14,854
Transportation, communication, electric, gas, and sanitary services	207	15,439	14,120	7,122	4,269	1,049	897	2,447	132	2,787
Wholesale and retail trade	3,540	491,450	482,831	348,024	44,866	7,031	5,057	35,499	2,813	37,837
Wholesale trade	775	149,869	145,996	111,458	10,377	1,648	1,223	10,400	634	10,858
Retail trade	2,765	341,581	336,835	236,566	34,489	5,383	3,834	25,099	2,179	26,979
General merchandise stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	240	56,408	56,043	45,021	3,582	861	716	1,744	199	1,969
Automobile and truck dealers	261	50,766	49,820	40,141	3,483	574	200	2,738	207	2,910
Gasoline service stations	588	53,651	53,471	40,439	2,206	386	316	5,540	534	5,661
Eating and drinking places	655	34,077	33,685	15,886	7,418	1,077	1,102	2,967	452	3,403
Other retail trade	962	119,100	117,118	75,685	14,863	2,061	1,214	10,983	730	11,902
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-	-	-
Finance, insurance, and real estate	5,039	73,955	63,921	1,769	3,002	5,827	13,851	17,532	3,068	24,506
Finance	941	9,030	4,393	82	364	106	119	6,831	719	7,221
Insurance	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	4,023	60,580	55,246	1,687	1,348	5,646	13,686	9,874	2,273	16,458
Services	2,785	191,138	185,247	26,604	45,086	5,195	5,871	68,567	2,135	72,119
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	446	19,196	18,693	4,769	5,739	712	818	3,447	322	3,645
Laundries, laundry services, cleaning and dyeing plants	272	12,281	12,175	1,580	3,830	494	569	2,580	(2)	(2)
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	257	10,871	6,555	2,351	1,290	145	791	3,580	183	3,618
Automobile parking, repair, and services	326	8,423	8,192	4,212	1,753	188	195	2,082	272	2,315
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	251	2,111	2,109	181	306	65	358	58	(2)	(2)
Medical services	594	73,222	73,009	4,559	15,754	2,093	2,066	31,614	543	33,927
Offices of physicians and surgeons	341	52,113	52,043	-	9,767	1,134	821	29,499	340	29,515
Other medical services	253	21,109	20,966	4,559	5,987	959	1,245	2,115	203	4,412
Legal services	268	29,527	29,460	782	5,336	608	321	16,622	268	16,622
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	299	31,725	31,435	6,938	10,829	794	249	7,978	225	8,042
Nature of business not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
WISCONSIN										
All industries	18,208	1,213,130	1,188,150	659,432	141,019	24,463	34,362	190,812	14,324	201,992
Agriculture, forestry, and fisheries	3,236	51,852	50,833	29,350	3,036	2,192	4,454	8,458	2,388	11,775
Farms	2,887	44,842	43,829	25,881	2,264	2,107	4,240	7,183	2,179	10,364
Other agriculture, forestry, and fisheries	350	7,010	7,004	3,469	772	85	214	1,275	208	1,411
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,030	98,719	97,406	66,143	15,260	1,267	2,475	14,025	913	14,184
General contractors	161	32,998	32,435	26,899	4,955	368	600	1,209	(2)	(2)
Special trade contractors	869	65,721	64,971	39,244	10,305	899	1,875	12,816	839	12,829
Manufacturing	704	93,913	93,020	65,922	13,350	1,035	2,070	9,127	590	9,498
Transportation, communication, electric, gas, and sanitary services	409	40,924	40,670	25,573	5,617	785	2,233	1,672	347	2,262
Wholesale and retail trade	5,696	616,149	611,142	441,807	51,648	8,573	7,245	48,741	4,733	50,083
Wholesale trade	507	100,277	99,109	78,780	6,160	559	1,053	6,467	451	6,811
Retail trade	5,160	514,564	510,725	362,534	45,265	7,997	6,192	42,195	4,254	43,193
General merchandise stores	215	16,893	16,817	12,920	1,306	143	183	877	187	991
Food stores	739	119,131	118,841	92,887	9,013	811	1,089	5,780	597	5,925
Automobile and truck dealers	335	61,264	60,215	48,872	2,557	426	554	4,475	249	4,549
Gasoline service stations	514	46,558	46,295	34,813	2,149	1,908	480	3,111	401	3,141
Eating and drinking places	1,325	71,112	70,749	35,821	12,460	2,269	1,916	8,974	1,127	9,215
Other retail trade	2,033	199,606	197,808	137,221	17,780	2,440	1,970	18,978	1,693	19,372
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)
Finance, insurance, and real estate	3,509	66,800	53,851	4,397	7,102	7,222	9,279	10,704	2,475	13,406
Finance	795	5,375	282	(2)	1,128	84	21	1,965	483	2,171
Insurance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	2,516	57,487	50,649	4,221	5,567	7,126	9,154	7,413	1,822	9,909
Services	3,422	237,326	233,967	24,571	43,248	3,151	5,959	97,161	2,733	99,829
Hotels, rooming houses, camps, and other lodging places	183	6,792	4,853	1,198	1,476	548	1,103	[1]285	(2)	(2)
Personal services	679	21,823	21,514	3,080	4,918	351	982	5,061	651	5,061
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	311	7,602	7,396	439	2,718	126	114	2,452	311	2,452
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	346	14,309	14,276	6,928	1,495	77	688	1,335	233	1,824
Automobile parking, repair, and services	425	24,445	24,304	9,363	4,231	356	259	2,389	312	2,485
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, incl. motion pictures	313	5,901	5,883	1,348	769	207	476	[1]346	(2)	(2)
Medical services	683	94,876	94,394	828	13,852	877	1,173	58,927	626	59,094
Offices of physicians and surgeons	654	93,502	93,049	758	13,361	819	1,119	58,810	625	58,895
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	363	32,576	32,183	-	5,218	199	283	21,107	335	21,107
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable	(2)	(2)	(2)	-	-	-	-	47	(2)	(2)

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates for the industry group "Contractors not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate division totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.8—ACTIVE PARTNERSHIPS IN 20 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS

State and selected industrial division	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[3] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
UNITED STATES, TOTAL										
All industrial divisions	913,967	75,287,983	73,612,066	41,897,377	9,946,427	1,777,970	2,532,275	9,700,214	684,486	11,272,399
Agriculture, forestry, and fisheries	127,409	5,132,095	5,016,207	3,120,713	561,713	139,753	370,209	672,233	92,052	911,465
Farms	115,917	4,187,763	4,088,759	2,530,596	455,078	128,717	339,584	576,120	83,884	795,308
Contract construction	58,340	7,079,434	6,990,552	5,209,368	1,390,417	98,391	143,095	673,097	49,123	766,301
General contractors	19,067	4,257,199	4,192,866	3,392,009	720,773	45,231	71,284	260,411	15,202	329,998
Special trade contractors	39,178	2,816,283	2,791,763	1,814,382	668,136	53,075	71,429	411,779	33,851	435,385
Manufacturing	36,571	5,672,069	5,603,231	3,957,882	1,154,552	95,087	122,996	591,010	29,374	625,106
Wholesale and retail trade	235,437	34,775,218	34,388,469	26,106,911	2,606,187	465,617	349,232	2,215,062	191,918	2,356,042
Wholesale trade	31,743	10,993,891	10,872,886	9,004,626	589,779	103,150	78,919	546,811	26,309	575,758
Retail trade	202,223	23,527,643	23,264,619	16,916,610	1,992,870	359,168	267,137	1,653,850	164,541	1,764,935
Food stores	32,125	4,978,100	4,950,127	3,952,242	313,739	58,582	47,405	260,418	28,127	272,274
Finance, insurance, and real estate	249,135	7,603,607	6,862,581	826,327	890,029	658,760	958,798	989,098	158,630	1,721,142
Finance and insurance	56,260	3,116,032	2,640,200	586,215	643,717	70,273	31,469	683,817	40,020	794,590
Real estate	192,875	4,487,575	4,222,381	240,112	246,312	588,487	927,329	305,281	118,610	926,552
Services	168,861	12,636,104	12,445,423	1,552,769	2,959,906	250,539	430,702	4,405,541	137,823	4,563,725
Other divisions	38,213	2,389,456	2,305,603	1,123,407	383,623	69,823	157,243	154,173	25,565	328,618
20 STATES AND DISTRICT OF COLUMBIA, TOTAL										
All industrial divisions	94,700	6,922,654	6,762,053	4,028,933	804,329	153,457	286,523	840,609	70,070	1,012,087
Agriculture, forestry, and fisheries	18,913	868,581	847,850	507,058	101,241	22,174	80,866	97,835	13,761	147,219
Farms	17,404	748,160	732,809	428,929	88,438	21,088	75,841	86,696	12,663	133,032
Contract construction	5,857	832,057	822,691	656,536	136,789	10,228	18,278	53,262	4,606	64,782
General contractors	1,752	622,696	615,722	531,588	94,447	5,721	8,072	23,499	1,229	30,442
Special trade contractors	4,109	209,361	206,969	124,948	42,342	4,507	10,206	29,763	3,377	34,340
Manufacturing	3,280	432,445	428,446	308,653	82,856	7,872	11,969	41,155	2,601	43,241
Wholesale and retail trade	23,082	3,024,328	2,980,292	2,282,770	220,143	45,395	34,833	177,255	18,372	191,134
Wholesale trade	2,632	773,641	765,207	635,841	38,596	10,129	7,404	33,848	2,065	35,842
Retail trade	20,325	2,225,076	2,189,564	1,626,867	179,735	34,732	27,190	142,861	16,230	154,486
Food stores	3,593	500,620	495,757	405,101	29,321	6,699	5,116	22,680	3,044	24,004
Finance, insurance, and real estate	20,935	494,410	437,905	53,281	32,509	39,939	82,942	58,990	13,412	124,054
Finance and insurance	5,066	102,940	74,254	17,844	13,793	1,880	1,870	32,675	3,785	40,515
Real estate	15,870	391,470	363,651	35,437	18,716	38,059	81,072	26,315	9,625	83,539
Services	16,192	1,049,611	1,028,536	114,387	203,029	20,506	42,342	393,537	13,083	409,208
Other divisions	6,441	221,222	216,333	106,248	27,762	7,343	15,293	18,575	4,235	32,449
ALASKA										
All industrial divisions	1,398	85,460	82,026	44,917	14,851	2,314	5,457	6,492	831	11,082
Agriculture, forestry, and fisheries	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Farms	(1)	(1)	(1)	(1)	-	-	-	(1)	(1)	(1)
Contract construction	261	20,961	20,498	14,535	4,634	467	666	1,978	180	2,345
General contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special trade contractors	241	6,449	6,312	4,053	948	109	182	1,164	(1)	(1)
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	366	35,030	33,906	23,914	3,266	671	697	1,486	172	2,438
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	307	28,948	27,844	19,086	2,952	627	619	1,170	(1)	(1)
Food stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	268	7,606	6,401	-	-	638	2,726	[2]1,164	(1)	(1)
Finance and insurance	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)
Real estate	221	7,117	6,386	-	-	611	2,624	[2]1,517	(1)	(1)
Services	301	14,803	14,315	3,126	5,054	334	853	2,545	206	3,242
Other divisions	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
ARIZONA										
All industrial divisions	7,224	494,965	480,868	248,081	60,602	12,597	27,287	58,397	4,591	84,864
Agriculture, forestry, and fisheries	1,208	96,114	93,612	63,681	10,929	2,161	8,422	[2]1,433	736	9,213
Farms	1,073	83,846	81,476	55,647	9,793	2,024	7,996	[2]2,103	652	8,310
Contract construction	399	42,435	42,262	33,567	5,239	539	615	3,029	272	3,671
General contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special trade contractors	295	10,620	10,597	6,793	1,417	211	410	1,882	222	2,115
Manufacturing	181	22,476	22,078	15,799	3,722	402	660	2,881	132	2,942
Wholesale and retail trade	1,528	170,493	167,907	120,596	15,401	2,418	2,628	9,264	1,116	10,906
Wholesale trade	139	40,938	40,573	31,769	2,670	322	501	1,502	(1)	(1)
Retail trade	1,389	128,938	126,718	88,352	12,668	2,091	2,123	7,716	1,028	9,244
Food stores	168	38,806	38,578	31,973	2,209	609	346	1,376	139	1,479
Finance, insurance, and real estate	2,119	42,775	37,234	4,738	1,692	4,208	7,912	3,033	1,040	11,887
Finance and insurance	600	12,470	8,040	4,329	897	296	381	2,431	355	4,676
Real estate	1,519	30,305	29,194	409	795	3,912	7,531	602	685	7,211
Services	1,641	118,690	116,436	9,700	23,339	2,788	6,962	40,877	1,196	45,495
Other divisions	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

Table 3.8—ACTIVE PARTNERSHIPS IN 20 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS—Con.

State and selected industrial division	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[3] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ARKANSAS										
All industrial divisions	9,050	849,948	830,100	551,530	91,723	16,941	32,048	91,753	7,133	100,447
Agriculture, forestry, and fisheries	2,071	150,287	142,994	86,200	17,353	1,766	11,413	25,977	1,592	26,956
Farms	1,893	103,064	100,504	51,436	11,023	1,549	9,718	21,713	1,444	22,502
Contract construction	773	61,723	60,912	34,748	11,593	869	4,306	8,341	627	8,672
General contractors	197	26,934	26,459	17,942	4,164	283	1,255	2,395	(1)	(1)
Special trade contractors	576	34,789	34,453	16,806	7,429	586	3,051	5,946	479	6,203
Manufacturing	309	94,172	93,078	71,659	16,293	1,284	2,330	4,208	247	4,597
Wholesale and retail trade	2,692	410,655	406,167	325,763	24,765	9,905	3,943	17,959	2,058	20,345
Wholesale trade	243	126,994	125,789	108,362	4,125	5,457	945	3,676	190	3,929
Retail trade	2,448	282,951	279,668	216,781	20,597	4,445	2,992	14,290	1,868	16,416
Food stores	388	63,528	62,556	51,806	3,575	614	777	2,398	309	2,676
Finance, insurance, and real estate	1,393	23,487	19,985	1,296	2,343	987	3,601	8,006	1,075	8,951
Finance and insurance	328	7,476	6,514	-	1,473	131	327	3,150	304	3,258
Real estate	1,064	16,011	13,471	1,296	870	856	3,274	4,856	770	5,693
Services	1,380	81,814	79,490	16,419	15,468	1,433	5,115	23,816	1,205	26,900
Other divisions	432	27,810	27,474	15,445	3,908	697	1,340	3,446	329	4,026
DELAWARE										
All industrial divisions	1,515	136,980	135,593	80,850	12,651	1,283	3,533	24,186	1,192	25,059
Agriculture, forestry, and fisheries	239	11,548	11,466	6,761	1,405	109	1,205	1,766	(1)	(1)
Farms	213	9,688	9,609	5,762	1,207	92	1,106	1,349	(1)	(1)
Contract construction	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
General contractors	-	-	-	-	-	-	-	-	-	-
Special trade contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	488	72,403	72,064	59,236	3,487	332	717	4,840	405	5,030
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	447	45,790	45,620	35,409	2,525	252	577	3,804	364	3,994
Food stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	343	9,359	8,633	1,376	1,788	247	255	1,382	182	1,978
Finance and insurance	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	237	2,314	2,311	68	62	118	195	138	(1)	(1)
Services	304	29,638	29,441	4,395	4,213	368	943	14,905	277	14,941
Other divisions	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
DISTRICT OF COLUMBIA										
All industrial divisions	4,392	439,094	419,976	92,965	61,866	23,541	44,699	49,232	2,535	99,246
Agriculture, forestry, and fisheries	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Farms	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	87	12,960	12,322	10,286	3,084	181	85	[2]2,246	12	1,058
General contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special trade contractors	5	6,438	6,423	5,582	2,269	110	34	194	4	241
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	591	96,308	95,981	71,871	8,055	1,082	649	7,444	532	7,867
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	517	85,999	85,682	64,710	6,919	989	602	6,440	458	6,863
Food stores	198	21,155	21,108	16,857	1,264	175	189	1,090	144	1,502
Finance, insurance, and real estate	2,400	168,512	157,216	1,063	15,432	19,778	40,462	[2]12,930	1,009	27,170
Finance and insurance	348	16,291	8,465	-	2,780	265	61	5,099	264	8,907
Real estate	2,053	152,221	148,751	1,063	12,652	19,513	40,401	[2]18,029	745	18,263
Services	1,038	153,572	146,729	6,597	32,447	2,085	2,520	59,882	843	61,858
Other divisions	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
HAWAII										
All industrial divisions	3,212	262,680	247,903	137,294	33,661	8,480	7,483	36,584	2,417	47,156
Agriculture, forestry, and fisheries	178	9,662	9,461	3,753	4,550	496	331	[2]2,040	(1)	(1)
Farms	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	111	56,792	56,726	50,293	9,710	532	71	2,353	86	3,355
General contractors	61	53,169	53,165	46,752	8,733	369	18	2,915	61	2,915
Special trade contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	733	68,029	66,443	43,939	5,915	2,543	788	7,122	673	7,196
Wholesale trade	146	20,581	20,178	13,323	1,914	441	262	2,013	135	2,065
Retail trade	587	47,448	46,265	30,616	4,001	2,102	526	5,109	538	5,131
Food stores	164	19,515	19,059	13,558	1,269	879	216	1,932	140	1,946
Finance, insurance, and real estate	1,473	78,367	66,373	24,347	1,518	2,484	4,633	16,409	1,019	20,230
Finance and insurance	398	5,656	3,434	-	554	247	52	2,613	301	2,637
Real estate	1,075	72,711	62,939	24,347	964	2,237	4,581	13,796	718	17,593
Services	563	26,700	25,900	1,363	5,851	1,395	1,316	8,658	435	9,142
Other divisions	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

Table 3.8—ACTIVE PARTNERSHIPS IN 20 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS—Con.

State and selected industrial division	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[3] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
IDAHO										
All industrial divisions	4,504	532,552	529,589	422,729	60,818	5,770	11,801	39,250	3,256	43,293
Agriculture, forestry, and fisheries	1,591	65,273	65,003	37,288	9,307	1,598	5,846	11,841	1,151	14,236
Farms	1,443	60,500	60,242	33,530	9,260	1,549	5,725	11,365	1,053	13,718
Contract construction	244	271,666	271,028	256,043	34,004	1,262	1,062	6,408	194	6,447
General contractors	115	262,005	261,383	249,249	30,935	1,079	902	5,313	90	5,331
Special trade contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	202	18,333	18,151	11,506	4,135	540	906	1,689	178	1,827
Wholesale and retail trade	1,085	141,961	140,761	109,422	7,882	1,133	1,602	8,854	815	9,721
Wholesale trade	174	31,436	31,143	26,113	1,405	156	389	1,401	(1)	(1)
Retail trade	912	110,525	109,618	83,309	6,477	977	1,213	7,453	691	8,036
Food stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	830	3,483	2,977	11	99	379	707	336	488	792
Finance and insurance	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)
Real estate	610	2,410	2,221	11	99	367	693	60	317	496
Services	393	21,266	21,191	4,750	4,210	367	686	7,628	296	7,775
Other divisions	159	10,570	10,478	3,709	1,181	491	992	2,494	(1)	(1)
MAINE										
All industrial divisions	2,971	189,381	186,337	119,708	21,018	3,384	4,495	29,781	2,199	31,220
Agriculture, forestry, and fisheries	761	24,286	24,133	13,371	2,567	777	1,429	3,373	463	4,062
Farms	583	18,596	18,477	11,090	2,212	725	1,246	2,671	334	3,057
Contract construction	196	12,262	12,231	10,157	2,767	167	220	1,053	146	1,282
General contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special trade contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	693	90,624	89,265	70,615	5,725	993	789	6,576	619	6,683
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	629	65,288	63,969	48,512	5,246	908	710	4,855	554	4,962
Food stores	227	28,911	27,798	22,579	1,977	272	186	1,623	227	1,623
Finance, insurance, and real estate	477	5,738	4,557	168	598	393	396	2,467	253	2,657
Finance and insurance	178	3,082	1,931	-	338	29	6	2,070	(1)	(1)
Real estate	298	2,656	2,626	168	260	364	390	397	(1)	(1)
Services	604	29,591	29,327	5,282	3,687	540	935	13,350	529	13,529
Other divisions	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
MISSISSIPPI										
All industrial divisions	8,768	828,799	814,359	530,242	97,112	17,496	30,647	86,667	6,958	96,567
Agriculture, forestry, and fisheries	2,277	136,410	134,265	75,598	22,250	2,479	13,815	18,085	1,661	21,077
Farms	2,023	112,803	111,008	61,547	19,503	2,087	12,495	16,136	1,433	19,106
Contract construction	420	67,976	67,431	51,882	17,246	1,710	2,572	816	268	3,287
General contractors	246	59,537	59,005	46,649	14,758	1,334	1,598	930	143	2,270
Special trade contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	381	72,800	72,169	52,739	9,787	1,086	1,993	5,382	356	5,396
Wholesale and retail trade	2,625	399,530	392,702	316,368	23,305	7,300	4,397	18,622	2,178	20,450
Wholesale trade	167	115,156	113,728	102,492	3,773	721	828	2,614	154	2,816
Retail trade	2,429	277,890	272,518	208,355	19,311	6,402	3,556	16,105	2,023	17,634
Food stores	669	73,109	72,812	59,572	3,166	1,539	734	3,682	644	3,697
Finance, insurance, and real estate	1,301	28,878	25,395	5,423	1,887	1,721	3,574	6,587	959	7,260
Finance and insurance	251	8,736	8,585	705	1,538	133	172	2,442	201	2,497
Real estate	1,051	20,142	16,810	4,718	349	1,588	3,402	4,145	758	4,763
Services	1,390	94,634	94,525	10,252	19,928	2,379	2,694	35,867	1,287	36,891
Other divisions	374	28,571	27,872	17,980	2,709	821	1,602	1,308	249	2,206
MONTANA										
All industrial divisions	4,984	238,540	232,443	132,969	23,164	5,863	11,998	35,099	3,746	40,837
Agriculture, forestry and fisheries	1,656	54,028	51,556	25,928	3,519	3,015	7,754	6,258	1,184	11,014
Farms	1,656	54,028	51,556	25,928	3,519	3,015	7,754	6,258	1,184	11,014
Contract construction	283	15,812	14,424	8,381	2,852	355	451	3,006	256	3,079
General contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special trade contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing[2]	223	20,774	20,751	15,740	2,632	223	626	1,756	(1)	(1)
Wholesale and retail trade	1,086	99,428	98,294	75,429	6,324	1,033	1,174	6,702	840	7,181
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	963	87,548	86,424	65,514	5,884	909	1,111	6,369	766	6,784
Food stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	932	5,349	4,693	28	200	430	523	2,019	685	2,144
Finance and insurance	342	2,506	2,151	-	197	55	12	1,152	244	1,174
Real estate	590	2,843	2,542	28	3	375	511	867	441	970
Services	675	38,639	38,461	5,506	7,340	673	1,181	14,808	576	14,898
Other divisions	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

Table 3.8—ACTIVE PARTNERSHIPS IN 20 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS—Con.

State and selected industrial division	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[3] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NEVADA										
All industrial divisions	2,679	178,190	165,753	72,338	28,706	6,250	10,864	25,132	1,957	27,332
Agriculture, forestry, and fisheries	360	25,498	25,408	13,172	3,378	1,415	2,155	3,990	(1)	(1)
Farms	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
General contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special trade contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	509	55,113	47,215	33,085	8,280	1,655	1,067	2,170	437	2,234
Wholesale trade	-	-	-	-	-	-	-	-	-	-
Retail trade	508	54,043	46,151	32,372	8,084	1,639	1,058	2,143	436	2,207
Food stores	-	-	-	-	-	-	-	-	-	-
Finance, insurance, and real estate	799	21,736	18,512	6,158	261	1,228	3,870	3,868	511	4,242
Finance and insurance	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	619	13,837	11,040	127	107	1,212	3,820	2,547	367	2,895
Services	679	52,864	52,486	4,281	12,171	1,285	3,109	15,196	606	15,298
Other divisions	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
NEW HAMPSHIRE										
All industrial divisions	2,172	125,369	124,230	71,333	16,223	1,938	2,504	19,512	1,395	20,352
Agriculture, forestry, and fisheries	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Farms	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
General contractors	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	-	-
Special trade contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	671	63,855	63,364	46,724	5,329	730	992	4,051	396	4,221
Wholesale trade	5	8,577	8,535	6,854	674	83	116	305	5	305
Retail trade	661	53,842	53,394	38,535	4,655	647	875	3,674	385	3,844
Food stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	426	3,155	3,058	1,017	3	272	192	837	(1)	(1)
Finance and insurance	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	401	2,647	2,550	1,017	-	270	160	445	(1)	(1)
Services	544	33,292	32,827	5,731	7,054	572	723	12,415	394	12,536
Other divisions	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
NEW MEXICO										
All industrial divisions	4,712	326,778	316,922	204,656	34,208	6,392	16,432	16,458	2,907	35,646
Agriculture, forestry, and fisheries	882	42,338	40,716	38,142	5,756	784	6,094	[2]12,675	357	1,927
Farms	826	41,058	39,448	37,392	5,691	771	6,042	[2]12,828	326	1,674
Contract construction	371	39,833	39,322	26,828	6,599	752	1,056	3,793	244	4,045
General contractors	168	25,795	25,460	18,276	4,288	257	670	1,588	(1)	(1)
Special trade contractors	203	14,038	13,862	8,552	2,311	495	386	2,205	(1)	(1)
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	1,204	163,002	161,175	117,375	13,597	2,649	2,296	10,516	936	11,541
Wholesale trade	382	37,363	37,028	26,194	2,921	331	674	3,197	250	3,538
Retail trade	809	116,041	114,597	84,003	9,662	2,045	1,486	7,230	674	7,787
Food stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,033	11,491	7,080	347	523	484	1,788	2,958	632	3,886
Finance and insurance	250	4,402	275	90	483	62	53	1,530	(1)	(1)
Real estate	783	7,089	6,805	257	40	422	1,735	1,428	457	1,877
Services	747	28,577	28,360	2,487	5,156	626	2,908	5,662	471	6,537
Other divisions	368	34,835	33,702	15,254	1,043	972	2,131	5,480	212	6,937
NORTH DAKOTA										
All industrial divisions	4,165	283,773	280,354	146,990	35,984	6,548	16,598	44,061	3,662	47,565
Agriculture, forestry, and fisheries	1,955	57,871	56,584	21,730	5,213	2,690	7,578	13,708	1,805	16,390
Farms	1,907	56,229	54,943	21,393	4,973	2,662	7,292	14,357	1,781	16,191
Contract construction	134	14,361	14,249	10,431	3,193	260	456	1,538	129	1,633
General contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special trade contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	654	122,215	121,136	91,730	9,516	1,092	1,406	8,072	529	8,255
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	557	89,392	88,634	66,386	7,340	847	969	6,076	431	6,259
Food stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	625	15,707	15,439	1,192	2,413	988	2,261	5,504	529	5,638
Finance and insurance	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	409	11,736	11,627	15	1,378	942	2,247	4,595	361	4,720
Services	611	45,742	45,471	4,249	10,955	967	3,525	13,533	485	13,942
Other divisions	130	17,325	16,942	10,000	1,404	369	1,244	1,126	129	1,127

Footnotes at end of table.

Table 3.8—ACTIVE PARTNERSHIPS IN 20 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS—Con.

State and selected industrial division	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[3] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RHODE ISLAND										
All industrial divisions	2,621	166,413	164,417	89,497	20,026	2,912	2,868	35,329	2,278	35,722
Agriculture, forestry, and fisheries	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Farms	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	244	8,798	8,626	4,530	1,055	154	512	2,406	(1)	(1)
General contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special trade contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	876	89,499	88,060	68,556	5,157	1,109	691	6,674	728	6,810
Wholesale trade	15	19,750	18,904	17,126	1,303	130	39	582	15	582
Retail trade	861	69,749	69,156	51,430	3,854	979	652	6,092	713	6,228
Food stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	494	5,780	5,703	-	534	525	278	2,255	445	2,285
Finance and insurance	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	367	4,146	4,105	-	197	504	264	1,344	318	1,374
Services	619	38,453	38,383	3,588	8,122	502	518	18,322	522	18,503
Other divisions	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
SOUTH CAROLINA										
All industrial divisions	7,037	631,181	622,350	414,128	65,870	8,145	14,476	80,967	5,600	85,322
Agriculture, forestry, and fisheries	805	39,400	38,695	25,038	5,167	315	3,054	4,335	495	5,103
Farms	749	34,837	34,135	21,286	4,953	290	2,955	4,185	487	4,923
Contract construction	499	68,106	67,704	52,505	11,518	715	1,610	7,148	498	7,154
General contractors	59	37,059	36,750	31,944	5,231	355	784	2,117	58	2,123
Special trade contractors	440	31,047	30,954	20,561	6,287	360	826	5,031	440	5,031
Manufacturing	308	41,841	41,379	30,207	8,152	586	1,160	5,023	282	5,092
Wholesale and retail trade	2,373	377,718	374,007	294,665	25,208	3,840	4,130	20,990	1,922	22,082
Wholesale trade	331	127,922	126,598	105,710	6,838	670	1,326	5,014	278	5,167
Retail trade	2,042	249,796	247,409	188,955	18,370	3,170	2,804	15,976	1,644	16,915
Food stores	325	55,681	55,590	45,336	3,426	721	588	2,344	295	2,444
Finance, insurance, and real estate	1,251	15,080	13,374	1,147	778	726	1,198	5,685	988	7,491
Finance and insurance	222	5,227	4,792	1,037	439	41	61	2,236	173	2,273
Real estate	1,029	9,853	8,582	110	339	685	1,137	3,449	815	5,218
Services	1,599	80,216	78,373	7,782	12,850	1,383	2,571	36,484	1,260	37,081
Other divisions	202	8,820	8,818	2,784	2,197	580	753	1,302	155	1,319
SOUTH DAKOTA										
All industrial divisions	5,043	294,145	290,316	177,405	25,238	7,004	11,985	40,058	3,956	45,196
Agriculture, forestry, and fisheries	2,230	81,865	80,971	51,993	2,094	2,333	6,062	13,951	1,848	15,424
Farms	2,152	71,671	70,778	46,738	1,525	2,304	5,956	11,021	1,770	12,494
Contract construction	213	16,229	16,159	10,246	4,404	283	444	932	165	1,292
General contractors	113	8,021	8,003	5,514	2,631	137	284	501	(1)	(1)
Special trade contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	949	134,884	133,369	102,666	10,497	1,632	1,474	5,863	688	6,703
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	848	104,901	103,559	76,075	9,538	1,371	1,291	5,476	644	6,118
Food stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	793	9,742	8,711	(1)	920	1,621	2,112	1,233	598	2,421
Finance and insurance	195	2,319	1,496	-	675	57	49	595	(1)	(1)
Real estate	598	7,423	7,215	(1)	245	1,564	2,063	638	406	1,709
Services	651	38,875	38,611	4,754	5,748	737	982	18,161	556	18,203
Other divisions	135	8,244	8,189	5,076	776	307	742	[2]842	(1)	(1)
UTAH										
All industrial divisions	4,958	342,204	331,788	194,762	42,818	6,392	12,948	46,326	3,448	50,864
Agriculture, forestry, and fisheries	674	29,717	29,451	17,660	2,624	898	2,021	5,198	426	6,277
Farms	649	29,703	29,437	17,650	2,623	898	2,017	5,200	426	6,277
Contract construction	793	73,300	70,440	50,142	10,659	626	2,284	8,866	643	9,902
General contractors	183	47,064	44,276	36,059	6,325	233	877	3,267	(1)	(1)
Special trade contractors	610	26,236	26,164	14,083	4,334	393	1,407	5,599	536	5,680
Manufacturing	214	20,491	19,957	14,574	2,976	426	605	1,965	189	1,981
Wholesale and retail trade	1,034	149,608	147,006	102,048	15,658	2,177	2,214	9,367	838	9,985
Wholesale trade	167	41,161	40,474	30,941	2,893	408	620	2,205	(1)	(1)
Retail trade	817	106,498	104,584	69,872	12,713	1,755	1,577	6,970	657	7,431
Food stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,241	13,285	10,840	494	1,089	1,124	3,257	1,627	574	2,874
Finance and insurance	475	4,566	2,628	-	926	190	289	1,266	252	1,407
Real estate	766	8,719	8,212	494	163	934	2,968	361	321	1,467
Services	825	44,989	43,454	5,187	8,044	845	2,115	17,186	677	17,643
Other divisions	177	10,814	10,640	4,657	1,768	296	452	2,117	(1)	(1)

Footnotes at end of table.

Table 3.8—ACTIVE PARTNERSHIPS IN 20 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS—Con.

State and selected industrial division	With and without net profit								With net profit	
	Number of partnerships	Receipts		Deductions				Net profit (less loss)	Number of partnerships	Net profit
		Total (Thousand dollars)	Business (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll[3] (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
VERMONT										
All industrial divisions	1,970	60,601	59,881	33,350	7,370	1,073	2,150	7,795	1,325	10,188
Agriculture, forestry, and fisheries	502	6,147	6,107	4,268	550	268	645	81	287	782
Farms	478	6,052	6,012	4,199	481	251	645	83	287	782
Contract construction	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
General contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special trade contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	454	36,763	36,723	25,488	4,053	270	363	3,045	382	3,134
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Retail trade	430	36,396	36,356	25,312	3,963	267	341	3,048	382	3,134
Food stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	454	2,393	1,770	-	42	241	348	553	(1)	(1)
Finance and insurance	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	358	2,090	1,645	-	-	212	313	1,067	(1)	(1)
Services	297	11,828	11,820	1,992	1,867	193	396	4,236	273	4,403
Other divisions	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)
WEST VIRGINIA										
All industrial divisions	8,699	295,645	289,849	168,036	32,442	5,629	9,582	50,438	6,538	54,162
Agriculture, forestry, and fisheries	413	5,993	5,781	4,336	388	72	363	874	268	955
Farms	411	3,313	3,114	1,739	365	70	363	853	266	934
Contract construction	271	15,475	15,418	11,171	2,642	429	348	1,968	247	1,996
General contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special trade contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	439	30,447	30,318	19,801	8,385	863	1,497	4,111	343	4,425
Wholesale and retail trade	1,904	162,980	161,637	122,869	10,849	1,784	1,649	12,336	1,605	12,765
Wholesale trade	231	41,113	40,510	32,008	2,317	360	514	3,161	203	3,294
Retail trade	1,669	120,582	119,847	90,039	8,420	1,399	1,116	8,930	1,397	9,226
Food stores	395	31,997	31,856	26,984	1,183	291	253	1,314	293	1,485
Finance, insurance, and real estate	1,510	12,583	10,555	104	123	1,076	2,214	5,692	1,268	5,827
Finance and insurance	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	1,311	10,386	10,143	104	122	1,024	2,166	3,671	1,094	3,802
Services	882	48,555	46,686	4,810	6,847	624	1,530	24,212	640	24,484
Other divisions	3,280	19,612	19,454	4,945	3,208	781	1,981	1,245	2,167	3,710
WYOMING										
All industrial divisions	2,626	159,956	156,999	95,153	17,978	3,505	6,668	17,092	2,146	19,967
Agriculture, forestry, and fisheries	582	20,715	20,263	12,849	3,157	760	2,090	946	458	2,810
Farms	534	19,656	19,241	12,327	2,871	714	1,751	2,147	434	2,792
Contract construction	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
General contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Special trade contractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Wholesale and retail trade	567	84,230	83,110	60,411	7,874	1,047	1,167	5,302	503	5,587
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	495	62,511	61,551	43,244	6,556	911	992	3,935	441	4,155
Food stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	773	9,904	9,399	4,367	266	389	635	2,633	620	2,755
Finance and insurance	263	5,090	4,923	3,167	195	40	38	1,178	239	1,196
Real estate	511	4,814	4,476	1,200	71	349	597	1,455	382	1,559
Services	449	16,873	16,250	2,136	2,678	410	760	5,794	349	5,907
Other divisions	120	20,801	20,601	11,400	2,379	676	1,262	1,504	(1)	(1)

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit. [3]Includes labor costs which are also included in Cost of Goods Sold. For the United States labor costs amounted to $3,540,169,000.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PARTNERSHIPS WITH EMPLOYEE BENEFIT PLAN CONTRIBUTIONS

Table 3.9—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, PAYROLL, NET PROFIT, AND EMPLOYEE BENEFIT CONTRIBUTIONS, BY SELECTED INDUSTRIES

Selected industry	Partnerships with and without net profit						Partnerships with net profit					
		Partnerships with employee benefit plan contributions						Partnerships with employee benefit plan contributions				
	Total number of partnerships	Number of partnerships	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Contributions to employee benefit plans (Thousand dollars)	Total number of partnerships	Number of partnerships	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Contributions to employee benefit plans (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries	914,215	7,743	6,211,643	1,469,651	881,280	51,189	684,822	6,987	5,889,931	1,391,412	924,936	46,615
Agriculture, forestry, and fisheries	127,782	308	71,725	11,283	8,280	453	92,417	252	61,836	10,159	11,041	417
Mining	14,902	44	61,570	10,131	[1]2,689	1,020	8,469	31	52,166	8,005	6,108	827
Contract construction	58,481	898	551,653	134,982	34,115	4,929	49,271	802	487,757	119,198	39,937	4,093
Special trade contractors	39,290	624	172,253	55,213	18,822	2,360	33,962	616	165,465	52,429	19,492	2,170
Other contractors	19,190	274	379,400	79,769	15,293	2,569	15,309	186	322,292	66,769	20,445	1,923
Manufacturing	36,566	850	809,030	168,874	70,742	5,380	29,332	755	766,303	156,633	72,573	5,122
Food and kindred products	3,924	157	251,228	24,495	14,238	1,117	3,160	154	245,266	23,458	14,300	1,094
Apparel and other fabricated textile products	2,799	147	99,150	28,294	6,492	897	2,156	142	96,039	26,709	6,554	808
Printing, publishing, and allied industries	5,569	137	90,211	28,853	15,659	970	4,529	126	85,946	27,152	15,753	900
Other manufacturing	24,274	409	368,441	87,232	34,353	2,396	19,487	333	339,052	79,314	35,966	2,320
Transportation, communication, electric, gas, and sanitary services	17,779	164	90,466	24,392	12,979	1,135	13,481	129	87,309	22,779	13,031	1,051
Motor freight transportation and warehousing, terminals, and related services	11,971	111	71,163	18,206	5,930	704	9,310	105	69,144	17,458	5,965	671
Other transportation, communication, electric, gas, and sanitary services	5,809	53	19,303	6,186	7,049	431	4,171	[2]	[2]	[2]	[2]	[2]
Wholesale and retail trade	235,322	1,989	1,915,689	158,161	81,980	6,008	191,968	1,827	1,810,333	147,045	84,049	5,533
Wholesale trade	31,683	564	1,091,616	63,597	36,191	2,683	26,281	533	1,044,201	59,171	36,934	2,496
Retail trade	202,164	1,392	807,278	93,058	45,127	3,288	164,616	1,261	749,337	86,368	46,453	3,000
Building materials, hardware, and farm equipment	14,748	160	105,818	11,863	6,957	280	11,785	133	98,056	10,365	7,219	260
General merchandise stores	11,075	48	44,919	5,159	1,710	131	8,982	45	39,031	4,487	1,759	117
Food stores	32,152	348	201,010	21,871	8,320	746	28,194	294	181,345	19,731	8,682	623
Automotive dealers and gasoline service stations	38,157	201	239,624	16,917	7,579	610	30,565	192	224,869	15,951	7,738	578
Furniture, home furnishings, and equipment stores	14,297	141	33,940	5,625	4,674	165	11,468	141	33,940	5,625	4,674	165
Eating and drinking places	39,407	193	57,082	17,730	5,841	944	32,497	168	54,469	17,166	5,860	882
Other retail trade	52,325	301	124,885	13,893	10,046	412	41,125	288	117,627	13,043	10,521	375
Wholesale and retail trade not allocable	1,476	33	16,795	1,506	662	37	1,071	33	16,795	1,506	662	37
Finance, insurance, and real estate	248,987	971	1,162,220	380,138	173,847	16,893	158,500	759	1,108,513	362,162	192,900	14,496
Finance	44,539	149	971,947	345,934	133,977	15,113	29,195	132	945,536	332,329	148,065	13,034
Insurance agents, brokers, and service	11,617	179	49,800	15,471	13,158	492	10,742	178	48,560	15,157	13,174	485
Real estate	192,833	643	140,473	18,733	26,712	1,288	118,563	449	114,417	14,676	31,661	977
Operators (except developers) and lessors of buildings	156,418	575	129,577	16,317	21,690	903	94,535	407	106,206	12,517	26,503	601
Other real estate	36,415	68	10,896	2,416	5,022	385	24,028	42	8,211	2,159	5,158	376
Services	168,850	2,518	1,549,055	581,687	501,979	15,371	137,774	2,430	1,515,479	565,428	505,250	15,076
Personal services	34,196	239	60,741	21,525	9,424	625	28,529	238	60,210	21,287	9,445	622
Laundries, laundry services, cleaning and dyeing plants	13,071	121	47,125	18,361	5,996	464	10,395	121	47,125	18,361	5,996	464
Other personal services	21,125	118	13,616	3,164	3,428	161	18,134	117	13,085	2,926	3,449	158
Business services	18,538	72	55,153	16,061	7,729	480	14,010	66	52,809	15,045	7,734	405
Amusement and recreational services	12,940	105	41,252	13,837	2,787	486	7,313	[2]	[2]	[2]	[2]	[2]
Medical services	21,233	938	307,405	84,128	121,247	2,341	19,737	935	300,739	80,418	121,308	2,282
Offices of physicians and surgeons	14,492	744	238,504	56,474	107,668	1,585	13,973	743	236,184	54,994	107,668	1,556
Other medical services	6,741	194	68,901	27,654	13,579	756	5,763	192	64,555	25,424	13,640	726
Legal services	22,668	525	360,370	97,554	193,341	2,734	21,380	525	360,370	97,554	193,341	2,734
Engineering and architectural services	6,163	125	192,742	82,645	28,898	2,599	5,318	124	190,555	81,224	28,997	2,589
Accounting, auditing, and bookkeeping services	9,082	341	482,058	249,467	134,227	5,665	8,462	341	482,058	249,467	134,227	5,665
Other services	44,032	173	49,334	16,470	4,326	441	33,026	162	40,285	12,375	5,199	349
Nature of business not allocable	5,546	[2]	[2]	[2]	[2]	[2]	3,610	[2]	[2]	[2]	[2]	[2]

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PARTNERSHIPS WITH COST OF INVESTMENT CREDIT PROPERTY

Table 3.10—NUMBER OF PARTNERSHIPS, TENTATIVE INVESTMENT CREDIT, AND COST OF ELIGIBLE PROPERTY, BY TYPE, LIFE YEARS, AND INDUSTRIAL DIVISION

Industrial division	Number of partnerships	Cost by life years: Total (Thousand dollars)	4 to 6 years (Thousand dollars)	6 to 8 years (Thousand dollars)	8 or more years (Thousand dollars)	Life not stated (Thousand dollars)	Number of partnerships	Cost by life years: Total (Thousand dollars)	4 to 6 years (Thousand dollars)	6 to 8 years (Thousand dollars)	8 or more years (Thousand dollars)	Life not stated (Thousand dollars)
	All property types						Total new property					
All industrial divisions	67,571	1,095,663	192,497	122,316	742,787	38,063	54,089	697,753	132,025	90,103	461,981	13,644
Agriculture, forestry, and fisheries	17,763	248,354	38,104	29,066	164,838	16,346	13,758	179,850	23,852	21,654	127,984	6,360
Mining	1,235	50,595	3,956	5,160	37,920	3,559	939	34,088	2,693	3,348	26,038	2,009
Contract construction	3,743	79,617	28,965	20,620	28,107	1,925	3,195	61,394	21,742	16,276	22,640	736
Manufacturing	4,116	80,244	15,171	8,114	53,616	3,343	3,089	58,164	11,457	5,529	39,017	2,161
Transportation, communication, electric, gas, and sanitary services	1,765	48,104	18,060	10,247	19,541	256	1,547	36,255	12,256	7,658	16,184	157
Wholesale and retail trade	16,784	283,533	37,078	12,694	229,033	4,728	13,487	93,015	24,171	9,523	58,044	1,277
Wholesale trade	2,729	31,375	11,721	4,611	14,372	671	2,230	24,789	9,572	3,648	11,344	225
Retail trade	13,935	251,352	25,160	7,869	214,266	4,057	11,165	67,555	14,456	5,664	46,383	1,052
Wholesale and retail trade not allocable	121	806	197	214	395	-	92	671	143	211	317	-
Finance, insurance, and real estate	5,119	97,593	10,580	9,652	76,542	819	3,942	76,104	7,344	5,599	62,818	343
Services	16,937	206,557	40,571	26,755	132,901	6,330	14,048	158,594	28,510	20,516	108,967	601
	Total used property						Property type not stated					
All industrial divisions	18,405	133,841	37,732	22,228	70,754	3,127	8,042	264,069	22,740	9,985	210,052	21,292
Agriculture, forestry, and fisheries	7,105	35,279	6,534	4,341	23,615	789	2,244	33,225	7,718	3,071	13,239	9,197
Mining	387	9,059	973	1,434	6,577	75	193	7,448	290	378	5,305	1,475
Contract construction	1,185	14,103	6,423	2,984	4,402	294	287	4,120	800	1,360	1,065	895
Manufacturing	1,230	11,789	2,325	1,629	7,530	305	580	10,291	1,389	956	7,069	877
Transportation, communication, electric, gas, and sanitary services	631	9,390	4,525	2,211	2,654	-	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	3,922	20,598	6,529	2,394	11,290	385	1,950	169,920	6,378	777	159,699	3,066
Wholesale trade	778	3,755	1,298	715	1,729	13	274	2,831	851	248	1,299	433
Retail trade	3,110	16,777	5,217	1,677	9,511	372	1,673	167,020	5,487	528	158,372	2,633
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	-	3	69	40	1	28	-
Finance, insurance, and real estate	1,006	8,657	1,432	2,861	4,340	24	602	12,832	1,804	1,192	9,384	452
Services	2,915	24,954	8,979	4,374	10,346	1,255	2,097	23,009	3,082	1,865	13,588	4,474
	Partnerships with both new and used property											
	New property						Used property					
All industrial divisions	12,966	220,284	45,400	39,341	130,015	5,528	12,966	87,204	28,268	13,652	43,911	1,373
Agriculture, forestry, and fisheries	5,344	63,809	7,088	11,720	42,685	2,316	5,344	24,503	4,881	3,183	15,650	789
Mining	284	17,964	1,344	2,003	12,771	1,846	284	7,316	788	1,137	5,316	75
Contract construction	924	35,890	13,135	10,827	11,792	136	924	10,492	4,941	2,502	3,010	39
Manufacturing	783	27,019	4,562	2,247	19,554	656	783	8,043	1,686	1,532	4,521	304
Transportation, communication, electric, gas, and sanitary services	477	11,340	4,035	3,041	4,264	-	477	6,616	3,898	766	1,952	-
Wholesale and retail trade	2,575	25,566	6,479	2,870	15,755	462	2,575	12,078	4,599	860	6,498	121
Wholesale trade	554	8,323	3,272	1,454	3,593	4	554	2,338	1,047	335	943	13
Retail trade	2,013	17,086	3,199	1,293	12,136	458	2,013	9,724	3,539	523	5,554	108
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	-
Finance, insurance, and real estate	431	9,749	470	1,182	8,079	18	431	2,013	876	483	637	17
Services	2,123	28,940	8,287	5,451	15,108	94	2,123	16,131	6,587	3,189	6,327	28

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for the industry classification "Nature of business not allocable."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.11—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries							Mining	Contract construction		
		Total	Farms					Other agriculture, forestry, and fisheries		Total	General contractors	Special trade contractors
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Farms, not elsewhere classified					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
NUMBER OF PARTNERSHIPS												
All active partnerships	914,215	127,782	116,317	35,024	12,332	52,964	15,997	11,463	14,902	58,481	19,089	39,290
Partnerships with balance sheets	450,948	27,428	22,631	5,661	4,496	8,641	3,833	4,797	7,221	25,253	9,576	15,625
As a percent of all partnerships	49.3	21.5	19.5	16.2	36.5	16.3	24.0	41.8	48.5	43.2	50.2	39.8
	(Thousand dollars)											
TOTAL RECEIPTS												
All active partnerships	75,258,639	5,141,160	4,197,177	1,247,785	689,606	1,926,601	333,185	943,983	920,931	7,092,010	4,269,630	2,816,647
Partnerships with balance sheets	54,152,540	2,030,889	1,445,123	387,856	347,196	571,826	138,245	585,766	774,769	5,036,577	3,250,494	1,780,936
As a percent of all partnerships	72.0	39.5	34.4	31.1	50.4	29.7	41.5	62.1	84.1	71.0	76.1	63.2
PARTNERSHIPS WITH BALANCE SHEETS												
Total assets	57,718,720	2,769,682	2,467,310	729,646	463,715	989,029	284,920	302,372	1,117,620	2,117,258	1,444,998	668,688
Cash	4,178,300	187,246	162,569	70,073	35,346	43,721	13,429	24,677	103,728	271,675	168,909	102,391
Notes and accounts receivable	11,142,457	253,445	199,157	65,214	26,046	82,381	25,516	54,288	147,313	525,860	345,223	179,654
Less: Allowance for bad debts	78,341	273	120	39	-	81	-	153	217	3,073	1,894	1,179
Inventories	5,151,071	214,912	183,934	27,280	9,743	130,216	16,695	30,978	31,412	336,041	253,510	82,529
Government obligations	456,547	13,191	5,394	1,282	1,384	1,774	954	7,797	4,113	18,695	16,395	2,300
Other current assets	1,210,992	29,649	26,301	9,014	4,202	8,429	4,656	3,348	11,584	72,581	61,280	11,301
Other investments	4,384,609	81,755	71,609	21,097	14,179	26,124	10,209	10,146	115,924	73,139	56,626	16,511
Depreciable assets	29,501,858	1,635,925	1,403,254	427,200	314,363	512,944	148,747	232,671	845,663	880,656	513,771	363,899
Less: Accumulated depreciation	9,619,728	744,046	627,433	213,835	137,147	208,467	67,984	116,613	456,764	424,171	245,821	177,349
Depletable assets	714,354	17,245	12,621	2,149	1,680	6,945	1,847	4,624	298,606	11,522	5,775	5,739
Less: Accumulated depletion	277,805	5,400	4,703	579	626	3,436	62	697	136,309	4,934	2,376	2,558
Land	8,327,856	963,597	922,814	306,655	166,502	339,361	110,296	40,783	46,752	165,198	117,437	47,552
Intangible assets	376,121	7,476	7,061	1,576	837	4,645	(1)	415	14,692	1,114	455	659
Less: Accumulated amortization	96,902	1,037	865	125	149	591	-	172	8,550	77	62	15
Other assets	2,347,331	115,997	105,717	12,684	27,355	45,064	20,614	10,280	99,673	193,032	155,770	37,254
Total liabilities	57,718,720	2,769,682	2,467,310	729,646	463,715	989,029	284,920	302,372	1,117,620	2,117,258	1,444,998	668,688
Accounts payable	6,459,487	120,782	92,508	20,167	14,469	48,269	9,603	28,274	101,375	360,580	256,948	103,612
Mortgages, notes, and bonds payable in less than one year	6,974,794	382,366	333,575	104,111	39,748	165,021	24,695	48,791	148,827	304,960	244,138	60,652
Other current liabilities	1,881,931	57,450	50,697	16,176	21,526	10,867	2,128	6,753	26,137	103,276	80,901	22,301
Mortgages, notes, and bonds payable in one year or more	18,459,225	747,237	697,075	249,335	135,904	231,955	79,881	50,162	193,274	499,838	381,572	117,020
Other liabilities	2,825,760	99,773	91,657	22,937	22,001	31,556	15,163	8,116	53,249	184,969	131,063	53,877
Partners' capital accounts	21,117,523	1,362,074	1,201,798	316,920	230,067	501,361	153,450	160,276	594,758	663,635	350,376	311,226
Total receipts	54,152,540	2,030,889	1,445,123	387,856	347,196	571,826	138,245	585,766	774,769	5,036,577	3,250,494	1,780,936
Business receipts	52,838,369	1,978,744	1,405,795	376,341	338,585	556,556	134,313	572,949	727,342	4,964,030	3,197,341	1,761,572
Income from other partnerships, etc	43,951	3,618	1,756	901	410	199	246	1,862	61	3,930	3,010	920
Nonqualifying dividends	5,278	563	505	326	45	90	44	58	13	32	13	19
Interest	368,840	7,798	6,592	1,561	1,897	2,600	534	1,206	2,010	7,212	5,708	1,489
Rents	212,700	13,785	10,545	1,720	2,859	5,025	941	3,240	3,701	29,442	22,172	7,270
Royalties	56,916	1,254	1,146	148	(1)	674	317	108	18,391	393	165	228
Net farm profit	4,269	2,099	1,792	1,439	-	352	(1)	307	28	404	118	286
Net gain, noncapital assets	58,542	3,098	2,704	673	947	694	390	394	3,154	5,251	3,428	1,822
Other receipts	563,675	19,930	14,288	4,747	2,446	5,636	1,459	5,642	20,069	25,883	18,539	7,330
Total deductions	47,699,148	1,923,202	1,390,292	351,626	317,857	586,195	134,614	532,910	771,329	4,639,194	3,081,162	1,553,476
Cost of goods sold	29,779,161	1,341,982	973,312	225,064	223,710	436,702	87,836	368,670	314,093	3,845,413	2,639,388	1,203,424
Salaries and wages	5,063,862	62,033	18,951	3,062	4,964	7,077	3,848	43,082	29,542	59,134	27,100	31,822
Payments to partners	969,175	28,969	18,882	5,741	3,834	5,591	3,716	10,087	9,973	63,559	23,997	39,542
Rent	1,107,989	69,054	60,575	19,449	16,399	22,323	2,404	8,479	6,895	31,724	19,747	11,305
Interest	1,389,911	57,735	52,283	18,040	10,539	18,898	4,806	5,452	16,993	36,977	26,551	10,395
Taxes	1,291,248	49,909	42,956	11,644	14,123	12,096	5,093	6,953	20,238	68,405	34,406	33,925
Casualty losses	10,523	1,023	983	171	358	163	291	40	245	511	402	109
Bad debts	107,638	1,561	787	355	14	240	178	774	1,704	5,661	2,633	3,028
Repairs	504,781	68,382	56,966	23,181	11,171	18,033	4,581	11,416	19,327	50,963	32,376	18,577
Depreciation	1,834,999	135,008	116,353	34,442	23,318	43,607	14,986	18,655	61,423	97,371	56,092	40,906
Amortization	67,085	256	194	58	39	81	16	62	789	534	422	112
Depletion	114,396	908	313	32	12	202	67	595	92,026	572	471	101
Retirement plans	47,030	228	169	19	93	43	14	59	958	4,337	2,369	1,968
Net loss from other partnerships, etc	35,321	823	812	252	86	469	(1)	11	2,181	4,874	4,751	123
Net farm loss	4,289	2,127	1,103	-	-	950	153	1,024	-	33	33	-
Net loss, noncapital assets	12,054	738	637	49	37	279	272	101	2,761	683	449	234
Other deductions	5,359,686	102,466	45,016	10,067	9,160	19,441	6,348	57,450	192,181	368,443	209,975	157,905
Gross profit (less loss)	23,059,208	636,762	432,483	151,277	114,875	119,854	46,477	204,279	413,249	1,118,617	557,953	558,148
Net profit (less loss)	6,453,392	107,687	54,831	36,230	29,339	214,369	3,631	52,856	3,440	397,383	169,332	227,460

Footnotes at end of table.

Table 3.11—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Manufacturing							Transportation, communication, electric, gas and sanitary services				
									Transportation			Communication, electric, gas, and sanitary services
	Total	Food and kindred products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electric	Other manufacturing	Total	Total	Motor freight transportation and warehousing, terminals, and related services	Other transportation	
NUMBER OF PARTNERSHIPS	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All active partnerships	36,566	3,924	2,799	6,541	5,569	4,393	13,338	17,779	15,773	11,971	3,802	2,007
Partnerships with balance sheets	21,348	2,063	2,047	2,372	3,349	2,863	8,654	7,528	6,390	4,487	1,903	1,138
As a percent of all partnerships	58.4	52.6	73.2	36.3	60.1	65.2	64.9	42.3	40.5	37.5	50.0	56.7
TOTAL RECEIPTS	(Thousand dollars)											
All active partnerships	5,664,938	1,270,979	626,650	803,384	507,377	435,962	2,020,586	1,338,184	1,223,013	962,836	260,177	115,171
Partnerships with balance sheets	4,646,916	1,015,197	566,304	557,661	402,288	362,309	1,743,157	877,394	793,236	590,426	202,810	84,158
As a percent of all partnerships	82.0	79.9	90.4	69.4	79.3	83.1	86.3	65.6	64.9	61.3	78.0	73.1
PARTNERSHIPS WITH BALANCE SHEETS												
Total assets	1,956,620	291,065	185,795	351,514	188,082	165,153	775,011	473,303	393,789	270,869	122,920	79,514
Cash	247,724	28,181	24,923	30,284	32,304	28,229	103,803	49,746	43,095	28,416	14,679	6,651
Notes and accounts receivable	487,993	65,630	64,794	58,330	41,246	39,429	218,564	73,710	64,954	42,091	22,863	8,756
Less: Allowance for bad debts	5,853	741	777	252	654	348	3,081	369	235	231	(1)	134
Inventories	373,258	49,561	60,860	49,012	16,404	27,820	169,601	24,493	21,956	15,670	6,286	2,537
Government obligations	14,684	1,771	1,516	240	285	1,396	9,476	3,862	3,598	1,860	1,738	264
Other current assets	32,952	8,885	2,041	8,242	2,673	1,399	9,712	9,191	6,965	4,177	2,788	2,226
Other investments	70,502	8,386	6,192	16,016	8,316	2,855	28,737	15,045	11,974	6,268	5,706	3,071
Depreciable assets	1,136,177	206,098	53,186	216,052	143,654	119,762	397,425	471,744	398,868	308,984	89,884	72,876
Less: Accumulated depreciation	610,946	106,557	31,783	115,574	76,823	66,456	213,753	228,008	196,546	162,402	34,144	31,462
Depletable assets	57,441	1,848	38	49,605	772	1,741	3,437	17,763	11,086	6,228	4,858	6,677
Less: Accumulated depletion	6,538	1,020	16	3,167	228	663	1,444	8,370	5,984	3,473	2,511	2,386
Land	79,149	17,094	1,307	25,123	6,742	4,621	24,262	15,717	12,986	10,532	2,454	2,731
Intangible assets	6,131	724	135	385	3,154	310	1,423	6,580	4,653	1,430	3,223	1,927
Less: Accumulated amortization	1,504	58	35	13	527	83	788	1,267	1,111	1,026	85	156
Other assets	75,450	11,263	3,414	17,231	10,764	5,141	27,637	23,466	17,530	12,345	5,185	5,936
Total liabilities	1,956,620	291,065	185,795	351,514	188,082	165,153	775,011	473,303	393,789	270,869	122,920	79,514
Accounts payable	283,936	42,947	54,053	27,015	20,678	18,222	121,021	72,618	66,020	30,110	35,910	6,598
Mortgages, notes, and bonds payable in less than one year	184,241	28,376	23,555	46,557	13,331	11,231	61,191	55,694	49,553	35,866	13,687	6,141
Other current liabilities	62,792	8,650	8,943	6,657	5,923	5,980	26,639	11,844	9,783	6,656	3,127	2,061
Mortgages, notes, and bonds payable in one year or more	211,081	39,936	6,761	64,205	27,569	16,863	55,747	107,806	97,207	65,838	31,369	10,599
Other liabilities	73,730	9,324	5,402	22,288	2,947	5,028	28,741	29,075	19,889	9,553	10,336	9,186
Partners' capital accounts	1,140,840	161,832	87,081	184,792	117,634	107,829	481,672	196,266	151,337	122,846	28,491	44,929
Total receipts	4,646,916	1,015,197	566,304	557,661	402,288	362,309	1,743,157	877,394	793,236	590,426	202,810	84,158
Business receipts	4,588,247	1,003,873	563,439	546,519	397,227	359,690	1,717,499	860,652	777,442	577,007	200,435	83,210
Income from other partnerships, etc	4,563	77	(1)	617	25	71	3,772	55	55	53	(1)	-
Nonqualifying dividends	253	37	(1)	81	23	-	108	(1)	(1)	(1)	(1)	-
Interest	4,663	825	335	1,015	379	391	1,718	800	662	538	124	138
Rents	12,008	2,269	215	1,748	1,237	1,195	5,344	2,138	1,979	1,389	590	159
Royalties	6,545	(1)	(1)	88	1,456	-	4,993	271	270	270	-	(1)
Net farm profit	142	33	-	(1)	-	-	102	57	57	57	-	-
Net gain, noncapital assets	3,756	790	89	1,819	105	145	808	1,250	1,111	925	186	139
Other receipts	26,739	7,290	2,216	5,767	1,836	817	8,813	12,166	11,655	10,184	1,471	511
Total deductions	4,183,313	960,003	530,625	514,162	341,672	296,680	1,540,171	787,042	717,284	543,297	173,987	69,758
Cost of goods sold	3,303,236	810,525	438,078	384,730	229,045	218,949	1,221,909	480,394	451,199	335,802	115,397	29,195
Salaries and wages	119,852	21,018	16,038	8,881	18,290	11,623	44,002	25,662	20,818	14,036	6,782	4,844
Payments to partners	75,944	8,672	7,516	6,404	15,099	10,721	27,532	19,642	16,630	12,615	4,015	3,012
Rent	50,281	7,100	9,270	3,050	6,107	4,512	20,242	21,480	20,367	17,455	2,912	1,113
Interest	22,742	3,925	2,183	6,057	2,045	1,370	7,162	8,773	7,306	5,873	1,433	1,467
Taxes	75,425	11,721	11,088	11,215	7,797	6,005	27,599	27,525	24,649	20,476	4,173	2,876
Casualty losses	478	33	37	114	51	23	220	385	359	232	127	26
Bad debts	8,095	1,080	696	769	1,082	550	3,918	2,882	2,670	687	1,983	212
Repairs	37,783	8,381	1,243	11,192	2,759	1,991	12,217	28,622	26,165	21,369	4,796	2,457
Depreciation	89,199	17,140	3,924	20,024	10,324	8,816	28,971	45,378	38,378	31,405	6,973	7,000
Amortization	2,450	119	102	1,390	387	29	423	546	423	357	66	123
Depletion	11,721	33	-	10,957	(1)	-	728	373	56	56	-	317
Retirement plans	5,209	1,086	888	152	947	365	1,771	1,041	1,000	657	343	41
Net loss from other partnerships, etc	425	74	(1)	-	(1)	-	342	26	10	(1)	(1)	16
Net farm loss	(1)	(1)	-	-	-	-	-	16	16	16	-	-
Net loss, noncapital assets	1,157	90	22	223	237	444	141	155	147	49	98	(1)
Other deductions	379,312	69,002	39,537	49,004	47,493	31,282	142,994	124,142	107,091	82,203	24,888	17,051
Gross profit (less loss)	1,285,011	193,348	125,361	161,789	168,182	140,741	495,590	380,258	326,243	241,205	85,038	54,015
Net profit (less loss)	463,603	55,194	35,679	43,499	60,616	65,629	202,986	90,352	75,952	47,129	28,823	14,400

Footnotes at end of table.

Table 3.11—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade									
	Total	Wholesale trade				Retail trade				
		Total	Groceries and related products	Farm products—raw materials	Other wholesale trade	Total	Building materials, hardware, and farm equipment			
							Total	Building materials dealers	Hardware stores	Farm equipment dealers
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
NUMBER OF PARTNERSHIPS										
All active partnerships	235,322	31,683	5,769	3,071	22,844	202,164	14,748	6,454	5,456	2,838
Partnerships with balance sheets	119,773	20,694	3,602	1,829	15,264	98,337	8,603	3,734	3,119	1,750
As a percent of all partnerships	50.9	65.3	62.4	59.6	66.8	48.6	58.3	57.9	57.2	61.7
	(Thousand dollars)									
TOTAL RECEIPTS										
All active partnerships	34,758,290	11,000,021	2,799,667	2,311,343	5,889,011	23,505,215	2,320,373	1,002,765	593,241	724,367
Partnerships with balance sheets	25,194,810	9,219,654	2,314,048	1,811,588	5,094,018	15,775,242	1,717,870	770,344	413,161	534,365
As a percent of all partnerships	72.5	83.8	82.7	78.4	86.5	67.1	74.0	76.8	69.6	73.8
PARTNERSHIPS WITH BALANCE SHEETS										
Total assets	8,174,592	2,388,126	411,848	309,925	1,666,353	5,721,730	897,260	413,474	229,794	253,992
Cash	965,595	287,424	57,181	27,833	202,410	671,803	89,048	40,975	25,935	22,138
Notes and accounts receivable	1,815,385	715,666	123,013	63,439	529,214	1,083,522	213,633	128,237	38,947	46,449
Less: Allowance for bad debts	28,134	9,136	1,900	519	6,717	18,874	3,443	2,091	595	757
Inventories	2,683,875	686,388	92,966	116,287	477,135	1,979,380	372,686	126,016	111,221	135,449
Government obligations	38,497	17,086	2,092	1,293	13,701	21,366	2,966	2,178	695	93
Other current assets	102,830	33,521	6,278	3,068	24,175	68,764	7,051	3,262	1,877	1,912
Other investments	278,670	115,685	21,635	11,388	82,662	160,419	20,391	12,600	3,336	4,455
Depreciable assets	3,148,618	736,427	165,157	120,336	450,934	2,381,892	255,291	134,624	63,409	57,258
Less: Accumulated depreciation	1,505,115	358,779	82,781	51,901	224,097	1,132,777	120,673	65,780	28,111	26,782
Depletable assets	44,745	10,879	860	748	9,271	33,360	8,102	4,871	2,784	447
Less: Accumulated depletion	15,663	2,907	539	259	2,109	12,549	3,151	1,846	1,229	76
Land	349,842	90,408	15,067	14,197	61,144	257,901	39,130	21,819	8,759	8,552
Intangible assets	27,750	7,644	288	51	7,305	20,035	883	166	100	617
Less: Accumulated amortization	7,525	1,290	65	33	1,192	6,191	255	(1)	30	223
Other assets	275,222	59,110	12,596	3,997	42,517	213,679	15,601	8,445	2,696	4,460
Total liabilities	8,174,592	2,388,126	411,848	309,925	1,666,353	5,721,730	897,260	413,474	229,794	253,992
Accounts payable	1,330,248	514,164	86,547	55,922	371,695	805,724	132,056	51,050	29,064	51,942
Mortgages, notes, and bonds payable in less than one year	904,515	289,367	40,727	76,707	171,933	610,613	109,703	41,731	14,259	53,713
Other current liabilities	191,719	56,989	10,340	10,367	36,282	133,744	17,582	10,201	3,633	3,748
Mortgages, notes, and bonds payable in one year or more	920,710	232,151	29,206	41,710	161,235	681,291	83,057	33,953	28,217	20,887
Other liabilities	203,364	55,356	10,054	6,078	39,224	146,550	14,200	5,553	5,373	3,274
Partners' capital accounts	4,624,036	1,240,099	234,974	119,141	885,984	3,343,808	540,662	270,986	149,248	120,428
Total receipts	25,194,810	9,219,654	2,314,048	1,811,588	5,094,018	15,775,242	1,717,870	770,344	413,161	534,365
Business receipts	24,887,062	9,113,646	2,297,407	1,796,296	5,019,943	15,575,845	1,688,062	755,734	407,754	524,574
Income from other partnerships, etc	1,673	845	62	215	568	828	86	75	(1)	(1)
Nonqualifying dividends	939	137	59	(1)	74	802	28	17	(1)	(1)
Interest	28,644	7,040	929	556	5,555	21,484	2,868	1,209	472	1,187
Rents	57,568	18,014	3,006	2,047	12,961	38,459	5,042	3,541	971	530
Royalties	987	328	25	36	267	659	365	153	(1)	209
Net farm profit	1,264	454	88	365	(1)	808	163	99	-	64
Net gain, noncapital assets	5,076	1,629	189	124	1,316	3,403	1,043	428	28	587
Other receipts	211,597	77,561	12,283	11,945	53,333	132,954	20,213	9,088	3,916	7,209
Total deductions	23,687,392	8,771,760	2,229,190	1,783,569	4,759,001	14,726,706	1,610,552	717,425	380,700	512,427
Cost of goods sold	19,014,792	7,571,030	1,967,752	1,675,770	3,927,508	11,296,623	1,265,833	542,937	284,821	438,075
Salaries and wages	1,857,614	469,945	115,177	31,285	323,483	1,370,132	139,450	74,040	36,585	28,825
Payments to partners	321,379	69,732	13,833	4,575	51,324	248,841	35,681	16,713	12,392	6,576
Rent	337,257	54,690	10,304	4,777	39,609	279,993	14,256	4,753	7,344	2,159
Interest	98,719	30,173	3,726	7,203	19,244	67,748	9,150	4,298	2,477	2,375
Taxes	303,517	82,424	13,827	4,241	64,356	218,673	23,347	12,032	6,653	4,662
Casualty losses	4,081	587	207	105	275	3,484	143	78	64	(1)
Bad debts	48,783	15,039	2,639	2,023	10,377	33,222	6,269	3,651	1,072	1,546
Repairs	88,084	24,216	6,176	3,623	14,417	62,814	6,287	3,588	948	1,751
Depreciation	241,579	63,252	14,098	8,319	40,835	175,924	18,208	10,054	4,081	4,073
Amortization	3,848	1,204	44	69	1,091	2,634	155	93	54	(1)
Depletion	918	229	15	-	214	688	489	416	-	73
Retirement plans	5,309	2,495	878	160	1,457	2,786	209	155	15	39
Net loss from other partnerships, etc	1,314	355	91	47	217	959	106	(1)	98	-
Net farm loss	68	-	-	-	-	68	-	-	-	-
Net loss, noncapital assets	1,256	154	62	13	79	1,099	84	69	(1)	(1)
Other deductions	1,358,874	386,235	80,361	41,359	264,515	961,018	90,885	44,540	24,088	22,257
Gross profit (less loss)	5,872,270	1,542,616	329,655	120,526	1,092,435	4,279,222	422,229	212,797	122,933	86,499
Net profit (less loss)	1,507,418	447,894	84,858	28,019	335,017	1,048,536	107,318	52,919	32,461	21,938

Footnotes at end of table.

Table 3.11—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued									
	Retail trade—Continued									
	General merchandise	Food stores			Automotive dealers and gasoline service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment stores
		Total	Grocery stores, meat and fish markets, and fruit and vegetable markets	Other food stores	Total	Automobile and truck dealers	Gasoline service stations	Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified		
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
NUMBER OF PARTNERSHIPS										
All active partnerships	11,075	32,152	27,469	4,683	38,157	8,325	23,503	6,329	12,612	14,297
Partnerships with balance sheets	5,208	13,813	11,628	2,185	17,091	4,847	8,385	3,859	8,476	8,306
As a percent of all partnerships	47.0	43.0	42.3	46.7	44.8	58.2	35.7	61.0	67.2	58.1
	(Thousand dollars)									
TOTAL RECEIPTS										
All active partnerships	1,308,994	4,979,129	4,656,165	322,964	5,820,583	2,986,331	2,241,176	593,076	1,394,782	1,485,917
Partnerships with balance sheets	915,532	2,996,710	2,793,535	203,175	3,874,988	2,476,887	956,760	441,341	1,136,360	1,105,814
As a percent of all partnerships	69.9	60.2	60.0	62.9	66.6	32.9	42.7	74.4	81.5	74.4
PARTNERSHIPS WITH BALANCE SHEETS										
Total assets	463,973	587,380	527,951	59,429	1,017,763	616,270	185,771	215,722	565,549	592,900
Cash	58,117	78,487	70,740	7,747	97,138	53,881	26,270	16,987	86,128	59,259
Notes and accounts receivable	99,433	52,969	48,526	4,443	186,481	113,700	30,415	42,366	105,106	208,572
Less: Allowance for bad debts	853	841	806	35	4,083	2,757	391	935	2,308	5,157
Inventories	163,271	152,269	145,076	7,193	429,830	304,849	36,925	88,056	258,880	187,816
Government obligations	5,822	693	691	(1)	2,217	1,769	281	167	3,319	2,855
Other current assets	8,013	8,444	7,964	480	14,065	9,263	2,121	2,681	5,327	5,709
Other investments	20,370	18,488	17,796	692	26,705	21,700	3,491	1,514	29,888	15,349
Depreciable assets	177,220	407,062	346,564	60,498	316,304	142,229	104,786	69,289	131,360	155,838
Less: Accumulated depreciation	95,887	190,747	160,419	30,328	144,672	73,301	42,976	28,395	74,946	70,103
Depletable assets	1,599	6,674	5,637	1,037	4,057	1,004	862	2,191	2,011	779
Less: Accumulated depletion	352	3,244	2,838	406	1,028	645	292	91	1,845	343
Land	17,767	30,709	25,668	5,041	53,710	23,185	19,644	10,881	11,517	20,521
Intangible assets	1,097	2,915	2,117	798	1,328	640	490	198	974	552
Less: Accumulated amortization	460	1,481	980	501	386	72	159	155	87	176
Other assets	8,816	24,983	22,215	2,768	36,097	20,825	4,304	10,968	10,225	11,429
Total liabilities	463,973	587,380	527,951	59,429	1,017,763	616,270	185,771	215,722	565,549	592,900
Accounts payable	81,190	74,940	68,343	6,597	115,220	50,516	25,275	39,429	95,138	89,127
Mortgages, notes, and bonds payable in less than one year	25,148	36,408	30,566	5,842	216,669	175,425	11,305	29,939	47,876	49,634
Other current liabilities	8,867	15,020	13,529	1,491	28,779	16,844	4,442	7,493	11,520	12,712
Mortgages, notes, and bonds payable in one year or more	59,285	103,374	90,619	12,755	108,201	43,874	35,953	28,374	30,790	57,698
Other liabilities	17,710	10,894	10,327	567	24,307	17,540	3,054	3,713	11,831	30,264
Partners' capital accounts	271,773	346,744	314,567	32,177	524,587	312,071	105,742	106,774	368,394	353,465
Total receipts	915,532	2,996,710	2,793,535	203,175	3,874,988	2,476,887	956,760	441,341	1,136,360	1,105,814
Business receipts	899,845	2,978,865	2,777,352	201,513	3,824,696	2,442,837	946,989	434,870	1,118,860	1,081,855
Income from other partnerships, etc	47	455	75	380	30	28	-	(1)	37	69
Nonqualifying dividends	32	620	620	-	18	17	(1)	-	(1)	26
Interest	1,631	885	818	67	5,294	4,205	144	945	1,835	3,382
Rents	4,348	6,310	5,790	520	7,021	2,386	3,142	1,493	2,715	2,548
Royalties	73	36	36	-	99	28	-	71	-	(1)
Net farm profit	306	(1)	(1)	-	302	45	257	-	-	-
Net gain, noncapital assets	130	575	387	188	650	569	56	25	85	136
Other receipts	9,120	8,957	8,450	507	36,878	26,772	6,171	3,935	12,826	17,796
Total deductions	852,938	2,851,028	2,665,133	185,895	3,708,641	2,403,648	895,044	409,949	1,033,293	1,006,281
Cost of goods sold	631,099	2,357,821	2,249,817	108,004	3,129,297	2,104,120	719,940	305,237	742,188	700,857
Salaries and wages	84,791	206,956	167,645	39,311	223,240	118,018	65,374	39,848	113,820	107,688
Payments to partners	14,050	27,982	23,930	4,052	46,291	21,899	15,452	8,940	21,473	24,607
Rent	16,515	34,308	28,206	6,102	42,901	14,454	21,293	7,154	37,304	25,035
Interest	5,444	7,285	6,374	911	16,166	10,446	2,507	3,213	4,365	5,803
Taxes	14,543	32,784	28,869	3,915	33,704	12,815	14,811	6,078	16,524	17,030
Casualty losses	28	905	898	(1)	319	195	46	78	20	322
Bad debts	1,599	1,356	1,257	99	8,038	5,290	1,415	1,333	2,591	6,308
Repairs	3,271	10,274	8,550	1,724	9,261	5,113	2,228	1,920	3,570	3,969
Depreciation	14,891	28,922	24,386	4,536	22,233	8,710	7,751	5,772	9,476	11,975
Amortization	278	298	223	75	290	137	27	126	201	56
Depletion	(1)	(1)	(1)	-	-	-	-	-	19	31
Retirement plans	121	601	465	136	577	544	22	11	124	105
Net loss from other partnerships, etc	(1)	(1)	(1)	-	28	11	17	-	(1)	(1)
Net farm loss	-	(1)	(1)	-	-	-	-	-	-	-
Net loss, noncapital assets	32	184	148	36	136	(1)	15	113	18	32
Other deductions	66,262	141,345	124,358	16,987	176,160	101,888	44,146	30,126	81,598	102,457
Gross profit (less loss)	268,746	621,044	527,535	93,509	695,399	338,717	227,049	129,633	376,672	380,998
Net profit (less loss)	62,594	145,682	128,402	17,280	166,347	73,239	61,716	31,392	103,067	99,533

Footnotes at end of table.

Table 3.11—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued					Finance, insurance, and real estate						
	Retail trade—Continued				Wholesale and retail trade not allocable	Total	Security and commodity brokers, dealers, exchanges, and services	Insurance agents, brokers, and service	Real estate			Other finance and insurance
	Eating and drinking places	Drug stores and proprietary stores	Liquor stores	Other retail trade					Total	Real estate operators (except developers) and lessors of buildings	Other real estate	
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
NUMBER OF PARTNERSHIPS												
All active partnerships	39,407	6,097	5,923	27,693	1,476	248,987	12,983	11,617	192,833	156,418	36,415	31,556
Partnerships with balance sheets	15,481	3,697	3,431	14,232	741	149,163	7,557	6,433	115,411	93,407	22,003	19,763
As a percent of all partnerships	39.3	60.6	57.9	51.4	50.2	60.0	58.3	55.4	59.9	59.7	60.4	62.6
TOTAL RECEIPTS	(Thousand dollars)											
All active partnerships	2,378,329	965,583	808,893	2,042,632	253,054	7,581,963	1,534,171	707,056	4,474,281	3,466,283	1,007,998	866,455
Partnerships with balance sheets	1,358,743	675,105	589,992	1,404,128	199,914	5,893,942	1,344,160	515,133	3,724,817	2,922,911	801,906	309,832
As a percent of all partnerships	57.1	69.9	72.9	68.7	79.0	77.7	87.6	72.9	83.3	84.3	79.6	35.8
PARTNERSHIPS WITH BALANCE SHEETS												
Total assets	513,720	248,624	179,643	654,918	64,736	35,798,701	6,947,852	432,344	23,940,375	19,653,331	4,287,044	4,478,130
Cash	59,325	34,051	30,468	79,782	6,368	1,550,043	489,894	115,207	665,358	509,241	156,117	279,584
Notes and accounts receivable	23,719	31,750	9,564	152,295	16,197	7,163,195	3,920,360	198,313	1,557,443	852,344	705,099	1,487,079
Less: Allowance for bad debts	153	379	(1)	1,652	124	29,184	580	1,360	12,862	4,957	7,905	14,382
Inventories	29,741	118,297	63,467	203,123	18,107	1,324,586	514,669	4,452	694,066	122,883	571,183	111,399
Government obligations	383	273	886	1,952	45	342,828	54,447	1,349	42,555	37,709	4,846	244,477
Other current assets	8,133	3,379	2,867	5,776	545	847,660	212,745	3,655	334,037	238,965	95,072	297,223
Other investments	6,940	5,763	3,572	12,953	2,566	3,553,228	1,197,352	38,703	721,703	508,842	212,861	1,595,470
Depreciable assets	504,185	93,462	59,708	281,462	30,299	17,145,765	133,561	46,081	16,800,990	15,845,152	955,838	165,133
Less: Accumulated depreciation	219,974	53,179	28,842	133,754	13,559	3,999,143	51,738	21,817	3,882,271	3,661,835	220,436	43,317
Depletable assets	6,714	118	1,364	1,942	506	239,810	25,089	861	171,831	160,362	11,469	42,029
Less: Accumulated depletion	1,905	17	99	565	207	91,817	5,219	405	78,252	77,511	741	7,941
Land	39,899	4,316	3,425	36,907	1,533	6,251,188	77,260	4,113	5,927,424	4,391,685	1,535,739	242,391
Intangible assets	6,328	1,257	3,302	1,399	71	216,716	6,787	9,360	198,164	179,421	18,743	2,405
Less: Accumulated amortization	1,914	242	631	559	44	33,524	4,013	2,619	26,526	25,373	1,153	366
Other assets	52,299	9,775	30,597	13,857	2,433	1,317,350	377,238	36,451	826,715	576,403	250,312	76,946
Total liabilities	513,720	248,624	179,643	654,918	64,736	35,798,701	6,947,852	432,344	23,940,375	19,653,331	4,287,044	4,478,130
Accounts payable	41,391	40,848	31,797	104,017	10,360	3,878,628	2,686,812	212,444	841,956	582,258	259,698	137,416
Mortgages, notes, and bonds payable in less than one year	36,824	12,140	8,505	67,706	4,535	4,466,301	1,550,745	22,043	2,436,162	1,625,733	810,429	457,351
Other current liabilities	15,226	4,807	4,072	15,159	986	1,249,532	463,594	7,764	417,548	308,366	109,182	360,626
Mortgages, notes, and bonds payable in one year or more	121,445	24,140	19,668	73,633	7,268	14,302,841	404,318	11,776	13,414,806	11,844,422	1,570,384	471,941
Other liabilities	14,705	5,137	3,462	14,040	1,458	1,869,092	570,091	19,189	853,625	566,531	287,094	426,187
Partners' capital accounts	284,129	161,552	112,139	380,363	40,129	10,032,307	1,272,292	159,128	5,976,278	4,726,021	1,250,257	2,624,609
Total receipts	1,358,743	675,105	589,992	1,404,128	199,914	5,893,942	1,344,160	515,133	3,724,817	2,922,911	801,906	309,832
Business receipts	1,339,749	670,130	588,378	1,385,405	197,571	5,297,651	1,131,298	501,836	3,506,028	2,813,688	692,340	158,489
Income from other partnerships, etc	15	44	-	45	-	16,350	4,567	231	6,095	1,474	4,621	5,457
Nonqualifying dividends	(1)	(1)	-	68	-	3,378	1,177	(1)	384	305	79	1,815
Interest	630	264	112	4,583	120	304,244	136,680	3,085	59,501	34,206	25,295	104,978
Rents	5,862	802	562	3,249	1,095	44,983	3,204	783	35,702	16,149	19,553	5,294
Royalties	59	23	-	(1)	-	25,984	19,664	-	5,842	1,534	4,308	478
Net farm profit	27	-	-	(1)	(1)	217	-	13	189	180	(1)	15
Net gain, noncapital assets	526	(1)	(1)	245	44	32,676	1,366	920	25,198	13,436	11,762	5,192
Other receipts	11,873	3,829	934	10,528	1,082	168,459	46,204	8,263	85,878	41,939	43,939	28,114
Total deductions	1,226,570	610,177	544,471	1,282,755	188,926	5,271,203	1,114,291	371,431	3,543,114	2,884,648	658,466	242,367
Cost of goods sold	646,483	440,702	461,380	920,963	147,139	300,160	2,091	87,439	188,680	39,037	149,643	21,950
Salaries and wages	266,488	76,198	26,393	125,108	17,537	786,820	454,322	85,301	210,171	152,791	57,380	37,026
Payments to partners	24,346	18,698	7,331	28,382	2,806	140,825	74,382	24,810	32,038	16,986	15,052	9,595
Rent	50,464	15,873	10,727	32,610	2,574	155,703	41,460	12,623	96,334	78,210	18,124	5,286
Interest	8,132	1,839	1,752	7,812	798	1,041,094	140,413	1,874	823,433	703,594	119,839	75,374
Taxes	40,465	10,191	9,594	20,491	2,420	550,811	44,735	6,083	488,947	442,363	46,584	11,046
Casualty losses	530	57	57	1,103	10	2,620	31	(1)	2,220	1,468	752	364
Bad debts	554	1,093	390	5,024	522	26,106	2,636	2,735	9,384	4,841	4,543	11,351
Repairs	14,908	2,032	1,670	7,572	1,054	134,157	3,275	659	127,437	118,153	9,284	2,786
Depreciation	36,348	6,656	4,806	22,409	2,403	821,128	13,796	5,238	794,799	747,363	47,436	7,295
Amortization	742	130	156	328	10	18,140	2,236	899	13,868	12,369	1,499	1,137
Depletion	(1)	-	-	133	(1)	6,826	3,948	(1)	1,367	987	380	1,510
Retirement plans	844	66	41	98	28	16,556	12,594	491	1,255	871	384	2,216
Net loss from other partnerships, etc	28	-	-	783	-	23,830	3,467	(1)	17,323	12,772	4,551	3,039
Net farm loss	-	-	-	67	-	2,012	74	-	56	17	39	1,882
Net loss, noncapital assets	352	(1)	-	254	(1)	2,800	283	(1)	1,841	1,480	361	667
Other deductions	135,884	36,635	20,174	109,618	11,621	1,241,615	314,548	143,263	733,961	551,346	182,615	49,843
Gross profit (less loss)	693,266	229,428	126,998	464,442	50,432	4,997,491	1,129,207	414,397	3,317,348	2,774,651	542,697	136,539
Net profit (less loss)	132,173	64,928	45,521	121,373	10,988	622,739	229,869	143,702	181,703	38,263	143,440	67,465

Footnotes at end of table.

Table 3.11—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Services										
	Total	Hotels, rooming houses, camps, and other lodging places	Personal services				Business services	Automobile parking, repair, and services			Repair services, except automobile
			Total	Laundries, laundry services, cleaning and dyeing plants	Beauty and barber shops	Other personal services		Total	Automobile repair shops	Other automotive services, including rentals	
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
NUMBER OF PARTNERSHIPS											
All active partnerships	168,850	13,850	34,196	13,071	14,843	6,282	18,538	18,196	14,021	4,175	8,365
Partnerships with balance sheets	91,798	7,710	14,935	6,593	4,919	3,423	10,559	8,407	6,061	2,347	3,354
As a percent of all partnerships	54.4	55.7	43.7	50.4	33.1	54.5	57.0	46.2	43.2	56.2	40.1
TOTAL RECEIPTS	(Thousand dollars)										
All active partnerships	12,632,449	751,718	1,218,492	590,999	276,351	351,142	845,072	782,034	604,223	177,811	252,810
Partnerships with balance sheets	9,641,692	616,111	811,446	424,693	125,054	261,699	651,465	458,605	335,032	123,573	144,100
As a percent of all partnerships	76.3	82.0	66.6	71.9	45.3	74.5	77.1	58.6	55.5	69.5	57.0
PARTNERSHIPS WITH BALANCE SHEETS											
Total assets	5,185,286	1,475,846	469,917	224,885	33,815	211,217	582,355	310,051	136,811	173,240	60,040
Cash	795,565	49,237	56,076	22,720	6,154	27,202	57,799	31,448	21,426	10,022	11,086
Notes and accounts receivable	668,491	75,423	55,751	18,999	1,463	35,289	71,961	41,305	23,242	18,063	9,997
Less: Allowance for bad debts	11,238	412	602	147	80	375	549	186	164	22	128
Inventories	153,454	8,124	20,100	6,435	1,760	11,905	5,997	25,125	24,145	980	10,045
Government obligations	20,664	2,328	333	284	(1)	40	3,718	491	369	122	610
Other current assets	96,981	13,024	5,258	3,423	322	1,513	20,125	3,945	1,228	2,717	392
Other investments	193,787	33,845	9,767	4,567	380	4,820	27,506	4,615	1,991	2,624	1,437
Depreciable assets	4,174,607	1,477,845	514,399	292,435	33,665	188,299	532,843	227,552	84,949	142,603	39,300
Less: Accumulated depreciation	1,639,426	452,063	248,740	149,361	14,544	84,835	192,045	85,911	36,384	49,527	17,436
Depletable assets	26,899	1,988	3,754	465	805	2,484	7,849	661	617	44	403
Less: Accumulated depletion	8,774	545	1,436	229	311	896	2,452	130	130	-	61
Land	425,550	223,561	29,897	12,508	1,911	15,478	18,483	50,356	11,379	38,977	2,663
Intangible assets	91,279	12,327	2,209	1,455	97	657	5,896	1,286	634	652	369
Less: Accumulated amortization	43,380	1,818	491	469	22	-	858	242	209	33	24
Other assets	240,827	32,982	23,642	11,800	2,206	9,636	26,082	9,736	3,718	6,018	1,387
Total liabilities	5,185,286	1,475,846	469,917	224,885	33,815	211,217	582,355	310,051	136,811	173,240	60,040
Accounts payable	307,515	48,628	28,681	12,232	2,693	13,756	51,183	23,220	13,550	9,670	5,546
Mortgages, notes, and bonds payable in less than one year	502,725	123,056	33,522	20,892	1,596	11,034	82,491	40,076	11,824	28,252	4,225
Other current liabilities	177,656	30,028	10,388	6,875	1,118	2,395	15,871	5,300	2,709	2,591	1,285
Mortgages, notes, and bonds payable in one year or more	1,453,062	762,397	110,682	62,328	5,845	42,509	101,284	95,896	18,915	76,981	7,205
Other liabilities	281,612	57,715	14,626	7,483	1,856	5,287	13,126	16,423	2,779	13,644	1,055
Partners' capital accounts	2,462,716	454,022	272,018	115,075	20,707	136,236	318,400	129,136	87,034	42,102	40,724
Total receipts	9,641,692	616,111	811,446	424,693	125,054	261,699	651,465	458,605	335,032	123,573	144,100
Business receipts	9,483,836	584,070	804,193	421,520	124,416	258,257	632,048	450,842	332,470	118,372	143,268
Income from other partnerships, etc	9,200	743	47	-	-	47	54	-	-	-	-
Nonqualifying dividends	90	(1)	-	-	-	-	43	-	-	-	-
Interest	13,328	4,908	642	99	54	489	2,147	264	70	194	89
Rents	49,072	18,647	3,423	1,664	221	1,538	10,768	3,325	860	2,465	254
Royalties	3,091	-	-	-	-	-	1,169	814	-	814	-
Net farm profit	58	-	54	(1)	-	48	-	-	-	-	-
Net gain, noncapital assets	4,258	591	561	137	151	273	1,281	723	56	667	24
Other receipts	78,759	7,147	2,526	1,267	212	1,047	3,955	2,637	1,576	1,061	465
Total deductions	6,386,778	581,807	670,613	369,505	97,471	203,637	530,690	391,846	279,788	112,058	113,281
Cost of goods sold	1,153,475	70,622	200,101	100,892	17,928	81,281	186,983	210,182	187,470	22,712	67,000
Salaries and wages	2,119,718	112,742	167,293	100,395	36,650	30,248	106,550	45,894	27,942	17,952	14,822
Payments to partners	303,188	8,215	30,110	9,657	9,137	11,316	22,168	14,375	11,672	2,703	5,532
Rent	434,096	40,194	33,872	18,619	8,420	6,833	16,211	22,320	8,225	14,095	2,599
Interest	103,140	52,112	8,046	4,670	539	2,837	6,686	6,611	1,533	5,078	644
Taxes	194,028	37,028	22,997	13,098	3,638	6,261	11,467	10,921	5,841	5,080	2,646
Casualty losses	1,180	522	195	194	(1)	-	159	180	162	18	33
Bad debts	12,724	1,345	2,977	425	57	2,495	1,042	981	848	133	366
Repairs	77,134	24,548	12,285	8,260	1,105	2,920	8,299	5,391	1,785	3,606	768
Depreciation	339,949	88,432	46,179	28,248	3,242	14,689	55,189	26,805	5,960	20,845	3,545
Amortization	40,489	1,313	401	229	66	106	1,023	104	70	34	-
Depletion	1,047	-	19	-	19	-	47	104	-	104	15
Retirement plans	13,392	326	525	420	(1)	102	375	32	(1)	24	52
Net loss from other partnerships, etc	1,848	112	(1)	(1)	-	-	405	(1)	(1)	(1)	-
Net farm loss	29	-	29	(1)	-	22	-	-	-	-	-
Net loss, noncapital assets	2,504	410	403	383	-	20	83	68	(1)	59	(1)
Other deductions	1,583,837	143,886	145,174	84,001	16,666	44,507	114,003	47,872	28,258	19,614	15,257
Gross profit (less loss)	8,330,361	513,448	604,092	320,628	106,488	176,976	445,065	240,660	145,000	95,660	76,268
Net profit (less loss)	3,254,914	34,304	140,833	55,188	27,583	58,062	120,775	66,759	55,244	11,515	30,819

Footnotes at end of table.

Table 3.11—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Services—Continued										Nature of business not allocable
	Amusement and recreation services, including motion pictures	Medical services				Educational services	Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services	Other services	
		Total	Offices of physicians and surgeons	Offices of dentists and dental surgeons	Other medical services						
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
NUMBER OF PARTNERSHIPS											
All active partnerships	12,940	21,233	14,492	1,555	5,188	2,487	22,668	6,163	9,082	1,133	5,546
Partnerships with balance sheets	5,966	14,907	10,917	953	3,036	858	12,704	4,777	6,982	638	1,435
As a percent of all partnerships	46.1	70.2	75.3	61.3	58.5	34.5	56.0	77.5	76.9	56.3	25.9
	(Thousand dollars)										
TOTAL RECEIPTS											
All active partnerships	611,821	2,900,089	2,285,113	131,276	483,700	74,546	2,916,702	961,505	1,272,583	45,077	128,714
Partnerships with balance sheets	459,128	2,359,111	1,881,203	92,096	385,812	33,136	2,068,922	885,436	1,116,031	38,201	55,551
As a percent of all partnerships	75.0	81.3	82.3	70.2	79.8	44.5	70.9	92.1	87.7	84.8	43.2
PARTNERSHIPS WITH BALANCE SHEETS											
Total assets	521,313	606,124	373,059	19,846	213,219	19,984	549,166	225,617	351,038	13,835	125,658
Cash	50,931	113,110	92,484	3,637	16,989	2,302	249,460	60,523	111,207	2,386	6,978
Notes and accounts receivable	31,400	113,092	85,832	824	26,436	2,000	92,647	64,949	107,698	2,268	7,065
Less: Allowance for bad debts	40	5,578	4,162	-	1,416	211	1,086	404	2,016	26	-
Inventories	50,586	8,876	4,848	46	3,982	130	2,162	16,747	3,594	1,968	9,040
Government obligations	1,586	1,899	928	17	954	71	4,945	3,569	1,114	-	13
Other current assets	8,480	11,410	4,210	365	6,835	152	21,232	5,358	7,187	418	7,564
Other investments	22,281	21,393	17,052	494	3,847	-	33,230	11,365	25,929	2,419	2,559
Depreciable assets	493,445	458,207	268,145	23,497	166,565	15,304	227,038	74,341	108,450	5,883	62,703
Less: Accumulated depreciation	236,979	192,469	131,799	12,443	48,227	4,553	120,135	32,903	53,062	3,130	12,109
Depletable assets	2,463	4,093	2,946	-	1,147	-	3,088	416	1,750	434	323
Less: Accumulated depletion	504	1,867	1,331	-	536	-	1,309	42	420	(1)	-
Land	44,308	31,023	17,685	236	13,102	3,499	11,334	6,719	2,832	875	30,863
Intangible assets	57,935	2,108	504	79	1,525	154	2,121	398	6,445	31	4,383
Less: Accumulated amortization	35,825	473	238	28	207	(1)	913	98	2,626	(1)	38
Other assets	31,246	41,300	15,955	3,122	22,223	1,139	25,352	14,679	32,956	326	6,314
Total liabilities	521,313	606,124	373,059	19,846	213,219	19,984	549,166	225,617	351,038	13,835	125,658
Accounts payable	32,196	33,110	15,682	839	16,589	1,306	36,083	23,817	22,535	1,210	3,805
Mortgages, notes, and bonds payable in less than one year	81,653	58,043	24,693	1,646	31,704	546	30,139	26,100	19,172	3,702	25,165
Other current liabilities	14,027	30,895	20,799	593	9,503	811	36,669	19,450	12,360	572	1,525
Mortgages, notes, and bonds payable in one year or more	156,599	126,678	47,272	1,925	77,481	7,709	30,919	19,699	32,572	1,422	23,376
Other liabilities	18,434	53,672	45,315	547	7,810	1,379	54,282	25,888	24,491	521	30,896
Partners' capital accounts	218,404	303,726	219,298	14,296	70,132	8,233	361,074	110,663	239,908	6,408	40,891
Total receipts	459,128	2,359,111	1,881,203	92,096	385,812	33,136	2,068,922	885,436	1,116,031	38,201	55,551
Business receipts	428,681	2,341,286	1,866,496	91,998	382,792	32,984	2,050,755	870,650	1,107,022	38,037	50,805
Income from other partnerships, etc	1,028	357	357	-	-	-	45	4,662	2,264	-	4,501
Nonqualifying dividends	(1)	(1)	(1)	-	(1)	-	(1)	-	31	-	(1)
Interest	656	842	611	11	220	55	1,892	688	1,132	13	141
Rents	3,180	5,144	3,296	60	1,788	38	2,458	1,604	231	-	3
Royalties	486	296	296	-	-	-	304	20	(1)	-	-
Net farm profit	(1)	(1)	(1)	-	-	-	-	-	-	-	-
Net gain, noncapital assets	289	154	100	-	54	-	166	440	29	-	23
Other receipts	24,804	11,026	10,042	27	957	59	13,297	7,372	5,320	151	73
Total deductions	441,819	1,187,894	822,398	45,742	319,754	27,866	970,202	693,903	745,837	31,020	49,695
Cost of goods sold	86,386	88,574	20,143	3,733	64,698	3,338	36,126	182,661	7,793	13,709	25,616
Salaries and wages	78,180	462,487	335,591	16,248	110,648	7,920	438,089	238,951	439,864	6,926	3,487
Payments to partners	9,229	60,936	46,337	2,110	12,489	1,038	59,277	30,027	66,378	903	696
Rent	25,754	116,296	87,208	4,596	24,492	5,753	101,362	21,297	47,399	1,039	1,499
Interest	8,820	10,140	4,110	181	5,849	305	3,512	2,607	3,349	308	3,738
Taxes	15,983	35,258	21,366	1,088	12,804	732	24,905	12,976	18,601	514	1,390
Casualty losses	25	35	17	-	18	(1)	24	(1)	-	-	-
Bad debts	221	2,371	725	-	1,646	(1)	1,487	467	1,403	57	122
Repairs	7,441	9,680	5,781	206	3,693	488	3,952	1,730	2,455	97	329
Depreciation	39,870	34,299	20,993	1,944	11,362	1,177	23,556	7,981	12,482	434	3,964
Amortization	35,057	693	420	74	199	(1)	974	192	729	-	33
Depletion	360	371	76	-	295	-	77	-	-	54	(1)
Retirement plans	443	2,159	1,407	44	708	(1)	2,266	2,504	4,684	24	-
Net loss from other partnerships, etc	663	110	73	-	37	-	52	294	199	-	-
Net farm loss	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	1,077	10	(1)	(1)	-	-	188	83	165	15	-
Other deductions	132,310	364,475	278,143	15,516	70,816	7,102	274,355	192,127	140,336	6,940	8,816
Gross profit (less loss)	342,295	2,252,712	1,846,353	88,265	318,094	29,646	2,014,629	687,989	1,099,229	24,328	25,189
Net profit (less loss)	17,309	1,171,217	1,058,805	46,354	66,058	5,270	1,098,720	191,533	370,194	7,181	5,856

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit.
NOTE: Estimates for "Contractors not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."
Estimates are rounded and may not add to totals.

Table 3.12—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Number of partnerships	914,215	463,267	450,948	113,765	87,456	75,992	72,124	60,422	22,733	11,221	6,753	482
Number of partners	2,721,899	1,233,606	1,488,293	325,272	248,335	221,096	221,438	220,887	108,428	65,926	65,376	11,535
			(Thousand dollars)									
Total assets	-	-	57,718,720	485,849	1,462,399	2,745,123	5,121,495	9,393,227	7,939,830	7,745,072	12,430,086	10,395,639
Cash	-	-	4,178,300	115,295	250,240	356,108	545,090	783,404	560,035	377,152	548,416	642,560
Notes and accounts receivable	-	-	11,142,457	53,538	172,638	354,976	747,712	1,431,014	1,292,385	1,110,537	1,691,754	4,287,903
Less: Allowance for bad debts	-	-	78,341	955	2,446	4,110	7,082	15,796	12,923	10,744	20,972	3,313
Inventories	-	-	5,151,071	56,351	183,785	380,034	668,176	1,039,985	642,660	627,653	911,730	640,697
Government obligations	-	-	456,547	713	1,205	4,696	13,487	29,608	23,537	23,906	202,186	157,209
Other current assets	-	-	1,210,992	8,335	24,978	32,818	64,654	149,622	121,095	173,033	267,845	368,612
Other investments	-	-	4,384,609	21,274	59,731	110,110	187,222	437,021	399,665	507,565	817,651	1,844,370
Depreciable assets	-	-	29,501,858	449,346	1,089,286	1,876,022	3,211,285	5,555,197	4,495,029	4,199,614	6,858,420	1,767,659
Less: Accumulated depreciation	-	-	9,619,728	269,635	547,167	854,735	1,335,986	2,094,508	1,430,500	1,154,592	1,565,318	367,287
Depletable assets	-	-	714,354	10,434	27,954	32,117	39,082	80,165	66,427	153,375	123,254	181,546
Less: Accumulated depletion	-	-	277,805	5,355	11,351	10,336	14,281	29,691	16,127	96,591	40,874	53,199
Land	-	-	8,327,856	22,542	144,210	340,795	795,965	1,712,955	1,450,665	1,495,571	1,969,593	395,560
Intangible assets	-	-	376,121	3,475	11,942	22,244	29,503	46,234	54,305	32,275	90,412	85,731
Less: Accumulated amortization	-	-	96,902	1,769	5,260	6,256	8,089	6,240	22,012	11,737	10,510	25,029
Other assets	-	-	2,347,331	22,260	62,654	110,640	184,757	274,257	315,589	318,055	586,499	472,620
Total liabilities and capital	-	-	57,718,720	485,849	1,462,399	2,745,123	5,121,495	9,393,227	7,939,830	7,745,072	12,430,086	10,395,639
Accounts payable	-	-	6,459,487	71,920	145,882	269,158	439,668	717,262	604,653	458,014	1,055,102	2,697,828
Mortgages, notes, and bonds payable in less than one year	-	-	6,974,794	61,435	144,397	262,092	466,664	827,272	883,033	869,269	1,632,872	1,827,760
Other current liabilities	-	-	1,881,931	25,629	38,713	72,602	116,082	178,924	209,758	247,210	241,621	751,392
Mortgages, notes, and bonds payable in one year or more	-	-	18,459,225	53,184	209,204	495,634	1,168,141	2,696,845	2,795,254	3,135,090	6,008,248	1,897,625
Other liabilities	-	-	2,825,760	23,234	51,539	93,544	156,352	387,838	432,394	403,251	521,876	755,732
Partners' capital accounts	-	-	21,117,523	250,447	872,664	1,552,093	2,774,588	4,585,086	3,014,738	2,632,238	2,970,367	2,465,302
Total receipts	75,258,639	21,106,099	54,152,540	3,504,087	4,614,755	5,709,293	8,026,111	11,264,469	6,952,028	5,334,579	5,884,680	2,862,538
Business receipts	73,588,349	20,749,980	52,838,369	3,466,671	4,563,308	5,633,732	7,909,107	11,037,390	6,754,214	5,182,239	5,671,600	2,620,108
Income from other partnerships, etc.	52,970	9,019	43,951	559	541	2,512	2,767	11,616	5,357	4,836	11,716	4,047
Nonqualifying dividends	7,350	2,072	5,278	98	111	108	672	625	367	397	222	2,678
Interest	450,190	81,350	368,840	3,831	5,105	9,424	23,482	42,207	44,725	40,512	51,916	147,638
Rents	283,484	70,784	212,700	4,122	7,789	13,704	27,204	41,826	41,758	25,872	40,550	9,875
Royalties	72,162	15,246	56,916	1,728	2,703	1,962	3,675	14,646	10,475	5,958	11,771	3,998
Net farm profit	7,941	3,672	4,269	68	538	64	738	564	1,720	467	102	(1)
Net gain, noncapital assets	104,920	46,378	58,542	2,699	4,398	6,012	5,290	9,388	13,897	8,043	7,921	894
Other receipts	691,273	127,598	563,675	24,311	30,262	41,775	53,176	106,207	79,515	66,255	88,882	73,292
Total deductions	65,559,494	17,860,346	47,699,148	2,555,785	3,625,695	4,743,467	6,969,786	10,136,666	6,428,609	4,990,702	5,657,167	2,591,271
Cost of goods sold	41,896,201	12,117,040	29,779,161	1,270,456	2,111,482	2,927,607	4,599,476	6,959,582	4,378,695	3,312,102	3,360,552	859,209
Salaries and wages	6,402,099	1,338,237	5,063,862	365,654	463,758	563,753	730,330	919,363	526,838	386,462	465,290	642,414
Payments to partners	1,280,193	311,018	969,175	132,442	130,069	139,964	156,687	163,003	72,501	49,259	58,650	66,600
Rent	1,504,364	396,375	1,107,989	142,156	147,489	156,036	154,721	179,788	95,349	81,384	82,834	68,232
Interest	1,662,726	272,815	1,389,911	13,969	27,605	45,026	92,747	193,449	195,768	210,900	385,405	225,042
Taxes	1,776,852	485,604	1,291,248	51,237	78,436	113,863	174,054	260,229	184,906	151,957	193,689	82,877
Casualty losses	16,746	6,223	10,523	406	1,044	1,270	1,438	3,028	1,361	629	1,191	156
Bad debts	130,234	22,596	107,638	2,737	4,453	7,026	18,528	25,087	15,934	11,633	17,600	4,640
Repairs	801,400	296,619	504,781	21,411	36,487	49,829	74,850	115,770	76,079	53,660	66,458	10,237
Depreciation	2,529,645	694,646	1,834,999	49,764	94,910	141,158	218,811	353,545	277,269	230,171	373,349	96,022
Amortization	73,178	6,093	67,085	581	2,161	2,413	4,830	3,799	3,938	14,704	21,835	12,824
Depletion	127,760	13,364	114,396	2,655	3,501	3,670	6,916	10,706	9,037	10,624	29,246	38,041
Retirement plans	51,189	4,159	47,030	622	598	1,223	2,232	5,304	3,962	4,149	9,710	19,230
Net loss from other partnerships, etc.	46,108	10,787	35,321	2,598	530	4,456	3,014	7,843	3,773	4,669	4,763	3,675
Net farm loss	8,834	4,545	4,289	128	25	861	119	901	41	2,011	203	-
Net loss, noncapital assets	25,616	13,562	12,054	1,395	1,106	914	1,875	1,213	999	1,054	3,330	168
Other deductions	7,226,349	1,866,663	5,359,686	497,574	522,041	584,398	729,158	934,056	582,159	465,334	583,062	461,904
Gross profit (less loss)	31,692,148	8,632,940	23,059,208	2,196,215	2,451,826	2,706,125	3,309,631	4,077,808	2,375,519	1,870,137	2,311,048	1,760,899
Net profit (less loss)	9,699,145	3,245,753	6,453,392	948,302	989,060	965,826	1,056,325	1,127,803	523,419	343,877	227,513	271,267

Footnotes at end of table.

Table 3.12—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
AGRICULTURE, FORESTRY, AND FISHERIES												
Number of partnerships	127,782	100,354	27,428	5,115	5,241	4,800	5,202	4,589	1,530	741	209	1
Number of partners	322,147	245,752	76,395	12,540	12,693	11,995	14,479	15,396	4,914	2,934	1,441	3
			(Thousand dollars)									
Total assets	-	-	2,769,682	23,964	90,158	176,662	370,548	732,459	532,628	486,020	349,571	7,672
Cash	-	-	187,246	3,808	10,658	19,062	27,664	50,059	31,411	29,566	14,855	163
Notes and accounts receivable	-	-	253,445	1,484	4,044	5,745	18,321	57,612	53,982	53,157	54,819	4,281
Less: Allowance for bad debts	-	-	273	-	(1)	-	(1)	22	116	40	80	-
Inventories	-	-	214,912	1,611	6,252	11,026	35,433	56,702	36,854	39,412	25,219	2,403
Government obligations	-	-	13,191	-	241	64	1,888	1,006	1,369	1,343	7,280	-
Other current assets	-	-	29,649	257	1,093	1,490	5,021	5,152	6,387	5,121	5,120	(1)
Other investments	-	-	81,755	582	692	1,939	9,576	26,020	23,388	9,040	9,830	688
Depreciable assets	-	-	1,635,925	29,533	81,442	153,829	248,799	475,763	286,126	245,425	114,945	63
Less: Accumulated depreciation	-	-	744,046	18,038	42,104	75,699	102,611	226,691	121,772	113,808	43,301	22
Depletable assets	-	-	17,245	678	2,232	3,468	3,043	4,783	952	1,997	-	92
Less: Accumulated depletion	-	-	5,400	135	639	803	1,194	1,907	252	460	-	10
Land	-	-	963,597	3,631	23,231	48,604	107,214	270,450	179,769	175,125	155,573	-
Intangible assets	-	-	7,476	58	162	1,361	3,026	1,244	565	825	235	-
Less: Accumulated amortization	-	-	1,037	26	43	12	165	433	(1)	317	40	-
Other assets	-	-	115,997	521	2,903	6,588	14,542	12,721	33,966	39,634	5,116	(1)
Total liabilities and capital	-	-	2,769,682	23,964	90,158	176,662	370,548	732,459	532,628	486,020	349,571	7,672
Accounts payable	-	-	120,782	1,694	7,122	9,106	20,432	28,581	25,192	18,367	9,633	655
Mortgages, notes, and bonds payable in less than one year	-	-	382,366	3,888	15,660	19,520	59,006	94,729	85,811	64,262	35,565	3,925
Other current liabilities	-	-	57,450	728	1,525	3,289	6,822	7,667	19,750	14,128	3,541	-
Mortgages, notes, and bonds payable in one year or more	-	-	747,237	3,358	13,983	50,000	89,684	194,730	159,720	107,292	128,273	197
Other liabilities	-	-	99,773	869	3,559	4,984	7,978	22,643	15,076	32,698	11,966	-
Partners' capital accounts	-	-	1,362,074	13,427	48,309	89,763	186,626	384,109	227,079	249,273	160,593	2,895
Total receipts	5,141,160	3,110,271	2,030,889	68,650	140,724	217,471	327,824	521,142	312,988	251,377	178,326	12,387
Business receipts	5,023,893	3,045,149	1,978,744	67,529	138,950	215,168	321,052	508,214	300,748	242,476	172,505	12,102
Income from other partnerships, etc	5,786	2,168	3,618	152	-	188	246	428	1,570	439	595	-
Nonqualifying dividends	1,176	613	563	10	-	13	197	30	190	120	(1)	-
Interest	16,979	9,181	7,798	27	135	279	498	2,026	1,387	2,059	1,217	170
Rents	29,825	16,040	13,785	250	396	614	3,031	3,485	3,365	1,199	1,333	112
Royalties	2,758	1,504	1,254	-	-	75	89	21	265	637	167	-
Net farm profit	4,381	2,282	2,099	-	445	-	352	(1)	1,137	164	-	-
Net gain, noncapital assets	17,122	14,024	3,098	191	157	574	601	517	459	489	110	-
Other receipts	39,240	19,310	19,930	491	641	560	1,758	6,420	3,867	3,794	2,396	(1)
Total deductions	4,464,243	2,541,041	1,923,202	57,372	120,131	186,175	302,744	503,499	304,601	253,201	184,072	11,407
Cost of goods sold	3,125,755	1,783,773	1,341,982	32,826	76,511	121,633	214,142	360,666	213,927	174,067	138,161	10,049
Salaries and wages	96,482	34,449	62,033	4,291	4,769	7,849	12,058	11,544	11,068	5,848	4,358	248
Payments to partners	50,425	21,456	28,969	2,644	3,509	5,560	3,373	6,750	3,613	2,384	980	156
Rent	157,746	88,692	69,054	3,246	7,482	8,630	12,547	16,334	7,970	8,638	3,777	430
Interest	136,473	78,738	57,735	697	2,197	3,553	7,899	14,228	12,176	10,336	6,444	205
Taxes	139,941	90,032	49,909	1,351	2,912	4,786	7,202	12,732	9,441	6,861	4,579	45
Casualty losses	1,571	548	1,023	25	101	187	119	494	85	(1)	(1)	-
Bad debts	2,082	521	1,561	25	17	68	321	348	142	435	203	(1)
Repairs	190,561	122,179	68,382	2,786	5,015	7,467	9,778	20,824	9,197	8,546	4,719	50
Depreciation	370,825	235,817	135,008	2,624	7,323	13,246	20,923	35,255	22,306	22,531	10,787	13
Amortization	615	359	256	21	-	-	16	121	-	89	-	(1)
Depletion	1,211	303	908	10	71	(1)	-	(1)	67	720	38	-
Retirement plans	453	225	228	(1)	(1)	(1)	-	(1)	67	118	26	-
Net loss from other partnerships, etc	1,092	269	823	10	-	56	210	-	26	515	(1)	-
Net farm loss	4,588	2,461	2,127	117	18	854	102	866	41	-	129	-
Net loss, noncapital assets	3,098	2,360	738	84	198	52	66	82	159	62	35	-
Other deductions	181,325	78,859	102,466	6,609	10,002	12,230	13,988	23,252	14,316	12,048	9,821	200
Gross profit (less loss)	1,898,138	1,261,376	636,762	34,703	62,439	93,535	106,910	147,548	86,821	68,409	34,344	2,053
Net profit (less loss)	676,917	569,230	107,687	11,278	20,593	31,296	25,080	17,643	8,387	[2]1,824	[2]5,746	980

Footnotes at end of table.

Table 3.12—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Number of partnerships	14,902	7,680	7,221	2,468	1,488	1,060	898	595	292	224	173	22
Number of partners	115,589	70,015	45,574	17,447	8,579	7,292	4,687	3,265	1,760	1,526	730	288
			(Thousand dollars)									
Total assets	-	-	1,117,620	9,166	24,772	38,935	65,290	92,494	109,085	156,957	275,976	344,945
Cash	-	-	103,728	1,403	3,606	4,475	7,059	9,712	11,096	11,583	22,289	32,505
Notes and accounts receivable	-	-	147,313	832	2,585	5,618	13,723	15,096	13,066	27,081	44,832	24,480
Less: Allowance for bad debts	-	-	217	44	-	-	18	23	(1)	49	78	-
Inventories	-	-	31,412	178	1,032	264	1,420	908	2,413	11,445	5,535	8,217
Government obligations	-	-	4,113	-	-	(1)	-	13	25	87	3,982	-
Other current assets	-	-	11,584	21	471	1,076	238	223	4,280	1,863	3,136	276
Other investments	-	-	115,924	259	1,003	2,360	1,323	5,640	876	22,691	54,326	27,446
Depreciable assets	-	-	845,663	25,986	32,103	42,882	69,117	97,079	87,321	111,986	191,825	187,364
Less: Accumulated depreciation	-	-	456,764	20,252	20,687	25,076	40,251	58,555	45,883	62,463	104,189	79,408
Depletable assets	-	-	298,606	1,194	8,342	8,236	14,347	24,888	21,915	27,914	69,366	122,404
Less: Accumulated depletion	-	-	136,309	947	4,923	4,388	6,908	12,188	7,503	19,295	35,254	44,903
Land	-	-	46,752	239	689	474	1,059	3,594	12,826	16,540	8,951	2,380
Intangible assets	-	-	14,692	-	35	2,267	20	46	49	62	7,221	4,992
Less: Accumulated amortization	-	-	8,550	-	-	2,004	-	-	32	52	3,783	2,679
Other assets	-	-	99,673	297	516	2,745	4,161	6,061	8,641	7,564	7,817	61,871
Total liabilities and capital	-	-	1,117,620	9,166	24,772	38,935	65,290	92,494	109,085	156,957	275,976	344,945
Accounts payable	-	-	101,375	2,148	4,301	4,408	9,706	6,988	9,646	11,170	40,184	12,824
Mortgages, notes, and bonds payable in less than one year	-	-	148,827	3,830	4,244	9,461	30,331	12,605	11,910	22,212	38,598	15,636
Other current liabilities	-	-	26,137	5,629	403	4,946	2,616	821	588	1,700	7,416	2,018
Mortgages, notes, and bonds payable in one year or more	-	-	193,274	975	4,156	928	1,734	6,890	23,448	15,745	29,733	109,665
Other liabilities	-	-	53,249	3,094	4,610	1,142	2,747	1,038	14,120	9,169	2,724	14,605
Partners' capital accounts	-	-	594,758	[2]6,510	7,058	18,050	18,156	64,152	49,373	96,961	157,321	190,197
Total receipts	920,931	146,162	774,769	18,209	29,479	51,135	79,297	99,328	84,054	117,560	163,398	132,309
Business receipts	865,822	138,480	727,342	17,425	28,421	49,271	74,399	95,890	79,820	107,025	150,652	124,439
Income from other partnerships, etc.	163	102	61	-	-	(1)	-	(1)	26	(1)	28	-
Nonqualifying dividends	24	11	13	-	-	-	-	(1)	-	-	11	-
Interest	2,539	529	2,010	(1)	64	47	48	50	101	542	875	282
Rents	3,917	216	3,701	314	(1)	83	160	81	364	1,029	710	951
Royalties	20,129	1,738	18,391	98	576	1,521	2,617	1,216	3,051	844	5,425	3,043
Net farm profit	28	-	28	-	-	-	-	16	(1)	-	(1)	(1)
Net gain, noncapital assets	5,527	2,373	3,154	295	69	64	95	153	102	1,880	204	292
Other receipts	22,782	2,713	20,069	76	340	144	1,978	1,919	589	6,239	5,490	3,294
Total deductions	933,999	162,670	771,329	25,274	31,484	58,912	72,645	94,769	88,545	107,756	161,909	130,035
Cost of goods sold	366,200	52,107	314,093	3,545	7,489	16,888	27,679	40,824	43,532	52,505	74,993	46,638
Salaries and wages	40,649	11,107	29,542	519	1,829	5,214	3,379	6,220	3,145	4,154	4,431	651
Payments to partners	11,694	1,721	9,973	158	1,135	1,907	2,014	1,308	1,193	1,123	635	500
Rent	8,048	1,153	6,895	746	337	343	515	655	672	1,952	1,195	480
Interest	21,136	4,143	16,993	200	356	773	1,824	1,168	1,542	2,090	2,832	6,208
Taxes	24,311	4,073	20,238	407	802	1,531	2,368	2,766	2,325	3,000	4,186	2,853
Casualty losses	271	26	245	-	-	-	-	(1)	-	113	62	67
Bad debts	1,710	(1)	1,704	130	-	58	580	224	75	245	370	22
Repairs	23,780	4,453	19,327	397	1,610	1,683	2,906	2,776	2,748	3,247	3,766	194
Depreciation	74,580	13,157	61,423	1,574	2,293	3,614	5,436	7,463	6,075	8,147	13,416	13,405
Amortization	1,827	1,038	789	-	190	36	-	-	123	113	326	(1)
Depletion	101,653	9,627	92,026	1,984	3,131	3,218	6,478	7,840	6,770	8,149	20,603	33,853
Retirement plans	1,020	62	958	-	-	-	-	270	162	259	214	53
Net loss from other partnerships, etc.	2,181	-	2,181	827	78	282	50	15	504	272	112	41
Net farm loss	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	2,893	132	2,761	-	10	-	65	(1)	29	27	2,621	(1)
Other deductions	252,046	59,865	192,181	14,787	12,224	23,365	19,351	23,233	19,650	22,360	32,147	25,064
Gross profit (less loss)	499,622	86,373	413,249	13,880	20,932	32,383	46,720	55,066	36,288	54,520	75,659	77,801
Net profit (less loss)	[2]13,068	[2]16,508	3,440	[2]7,065	[2]2,005	[2]7,777	6,652	4,559	[2]4,491	9,804	1,489	2,274

Footnotes at end of table.

Table 3.12—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets: Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
CONTRACT CONSTRUCTION												
Number of partnerships	58,481	33,228	25,253	8,937	5,058	4,270	2,968	2,474	792	466	269	19
Number of partners	130,373	71,088	59,285	18,857	11,004	9,423	9,158	6,206	1,921	1,685	963	68
			(Thousand dollars)									
Total assets	-	-	2,117,258	34,751	82,963	152,703	209,173	389,572	272,598	306,270	509,747	159,481
Cash	-	-	271,675	9,703	18,265	27,569	31,138	51,721	35,720	43,265	48,075	6,219
Notes and accounts receivable	-	-	525,860	5,508	17,006	32,544	46,957	97,290	82,992	76,420	122,540	44,603
Less: Allowance for bad debts	-	-	3,073	22	32	183	282	896	869	238	501	50
Inventories	-	-	336,041	2,106	8,965	19,925	34,616	53,697	37,816	57,519	65,628	55,769
Government obligations	-	-	18,695	(1)	12	(1)	1,205	1,189	1,492	1,623	12,142	1,027
Other current assets	-	-	72,581	774	2,205	2,460	6,260	9,012	8,971	9,782	13,371	19,746
Other investments	-	-	73,139	283	1,185	4,094	3,865	11,291	12,695	14,848	22,795	2,083
Depreciable assets	-	-	880,656	28,222	52,458	94,486	123,773	214,259	114,105	91,815	135,194	26,344
Less: Accumulated depreciation	-	-	424,171	14,265	24,139	43,811	65,223	93,430	52,856	47,875	70,655	11,917
Depletable assets	-	-	11,522	681	1,559	1,804	405	1,667	2,970	1,759	677	-
Less: Accumulated depletion	-	-	4,934	267	781	317	165	1,183	1,123	902	196	-
Land	-	-	165,198	879	3,666	9,700	14,715	29,433	17,539	40,126	40,088	9,052
Intangible assets	-	-	1,114	-	444	44	78	158	262	29	72	27
Less: Accumulated amortization	-	-	77	-	-	-	29	(1)	(1)	(1)	(1)	27
Other assets	-	-	193,032	1,145	2,150	4,387	11,860	15,367	12,891	18,106	120,521	6,605
Total liabilities and capital	-	-	2,117,258	34,751	82,963	152,703	209,173	389,572	272,598	306,270	509,747	159,481
Accounts payable	-	-	360,580	7,788	12,762	24,433	27,967	57,058	63,436	43,680	79,721	43,735
Mortgages, notes, and bonds payable in less than one year	-	-	304,960	6,170	11,165	19,942	34,197	59,227	38,781	26,936	58,773	49,769
Other current liabilities	-	-	103,276	2,314	3,822	5,730	10,721	9,725	13,106	10,890	31,948	15,020
Mortgages, notes, and bonds payable in one year or more	-	-	499,838	4,236	11,039	27,936	49,360	77,679	53,948	72,374	173,464	29,802
Other liabilities	-	-	184,969	1,486	2,565	7,917	4,711	14,948	14,452	52,808	59,784	26,298
Partners' capital accounts	-	-	663,635	12,757	41,610	66,745	82,217	170,935	88,875	99,582	106,057	25,143
Total receipts	7,092,010	2,055,433	5,036,577	393,924	404,989	475,418	577,344	940,969	604,866	495,403	904,152	239,512
Business receipts	7,003,491	2,039,461	4,964,030	393,505	403,054	470,647	570,805	924,749	593,170	483,469	887,999	236,632
Income from other partnerships, etc	4,310	380	3,930	-	-	-	11	2,166	(1)	1,017	727	-
Nonqualifying dividends	34	(1)	32	-	-	-	-	-	-	19	13	-
Interest	9,342	2,130	7,212	51	225	267	595	1,414	780	2,067	1,379	434
Rents	36,915	7,473	29,442	37	953	1,574	3,544	7,247	4,470	4,003	6,379	1,235
Royalties	435	42	393	-	-	-	(1)	(1)	178	62	143	-
Net farm profit	433	29	404	-	91	-	-	77	-	236	-	-
Net gain, noncapital assets	6,922	1,671	5,251	100	220	958	572	804	745	1,036	813	(1)
Other receipts	30,128	4,245	25,883	231	446	1,972	1,810	4,509	5,514	3,494	6,699	1,208
Total deductions	6,415,626	1,776,432	4,639,194	325,104	349,770	421,116	530,998	872,709	567,069	467,761	859,380	245,287
Cost of goods sold	5,220,313	1,374,900	3,845,413	251,325	280,751	327,993	429,267	710,674	479,340	394,187	744,292	227,584
Salaries and wages	90,946	31,812	59,134	4,607	4,664	6,339	7,842	10,792	7,221	6,932	10,145	592
Payments to partners	115,209	51,650	63,559	16,484	11,579	10,008	8,359	7,877	4,183	2,448	2,420	201
Rent	44,609	12,885	31,724	2,477	1,872	3,197	3,282	5,977	4,868	2,168	5,059	2,824
Interest	48,157	11,180	36,977	1,020	1,593	2,660	3,502	7,868	4,686	4,137	8,791	2,720
Taxes	98,288	29,883	68,405	5,187	6,230	8,894	9,526	14,061	8,015	6,051	9,494	947
Casualty losses	1,213	702	511	11	41	66	245	75	29	43	(1)	-
Bad debts	6,732	1,071	5,661	493	310	489	811	1,468	1,380	229	456	25
Repairs	72,537	21,574	50,963	2,044	3,064	5,500	6,109	11,036	7,282	4,493	11,323	112
Depreciation	142,726	45,355	97,371	5,087	6,874	10,207	13,863	20,085	12,296	9,411	16,281	3,267
Amortization	776	242	534	28	(1)	(1)	19	21	119	174	79	87
Depletion	750	178	572	-	(1)	-	-	243	102	42	108	75
Retirement plans	4,929	592	4,337	159	63	151	588	909	377	334	1,643	113
Net loss from other partnerships, etc	4,918	44	4,874	-	-	2,368	(1)	2,015	99	10	250	123
Net farm loss	121	88	33	-	-	-	-	(1)	-	30	-	-
Net loss, noncapital assets	808	125	683	84	18	87	124	14	14	49	293	-
Other deductions	562,594	194,151	368,443	36,098	32,707	43,152	47,452	79,591	37,058	37,023	48,745	6,617
Gross profit (less loss)	1,783,178	664,561	1,118,617	142,180	122,303	142,654	141,538	214,075	113,830	89,282	143,707	9,048
Net profit (less loss)	676,384	279,001	397,383	68,820	55,219	54,302	46,346	68,260	37,797	27,642	44,772	25,775

Footnotes at end of table.

Table 3.12—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Number of partnerships	36,566	15,217	21,348	6,318	4,410	3,294	2,965	2,747	968	428	209	9
Number of partners	89,737	34,676	55,061	13,796	10,013	7,765	7,499	8,152	3,693	2,452	1,589	102
			(Thousand dollars)									
Total assets	-	-	1,956,620	25,029	71,243	118,479	212,986	425,213	332,330	299,768	365,114	106,458
Cash	-	-	247,724	5,209	12,537	17,245	35,988	62,212	42,740	33,490	35,001	3,302
Notes and accounts receivable	-	-	487,993	3,717	14,400	24,382	49,935	103,402	96,119	86,604	100,177	9,257
Less: Allowance for bad debts	-	-	5,853	145	447	277	464	1,189	921	844	1,538	28
Inventories	-	-	373,258	3,704	9,745	14,436	31,236	78,864	61,018	64,426	95,968	13,861
Government obligations	-	-	14,684	-	-	687	366	1,486	4,303	2,255	5,587	-
Other current assets	-	-	32,952	193	887	1,500	2,820	11,123	4,184	4,368	4,619	3,258
Other investments	-	-	70,502	152	685	1,585	3,521	14,913	8,520	13,608	17,940	9,578
Depreciable assets	-	-	1,136,177	20,368	59,957	96,572	157,981	271,298	183,243	154,119	163,902	28,737
Less: Accumulated depreciation	-	-	610,946	10,434	32,623	49,066	88,646	149,806	100,600	84,418	83,881	11,472
Depletable assets	-	-	57,441	928	182	528	108	3,704	8,356	2,944	7,096	33,595
Less: Accumulated depletion	-	-	6,538	471	(1)	48	30	1,535	1,551	990	1,429	478
Land	-	-	79,149	290	2,188	6,780	10,721	15,768	14,861	8,457	10,030	10,054
Intangible assets	-	-	6,131	90	80	287	64	580	1,150	3,340	540	-
Less: Accumulated amortization	-	-	1,504	36	(1)	21	25	165	444	577	234	-
Other assets	-	-	75,450	1,464	3,660	3,889	9,411	14,558	11,352	12,986	11,336	6,794
Total liabilities and capital	-	-	1,956,620	25,029	71,243	118,479	212,986	425,213	332,330	299,768	365,114	106,458
Accounts payable	-	-	283,936	3,907	10,322	16,918	29,710	53,691	47,677	46,534	65,423	9,754
Mortgages, notes, and bonds payable in less than one year	-	-	184,241	3,916	7,538	11,664	21,597	32,976	23,162	31,375	33,996	18,017
Other current liabilities	-	-	62,792	1,024	1,929	4,482	6,414	10,759	8,752	10,660	13,550	5,222
Mortgages, notes, and bonds payable in one year or more	-	-	211,081	3,775	11,184	15,648	30,547	40,134	31,240	24,018	29,139	25,396
Other liabilities	-	-	73,730	1,109	3,150	3,843	4,386	8,818	25,370	16,257	10,790	(1)
Partners' capital accounts	-	-	1,140,840	11,298	37,120	65,924	120,332	278,835	196,129	170,924	212,216	48,062
Total receipts	5,664,938	1,018,022	4,646,916	124,819	215,280	327,919	534,981	1,001,291	742,629	725,657	855,988	118,352
Business receipts	5,596,362	1,008,115	4,588,247	124,021	212,907	326,018	532,144	981,544	731,954	717,291	846,376	115,992
Income from other partnerships, etc.	4,578	15	4,563	-	-	-	-	3,715	208	314	18	308
Nonqualifying dividends	264	11	253	-	-	(1)	-	140	(1)	18	(1)	80
Interest	5,264	601	4,663	40	200	135	277	730	1,550	623	1,036	72
Rents	13,718	1,710	12,008	44	241	907	723	2,847	2,660	1,177	3,171	238
Royalties	6,561	16	6,545	-	-	-	22	4,772	128	1,471	133	19
Net farm profit	470	328	142	-	-	-	-	109	33	-	-	-
Net gain, noncapital assets	4,870	1,114	3,756	28	59	185	450	1,013	1,176	361	305	179
Other receipts	32,851	6,112	26,739	686	1,873	670	1,365	6,421	4,917	4,402	4,941	1,464
Total deductions	5,075,549	892,236	4,183,313	103,034	179,221	283,093	471,479	887,406	682,181	671,926	790,807	114,166
Cost of goods sold	3,953,266	650,030	3,303,236	68,163	128,605	209,749	359,601	691,547	548,563	549,360	648,223	99,425
Salaries and wages	140,136	20,284	119,852	531	1,874	4,920	10,268	29,177	23,265	21,665	27,190	962
Payments to partners	95,215	19,271	75,944	7,249	5,078	10,088	14,468	15,807	8,745	7,825	6,218	466
Rent	61,498	11,217	50,281	5,091	5,860	5,264	6,518	9,428	5,942	5,529	6,171	478
Interest	28,446	5,704	22,742	526	979	1,502	3,170	4,162	3,992	3,115	3,803	1,493
Taxes	94,925	19,500	75,425	2,160	3,560	6,698	11,259	17,440	12,050	9,733	11,378	1,147
Casualty losses	1,469	991	478	10	11	-	114	261	33	28	(1)	20
Bad debts	9,834	1,739	8,095	92	342	513	1,115	2,102	1,421	962	1,493	55
Repairs	55,792	18,009	37,783	951	1,546	2,680	5,097	9,467	6,499	4,767	5,894	882
Depreciation	123,045	33,846	89,199	2,352	4,980	7,628	13,067	21,730	13,034	11,279	12,979	2,150
Amortization	2,682	232	2,450	(1)	168	63	27	156	312	372	955	394
Depletion	12,398	677	11,721	-	-	-	224	993	1,077	459	6,703	2,265
Retirement plans	5,380	171	5,209	68	27	173	321	740	827	968	1,956	129
Net loss from other partnerships, etc.	429	(1)	425	-	77	-	(1)	232	79	(1)	29	-
Net farm loss	18	14	(1)	-	-	-	-	(1)	-	-	-	-
Net loss, noncapital assets	1,365	208	1,157	37	-	100	215	31	63	477	234	-
Other deductions	489,651	110,339	379,312	15,801	26,114	33,715	46,010	84,129	56,279	55,384	57,580	4,300
Gross profit (less loss)	1,643,096	358,085	1,285,011	55,858	84,302	116,269	172,543	289,997	183,391	167,931	198,153	16,567
Net profit (less loss)	589,389	125,786	463,603	21,785	36,059	44,826	63,502	113,885	60,448	53,731	65,181	4,186

Footnotes at end of table.

Table 3.12—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets: Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
Number of partnerships	17,779	10,251	7,528	2,476	1,499	1,641	848	763	182	81	36	2
Number of partners	43,594	23,459	20,135	6,109	4,196	3,815	2,202	2,170	594	895	149	5
			(Thousand dollars)									
Total assets	-	-	473,303	11,261	25,127	59,897	58,555	114,127	68,392	59,122	63,308	13,514
Cash	-	-	49,746	2,495	3,182	8,638	7,982	10,479	5,675	6,178	4,916	201
Notes and accounts receivable	-	-	73,710	1,409	4,325	6,696	10,173	18,452	8,634	10,060	11,131	2,830
Less: Allowance for bad debts	-	-	369	-	89	-	-	114	47	72	47	-
Inventories	-	-	24,493	104	135	969	801	8,886	3,444	3,738	6,416	-
Government obligations	-	-	3,862	-	-	-	-	158	93	300	3,005	306
Other current assets	-	-	9,191	176	232	1,296	1,010	2,469	1,578	620	1,810	-
Other investments	-	-	15,045	18	25	1,676	1,378	1,402	3,647	1,750	2,338	2,811
Depreciable assets	-	-	471,744	15,891	27,549	74,100	64,049	119,648	58,340	50,768	53,303	8,096
Less: Accumulated depreciation	-	-	228,008	10,180	13,204	40,774	32,751	58,046	22,233	24,331	25,052	1,437
Depletable assets	-	-	17,763	775	2,586	262	166	3,760	19	8,957	1,238	-
Less: Accumulated depletion	-	-	8,370	391	1,243	125	95	2,087	(1)	4,365	61	-
Land	-	-	15,717	103	521	2,476	692	5,115	1,504	2,482	2,195	629
Intangible assets	-	-	6,580	224	19	685	1,028	1,103	3,193	258	70	-
Less: Accumulated amortization	-	-	1,267	50	-	51	13	987	33	63	70	-
Other assets	-	-	23,466	687	1,089	4,049	4,135	3,889	4,581	2,842	2,116	78
Total liabilities and capital	-	-	473,303	11,261	25,127	59,897	58,555	114,127	68,392	59,122	63,308	13,514
Accounts payable	-	-	72,618	2,002	2,417	5,363	4,707	12,008	23,676	8,653	10,800	2,992
Mortgages, notes, and bonds payable in less than one year	-	-	55,694	1,577	3,714	8,434	8,033	16,511	7,200	7,180	2,978	67
Other current liabilities	-	-	11,844	433	773	1,098	887	2,363	1,831	2,609	1,848	(1)
Mortgages, notes, and bonds payable in one year or more	-	-	107,806	1,310	4,574	13,046	11,742	26,756	22,472	9,506	11,428	6,972
Other liabilities	-	-	29,075	363	743	756	388	7,080	8,918	4,559	5,499	769
Partners' capital accounts	-	-	196,266	5,576	12,906	31,200	32,798	49,409	4,295	26,615	30,755	2,712
Total receipts	1,338,184	460,790	877,394	57,144	77,921	113,332	124,106	226,203	103,399	99,697	69,569	6,023
Business receipts	1,315,036	454,384	860,652	56,320	76,904	112,696	122,871	222,343	102,079	93,837	67,595	6,007
Income from other partnerships, etc.	485	430	55	-	-	-	-	-	(1)	53	-	-
Nonqualifying dividends	(1)	(1)	(1)	(1)	(1)	-	-	(1)	-	-	-	-
Interest	971	171	800	(1)	81	43	143	293	59	104	62	(1)
Rents	2,549	411	2,138	17	48	357	311	285	274	459	379	(1)
Royalties	272	(1)	271	-	-	14	-	256	(1)	-	-	-
Net farm profit	111	54	57	-	-	57	-	-	-	-	-	-
Net gain, noncapital assets	3,112	1,862	1,250	388	-	28	202	164	181	51	236	-
Other receipts	15,642	3,476	12,166	409	886	137	579	2,861	803	5,193	1,297	(1)
Total deductions	1,191,389	404,347	787,042	42,948	67,714	100,725	111,114	211,069	98,128	85,747	64,568	5,029
Cost of goods sold	696,637	216,243	480,394	21,788	34,483	58,198	63,166	133,538	62,237	61,378	45,606	-
Salaries and wages	33,180	7,518	25,662	213	1,931	4,381	2,688	6,235	4,504	2,518	2,148	1,044
Payments to partners	27,920	8,278	19,642	3,247	4,231	3,042	2,977	3,488	1,479	542	438	198
Rent	27,438	5,958	21,480	1,404	1,381	2,799	3,087	7,991	2,920	920	916	62
Interest	13,150	4,377	8,773	372	607	933	1,225	2,105	837	1,212	1,017	465
Taxes	42,880	15,355	27,525	1,244	2,289	3,599	3,991	7,859	4,172	2,347	1,846	178
Casualty losses	793	408	385	(1)	(1)	26	76	222	(1)	51	-	-
Bad debts	3,134	252	2,882	133	104	143	1,706	465	154	102	64	11
Repairs	51,738	23,116	28,622	1,804	3,781	3,935	3,935	7,257	3,717	2,030	2,056	107
Depreciation	77,091	31,713	45,378	2,114	4,592	7,037	7,123	11,330	4,811	4,404	3,208	759
Amortization	757	211	546	28	17	168	70	239	(1)	19	(1)	-
Depletion	373	-	373	-	-	-	-	55	(1)	295	22	-
Retirement plans	1,135	94	1,041	(1)	54	60	38	529	130	85	144	-
Net loss from other partnerships, etc.	30	(1)	26	(1)	-	-	-	-	(1)	(1)	13	-
Net farm loss	110	94	16	11	-	-	-	(1)	-	-	-	-
Net loss, noncapital assets	1,013	858	155	-	138	-	-	(1)	(1)	(1)	(1)	-
Other deductions	214,010	89,868	124,142	10,582	14,105	16,404	21,032	29,748	13,149	9,839	7,078	2,205
Gross profit (less loss)	618,399	238,141	380,258	34,532	42,421	54,498	59,705	88,805	39,842	32,459	21,989	6,007
Net profit (less loss)	146,795	56,443	90,352	14,196	10,207	12,607	12,992	15,134	5,271	13,950	5,001	994

Footnotes at end of table.

Table 3.12—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets: Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Number of partnerships	235,322	115,550	119,773	28,973	26,039	23,121	21,393	14,716	3,895	1,170	446	20
Number of partners	536,196	252,486	283,710	63,890	57,225	52,480	51,837	38,406	12,024	4,740	2,774	334
	(Thousand dollars)											
Total assets	-	-	8,174,592	133,331	436,645	839,742	1,516,439	2,217,990	1,323,215	786,920	745,078	175,232
Cash	-	-	965,595	28,381	69,138	116,631	203,743	265,672	140,054	78,560	56,102	7,314
Notes and accounts receivable	-	-	1,815,385	14,325	53,251	113,861	263,962	474,357	334,608	246,326	258,014	56,681
Less: Allowance for bad debts	-	-	28,134	63	877	1,709	2,827	7,362	5,339	4,773	4,214	970
Inventories	-	-	2,683,875	39,766	143,159	302,660	511,965	742,810	415,749	240,495	221,150	66,121
Government obligations	-	-	38,497	166	290	2,099	5,163	6,416	6,454	5,774	12,135	-
Other current assets	-	-	102,830	1,793	5,667	6,677	16,470	28,297	16,752	9,531	15,931	1,712
Other investments	-	-	278,670	410	4,422	10,883	23,538	58,136	65,536	49,781	48,446	17,518
Depreciable assets	-	-	3,148,618	93,264	254,611	413,548	654,970	871,912	438,939	225,857	160,037	35,480
Less: Accumulated depreciation	-	-	1,505,115	54,904	131,609	205,195	297,462	415,265	199,078	115,130	74,876	11,596
Depletable assets	-	-	44,745	1,581	5,610	5,698	9,661	13,518	1,919	1,885	4,873	-
Less: Accumulated depletion	-	-	15,663	466	1,899	1,798	3,403	6,539	550	558	450	-
Land	-	-	349,842	1,080	7,685	31,426	66,817	111,868	71,695	29,479	27,852	1,940
Intangible assets	-	-	27,750	1,280	2,013	4,964	7,624	5,326	2,378	1,008	3,124	33
Less: Accumulated amortization	-	-	7,525	613	487	1,657	2,090	944	826	170	725	13
Other assets	-	-	275,222	7,331	25,671	41,654	58,308	69,788	34,924	18,855	17,679	1,012
Total liabilities and capital	-	-	8,174,592	133,331	436,645	839,742	1,516,439	2,217,990	1,323,215	786,920	745,078	175,232
Accounts payable	-	-	1,330,248	26,065	64,401	131,742	225,284	314,897	207,921	143,636	182,520	33,782
Mortgages, notes, and bonds payable in less than one year	-	-	904,515	16,150	39,817	78,475	127,417	223,490	152,364	115,313	108,805	42,684
Other current liabilities	-	-	191,719	5,164	11,667	19,887	36,504	45,414	25,832	20,687	23,182	3,382
Mortgages, notes, and bonds payable in one year or more	-	-	920,710	13,001	50,611	93,554	196,632	242,854	128,368	78,094	91,846	25,750
Other liabilities	-	-	203,364	5,838	10,460	18,284	26,395	59,520	31,090	22,091	24,820	4,866
Partners' capital accounts	-	-	4,624,036	67,113	259,689	497,800	904,207	1,331,815	777,640	407,099	313,905	64,768
Total receipts	34,758,290	9,563,480	25,194,810	1,113,669	2,042,974	2,845,415	4,514,098	6,264,946	3,615,401	2,414,534	1,903,895	479,878
Business receipts	34,373,043	9,485,981	24,887,062	1,100,587	2,028,151	2,818,707	4,470,551	6,183,193	3,564,630	2,378,929	1,867,390	474,924
Income from other partnerships, etc.	2,144	471	1,673	63	(1)	386	71	246	245	288	345	25
Nonqualifying dividends	1,556	617	939	-	29	58	371	252	143	(1)	77	-
Interest	32,984	4,340	28,644	86	440	831	2,582	8,144	7,910	3,745	4,021	885
Rents	79,399	21,831	57,568	1,187	1,912	5,675	9,020	15,480	10,489	5,435	7,491	879
Royalties	1,479	492	987	(1)	(1)	(1)	164	161	71	94	341	142
Net farm profit	1,672	408	1,264	55	(1)	(1)	314	306	420	66	97	-
Net gain, noncapital assets	8,677	3,601	5,076	606	391	422	795	1,023	836	636	351	16
Other receipts	257,336	45,739	211,597	11,077	12,043	19,328	30,230	56,141	30,657	25,332	23,782	3,007
Total deductions	32,542,148	8,854,756	23,687,392	1,001,675	1,856,548	2,620,459	4,200,225	5,910,507	3,453,759	2,329,095	1,841,811	473,313
Cost of goods sold	26,097,580	7,082,788	19,014,792	736,113	1,406,364	1,998,195	3,277,182	4,766,753	2,893,635	1,962,263	1,543,045	431,242
Salaries and wages	2,487,007	629,393	1,857,614	82,491	156,158	228,572	361,508	482,182	241,250	160,190	127,995	17,268
Payments to partners	421,937	100,558	321,379	28,716	40,017	54,829	71,557	71,203	27,898	15,712	10,668	779
Rent	477,878	140,621	337,257	37,058	53,231	58,070	65,663	60,732	27,755	18,204	14,745	1,799
Interest	129,471	30,752	98,719	2,379	5,312	10,193	17,690	24,874	14,475	9,969	10,789	3,038
Taxes	465,814	162,297	303,517	14,562	27,484	41,842	63,374	76,992	35,511	21,882	17,472	4,398
Casualty losses	6,296	2,215	4,081	180	309	889	465	1,238	720	255	25	-
Bad debts	59,377	10,594	48,783	997	2,081	4,094	9,105	15,013	6,946	5,875	3,878	794
Repairs	130,798	42,714	88,084	4,556	9,209	11,604	18,330	21,432	11,077	5,916	5,313	647
Depreciation	348,965	107,386	241,579	10,924	23,126	32,965	51,105	63,085	30,200	15,467	12,622	2,085
Amortization	4,907	1,059	3,848	138	254	794	858	768	315	232	485	(1)
Depletion	992	74	918	58	33	49	(1)	468	57	13	160	75
Retirement plans	6,008	699	5,309	16	75	222	379	991	840	875	1,514	397
Net loss from other partnerships, etc.	1,339	25	1,314	17	-	(1)	(1)	963	78	128	118	-
Net farm loss	134	66	68	-	-	-	(1)	(1)	-	60	-	-
Net loss, noncapital assets	2,761	1,505	1,256	158	111	10	503	155	282	16	21	-
Other deductions	1,900,884	542,010	1,358,874	83,312	132,784	178,126	262,489	323,657	162,720	112,038	92,961	10,787
Gross profit (less loss)	8,275,463	2,403,193	5,872,270	364,474	621,787	820,512	1,193,369	1,416,440	670,995	416,666	324,345	43,682
Net profit (less loss)	2,216,142	708,724	1,507,418	111,994	186,426	224,956	313,873	354,439	161,642	85,439	62,084	6,565

Footnotes at end of table.

Table 3.12—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Wholesale Trade												
Number of partnerships	31,683	10,989	20,694	5,242	3,015	2,927	3,942	3,345	1,410	556	246	12
Number of partners	77,515	24,879	52,636	12,427	7,027	6,679	9,402	8,493	4,681	2,281	1,517	129
			(Thousand dollars)									
Total assets	-	-	2,388,126	19,913	52,096	110,779	290,669	525,724	481,939	373,468	422,755	110,783
Cash	-	-	287,424	6,421	11,254	15,867	45,310	64,851	62,232	45,848	32,826	2,815
Notes and accounts receivable	-	-	715,666	3,314	12,472	28,626	75,748	150,004	147,701	122,298	141,993	33,510
Less: Allowance for bad debts	-	-	9,136	13	97	231	851	1,557	2,045	1,737	2,395	210
Inventories	-	-	686,388	3,333	12,558	32,011	68,754	148,318	129,449	111,091	132,337	40,537
Government obligations	-	-	17,086	10	22	684	1,783	1,594	2,685	2,832	7,476	-
Other current assets	-	-	33,521	412	374	623	2,509	5,892	5,972	4,693	11,688	1,358
Other investments	-	-	115,685	182	1,325	1,258	6,942	13,132	36,757	19,445	29,191	7,453
Depreciable assets	-	-	736,427	12,336	23,439	43,800	118,724	202,529	143,316	88,990	79,387	23,906
Less: Accumulated depreciation	-	-	358,779	7,544	11,366	20,833	54,951	101,226	73,601	44,413	37,489	7,356
Depletable assets	-	-	10,879	287	11	769	555	3,884	1,237	1,252	2,884	-
Less: Accumulated depletion	-	-	2,907	105	-	278	307	1,455	354	276	132	-
Land	-	-	90,408	107	508	3,695	16,266	24,695	17,592	13,585	13,605	355
Intangible assets	-	-	7,644	79	47	1,029	1,493	2,365	488	420	1,718	(1)
Less: Accumulated amortization	-	-	1,290	22	(1)	254	323	376	107	86	115	(1)
Other assets	-	-	59,110	1,116	1,554	4,013	9,017	13,074	10,617	9,526	9,781	412
Total liabilities and capital	-	-	2,388,126	19,913	52,096	110,779	290,669	525,724	481,939	373,468	422,755	110,783
Accounts payable	-	-	514,164	5,111	10,746	21,469	56,514	97,792	101,156	85,544	107,097	28,735
Mortgages, notes, and bonds payable in less than one year	-	-	289,367	3,709	5,839	12,789	23,370	46,313	51,318	49,164	69,933	26,932
Other current liabilities	-	-	56,989	631	1,398	3,711	7,998	10,436	10,573	9,768	10,896	1,578
Mortgages, notes, and bonds payable in one year or more	-	-	232,151	2,537	4,966	12,153	34,559	46,042	27,681	37,195	44,314	22,704
Other liabilities	-	-	55,356	1,699	1,980	3,037	3,905	13,266	10,398	7,536	11,395	2,140
Partners' capital accounts	-	-	1,240,099	6,226	27,167	57,620	164,323	311,875	280,813	184,261	179,120	28,694
Total receipts	11,000,021	1,780,367	9,219,654	230,287	305,944	555,395	1,160,396	2,086,330	1,793,410	1,425,097	1,271,171	391,624
Business receipts	10,878,558	1,764,912	9,113,646	222,336	299,075	547,629	1,145,937	2,063,892	1,777,421	1,411,402	1,256,424	389,530
Income from other partnerships, etc.	857	12	845	63	-	(1)	59	93	176	158	286	(1)
Nonqualifying dividends	226	89	137	-	24	-	21	(1)	23	(1)	62	-
Interest	7,618	578	7,040	12	31	97	446	1,210	1,791	1,219	2,070	164
Rents	20,025	2,011	18,014	154	80	1,052	1,976	4,355	3,724	2,527	3,796	350
Royalties	345	17	328	-	-	-	127	27	57	30	87	-
Net farm profit	461	(1)	454	55	-	(1)	314	(1)	73	(1)	-	-
Net gain, noncapital assets	2,062	433	1,629	74	112	203	178	237	163	381	276	(1)
Other receipts	89,869	12,308	77,561	7,593	6,622	6,408	11,338	16,506	9,982	9,372	8,170	1,570
Total deductions	10,452,463	1,680,703	8,771,760	186,502	271,816	511,054	1,089,489	1,986,936	1,724,271	1,381,822	1,231,730	388,140
Cost of goods sold	9,009,826	1,438,796	7,571,030	136,546	217,737	425,203	906,736	1,696,131	1,518,883	1,221,654	1,085,322	362,818
Salaries and wages	555,717	85,772	469,945	15,423	16,219	27,356	67,384	117,914	87,382	68,918	58,551	10,798
Payments to partners	82,569	12,837	69,732	5,608	3,949	7,947	12,865	15,620	10,540	7,183	5,774	246
Rent	65,736	11,046	54,690	4,248	4,471	5,392	8,724	11,638	7,805	6,027	5,590	795
Interest	34,976	4,803	30,173	521	625	1,543	3,527	5,838	4,687	4,931	6,328	2,173
Taxes	103,238	20,814	82,424	1,504	2,162	4,124	13,778	23,623	13,618	9,701	10,490	3,424
Casualty losses	954	367	587	92	35	81	105	100	105	44	25	-
Bad debts	16,547	1,508	15,039	264	399	1,358	2,314	3,407	2,474	2,327	1,958	538
Repairs	30,334	6,118	24,216	545	1,357	1,416	4,098	6,018	4,637	2,945	2,862	338
Depreciation	79,065	15,813	63,252	1,628	3,004	4,346	11,351	16,870	11,262	7,052	6,532	1,207
Amortization	1,391	187	1,204	(1)	-	345	189	161	59	185	263	(1)
Depletion	235	(1)	229	58	-	-	-	71	(1)	(1)	90	-
Retirement plans	2,683	188	2,495	-	19	66	155	353	391	546	696	269
Net loss from other partnerships, etc.	357	(1)	355	-	-	(1)	(1)	54	59	128	105	-
Net farm loss	13	13	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	272	118	154	20	(1)	(1)	13	44	38	10	14	-
Other deductions	468,550	82,315	386,235	20,044	21,830	31,866	58,246	89,094	62,323	50,169	47,130	5,533
Gross profit (less loss)	1,868,732	326,116	1,542,616	85,790	81,338	122,426	239,201	367,761	258,538	189,748	171,102	26,712
Net profit (less loss)	547,558	99,664	447,894	43,785	34,128	44,341	70,907	99,394	69,139	43,275	39,441	3,484

Footnotes at end of table.

Table 3.12—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade												
Number of partnerships	202,164	103,826	98,337	23,560	22,916	20,042	17,357	11,200	2,455	604	197	8
Number of partners	455,223	225,946	229,277	51,095	49,950	45,486	42,115	29,541	7,270	2,400	1,215	205
	(Thousand dollars)											
Total assets	-	-	5,721,730	112,667	382,999	723,447	1,218,752	1,665,940	830,865	406,724	315,887	64,449
Cash	-	-	671,803	21,638	57,791	99,899	157,919	198,694	76,991	32,269	22,103	4,499
Notes and accounts receivable	-	-	1,083,522	10,965	40,268	84,821	184,981	318,915	183,782	122,725	113,894	23,171
Less: Allowance for bad debts	-	-	18,874	50	770	1,478	1,976	5,743	3,260	3,027	1,810	760
Inventories	-	-	1,979,380	36,217	129,902	268,617	441,293	588,040	282,791	127,693	87,243	17,584
Government obligations	-	-	21,366	111	268	1,415	3,380	4,822	3,769	2,942	4,659	-
Other current assets	-	-	68,764	1,310	5,293	6,044	13,945	22,115	10,726	4,810	4,167	354
Other investments	-	-	160,419	228	3,097	9,380	16,589	44,551	27,811	30,054	18,644	10,065
Depreciable assets	-	-	2,381,892	80,822	230,800	367,304	534,501	652,288	292,658	133,234	78,711	11,574
Less: Accumulated depreciation	-	-	1,132,777	47,305	120,004	182,764	241,766	307,449	123,852	69,292	36,105	4,240
Depletable assets	-	-	33,360	1,294	5,599	4,929	9,106	9,475	592	466	1,899	-
Less: Accumulated depletion	-	-	12,549	361	1,899	1,520	3,096	4,954	119	282	318	-
Land	-	-	257,901	973	7,177	27,625	50,463	86,562	53,770	15,592	14,154	1,585
Intangible assets	-	-	20,035	1,201	1,966	3,935	6,082	2,939	1,890	588	1,406	28
Less: Accumulated amortization	-	-	6,191	591	482	1,403	1,732	559	719	84	610	11
Other assets	-	-	213,679	6,215	23,993	36,643	49,063	56,244	24,035	9,036	7,850	600
Total liabilities and capital	-	-	5,721,730	112,667	382,999	723,447	1,218,752	1,665,940	830,865	406,724	315,887	64,449
Accounts payable	-	-	805,724	20,804	52,945	108,986	167,867	213,981	104,952	56,696	74,446	5,047
Mortgages, notes, and bonds payable in less than one year	-	-	610,613	12,416	33,978	65,567	103,775	175,652	100,728	64,838	37,907	15,752
Other current liabilities	-	-	133,744	4,513	10,249	16,136	28,451	34,433	15,154	10,756	12,248	1,804
Mortgages, notes, and bonds payable in one year or more	-	-	681,291	10,317	45,611	81,231	161,900	191,813	100,181	39,752	47,440	3,046
Other liabilities	-	-	146,550	4,088	8,384	15,245	22,485	45,380	20,569	14,461	13,212	2,726
Partners' capital accounts	-	-	3,343,808	60,529	231,832	436,282	734,274	1,004,681	489,281	220,221	130,634	36,074
Total receipts	23,505,215	7,729,973	15,775,242	876,215	1,727,962	2,266,126	3,333,206	4,106,606	1,793,155	970,504	613,214	88,254
Business receipts	23,244,161	7,668,316	15,575,845	871,184	1,720,018	2,247,241	3,304,172	4,048,182	1,758,896	948,842	591,916	85,394
Income from other partnerships, etc.	1,287	459	828	-	(1)	381	12	153	69	130	59	20
Nonqualifying dividends	1,329	527	802	-	(1)	58	350	249	120	(1)	15	-
Interest	25,245	3,761	21,484	69	408	731	2,136	6,919	6,089	2,520	1,891	721
Rents	58,075	19,616	38,459	995	1,826	4,590	7,040	10,506	6,717	2,831	3,425	529
Royalties	1,132	473	659	(1)	(1)	(1)	37	134	14	64	254	142
Net farm profit	1,209	401	808	-	(1)	(1)	-	297	347	62	97	-
Net gain, noncapital assets	6,571	3,168	3,403	528	279	217	616	772	673	253	54	11
Other receipts	166,206	33,252	132,954	3,431	5,418	12,901	18,843	39,394	20,230	15,797	15,503	1,437
Total deductions	21,851,066	7,124,360	14,726,706	808,896	1,575,972	2,087,769	3,090,933	3,855,867	1,701,721	928,734	591,641	85,173
Cost of goods sold	16,902,427	5,605,804	11,296,623	595,597	1,181,655	1,555,834	2,353,632	3,019,973	1,352,916	726,587	442,005	68,424
Salaries and wages	1,908,875	538,743	1,370,132	66,321	139,285	199,797	293,168	356,633	150,641	89,302	68,515	6,470
Payments to partners	336,200	87,359	248,841	22,821	35,788	46,385	58,241	54,687	17,190	8,409	4,787	533
Rent	409,091	129,098	279,993	32,616	48,555	52,148	56,735	48,468	19,722	11,936	8,809	1,004
Interest	93,532	25,784	67,748	1,792	4,677	8,593	14,135	18,587	9,723	4,944	4,432	865
Taxes	359,285	140,612	218,673	12,932	25,291	37,188	49,464	52,505	21,616	11,806	6,897	974
Casualty losses	5,332	1,848	3,484	88	274	805	359	1,132	615	211	-	-
Bad debts	42,140	8,918	33,222	732	1,642	2,732	6,771	11,334	4,370	3,516	1,869	256
Repairs	98,916	36,102	62,814	3,955	7,844	10,020	14,181	15,064	6,246	2,872	2,323	309
Depreciation	266,725	90,801	175,924	9,134	20,098	28,473	39,608	45,030	18,653	8,129	5,921	878
Amortization	3,426	792	2,634	137	254	449	659	607	256	47	222	(1)
Depletion	756	68	688	-	33	49	(1)	397	49	10	70	75
Retirement plans	3,288	502	2,786	16	56	153	224	632	447	326	804	128
Net loss from other partnerships, etc.	982	23	959	17	-	-	(1)	909	19	-	13	-
Net farm loss	121	53	68	-	-	-	(1)	(1)	-	60	-	-
Net loss, noncapital assets	2,486	1,387	1,099	138	102	(1)	488	111	244	(1)	(1)	-
Other deductions	1,417,484	456,466	961,018	62,600	110,418	145,139	203,255	229,797	99,014	60,574	44,967	5,254
Gross profit (less loss)	6,341,734	2,062,512	4,279,222	275,587	538,363	691,407	950,540	1,028,209	405,980	222,255	149,911	16,970
Net profit (less loss)	1,654,149	605,613	1,048,536	67,319	151,990	178,357	242,273	250,739	91,434	41,770	21,573	3,081

Footnotes at end of table.

Table 3.12—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets: Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE												
Number of partnerships	248,987	99,824	149,163	19,730	24,250	24,500	27,663	27,654	12,773	7,295	4,915	383
Number of partners	1,020,990	348,987	672,003	92,124	94,509	92,074	100,702	119,870	70,575	42,261	51,070	8,818
			(Thousand dollars)									
Total assets	-	-	35,798,701	92,916	416,345	885,432	1,978,205	4,356,452	4,524,626	5,086,701	9,271,325	9,186,699
Cash	-	-	1,550,043	15,655	41,571	58,989	106,009	185,898	195,615	120,759	293,096	532,451
Notes and accounts receivable	-	-	7,163,195	12,379	49,031	110,446	244,786	523,806	603,956	540,052	991,677	4,087,062
Less: Allowance for bad debts	-	-	29,184	26	680	1,429	1,682	2,863	4,841	3,061	13,095	1,507
Inventories	-	-	1,324,586	1,588	3,918	15,972	35,667	73,866	66,602	181,838	455,931	489,204
Government obligations	-	-	342,828	380	253	1,187	3,815	17,050	7,498	10,138	146,631	155,876
Other current assets	-	-	847,660	2,999	9,474	12,522	23,205	69,560	57,371	133,634	200,535	338,360
Other investments	-	-	3,553,228	17,124	45,950	73,528	112,974	279,095	245,754	387,207	617,769	1,773,827
Depreciable assets	-	-	17,145,765	61,528	279,908	595,247	1,300,247	2,688,231	2,703,533	2,875,539	5,417,381	1,224,151
Less: Accumulated depreciation	-	-	3,999,143	37,323	126,293	219,339	446,173	777,546	657,167	552,888	970,875	211,539
Depletable assets	-	-	239,810	1,137	4,666	6,902	7,513	20,147	29,275	106,239	38,476	25,455
Less: Accumulated depletion	-	-	91,817	896	1,195	1,752	1,112	1,399	4,707	69,884	3,064	7,808
Land	-	-	6,251,188	14,921	94,945	206,671	536,698	1,165,712	1,080,505	1,158,486	1,636,133	357,117
Intangible assets	-	-	216,716	1,212	5,833	5,060	10,363	20,563	35,664	15,346	74,215	48,460
Less: Accumulated amortization	-	-	33,524	892	3,497	808	3,119	2,088	11,000	1,302	3,925	6,893
Other assets	-	-	1,317,350	3,130	12,461	22,236	49,014	96,420	176,568	184,598	390,440	382,483
Total liabilities and capital	-	-	35,798,701	92,916	416,345	885,432	1,978,205	4,356,452	4,524,626	5,086,701	9,271,325	9,186,699
Accounts payable	-	-	3,878,628	12,050	23,379	47,636	76,760	184,228	185,336	154,086	619,703	2,575,450
Mortgages, notes, and bonds payable in less than one year	-	-	4,466,301	6,900	26,652	62,063	140,868	303,693	496,756	491,492	1,290,514	1,647,363
Other current liabilities	-	-	1,249,532	2,645	6,496	15,404	33,372	74,237	112,315	166,036	120,890	718,137
Mortgages, notes, and bonds payable in one year or more	-	-	14,302,841	11,949	73,923	220,001	619,954	1,818,317	2,130,664	2,644,256	5,180,550	1,603,227
Other liabilities	-	-	1,869,092	4,284	14,189	37,454	86,510	211,074	262,897	242,869	329,671	680,144
Partners' capital accounts	-	-	10,032,307	55,088	271,706	502,874	1,020,741	1,764,903	1,336,658	1,387,962	1,729,997	1,962,378
Total receipts	7,581,963	1,688,021	5,893,942	151,380	213,127	277,621	471,619	794,640	700,747	683,395	1,156,591	1,444,822
Business receipts	6,845,420	1,547,769	5,297,651	143,052	197,856	255,682	439,404	731,663	620,048	626,305	1,054,773	1,229,068
Income from other partnerships, etc	20,921	4,571	16,350	128	172	815	1,609	2,468	2,297	2,190	3,502	3,169
Nonqualifying dividends	4,136	758	3,378	86	80	31	93	155	30	214	100	2,589
Interest	365,441	61,197	304,244	3,382	3,166	6,794	17,775	25,737	30,363	30,442	41,424	145,161
Rents	56,656	11,673	44,983	761	919	774	2,271	6,534	9,712	8,833	11,394	3,785
Royalties	37,109	11,125	25,984	1,280	1,957	326	334	7,257	5,751	2,819	5,468	792
Net farm profit	333	116	217	13	-	-	66	(1)	129	-	(1)	-
Net gain, noncapital assets	48,245	15,569	32,676	524	3,286	3,109	2,090	4,671	10,011	3,389	5,322	274
Other receipts	203,702	35,243	168,459	2,154	5,891	10,090	7,977	16,148	22,406	9,203	34,606	59,984
Total deductions	6,598,852	1,327,649	5,271,203	112,529	151,830	208,446	359,351	651,868	645,902	650,455	1,219,626	1,271,196
Cost of goods sold	824,559	524,399	300,160	22,225	25,166	27,203	51,596	46,400	28,071	31,433	41,619	26,447
Salaries and wages	879,470	92,650	786,820	15,483	20,307	20,745	27,277	55,334	48,338	52,737	126,979	419,620
Payments to partners	161,427	20,602	140,825	5,549	6,364	11,121	7,774	12,609	10,256	9,665	22,453	55,034
Rent	173,494	17,791	155,703	6,417	8,343	15,719	10,519	16,072	8,964	17,307	26,091	46,271
Interest	1,154,650	113,556	1,041,094	6,119	12,161	18,480	45,612	118,951	141,239	164,536	327,523	206,473
Taxes	657,139	106,328	550,811	5,967	12,962	22,910	48,205	93,068	90,937	85,367	127,262	64,133
Casualty losses	3,524	904	2,620	55	286	62	299	526	431	114	778	69
Bad debts	30,933	4,827	26,106	124	871	583	3,342	1,946	4,433	2,468	9,290	3,049
Repairs	172,397	38,240	134,157	2,461	4,442	7,772	15,749	26,287	24,252	19,366	26,841	6,987
Depreciation	956,359	135,231	821,128	5,262	13,958	28,375	58,193	130,703	140,324	128,027	258,042	58,244
Amortization	19,570	1,430	18,140	168	909	296	961	1,193	1,671	2,561	6,223	4,158
Depletion	9,250	2,424	6,826	221	213	401	75	999	653	942	1,549	1,773
Retirement plans	16,893	337	16,556	(1)	15	92	48	600	204	298	914	14,380
Net loss from other partnerships, etc	31,480	7,650	23,830	1,120	283	1,528	2,564	4,284	2,811	3,565	4,164	3,511
Net farm loss	3,308	1,296	2,012	-	(1)	-	10	-	-	1,921	74	-
Net loss, noncapital assets	10,449	7,649	2,800	68	363	285	398	704	350	387	82	163
Other deductions	1,493,950	252,335	1,241,615	41,285	45,180	52,874	86,729	142,192	142,968	129,761	239,742	360,884
Gross profit (less loss)	6,020,861	1,023,370	4,997,491	120,827	172,490	228,479	387,808	685,263	591,977	594,872	1,013,154	1,202,621
Net profit (less loss)	983,111	360,372	622,739	38,851	61,297	69,175	112,268	142,772	54,845	32,940	[2]63,035	173,626

Footnotes at end of table.

Table 3.12—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES												
Number of partnerships	168,850	77,051	91,798	39,111	19,263	13,158	10,015	6,727	2,244	785	470	26
Number of partners	448,558	177,468	271,090	98,840	49,651	35,615	30,277	26,924	12,742	9,178	5,946	1,917
	(Thousand dollars)											
Total assets	-	-	5,185,286	153,049	312,302	468,009	697,848	1,041,124	760,800	540,287	810,229	401,638
Cash	-	-	795,565	48,062	90,800	101,637	123,271	147,477	96,279	53,554	74,080	60,405
Notes and accounts receivable	-	-	668,491	13,463	27,689	53,836	97,973	140,763	98,381	70,518	107,159	58,709
Less: Allowance for bad debts	-	-	11,238	655	315	512	1,800	3,327	785	1,667	1,419	758
Inventories	-	-	153,454	6,995	10,083	14,330	16,512	19,346	17,915	27,268	35,883	5,122
Government obligations	-	-	20,664	163	409	639	1,050	2,290	2,303	2,386	11,424	-
Other current assets	-	-	96,981	2,122	4,928	5,775	9,532	23,773	14,162	8,114	23,323	5,252
Other investments	-	-	193,787	2,309	5,025	13,769	29,796	40,503	39,236	8,640	44,090	10,419
Depreciable assets	-	-	4,174,607	173,751	300,770	403,713	588,935	812,438	616,820	434,997	585,759	257,424
Less: Accumulated depreciation	-	-	1,639,426	103,929	156,223	194,719	262,459	313,687	229,773	153,284	185,456	39,896
Depletable assets	-	-	26,899	3,460	2,454	5,219	3,839	7,698	1,021	1,680	1,528	-
Less: Accumulated depletion	-	-	8,774	1,782	665	1,105	1,374	2,853	438	137	420	-
Land	-	-	425,550	1,259	11,282	34,529	56,597	102,390	71,794	52,597	80,714	14,388
Intangible assets	-	-	91,279	611	3,356	7,576	7,300	12,875	11,000	11,407	4,935	32,219
Less: Accumulated amortization	-	-	43,380	152	1,231	1,703	2,648	1,620	9,631	9,249	1,729	15,417
Other assets	-	-	240,827	7,372	13,940	25,025	31,324	53,058	32,516	33,463	30,358	13,771
Total liabilities and capital	-	-	5,185,286	153,049	312,302	468,009	697,848	1,041,124	760,800	540,287	810,229	401,638
Accounts payable	-	-	307,515	15,881	21,176	29,080	43,314	59,502	41,352	31,477	47,097	18,636
Mortgages, notes, and bonds payable in less than one year	-	-	502,725	18,884	34,894	52,337	45,188	82,368	64,659	90,453	63,643	50,299
Other current liabilities	-	-	177,656	7,548	12,040	17,694	18,720	26,733	27,564	20,500	39,246	7,611
Mortgages, notes, and bonds payable in one year or more	-	-	1,453,062	14,396	39,465	74,521	164,083	284,443	237,667	178,790	363,081	96,616
Other liabilities	-	-	281,612	5,939	11,671	19,138	23,210	62,571	60,233	22,794	47,013	29,043
Partners' capital accounts	-	-	2,462,716	90,401	193,056	275,239	403,333	525,507	329,325	196,273	250,149	199,433
Total receipts	12,632,449	2,990,757	9,641,692	1,568,614	1,482,002	1,389,159	1,392,393	1,408,342	780,105	544,117	647,705	429,255
Business receipts	12,442,300	2,958,464	9,483,836	1,556,566	1,469,151	1,373,781	1,373,438	1,382,202	753,952	530,088	623,714	420,944
Income from other partnerships, etc	10,002	802	9,200	216	306	1,118	830	2,592	1,000	534	2,059	545
Nonqualifying dividends	101	11	90	-	-	(1)	11	40	(1)	17	10	(1)
Interest	16,361	3,033	13,328	226	708	1,010	1,560	3,813	2,565	930	1,889	627
Rents	60,487	11,415	49,072	1,512	3,311	3,720	8,144	5,864	10,424	3,737	9,693	2,667
Royalties	3,419	328	3,091	342	168	22	442	960	1,030	31	94	(1)
Net farm profit	513	455	58	-	-	(1)	(1)	48	-	(1)	-	-
Net gain, noncapital assets	9,914	5,656	4,258	567	216	672	485	1,039	387	182	580	130
Other receipts	89,352	10,593	78,759	9,185	8,142	8,831	7,477	11,784	10,746	8,597	9,666	4,331
Total deductions	8,230,331	1,843,553	6,386,778	882,176	861,679	856,140	918,181	997,296	581,942	417,881	530,645	340,838
Cost of goods sold	1,554,506	401,031	1,153,475	132,258	147,271	162,252	175,819	203,543	105,691	84,702	124,115	17,824
Salaries and wages	2,623,266	503,548	2,119,718	256,840	271,839	284,951	304,710	317,703	187,184	132,418	162,044	202,029
Payments to partners	395,014	86,826	308,188	68,234	57,733	43,409	46,121	43,893	15,134	9,560	14,838	9,266
Rent	550,600	116,504	434,096	85,103	68,613	61,805	52,561	62,443	36,193	26,610	24,880	15,888
Interest	126,997	23,857	103,140	2,623	4,321	6,931	11,677	19,780	16,411	14,200	22,757	4,440
Taxes	250,860	56,832	194,028	20,273	22,127	23,228	28,018	35,023	22,334	16,377	17,472	9,176
Casualty losses	1,588	408	1,180	119	295	40	120	209	60	22	315	-
Bad debts	16,219	3,495	12,724	743	724	1,069	1,548	3,412	1,383	1,317	1,846	682
Repairs	102,699	25,565	77,134	6,388	7,790	9,150	12,928	16,625	11,237	5,212	6,546	1,258
Depreciation	430,520	90,571	339,949	19,705	31,679	38,009	48,865	63,583	47,976	30,419	43,614	16,099
Amortization	41,991	1,502	40,489	195	621	1,051	2,876	1,301	1,367	11,144	13,763	8,171
Depletion	1,128	81	1,047	377	51	(1)	134	107	310	(1)	63	-
Retirement plans	15,371	1,979	13,392	367	358	522	858	1,263	1,355	1,212	3,299	4,158
Net loss from other partnerships, etc	2,945	1,097	1,848	623	92	217	171	334	167	173	71	-
Net farm loss	489	460	29	-	-	(1)	-	22	-	-	-	-
Net loss, noncapital assets	3,222	718	2,504	964	268	380	504	220	98	34	36	-
Other deductions	2,112,916	529,079	1,583,837	287,364	247,897	223,118	231,271	227,835	135,042	84,477	94,986	51,847
Gross profit (less loss)	10,887,794	2,557,433	8,330,361	1,424,308	1,321,880	1,211,529	1,197,619	1,178,659	648,261	445,386	499,599	403,120
Net profit (less loss)	4,402,118	1,147,204	3,254,914	686,438	620,323	533,019	474,212	411,046	198,163	126,236	117,060	88,417

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit.
NOTE: Estimates for the sub-group "Wholesale and retail trade not allocable" and for "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
Estimates are rounded and may not add to total.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PARTNERSHIPS AS JOINT VENTURES

Table 3.13—NUMBER OF JOINT VENTURES, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Selected industry	Size of business receipts								
	Total			Under $500,000			$500,000 or more		
	Number	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries	14,089	2,202,228	129,557	13,509	484,528	21,566	580	1,717,700	107,991
Agriculture, forestry, and fisheries	1,291	61,440	3,549	1,273	43,558	3,110	19	17,882	439
Farms	1,155	50,138	3,506	1,145	38,666	3,767	11	11,472	[1]261
Field crop farms	320	7,040	904	319	5,734	748	1	1,306	156
Livestock farms	475	27,786	4,832	471	20,621	4,645	4	7,165	187
Other farms	360	15,312	[1]2,230	355	12,311	[1]1,626	6	3,001	[1]604
Other agriculture, forestry, and fisheries	136	11,302	43	[2]	[2]	[2]	8	6,410	700
Mining	694	55,309	[1]603	677	13,864	[1]14,951	18	41,445	14,348
Crude petroleum, natural gas, and natural gas liquids and services	610	39,747	[1]4,477	597	11,620	[1]15,519	13	28,127	11,042
Other mining	84	15,562	3,874	[2]	[2]	[2]	5	13,318	3,306
Contract construction	1,175	1,268,532	57,976	880	56,261	2,516	296	1,212,271	55,460
General contractors	763	1,121,268	42,429	507	34,254	1,272	257	1,087,014	41,157
Other contractors	412	147,264	15,547	373	22,007	1,244	39	125,257	14,303
Manufacturing	176	63,424	6,627	147	15,615	2,431	29	47,809	4,196
Transportation, communication, electric, gas, and sanitary services	98	20,435	1,952	[2]	[2]	[2]	10	15,041	2,469
Wholesale and retail trade	925	263,928	10,220	854	70,503	5,722	77	193,425	4,498
Wholesale trade	278	166,603	6,255	236	24,487	2,432	43	142,116	3,823
Retail trade	646	96,769	3,794	618	46,016	3,290	33	50,753	504
Wholesale and retail trade not allocable	1	556	171	-	-	-	1	556	171
Finance, insurance, and real estate	7,749	247,775	4,860	7,695	172,461	[1]8,709	55	75,314	13,569
Security and commodity brokers, dealers, exchanges, and services	504	15,707	14,588	499	9,837	9,964	5	5,870	4,624
Real estate	5,778	211,410	[1]15,763	5,737	158,325	[1]21,594	42	53,085	5,831
Operators (except developers) and lessors of buildings	4,100	163,197	[1]18,986	4,073	126,657	[1]20,729	27	36,540	1,743
Other real estate	1,678	48,213	3,223	1,664	31,668	[1]865	15	16,545	4,088
Other finance and insurance	1,467	20,658	6,035	1,459	4,299	2,921	8	16,359	3,114
Services	1,862	219,265	44,803	1,789	106,773	31,964	76	112,492	12,839
Hotels, rooming houses, camps, and other lodging places	394	26,615	149	390	23,316	65	5	3,299	84
Personal services	226	5,982	821	227	5,982	821	-	-	-
Business services	257	26,247	2,323	251	5,925	1,152	6	20,322	1,171
Amusement and recreation services	253	68,876	1,973	223	13,018	2,673	31	55,858	[1]700
Motion pictures	81	51,797	[1]419	[2]	[2]	[2]	21	45,002	[1]2,020
Other amusement and recreation services	172	17,079	2,392	[2]	[2]	[2]	10	10,856	1,320
Medical services	239	28,666	18,404	236	26,247	17,009	3	2,419	1,395
Engineering and architectural services	272	37,134	9,534	255	19,403	5,693	17	17,731	3,841
Other services	221	25,745	11,599	207	12,882	4,551	14	12,863	7,048
Nature of business not allocable	[2]	[2]	[2]	[2]	[2]	-	1	2,021	173

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Returns without business receipts are included with returns with business receipts under $500,000.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SECTION 4

Small Business Corporations

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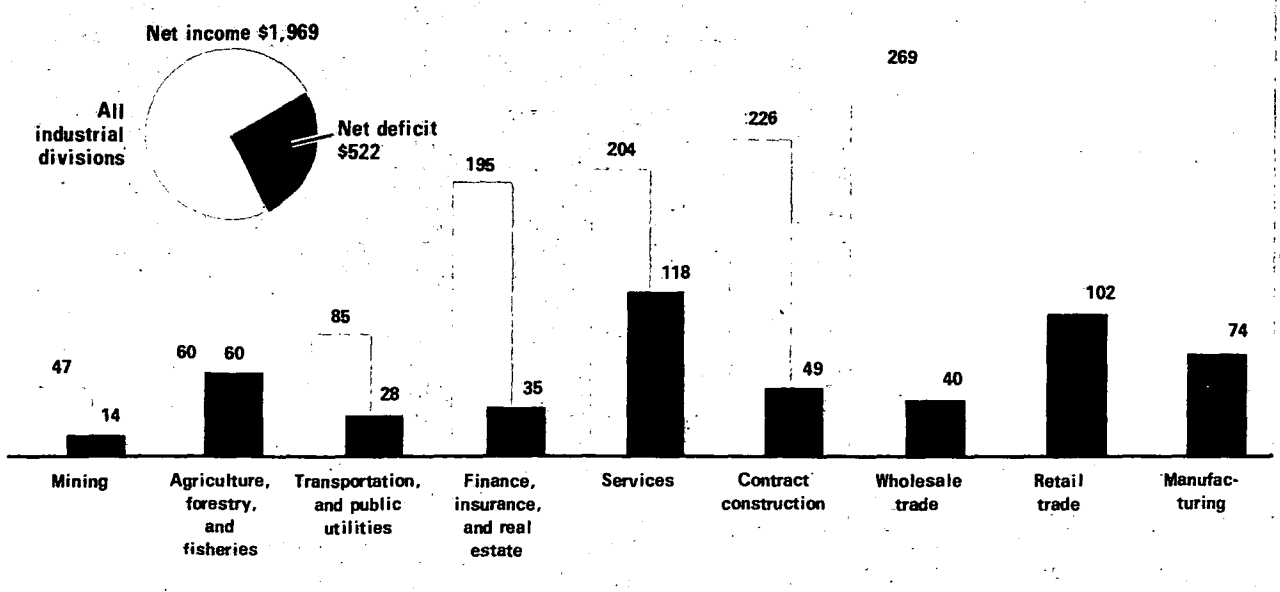
Small Business Corporations were legally incorporated businesses with 10 or fewer shareholders who elected to be taxed through the shareholders rather than as corporations. The corporation filed a Form 1120-S return reporting its operations and its net income or loss, and the shareholders included their share of the net income or loss as income or loss on their individual returns.

The tax treatment of Small Business Corporations was similar to that of partnerships, combining for them the legal advantages of corporations and the tax advantages of partnerships. Perhaps for this reason, the number of Small Business Corporations has increased each year since the concept was added to the law in 1958, while during the same period the number of partnerships has declined each year.

Chart 4A—Small Business Corporations

1965 industry distribution of net incomes and net deficits

Million of dollars



320-560 O-68—15

INCOME STATEMENT

Total receipts were over $46 billion and business receipts were over $45 billion for active Small Business Corporations for 1965. A large portion of the volume of business, 56 percent, was derived from wholesale and retail trade activities.

Of the 173,000 active Small Business Corporations for 1965, there were 116,000, or 65 percent, with net income. For these corporations, the statutory net income was $1,969 million.

Industry's share of the net income of $1,969 million and the deficit of $522 million is shown in chart 4A. The three industries of manufacturing, retail trade, and wholesale trade, activities in which 52 percent of all Small Business Corporations were engaged, accounted for $1,152 million, or 59 percent, of the net income, and $216 million, or 41 percent, of the deficit.

Nearly one-half of all Small Business Corporations had business receipts of less than $100,000, but only 11 percent had business receipts of under $10,000 and 12 percent had over $500,000 in business receipts. This largest business-receipts class accounted for 61 percent of the business receipts, 58 percent of the net income (less deficit), and 43 percent of the total assets of all Small Business Corporations.

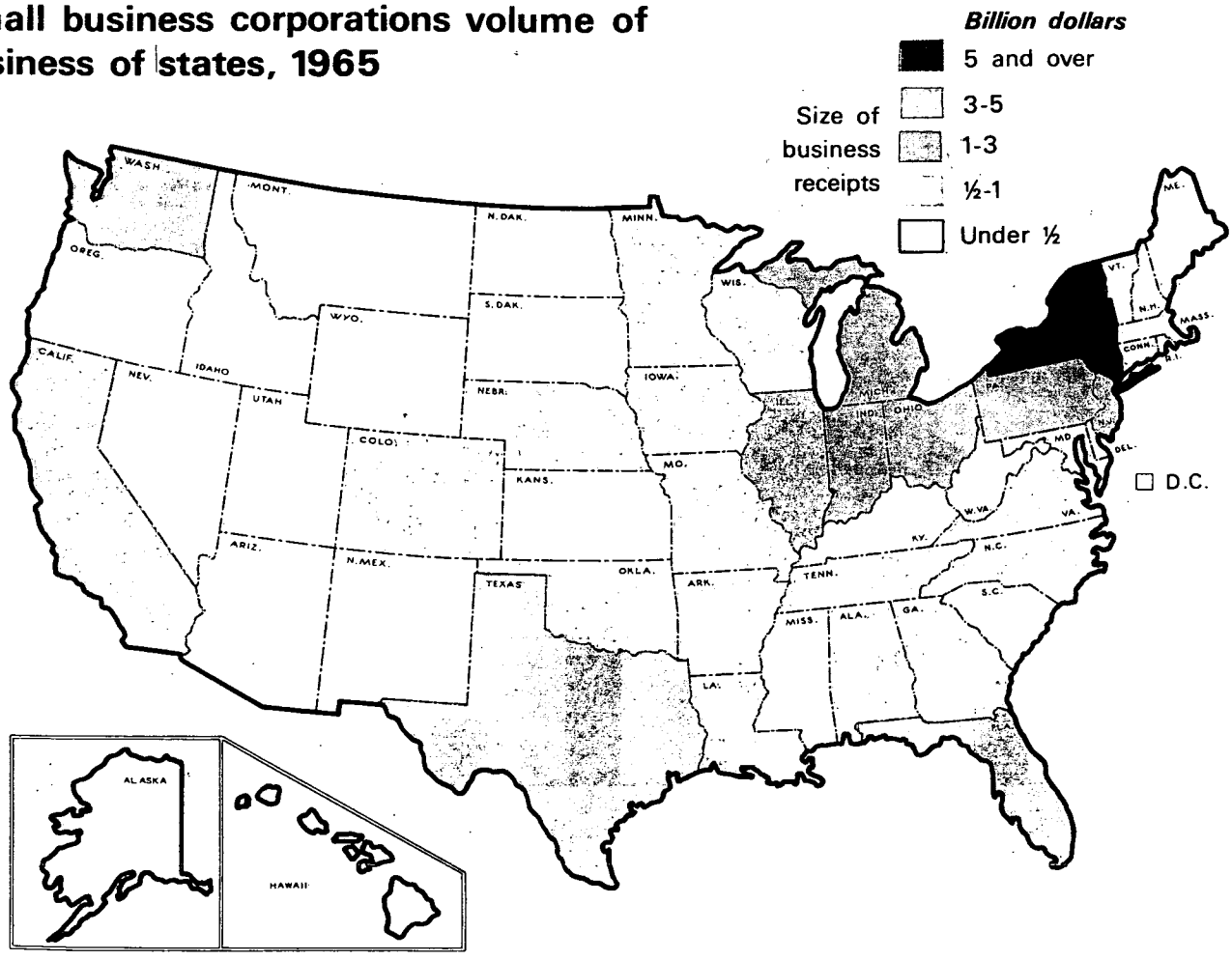
These and other significant income statement and balance sheet data are presented for selected industries in table 4.1. Data on total receipts, business receipts, depreciation, net income, and inventories, for all Small Business Corporations and for those with net income, are shown by industrial division and size of business receipts in table 4.2.

RECEIPTS AND PROFITS BY STATES

Table 4.3 presents data for Small Business Corporations by State and Internal Revenue District in which the returns were filed. Number of returns, total receipts, business receipts, cost of sales and operations, the deductions for taxes and depreciation, and net income (less deficit) are shown for all returns in all Districts and States. Number of returns and net income are shown for those returns with net income. Because of the size of the sample of Small Business Corporation returns, it was not possible to show State data from them classified by industry.

Chart 4B

Small business corporations volume of business of states, 1965



Since the State statistics are based on the Internal Revenue Districts in which the returns were filed, they do not necessarily reflect business activity within a state. If a company operated in more than one State, or if for some reason the return was filed in one State and the company operated in another, the estimates for the States involved would be distorted.

The United States totals in table 4.3 differ slightly from those in other tables, because they were derived using sample weights for individual Districts, while the statistics in other tables were derived using National weights.

Chart 4B shows the State-by-State distribution of total volume of business of Small Business Corporations. In 11 States, business receipts exceeded $1 billion. However, Small Business Corporations were rather concentrated. Four States, New York, Texas, Illinois, and Florida, accounted for 33 percent of the total receipts and 30 percent of the net income (less deficit). New York alone accounted for 20 percent of all Forms 1120-S filed.

COST OF INVESTMENT CREDIT PROPERTY

Like partnerships, Small Business Corporations were nontaxable in 1965 and thus could claim no investment tax credit themselves. However, nearly 43 thousand of them made investments of over $507 million on which their shareholders could compute credit. The information about Small Business Corporations' investments in depreciable property is shown by industrial division in table 4.4.

Small Business Corporations were supposed to report with Form 1120-S the cost of their investment credit property allocated to their shareholders. The shareholders then included the cost, along with eligible cost they might have had from other sources, in the computation of investment credit filed with their individual returns. Because of this reporting situation, the reporting of type of property and life years was not as complete with the Form 1120-S as with other types of returns. Nearly 10 percent of the total investment was not identified as to whether the property was new or used, and another 10 percent was not identified as to the life of the property.

BALANCE SHEET DATA

Balance sheet data for Small Business Corporations are included in this report for the first time since 1959. In 1959, there were 71,000 of these corporations reporting total assets of $7.6 billion; in 1965, there were over 173,000 with total assets of over $19 billion.

Total assets and total liabilities and capital are shown in tables 4.1 and 4.5 for all active Small Business Corporations with assets greater than zero. Unlike partnerships, the vast majority of Small Business Corporations reported balance sheet data, and data were estimated for the small percentage that did not.

Table 4.1 shows the various types of assets and liabilities and capital for selected industries. The largest components of total assets were inventories ($4 billion), net notes and accounts receivable ($4.6 billion), and net depreciable assets ($4.8 billion). Together they accounted for 69 percent of Small Business Corporation total assets. Though largest liability accounts were mortgages, notes, and loans totalling $5.4 billion, nearly half of these companies' capital was supplied by their shareholders. Shareholders' equity accounts equaled 41 percent of the total liabilities and capital, and loans from shareholders made up another 6 percent.

Table 4.5 presents balance sheet and income statement data by industrial division and size of total assets. The average total assets of all Small Business Corporations was about $111,000; however, 32 percent had less than $25,000 total assets and 50 percent had less than $50,000. At the other end of the scale, 10 percent had assets of over $250,000, and only 1667 Small Business Corporations had assets of over $1 million. This latter group, less than 1 percent of the total, had 14 percent of Small Business Corporation assets, 10 percent of the business receipts, and 15 percent of the net income (less deficit).

Table 4.1—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries	Mining	Contract construction			Manufacturing					
				Total	General contractors	Other contractors	Total	Food and kindred products	Apparel and other fabricated textile products	Printing, publishing, and allied industries	Machinery, except electric	Other manufacturing industries
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	173,410	6,839	1,912	18,000	6,723	11,277	22,534	2,396	2,677	3,344	2,280	11,837
	(Thousand dollars)											
Total assets	19,239,447	1,099,194	236,650	2,062,150	1,027,112	1,035,038	3,342,429	589,053	321,995	278,079	202,180	1,951,122
Cash	1,889,866	63,901	29,479	233,931	113,071	120,860	391,939	39,943	40,888	35,582	31,963	243,563
Notes and accounts receivable	4,775,001	102,643	66,074	681,431	274,502	406,929	885,664	133,352	127,380	67,114	49,973	507,845
Less: Allowance for bad debts	63,940	445	192	6,320	877	5,443	12,373	1,650	1,771	1,126	584	7,242
Inventories	4,059,438	108,155	9,072	372,974	184,939	188,035	687,422	140,127	96,215	28,182	37,070	385,828
Investments in Government obligations	113,596	5,871	3,125	19,474	14,530	4,944	34,323	1,368	8,979	4,205	1,454	18,317
Other current assets	836,482	14,679	3,967	179,006	137,314	41,692	47,000	13,867	4,149	4,528	3,179	21,277
Loans to stockholders	210,653	22,451	3,291	33,421	22,965	10,456	26,748	4,116	5,475	1,995	628	14,534
Other investments	749,720	33,805	5,844	69,386	42,687	26,699	154,465	29,000	3,512	17,034	7,026	97,893
Depreciable assets	8,866,356	664,134	230,182	769,724	382,908	386,816	1,947,086	435,501	63,513	212,972	134,134	1,100,966
Less: Accumulated depreciation	4,223,385	269,423	133,053	403,393	206,507	196,886	1,059,338	250,009	34,165	115,990	72,262	586,912
Depletable assets	82,158	1,162	12,387	1,288	772	516	45,526	177	-	(1)	13	45,331
Less: Accumulated depletion	22,727	59	1,919	484	226	258	12,568	39	-	(1)	-	12,527
Land	1,345,557	309,788	5,647	72,165	45,064	27,101	98,363	24,794	1,019	4,423	4,792	63,335
Intangible assets (amortizable)	63,529	1,387	755	1,469	644	825	5,462	441	72	2,215	304	2,430
Less: Accumulated amortization	25,062	502	190	622	235	387	2,610	192	28	925	152	1,313
Other assets	582,205	41,647	2,181	38,700	15,561	23,139	105,320	18,257	6,757	17,867	4,642	57,797
Total liabilities	19,239,447	1,099,194	236,650	2,062,150	1,027,112	1,035,038	3,342,429	589,053	321,995	278,079	202,180	1,951,122
Accounts payable	3,148,321	60,567	33,771	462,628	227,592	235,036	473,274	64,638	86,833	32,466	20,463	268,874
Mortgages, notes, and bonds payable in less than one year	2,573,744	184,969	49,280	264,397	166,990	97,407	324,162	77,997	53,319	13,822	12,474	166,550
Other current liabilities	925,586	13,417	12,353	209,169	95,657	113,512	181,325	29,211	26,143	17,695	11,603	96,673
Loans from stockholders	1,232,064	87,826	8,309	120,235	67,600	52,635	182,752	18,934	22,104	19,205	13,952	108,557
Mortgages, notes, and bonds payable in one year or more	2,870,865	329,068	22,157	208,180	115,792	92,388	318,516	73,315	4,351	34,948	20,840	185,062
Other liabilities	608,603	18,248	4,082	130,332	87,640	42,692	64,818	6,424	9,943	8,281	3,234	36,936
Capital stock	4,276,195	352,143	51,823	314,286	114,766	199,520	787,297	174,383	58,627	78,473	54,573	421,241
Paid-in or capital surplus	720,772	127,954	17,197	31,197	8,764	22,433	121,061	13,262	9,720	19,454	2,105	76,520
Surplus reserves	64,334	3,477	1,031	2,419	1,530	889	18,542	3,766	238	2,082	13	12,443
Earned surplus and undivided profits	1,930,867	[2]36,290	26,070	179,517	88,095	91,422	629,682	108,644	33,548	40,760	32,602	414,128
Shareholders' undistributed taxable income	888,096	[2]42,185	10,577	139,790	52,686	87,104	241,000	18,479	17,169	10,893	30,321	164,138
Total receipts	46,442,511	1,119,696	425,073	5,317,183	2,300,157	3,017,026	8,239,182	1,795,117	1,151,755	612,256	414,246	4,265,808
Business receipts	45,433,118	1,074,876	412,351	5,262,109	2,271,571	2,990,538	8,123,715	1,774,052	1,148,078	605,744	411,095	4,184,746
Interest on Government obligations	4,864	29	75	773	550	223	1,236	96	288	158	80	614
Other interest	64,133	2,600	698	5,252	3,711	1,541	8,118	1,136	322	684	326	5,650
Rents	111,198	7,002	253	8,950	4,797	4,153	12,717	5,540	623	1,409	391	4,754
Royalties	7,731	390	820	168	59	109	2,321	1,432	-	-	330	559
Net short-term capital gain reduced by net long-term capital loss	4,007	148	1,115	303	168	135	567	277	22	51	25	192
Net long-term capital gain reduced by net short-term capital loss	201,553	13,106	2,109	11,398	8,883	2,515	50,038	4,822	279	873	426	43,638
Net gain, noncapital assets	211,705	2,340	868	1,118	811	307	3,195	432	20	130	145	2,468
Dividends	8,885	338	140	432	259	173	2,635	157	90	244	132	2,012
Other receipts	395,317	18,867	6,644	26,680	9,348	17,332	34,640	7,173	2,033	2,963	1,296	21,175
Total deductions	44,994,234	1,119,606	392,305	5,140,547	2,229,614	2,910,933	7,843,890	1,743,307	1,121,267	588,242	375,072	4,016,002
Cost of sales and operations	33,476,283	796,679	259,154	4,159,998	1,905,559	2,254,439	5,787,809	1,300,883	890,840	358,582	253,741	2,983,763
Compensation of officers	2,230,786	41,045	16,798	267,192	84,276	182,916	441,631	46,300	51,945	61,239	44,198	237,949
Repairs	244,401	25,635	6,423	31,988	18,164	13,824	56,497	18,852	1,955	2,777	1,930	30,983
Bad debts	121,571	546	5,215	14,594	1,644	12,950	14,796	2,425	1,116	1,981	598	8,676
Rent paid on business property	719,951	22,981	2,110	28,731	6,607	22,124	93,611	11,492	16,157	10,154	6,170	49,638
Taxes paid	872,119	20,532	10,742	103,066	33,920	69,146	243,903	105,872	23,590	14,703	10,225	89,513
Interest paid	313,628	25,375	3,372	29,017	17,430	11,587	39,317	8,474	4,238	3,566	1,784	21,255
Contributions or gifts	15,842	631	138	1,657	681	976	3,472	740	437	505	126	1,664
Amortization	9,671	609	710	252	76	176	1,043	253	20	200	76	494
Depreciation	792,852	54,346	27,013	86,505	39,413	47,092	166,221	33,000	6,427	16,420	11,574	98,800
Depletion	30,085	412	7,789	291	270	21	18,956	(1)	-	-	(1)	18,952
Advertising	339,464	2,589	665	14,550	4,451	10,099	55,534	22,377	2,556	2,692	1,619	26,290
Pension, profit sharing, stock bonus, annuity plans	90,095	1,031	280	13,480	3,718	9,762	23,984	3,292	5,849	2,515	1,014	11,314
Other employee benefit plans	81,290	437	828	23,859	2,087	21,772	23,731	2,097	6,585	3,226	1,301	10,522
Net loss, noncapital assets	13,593	747	266	1,147	414	733	2,811	857	(1)	35	35	1,881
Other deductions	5,642,603	126,011	50,802	364,220	110,904	253,316	870,574	186,392	109,549	109,647	40,678	424,308
Net income (less deficit)[3]	1,447,857	89	32,754	176,623	70,533	106,090	395,148	51,810	30,488	23,975	39,165	249,710

Footnotes at end of table.

Table 4.1—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Transportation, communication, electric, gas, and sanitary services			Wholesale and retail trade										
					Wholesale trade					Retail trade				
	Total	Transportation	Communication, electric, gas, and sanitary services	Total	Total	Groceries and related products	Electrical goods	Machinery, equipment, and supplies	Other wholesale trade	Total	Building materials, hardware, and farm equipment dealers	General merchandise stores	Food stores	Automotive dealers and gasoline service stations
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Number of returns	7,090	5,471	1,619	68,219	19,083	2,452	908	2,113	13,610	47,921	5,350	2,048	3,778	7,940
	(Thousand dollars)													
Total assets	613,618	468,758	144,860	7,583,079	2,744,335	320,358	143,268	210,284	2,070,425	4,647,062	786,674	178,685	343,478	1,225,151
Cash	54,402	39,865	14,537	747,056	271,730	39,200	12,910	28,498	191,122	462,227	62,152	16,486	46,769	94,941
Notes and accounts receivable	110,329	93,404	16,925	2,008,616	957,651	110,831	51,106	79,501	716,213	1,002,195	248,760	34,188	33,094	228,637
Less: Allowance for bad debts	1,249	1,104	145	36,515	15,123	1,330	818	1,461	11,514	20,048	4,645	377	136	6,451
Inventories	14,943	12,007	2,936	2,801,350	915,369	81,969	52,974	67,116	713,310	1,802,791	307,519	81,838	85,355	578,556
Investments in Government obligations	1,898	1,555	343	39,105	18,459	260	75	2,381	15,743	20,646	11,206	-	1,099	4,720
Other current assets	24,892	22,023	2,869	115,719	39,602	8,298	1,314	2,468	27,522	74,416	10,186	1,284	9,927	18,447
Loans to stockholders	6,190	5,599	591	69,864	22,671	1,491	2,419	2,808	15,953	44,875	3,559	1,140	4,553	6,827
Other investments	30,712	22,493	8,219	204,835	73,058	17,973	1,589	4,430	49,066	128,131	23,532	6,077	19,159	28,345
Depreciable assets	605,084	458,278	146,806	2,391,267	717,712	108,056	24,709	38,078	546,869	1,609,523	184,449	67,595	226,370	314,974
Less: Accumulated depreciation	292,868	227,982	64,886	1,180,005	365,738	60,410	12,441	16,832	276,055	778,308	89,560	36,381	113,493	137,334
Depletable assets	5,370	28	5,342	2,502	230	-	-	13	217	1,541	20	-	-	575
Less: Accumulated depletion	5,308	10	5,298	562	36	-	-	-	36	339	-	-	-	127
Land	25,397	20,596	4,801	195,329	55,345	7,077	1,649	1,052	45,567	130,643	18,263	2,999	14,631	43,578
Intangible assets (amortizable)	8,096	1,366	6,730	16,822	3,012	220	51	252	2,489	13,737	398	630	2,168	1,961
Less: Accumulated amortization	4,269	709	3,560	7,792	1,729	84	37	107	1,501	6,033	237	313	552	417
Other assets	29,999	21,349	8,650	215,488	52,122	6,807	7,768	2,087	35,460	161,065	11,072	3,519	14,534	47,919
Total liabilities	613,618	468,758	144,860	7,583,079	2,744,335	320,358	143,268	210,284	2,070,425	4,647,062	786,674	178,685	343,478	1,225,151
Accounts payable	53,571	46,971	6,600	1,515,104	762,666	82,371	31,770	53,592	594,933	718,270	124,017	38,079	68,207	121,619
Mortgages, notes, and bonds payable in less than one year	69,758	55,578	14,180	1,033,787	297,376	24,711	10,137	16,078	246,450	711,714	98,728	19,764	19,436	381,500
Other current liabilities	30,550	23,465	7,085	302,113	114,840	14,058	10,758	11,163	78,861	180,711	18,946	4,603	15,582	49,519
Loans from stockholders	51,749	37,135	14,614	439,974	139,736	7,414	7,531	15,827	108,964	288,881	33,049	16,241	23,817	53,852
Mortgages, notes, and bonds payable in one year or more	106,778	64,417	42,361	685,638	181,081	14,264	11,733	12,678	142,406	485,530	74,289	16,489	47,911	116,295
Other liabilities	15,650	14,188	1,462	144,021	39,641	1,594	1,061	8,957	28,029	103,628	10,516	2,814	7,137	13,838
Capital stock	129,893	96,629	33,264	1,886,156	556,548	74,546	25,491	34,882	421,629	1,275,649	235,234	57,995	85,900	279,216
Paid-in or capital surplus	58,750	43,803	14,947	180,943	58,302	12,193	1,225	4,959	39,925	116,133	24,792	4,943	13,075	19,029
Surplus reserves	3,274	3,161	113	15,572	3,811	180	20	15	3,596	10,983	1,507	28	357	943
Earned surplus and undivided profits	69,114	65,629	3,485	929,125	385,270	63,241	26,751	19,179	276,099	521,895	116,008	16,630	41,909	152,074
Shareholders' undistributed taxable income	24,531	17,782	6,749	450,646	205,064	25,786	16,791	32,954	129,533	233,668	49,588	1,099	20,147	37,266
Total receipts	1,170,673	1,020,818	149,855	25,904,288	10,730,281	2,097,546	380,584	601,184	7,650,967	14,599,476	1,684,209	437,007	2,065,295	5,140,311
Business receipts	1,147,357	999,641	147,716	25,545,434	10,604,257	2,083,113	374,897	580,672	7,565,575	14,374,186	1,648,963	426,701	2,053,947	5,061,671
Interest on Government obligations	101	99	(1)	1,534	494	33	14	(1)	447	1,036	492	(1)	41	328
Other interest	1,367	1,228	139	26,535	7,121	597	608	1,880	4,036	18,381	4,853	472	561	5,245
Rents	3,702	3,465	237	42,917	8,331	1,039	119	357	6,816	33,579	3,573	1,916	3,178	10,836
Royalties	476	476	-	1,168	302	12	-	113	177	866	-	-	-	784
Net short-term capital gain reduced by net long-term capital loss	199	199	-	994	631	16	252	-	363	155	-	37	-	113
Net long-term capital gain reduced by net short-term capital loss	6,144	4,818	1,326	27,093	7,261	1,326	71	190	5,674	17,963	7,705	235	1,020	3,422
Net gain, noncapital assets	3,705	3,586	119	8,816	1,638	96	32	555	955	7,055	802	126	124	1,690
Dividends	448	448	-	1,970	674	114	12	30	518	1,266	239	66	206	160
Other receipts	7,174	6,858	316	247,827	99,572	11,200	4,579	17,387	66,406	144,989	17,582	7,449	6,218	56,062
Total deductions	1,113,938	973,821	140,117	25,363,910	10,501,242	2,059,282	369,116	574,773	7,498,071	14,303,319	1,638,996	429,166	2,035,595	5,089,354
Cost of sales and operations	746,129	676,358	69,771	19,928,975	8,792,175	1,822,133	290,633	420,985	6,258,424	10,704,861	1,238,353	304,472	1,632,049	4,313,392
Compensation of officers	70,173	53,215	16,958	915,264	331,058	43,495	15,491	38,056	234,016	564,162	70,325	16,587	49,590	101,713
Repairs	1,821	1,646	175	74,999	21,121	4,553	357	1,045	15,166	51,952	5,460	1,171	7,310	10,750
Bad debts	3,864	3,009	855	69,839	26,300	2,354	871	1,805	21,270	41,777	7,133	266	1,754	15,328
Rent paid on business property	23,711	21,920	1,791	358,113	78,491	10,562	4,024	5,301	58,604	273,780	19,701	11,960	24,498	47,185
Taxes paid	43,136	37,298	5,838	305,644	94,804	13,284	3,680	5,934	71,906	203,834	27,110	7,849	24,612	38,586
Interest paid	10,329	7,246	3,083	101,027	31,885	2,381	1,361	2,007	26,136	66,546	9,470	2,099	3,741	25,118
Contributions or gifts	581	453	128	6,316	2,403	327	112	153	1,811	3,732	575	82	223	937
Amortization	727	83	644	2,705	889	67	20	44	758	1,805	73	55	79	357
Depreciation	60,850	48,438	12,412	220,009	68,951	9,834	2,871	4,779	51,467	145,508	15,588	6,675	19,314	28,633
Depletion	149	149	-	1,747	501	(1)	41	-	457	1,157	143	-	185	108
Advertising	7,557	5,873	1,684	190,132	27,744	1,987	952	3,121	21,684	158,724	13,695	6,720	18,436	40,163
Pension, profit sharing, stock bonus, annuity plans	2,082	1,876	206	27,635	14,384	878	659	2,468	10,379	11,886	947	208	3,330	1,426
Other employee benefit plans	4,986	4,386	600	18,543	7,420	998	149	421	5,852	10,487	1,148	212	2,618	1,810
Net loss, noncapital assets	1,269	1,265	(1)	3,506	896	313	22	54	507	2,607	200	56	381	338
Other deductions	136,574	110,606	25,968	3,139,456	1,002,220	146,113	47,873	88,600	719,634	2,060,501	229,075	70,754	247,475	463,510
Net income (less deficit)[3]	56,678	46,940	9,738	540,257	229,027	38,261	11,466	26,411	152,889	296,048	45,213	7,840	29,700	50,877

Footnotes at end of table.

Table 4.1—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade--Continued					Finance, insurance, and real estate	Services						
	Retail trade--Continued												
	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Drug and proprietary stores	Other retail trade		Total	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile and other repair services	Recreational services	Other services
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Number of returns	4,904	5,280	7,479	3,801	7,341	19,336	28,902	3,435	5,852	6,502	4,598	4,570	3,945
	(Thousand dollars)												
Total assets	357,354	551,424	337,807	304,065	562,424	2,099,718	2,189,379	712,573	281,440	288,694	215,857	431,392	259,423
Cash	53,190	54,732	40,095	33,609	60,253	194,110	172,810	21,979	37,987	35,737	22,845	25,638	28,624
Notes and accounts receivable	75,394	181,411	17,201	41,731	141,779	614,948	304,763	27,842	49,081	118,797	36,415	27,833	44,795
Less: Allowance for bad debts	1,478	3,746	28	1,170	2,017	3,388	3,458	933	581	526	722	117	579
Inventories	175,544	214,523	20,884	153,119	185,453	5,211	60,093	4,572	14,735	9,037	22,858	5,109	3,782
Investments in Government obligations	30	744	30	-	2,817	6,425	3,375	101	811	252	-	1,947	264
Other current assets	3,775	8,521	11,717	2,961	7,598	394,215	56,981	23,987	5,646	6,189	4,352	12,360	4,447
Loans to stockholders	3,658	8,175	5,969	4,738	6,256	28,822	19,866	3,451	3,065	4,111	5,430	617	3,192
Other investments	8,601	12,455	9,496	5,022	15,444	148,244	101,049	18,221	9,138	19,631	8,893	20,918	24,248
Depreciable assets	75,144	110,850	326,226	100,952	202,963	287,644	1,967,669	770,202	284,342	131,215	144,556	481,276	156,078
Less: Accumulated depreciation	44,231	55,568	145,990	52,706	103,045	79,657	804,139	275,635	149,393	64,732	56,139	223,576	34,664
Depletable assets	(1)	119	16	749	53	2,187	11,228	(1)	-	1,883	55	9,288	-
Less: Accumulated depletion	(1)	-	(1)	168	28	764	934	(1)	-	844	51	38	-
Land	1,130	9,401	17,719	2,660	20,262	427,598	205,185	100,162	14,089	5,006	18,499	47,229	20,200
Intangible assets (amortizable)	856	471	1,940	2,109	3,204	8,703	20,834	4,620	1,447	796	1,429	11,403	1,139
Less: Accumulated amortization	220	227	858	998	2,211	1,837	7,239	864	699	326	399	4,645	306
Other assets	5,961	9,563	33,397	11,457	23,643	67,257	81,296	14,867	11,772	22,468	7,836	16,150	8,203
Total liabilities	357,354	551,424	337,807	304,065	562,424	2,099,718	2,189,379	712,573	281,440	288,694	215,857	431,392	259,423
Accounts payable	79,098	88,384	43,299	66,254	89,313	351,223	197,224	30,016	25,177	73,437	19,776	31,409	17,409
Mortgages, notes, and bonds payable in less than one year	22,439	67,359	40,169	17,722	44,597	395,323	251,336	90,991	16,507	26,160	38,948	56,299	22,431
Other current liabilities	13,083	24,469	20,627	14,469	19,413	76,578	100,010	26,329	15,419	16,899	10,531	17,671	13,161
Loans from stockholders	27,446	28,223	48,584	16,734	40,935	115,544	224,340	71,605	26,445	23,691	12,440	68,644	21,515
Mortgages, notes, and bonds payable in one year or more	20,185	38,389	79,361	29,852	62,759	458,379	736,018	371,351	53,379	36,679	29,486	141,461	103,662
Other liabilities	9,159	29,756	6,127	3,940	20,341	160,123	71,066	6,016	4,671	19,672	15,910	16,951	7,846
Capital stock	111,456	154,872	104,078	95,259	151,639	268,192	480,767	139,763	77,848	51,543	47,528	109,983	54,102
Paid-in or capital surplus	5,313	11,041	11,401	6,661	19,878	69,274	113,363	62,542	8,168	10,289	4,033	23,396	4,935
Surplus reserves	1,081	3,665	635	1,951	816	12,994	7,025	798	1,744	3,144	558	568	213
Earned surplus and undivided profits	49,104	57,832	[2]6,986	26,399	68,925	90,266	44,636	[2]54,309	34,390	10,498	29,509	12,349	12,199
Shareholders' undistributed taxable income	18,990	47,434	[2]9,488	24,824	43,808	101,822	[2]36,406	[2]32,529	17,692	16,682	7,138	[2]47,339	1,950
Total receipts	842,970	1,170,790	1,042,394	882,165	1,334,335	1,036,488	3,217,500	476,706	533,420	782,675	438,213	483,376	503,110
Business receipts	828,341	1,143,539	1,028,930	874,377	1,307,717	724,983	3,130,373	450,760	529,843	777,090	428,835	448,448	495,397
Interest on Government obligations	(1)	14	44	(1)	102	894	222	(1)	(1)	10	27	163	10
Other interest	654	4,762	175	226	1,433	16,510	3,053	1,200	464	220	344	504	321
Rents	679	1,507	4,869	982	6,039	13,801	21,856	13,783	953	390	529	4,147	2,054
Royalties	(1)	(1)	40	39	-	1,981	407	-	21	241	-	17	128
Net short-term capital gain reduced by net long-term capital loss	-	(1)	(1)	(1)	(1)	422	259	210	(1)	43	(1)	-	-
Net long-term capital gain reduced by net short-term capital loss	714	225	1,095	461	3,086	73,896	17,463	3,058	404	1,620	2,505	9,776	100
Net gain, noncapital assets	27	125	1,367	(1)	2,790	179,226	12,423	231	396	181	4,799	6,282	534
Dividends	40	143	33	84	295	811	2,111	437	46	48	23	1,424	133
Other receipts	12,506	20,472	5,839	5,989	12,872	23,964	29,333	7,023	1,284	2,832	1,146	12,615	4,433
Total deductions	812,952	1,130,614	1,020,045	852,768	1,293,829	876,057	3,132,114	506,585	505,567	754,177	415,122	469,938	480,725
Cost of sales and operations	531,829	741,927	467,412	575,030	900,397	254,401	1,535,712	160,400	236,909	478,114	225,158	176,368	258,763
Compensation of officers	54,146	76,135	59,925	54,738	81,003	157,744	320,119	15,136	54,210	91,529	38,436	37,911	82,897
Repairs	2,943	3,661	11,858	2,652	6,147	3,971	43,024	19,318	8,255	2,562	2,693	7,036	3,160
Bad debts	5,127	5,946	730	1,577	3,916	4,662	8,055	1,606	2,051	2,082	1,210	334	772
Rent paid on business property	33,184	31,386	51,793	24,437	29,636	19,272	171,288	40,161	23,605	18,208	30,561	33,773	24,980
Taxes paid	15,048	18,277	34,265	16,173	21,914	32,878	111,912	31,550	17,786	16,025	13,438	18,789	14,324
Interest paid	3,638	6,605	6,086	2,807	6,982	44,063	60,959	27,145	4,210	3,444	3,968	17,154	5,038
Contributions or gifts	619	411	328	273	284	1,292	1,755	169	495	283	121	341	346
Amortization	88	195	528	246	184	662	2,963	331	318	203	148	1,709	254
Depreciation	6,999	10,041	29,437	9,424	19,397	20,289	157,290	47,931	24,554	14,565	18,309	41,492	10,439
Depletion	310	275	94	32	10	539	73	17	(1)	(1)	-	38	(1)
Advertising	14,107	29,429	12,036	10,517	13,621	21,724	46,612	10,101	9,008	7,381	4,049	12,464	3,609
Pension, profit sharing, stock bonus, annuity plans	438	1,752	821	1,263	1,701	3,734	17,863	628	1,928	5,315	765	3,521	5,706
Other employee benefit plans	438	1,052	1,511	439	1,259	2,074	6,830	2,156	1,198	855	1,429	373	819
Net loss, noncapital assets	288	18	913	80	333	2,998	835	424	167	140	13	79	12
Other deductions	143,750	203,504	342,308	153,080	207,045	305,754	646,824	149,512	120,865	113,465	74,824	118,556	69,602
Net income (less deficit)[3]	30,017	40,165	22,349	29,397	40,490	160,361	85,386	[4]29,879	27,853	28,498	23,091	13,438	22,385

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Negative amount. [3]Excludes interest from State and local obligations which is included in interest on Government obligations and in total receipts elsewhere in the table.
[4]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.2.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

PART I.—ALL RETURNS

Industrial division and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIAL DIVISIONS										
Number of returns, total	173,410	10,125	5,509	14,075	20,599	29,903	33,948	32,086	21,688	5,477
With end-of-year inventory	105,985	1,744	1,244	4,599	10,240	18,010	24,395	26,220	19,190	343
Total receipts, thousand dollars	46,442,511	25,438	46,456	261,044	780,396	2,258,640	4,891,619	10,079,212	28,078,515	21,191
Business receipts, do	45,433,118	13,960	32,294	217,087	710,359	2,111,635	4,775,017	9,886,968	27,687,798	-
Depreciation, do	792,852	5,482	4,713	19,330	44,185	78,250	131,221	204,829	302,549	2,293
Net income (less deficit), do	1,447,857	[1]25,188	[1]11,437	[1]6,363	[1]2,103	61,654	186,007	426,236	836,067	[1]17,016
Total assets, do	19,239,447	330,532	187,998	544,946	968,894	1,656,790	2,673,476	4,404,580	8,210,542	261,689
Inventory, end-of-year, do	4,059,438	5,111	5,527	23,425	93,928	196,568	450,164	940,205	2,342,958	1,552
AGRICULTURE, FORESTRY, AND FISHERIES										
Number of returns, total	6,839	655	353	761	1,184	1,401	965	686	397	437
With end-of-year inventory	3,041	207	(2)	200	538	673	602	372	313	(2)
Total receipts, thousand dollars	1,119,696	2,635	2,878	14,479	47,876	108,031	142,211	215,577	585,452	557
Business receipts, do	1,074,876	1,438	2,443	13,568	44,226	100,542	138,736	205,590	568,333	-
Depreciation, do	54,346	1,080	644	2,572	6,436	8,088	10,954	14,068	10,030	474
Net income (less deficit), do	89	[1]3,895	[1]3,535	[1]5,376	[1]11,164	678	11,270	9,032	7,616	[1]4,537
Total assets, do	1,099,194	43,723	18,619	61,234	154,884	174,086	211,554	193,322	203,746	38,026
Inventory, end-of-year, do	108,155	435	(2)	3,354	22,037	12,735	14,861	9,841	44,626	(2)
MINING										
Number of returns, total	1,912	322		302		283	392	263	196	(2)
With end-of-year inventory	445	(2)		(2)		(2)	(2)	(2)	137	-
Total receipts, thousand dollars	425,073	650		7,821		26,135	55,802	75,878	258,689	(2)
Business receipts, do	412,351	643		7,249		23,281	53,989	75,344	251,845	-
Depreciation, do	27,013	311		1,099		1,960	3,421	3,310	16,843	(2)
Net income (less deficit), do	32,754	[1]1,662		120		[1]4,179	2,115	3,884	33,775	(2)
Total assets, do	236,650	9,633		14,330		14,083	34,258	35,888	120,293	(2)
Inventory, end-of-year, do	9,072	(2)		(2)		(2)	(2)	(2)	6,986	-
CONTRACT CONSTRUCTION										
Number of returns, total	18,000	360	229	886	1,791	2,721	4,618	4,120	2,774	501
With end-of-year inventory	10,952	(2)	(2)	379	814	1,571	2,920	2,958	2,056	(2)
Total receipts, thousand dollars	5,317,183	1,349	1,909	17,689	69,271	206,198	674,402	1,298,458	3,047,779	128
Business receipts, do	5,262,109	755	1,582	16,423	68,310	203,687	669,772	1,282,527	3,019,053	-
Depreciation, do	86,505	282	144	865	2,624	4,976	11,681	22,854	42,836	243
Net income (less deficit), do	176,623	[1]630	[1]403	[1]1,222	846	4,580	13,749	50,378	110,436	[1]1,111
Total assets, do	2,062,150	5,411	2,217	15,390	57,829	109,470	285,205	525,772	1,052,135	8,721
Inventory, end-of-year, do	372,974	(2)	(2)	799	12,933	20,565	60,787	101,486	174,375	(2)
MANUFACTURING										
Number of returns, total	22,534	847	376	995	2,030	3,562	4,821	5,605	3,898	400
With end-of-year inventory	18,709	441	181	612	1,510	2,828	4,010	5,271	3,725	(2)
Total receipts, thousand dollars	8,239,182	1,568	4,144	18,189	74,864	282,623	687,846	1,795,594	5,373,609	745
Business receipts, do	8,123,715	1,518	2,588	18,132	74,064	269,617	682,826	1,774,622	5,300,348	-
Depreciation, do	166,221	238	811	1,579	3,473	7,678	19,192	42,600	90,388	262
Net income (less deficit), do	395,148	[1]4,169	[1]2,822	[1]1,866	[1]3,362	165	32,150	110,586	265,180	[1]714
Total assets, do	3,342,429	10,753	13,077	14,389	49,846	137,748	296,635	816,468	1,982,937	20,576
Inventory, end-of-year, do	687,422	1,431	1,366	1,835	6,542	20,171	40,807	132,232	482,708	(2)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
Number of returns, total	7,090	559	248	1,038	904	1,443	1,184	1,103	419	(2)
With end-of-year inventory	1,739	(2)	(2)	127	257	265	379	374	207	-
Total receipts, thousand dollars	1,170,673	860	1,890	18,550	35,036	108,864	166,637	342,851	495,159	(2)
Business receipts, do	1,147,357	764	1,840	18,070	34,504	105,488	164,731	335,376	486,584	-
Depreciation, do	60,850	808	198	2,291	3,475	8,481	13,305	17,398	14,768	(2)
Net income (less deficit), do	56,678	[1]1,177	[1]368	[1]1,573	1,491	2,879	8,971	19,540	26,772	(2)
Total assets, do	613,618	9,046	1,269	33,519	50,723	76,189	122,665	171,930	144,902	(2)
Inventory, end-of-year, do	14,943	(2)	(2)	137	312	1,550	3,980	4,716	4,009	-
WHOLESALE AND RETAIL TRADE										
Number of returns, total	68,219	1,176	971	3,161	6,099	11,121	15,217	16,682	12,922	870
With end-of-year inventory	59,305	434	492	2,056	4,848	9,532	13,837	15,752	12,302	(2)
Total receipts, thousand dollars	25,904,288	5,170	8,540	58,995	231,750	843,613	2,225,013	5,260,312	17,263,895	7,000
Business receipts, do	25,545,434	2,724	7,199	55,382	225,860	825,669	2,190,989	5,182,007	17,055,604	-
Depreciation, do	220,009	560	290	2,161	5,920	16,304	30,776	62,591	101,353	54
Net income (less deficit), do	540,257	[1]1,414	[1]1,399	[1]11,464	[1]8,219	4,404	44,669	156,515	355,478	1,687
Total assets, do	7,583,079	20,121	12,757	59,382	132,132	388,535	895,975	1,927,977	4,122,518	23,682
Inventory, end-of-year, do	2,801,350	1,847	2,779	13,015	45,494	128,056	315,240	680,120	1,614,660	(2)
Wholesale Trade										
Number of returns, total	19,083	500	379	1,129	1,203	2,220	3,083	4,573	5,601	395
With end-of-year inventory	14,161	(2)	176	630	580	1,263	2,385	3,895	5,032	(2)
Total receipts, thousand dollars	10,730,281	2,032	3,980	22,441	45,648	165,276	453,564	1,509,957	8,520,843	6,540
Business receipts, do	10,604,257	1,257	2,718	20,175	44,158	162,813	442,055	1,488,596	8,442,485	-
Depreciation, do	68,951	116	161	653	813	3,067	5,402	14,401	44,294	44
Net income (less deficit), do	229,027	[1]317	102	[1]6,547	[1]309	4,658	12,953	44,821	171,493	2,173
Total assets, do	2,744,335	7,440	6,229	27,493	24,292	74,817	181,277	511,933	1,895,252	15,602
Inventory, end-of-year, do	915,369	(2)	1,164	3,570	6,164	20,799	51,465	150,047	681,373	(2)

Footnotes at end of table.

Table 4.2—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

PART I.—ALL RETURNS—Continued

Industrial division and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE-Continued										
Retail Trade										
Number of returns, total	47,921	649	591	2,005	4,819	8,720	11,929	11,792	6,967	449
With end-of-year inventory	44,008	232	316	1,424	4,216	8,089	11,248	11,540	6,916	(2)
Total receipts.....thousand dollars..	14,599,476	3,113	4,553	36,264	183,230	663,207	1,741,731	3,650,887	8,316,031	460
Business receipts..... do	14,374,186	1,442	4,474	34,917	178,837	648,026	1,719,497	3,594,810	8,192,183	-
Depreciation..... do	145,508	407	129	1,501	5,003	12,796	24,887	47,161	53,614	10
Net income (less deficit)..... do	296,048	[1]1,038	[1]1,501	[1]4,800	[1]7,882	[1]361	30,592	107,743	173,779	[1]484
Total assets..... do	4,647,062	12,616	6,528	31,880	105,441	307,806	702,724	1,381,571	2,091,333	7,163
Inventory, end-of-year..... do	1,802,791	1,180	1,615	9,443	38,332	104,340	258,977	517,604	871,294	(2)
Wholesale and Retail Trade not Allocable										
Number of returns, total	1,215			132		181	205	317	354	(2)
With end-of-year inventory	1,136			(2)		(2)	(2)	317	354	-
Total receipts.....thousand dollars..	574,531			3,194		15,130	29,718	99,468	427,021	-
Business receipts..... do	566,991			3,187		14,830	29,437	98,601	420,936	-
Depreciation..... do	5,550			148		441	487	1,029	3,445	-
Net income (less deficit)..... do	15,182			[1]204		107	1,124	3,951	10,206	(2)
Total assets..... do	191,682			2,473		5,912	11,974	34,473	135,933	(2)
Inventory, end-of-year..... do	83,190			(2)		(2)	(2)	12,469	61,993	-
FINANCE, INSURANCE, AND REAL ESTATE										
Number of returns, total	19,336	4,309	1,877	3,116	3,262	2,928	1,358	763	220	1,503
With end-of-year inventory	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	-
Total receipts.....thousand dollars..	1,036,488	7,330	13,855	55,034	118,133	204,012	182,024	228,755	227,345	-
Business receipts..... do	724,983	2,303	6,019	25,974	65,284	122,054	126,041	180,923	196,385	-
Depreciation..... do	20,289	826	851	2,461	3,102	4,420	2,585	3,211	2,510	323
Net income (less deficit)..... do	160,361	[1]7,699	1,332	14,223	24,473	44,232	34,515	30,787	25,580	[1]7,082
Total assets..... do	2,099,718	175,735	101,013	227,222	300,591	423,956	291,441	252,839	204,589	122,332
Inventory, end-of-year..... do	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	-
SERVICES										
Number of returns, total	28,902	1,835	1,375	3,990	5,151	6,419	5,393	2,837	862	1,040
With end-of-year inventory	11,504	374	335	1,168	2,197	3,064	2,524	1,390	424	(2)
Total receipts.....thousand dollars,,	3,217,500	5,740	12,687	75,816	197,101	476,756	757,684	853,746	826,587	11,383
Business receipts..... do	3,130,373	3,680	10,076	67,499	192,074	458,926	745,933	842,539	809,646	-
Depreciation..... do	157,290	1,369	1,716	7,020	18,441	26,299	39,307	38,619	23,821	698
Net income (less deficit)..... do	85,386	[1]4,595	[1]4,189	943	[1]6,450	8,591	38,568	45,426	11,230	[1]4,138
Total assets..... do	2,189,379	55,850	35,195	129,611	214,706	331,994	535,743	478,926	379,422	27,932
Inventory, end-of-year..... do	60,093	575	528	1,363	5,330	12,364	14,051	10,311	15,463	(2)

Footnotes at end of table.

Table 4.2—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

PART II.—RETURNS WITH NET INCOME

Industrial division and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIAL DIVISIONS										
Number of returns, total	115,475	3,478	2,550	7,461	11,540	19,262	25,238	26,423	18,852	671
With end-of-year inventory	75,180	304	435	2,157	4,978	11,037	17,885	21,649	16,704	(2)
Total receipts, thousand dollars	39,242,734	12,839	22,775	144,122	439,574	1,477,449	3,642,305	8,345,886	25,141,587	16,197
Business receipts, do	38,382,811	5,027	13,145	108,945	386,566	1,354,306	3,545,837	8,175,554	24,793,431	-
Depreciation, do	564,789	400	1,256	6,657	16,210	44,011	87,718	155,437	252,847	253
Net income, do	1,969,400	6,202	7,189	38,907	62,637	154,331	264,445	490,644	937,118	7,927
Total assets, do	14,778,697	84,594	78,286	290,575	526,513	1,082,679	1,883,665	3,594,288	7,187,356	50,741
Inventory, end-of-year, do	3,328,220	276	1,449	6,280	34,613	113,100	311,109	783,770	2,077,610	(2)
AGRICULTURE, FORESTRY, AND FISHERIES										
Number of returns, total	3,778	108	(2)	361	656	855	787	546	335	(2)
With end-of-year inventory	1,927	(2)	(2)	59	257	426	504	317	306	(2)
Total receipts, thousand dollars	843,415	1,227	(2)	7,301	25,759	67,685	115,844	168,609	455,680	(2)
Business receipts, do	806,334	333	(2)	6,542	24,373	61,521	112,851	160,131	440,031	-
Depreciation, do	32,659	(2)	(2)	776	1,485	4,647	8,965	9,666	7,060	(2)
Net income, do	60,244	760	(2)	1,532	4,117	10,142	15,211	13,051	14,742	(2)
Total assets, do	660,671	3,570	(2)	16,488	54,961	105,275	160,685	152,545	161,531	(2)
Inventory, end-of-year, do	64,300	(2)	(2)	342	4,382	6,594	8,613	6,871	37,346	(2)
MINING										
Number of returns, total	1,172	(2)	(2)	(2)	282		315	211	166	(2)
With end-of-year inventory	311	-	-	(2)	(2)		(2)	(2)	134	-
Total receipts, thousand dollars	342,389	(2)	(2)	(2)	19,007		43,331	63,404	214,532	(2)
Business receipts, do	334,033	(2)	(2)	(2)	18,189		43,100	62,957	208,014	-
Depreciation, do	22,655	(2)	(2)	(2)	1,569		2,451	3,053	15,279	(2)
Net income, do	46,652	(2)	(2)	(2)	2,418		4,183	5,363	34,341	(2)
Total assets, do	185,741	(2)	(2)	(2)	14,824		23,315	31,861	107,437	(2)
Inventory, end-of-year, do	7,912	-	-	(2)	(2)		(2)	(2)	6,278	-
CONTRACT CONSTRUCTION										
Number of returns, total	12,774	180		454	1,016	1,807	3,587	3,336	2,395	-
With end-of-year inventory	8,040	(2)		199	361	1,032	2,287	2,426	1,734	-
Total receipts, thousand dollars	4,475,929	1,213		8,939	39,962	138,332	524,355	1,057,009	2,706,119	-
Business receipts, do	4,433,687	644		8,827	39,267	136,570	520,908	1,043,203	2,684,268	-
Depreciation, do	71,179	42		504	1,361	3,264	9,092	20,586	36,330	-
Net income, do	225,880	638		677	4,373	8,752	31,372	56,582	123,486	-
Total assets, do	1,655,933	1,979		9,388	36,134	71,019	199,572	425,902	911,939	-
Inventory, end-of-year, do	267,820	(2)		454	4,781	8,178	39,166	71,694	143,542	-
MANUFACTURING										
Number of returns, total	15,811	(2)	171	447	963	2,100	3,902	4,720	3,385	(2)
With end-of-year inventory	13,803	(2)	(2)	298	795	1,657	3,264	4,442	3,217	(2)
Total receipts, thousand dollars	7,212,082	(2)	2,520	8,151	35,790	173,714	560,739	1,514,800	4,915,479	(2)
Business receipts, do	7,107,755	(2)	1,165	8,133	35,409	162,124	556,428	1,495,666	4,848,603	-
Depreciation, do	132,746	(2)	155	327	1,369	4,511	14,989	36,204	75,182	(2)
Net income, do	469,019	(2)	909	1,122	3,337	20,081	38,806	118,546	285,765	(2)
Total assets, do	2,806,115	(2)	5,871	3,954	22,360	80,821	232,936	690,542	1,758,846	(2)
Inventory, end-of-year, do	576,994	(2)	(2)	293	3,401	7,473	27,551	107,038	431,153	(2)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
Number of returns, total	4,519	195		659	546	1,032	799	832	390	(2)
With end-of-year inventory	1,149	(2)		(2)	(2)	185	249	276	203	-
Total receipts, thousand dollars	941,855	912		11,938	21,709	78,023	113,609	264,654	450,184	(2)
Business receipts, do	922,417	826		11,461	21,462	76,463	112,874	257,611	441,720	-
Depreciation, do	40,522	75		941	1,813	4,319	7,286	13,133	12,955	-
Net income, do	84,756	217		1,673	3,575	9,073	16,213	22,860	30,375	(2)
Total assets, do	424,577	1,471		13,140	18,811	47,765	68,155	143,661	130,511	(2)
Inventory, end-of-year, do	11,557	(2)		(2)	(2)	1,202	2,177	4,026	3,948	-
WHOLESALE AND RETAIL TRADE										
Number of returns, total	47,775	565	428	1,202	2,954	6,742	10,571	13,884	11,284	(2)
With end-of-year inventory	42,481	(2)	(2)	806	2,184	5,653	9,671	13,082	10,761	-
Total receipts, thousand dollars	22,161,574	2,733	4,512	24,778	113,649	522,419	1,557,606	4,402,605	15,530,572	(2)
Business receipts, do	21,855,001	1,232	3,245	22,677	111,040	508,844	1,532,687	4,335,451	15,339,825	-
Depreciation, do	172,736	127	179	795	2,082	8,396	20,300	50,707	90,120	(2)
Net income, do	683,123	1,403	678	3,853	6,632	31,821	69,937	181,972	384,339	(2)
Total issets, do	6,272,518	6,936	4,443	27,483	54,474	239,229	614,125	1,620,413	3,690,464	(2)
Inventory, end-of-year, do	2,352,675	(2)	(2)	4,621	17,371	80,935	223,135	584,559	1,440,926	-
Wholesale Trade										
Number of returns, total	14,503	296	(2)	596	751	1,453	2,281	3,931	4,891	(2)
With end-of-year inventory	10,966	(2)	(2)	296	302	715	1,731	3,354	4,419	-
Total receipts, thousand dollars	9,557,248	839	(2)	12,475	29,007	108,420	345,848	1,297,721	7,757,720	(2)
Business receipts, do	9,445,041	798	(2)	11,048	28,450	106,607	336,098	1,277,972	7,682,495	-
Depreciation, do	59,483	15	(2)	336	502	1,866	3,887	12,540	40,161	(2)
Net income, do	268,987	250	(2)	2,479	1,537	8,529	17,996	50,710	184,877	(2)
Total assets, do	2,383,620	1,992	(2)	15,488	10,582	49,480	130,293	448,709	1,710,516	(2)
Inventory, end-of-year, do	806,560	(2)	(2)	1,739	1,652	14,051	34,881	132,978	620,449	-

Footnotes at end of table.

Table 4.2—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

PART II.—RETURNS WITH NET INCOME—Continued

Industrial division and item	Size of business receipts									
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Retail trade										
Number of returns, total	32,391	269	225	605	2,177	5,160	8,111	9,733	6,067	(2)
With end-of-year inventory	30,634	(2)	(2)	509	1,856	4,809	7,761	9,508	6,016	-
Total receipts, thousand dollars	12,093,564	1,894	1,680	12,290	83,464	403,255	1,185,145	3,028,940	7,376,582	(2)
Business receipts, do	11,906,233	434	1,672	11,616	81,419	391,730	1,170,249	2,982,123	7,266,990	-
Depreciation, do	108,270	112	33	458	1,543	6,103	15,964	37,279	46,778	-
Net income, do	397,671	1,153	278	1,371	4,996	22,869	50,792	127,015	188,918	(2)
Total assets, do	3,715,255	4,944	1,332	11,989	42,556	185,291	472,888	1,142,215	1,852,538	(2)
Inventory, end-of-year, do	1,470,330	(2)	(2)	2,881	15,198	65,114	184,041	441,462	761,316	-
Wholesale and Retail Trade not Allocable										
Number of returns, total	881	-	-	(2)	(2)	308		220	326	-
With end-of-year inventory	881	-	-	(2)	(2)	308		220	326	-
Total receipts, thousand dollars	510,762	-	-	(2)	(2)	37,357		75,944	396,270	-
Business receipts, do	503,727	-	-	(2)	(2)	36,847		75,356	390,340	-
Depreciation, do	4,983	-	-	(2)	(2)	876		888	3,181	-
Net income, do	16,465	-	-	(2)	(2)	1,572		4,247	10,544	-
Total assets, do	173,643	-	-	(2)	(2)	15,402		29,489	127,410	-
Inventory, end-of-year, do	75,785	-	-	(2)	(2)	5,983		10,119	59,161	-
FINANCE, INSURANCE, AND REAL ESTATE										
Number of returns, total	12,297	1,908	1,198	2,270	2,482	2,389	1,222	610	218	-
With end-of-year inventory	(2)	-	-	(2)	(2)	(2)	(2)	-	(2)	-
Total receipts, thousand dollars	879,663	4,135	8,872	40,135	91,013	167,962	162,225	180,916	224,405	-
Business receipts, do	599,948	1,252	3,214	16,460	44,983	95,113	108,066	134,475	196,385	-
Depreciation, do	12,942	111	375	949	1,906	3,596	2,033	2,058	1,914	-
Net income, do	195,245	2,176	3,727	17,922	28,059	47,316	36,112	34,138	25,795	-
Total assets, do	1,521,295	42,140	54,535	160,877	237,589	353,239	259,948	228,003	184,964	-
Inventory, end-of-year, do	(2)	-	-	(2)	(2)	(2)	(2)	-	(2)	-
SERVICES										
Number of returns, total	17,161	491	481	1,991	2,795	4,133	4,055	2,258	679	278
With end-of-year inventory	7,287	(2)	(2)	688	1,202	2,034	1,814	1,024	323	(2)
Total receipts, thousand dollars	2,373,914	3,107	4,621	41,315	107,005	311,582	564,596	686,114	644,616	10,958
Business receipts, do	2,312,202	1,236	3,512	33,520	105,511	296,629	558,923	678,286	634,585	-
Depreciation, do	79,077	52	387	2,130	5,892	13,934	22,602	19,854	14,007	219
Net income, do	203,511	1,095	1,280	11,902	11,846	25,116	52,611	58,038	38,275	3,348
Total assets, do	1,247,519	28,359	7,714	57,108	95,383	176,246	324,929	299,912	241,664	16,204
Inventory, end-of-year, do	44,561	(2)	(2)	464	3,369	7,761	10,209	8,119	14,286	(2)

[1]Deficit exceeds net income.

[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

Not shown separately, but included in the appropriate totals, are data for the industry classification "Nature of business not allocable."

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.3—NUMBER OF RETURNS AND SELECTED INCOME AND DEDUCTION ITEMS, BY INTERNAL REVENUE DISTRICT IN WHICH FILED

State and internal revenue district	Returns with and without net income							Returns with net income	
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States, total	173,523	46,386,153	45,386,733	33,458,128	865,635	786,871	1,440,131	115,686	1,957,181
Alabama	1,823	633,468	621,732	488,756	8,844	10,588	17,050	1,349	23,655
Alaska	203	105,292	104,535	68,982	2,569	1,832	2,037	[1]	[1]
Arizona	1,465	252,408	237,174	176,202	5,726	7,815	2,680	673	14,808
Arkansas	1,794	555,271	546,052	421,262	8,335	11,947	17,798	1,411	20,594
California, total	8,158	2,550,976	2,439,672	1,722,314	50,029	43,604	68,331	4,945	135,215
Los Angeles District	5,017	1,295,725	1,224,871	841,356	25,453	22,913	28,903	2,868	80,812
San Francisco District	3,141	1,255,251	1,214,801	880,958	24,576	20,691	39,428	2,077	54,403
Colorado	2,698	572,294	560,012	460,418	7,415	9,272	5,909	1,543	17,009
Connecticut	3,375	994,030	976,401	739,844	14,514	17,283	31,326	2,471	37,609
Delaware	470	132,096	131,873	110,625	1,088	1,074	4,193	401	4,685
Florida	9,263	1,887,752	1,824,685	1,303,666	32,294	40,103	79,105	5,704	110,613
Georgia	2,846	829,636	813,002	631,881	10,512	12,642	21,725	1,999	26,414
Hawaii	381	39,805	38,197	25,266	1,727	2,149	[2]1,897	[1]	[1]
Idaho	1,135	347,805	341,890	265,416	4,922	10,238	12,163	698	14,529
Illinois, total	11,162	3,117,763	3,047,752	2,256,490	56,363	54,060	89,855	7,121	127,805
Chicago District	9,149	2,256,540	2,199,490	1,581,121	42,592	39,106	66,725	5,674	99,342
Springfield District	2,013	861,223	848,262	675,369	13,771	14,954	23,130	1,447	28,463
Indiana	5,377	2,158,398	2,129,685	1,682,388	22,546	27,288	74,304	3,929	82,361
Iowa	3,103	999,791	989,179	769,717	14,648	19,444	36,899	2,434	43,308
Kansas	1,898	497,855	484,827	343,122	8,166	13,811	31,473	1,413	37,381
Kentucky	2,091	446,410	430,460	315,760	10,397	11,774	12,885	1,328	20,905
Louisiana	2,539	613,743	586,865	413,636	10,738	12,892	31,012	1,939	38,356
Maine	702	253,009	248,820	210,902	2,207	2,475	3,168	435	4,828
Maryland	3,252	868,781	847,220	624,953	12,189	11,385	22,956	2,117	29,409
Massachusetts	3,399	784,122	776,103	549,318	20,876	8,862	14,787	2,196	19,723
Michigan	5,418	1,649,915	1,623,063	1,173,207	35,294	28,900	68,815	4,005	78,372
Minnesota	2,917	757,698	743,568	546,587	10,296	14,716	22,346	1,838	32,057
Mississippi	1,522	421,125	409,636	304,927	7,205	8,587	10,478	960	17,225
Missouri	3,789	990,402	965,819	685,017	19,297	14,083	57,070	2,857	63,484
Montana	1,185	223,692	216,408	160,967	3,622	8,740	3,168	775	7,140
Nebraska	2,096	652,185	643,146	442,608	10,378	14,901	22,662	1,526	28,342
Nevada	456	180,142	174,496	134,256	2,553	4,235	5,869	334	7,085
New Hampshire	588	125,649	120,784	89,771	1,739	1,901	5,263	485	6,151
New Jersey	8,513	1,860,607	1,827,283	1,304,610	29,494	30,203	61,666	5,559	80,715
New Mexico	724	136,972	133,363	89,409	1,862	2,653	5,450	521	6,530
New York, total	34,915	7,841,226	7,719,124	5,500,689	158,971	85,702	188,243	23,220	271,779
Albany District	1,513	322,102	314,182	220,461	6,008	5,421	9,340	1,082	10,484
Brooklyn District	13,183	2,476,693	2,433,845	1,721,905	54,001	32,368	62,468	8,931	80,881
Buffalo District	2,793	627,512	620,467	454,981	9,488	8,763	20,704	1,890	25,745
Manhattan District	17,426	4,414,919	4,350,630	3,103,342	89,474	39,150	95,731	11,317	154,669
North Carolina	2,967	781,146	767,865	572,832	15,261	16,621	33,377	2,308	37,638
North Dakota	681	164,722	160,562	119,791	3,579	3,006	5,222	441	6,160
Ohio, total	6,828	1,584,133	1,548,094	1,090,500	30,032	26,582	58,847	4,563	74,767
Cincinnati District	2,121	538,103	530,547	368,736	11,076	8,288	24,322	1,502	28,989
Cleveland District	4,707	1,046,030	1,017,547	721,764	18,956	18,294	34,525	3,061	45,778
Oklahoma	2,336	672,119	660,551	514,700	11,583	15,822	12,270	1,332	20,614
Oregon	1,515	489,047	474,788	275,090	72,217	11,300	13,820	1,014	19,284
Pennsylvania, total	4,962	1,404,306	1,374,694	1,001,841	26,733	25,924	25,711	2,917	47,477
Philadelphia District	3,276	819,367	801,672	555,415	15,194	15,796	14,433	1,913	29,845
Pittsburgh District	1,686	584,939	573,022	446,426	11,539	10,128	11,278	1,004	17,632
Rhode Island	580	111,661	110,867	83,218	2,402	1,691	3,574	385	4,053
South Carolina	1,310	387,275	381,170	302,735	5,914	7,781	8,968	925	13,334
South Dakota	835	276,088	271,757	216,639	5,638	6,148	4,047	494	5,874
Tennessee	2,054	934,819	922,909	741,032	10,004	12,106	22,838	1,523	25,377
Texas, total	6,266	2,536,846	2,496,210	1,973,557	27,051	40,307	91,247	4,232	114,333
Austin District	3,136	1,309,204	1,286,220	1,005,415	15,736	21,783	45,629	2,178	57,857
Dallas District	3,130	1,227,642	1,209,990	968,142	11,315	18,524	45,618	2,054	56,476
Utah	1,073	275,390	261,326	199,590	3,898	4,283	4,936	694	8,031
Vermont	482	50,454	49,967	36,712	1,136	1,340	2,071	359	2,414
Virginia	3,141	855,542	838,714	628,573	12,549	17,070	28,510	2,210	37,013
Washington	3,802	1,155,923	1,110,035	804,451	26,396	25,266	58,315	2,386	70,408
West Virginia	1,134	381,460	376,736	283,449	7,434	10,348	14,632	817	17,583
Wisconsin	3,634	693,851	678,913	482,827	13,212	11,951	24,691	2,381	32,811
Wyoming	666	151,053	148,749	117,625	3,780	4,166	[2]1,734	321	6,069

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Deficit exceeds net income.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SMALL BUSINESS CORPORATIONS WITH COST OF INVESTMENT CREDIT PROPERTY

Table 4.4—NUMBER OF RETURNS AND COST OF ELIGIBLE PROPERTY, BY TYPE, LIFE YEARS, AND INDUSTRIAL DIVISION

Industrial division	Number of returns	Cost by life years: Total (Thousand dollars)	4 to 6 years (Thousand dollars)	6 to 8 years (Thousand dollars)	8 or more years (Thousand dollars)	Life not stated (Thousand dollars)	Number of returns	Cost by life years: Total (Thousand dollars)	4 to 6 years (Thousand dollars)	6 to 8 years (Thousand dollars)	8 or more years (Thousand dollars)	Life not stated (Thousand dollars)
	All property types						Total new property					
All industrial divisions	42,941	507,100	103,283	53,448	247,441	102,928	35,504	392,644	85,546	46,003	209,027	52,068
Agriculture, forestry, and fisheries	2,871	46,990	4,459	3,203	27,317	12,011	2,388	35,659	3,670	3,074	22,514	6,401
Mining	627	18,757	6,490	3,824	6,959	1,484	496	14,800	5,660	2,529	5,869	742
Contract construction	4,139	60,051	17,522	9,067	14,645	18,817	3,462	43,032	14,024	6,734	12,942	9,332
Manufacturing	6,712	136,640	18,437	16,960	87,785	13,458	5,761	115,836	14,272	15,724	78,455	7,385
Transportation, communication, electric, gas, and sanitary services	1,824	37,106	14,355	5,583	12,913	4,255	1,590	29,529	12,575	5,438	9,686	1,830
Wholesale and retail trade	17,774	108,823	20,915	10,077	49,551	28,280	14,512	81,310	17,951	9,342	40,039	13,978
Wholesale trade	4,779	33,015	9,929	3,154	13,467	6,465	3,925	27,252	9,283	3,006	11,966	2,997
Retail trade	12,487	71,593	9,879	6,662	35,178	19,874	10,157	50,900	7,630	6,076	27,213	9,981
Wholesale and retail trade not allocable	508	4,215	1,107	261	906	1,941	430	3,158	1,038	260	860	1,000
Finance, insurance, and real estate	1,794	5,709	1,660	466	2,160	1,423	1,483	4,534	1,549	390	1,889	706
Services	7,124	92,261	19,318	4,268	46,103	22,572	5,761	67,495	15,718	2,772	37,625	11,380
Nature of business not allocable	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)
	Total used property						Property type not stated					
All industrial divisions	9,259	65,195	17,737	7,445	38,414	1,599	5,232	49,261	-	-	-	49,261
Agriculture, forestry, and fisheries	742	5,721	789	129	4,803	-	348	5,610	-	-	-	5,610
Mining	236	3,215	830	1,295	1,090	-	104	742	-	-	-	742
Contract construction	1,050	7,692	3,498	2,333	1,703	158	531	9,327	-	-	-	9,327
Manufacturing	2,015	14,743	4,165	1,236	9,330	12	548	6,061	-	-	-	6,061
Transportation, communication, electric, gas, and sanitary services	642	5,887	1,780	145	3,227	735	(1)	(1)	-	-	-	(1)
Wholesale and retail trade	3,008	13,715	2,964	735	9,512	504	2,450	13,798	-	-	-	13,798
Wholesale trade	934	2,769	646	148	1,501	474	639	2,994	-	-	-	2,994
Retail trade	1,975	10,830	2,249	586	7,965	30	1,733	9,863	-	-	-	9,863
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	-	-	-	(1)
Finance, insurance, and real estate	281	469	111	76	271	11	(1)	(1)	-	-	-	(1)
Services	1,285	13,753	3,600	1,496	8,478	179	910	11,013	-	-	-	11,013
Nature of business not allocable	-	-	-	-	-	-	(1)	(1)	-	-	-	(1)
	Returns with both new and used property											
	New property						Used property					
All industrial divisions	7,054	133,601	34,712	18,283	80,336	270	7,054	46,999	14,474	6,015	25,707	803
Agriculture, forestry, and fisheries	607	9,487	698	1,237	7,552	-	607	3,976	682	129	3,165	-
Mining	209	10,714	4,878	2,102	3,734	-	209	3,170	830	1,295	1,045	-
Contract construction	904	17,138	5,889	4,410	6,762	77	904	6,896	3,426	1,762	1,682	26
Manufacturing	1,612	47,556	7,788	4,888	34,879	1	1,612	11,718	2,849	822	8,035	12
Transportation, communication, electric, gas, and sanitary services	539	8,756	3,926	2,129	2,571	130	539	5,576	1,759	145	2,937	735
Wholesale and retail trade	2,196	16,955	4,655	3,259	8,979	62	2,196	8,245	2,046	377	5,792	30
Wholesale trade	719	7,739	2,925	476	4,338	-	719	2,022	529	148	1,345	-
Retail trade	1,378	8,155	1,140	2,704	4,249	62	1,378	6,107	1,448	228	4,401	30
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	-
Finance, insurance, and real estate	155	563	85	6	472	-	155	161	59	-	102	-
Services	832	22,432	6,793	252	15,387	-	832	7,257	2,823	1,485	2,949	-
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.5—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

Industrial division, item	Total	Size of total assets							
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ALL INDUSTRIAL DIVISIONS									
Number of returns	173,410	3,417	52,565	31,779	33,848	34,488	15,653	1,625	35
	(Thousand dollars)								
Total assets	19,239,447	-	582,162	1,169,977	2,424,430	5,435,421	6,792,344	2,529,092	906,021
Cash	1,889,866	-	111,622	181,060	293,677	552,811	560,989	165,335	24,372
Notes and accounts receivable	4,775,001	-	105,251	243,156	534,812	1,356,317	1,802,779	658,771	73,915
Less: Allowance for bad debts	63,940	-	1,519	3,882	6,292	19,255	23,871	7,880	1,241
Inventories	4,059,438	-	87,213	241,328	520,628	1,135,632	1,521,817	497,403	55,417
Investments in Government obligations	113,596	-	191	2,978	4,723	31,530	37,864	31,734	4,576
Other current assets	836,482	-	17,283	32,504	84,007	196,981	285,332	181,683	38,692
Loans to stockholders	210,653	-	19,064	28,501	31,416	64,528	58,782	7,904	458
Other investments	749,720	-	11,460	24,213	77,536	186,692	267,208	172,367	10,244
Depreciable assets	8,866,356	-	391,601	654,967	1,283,224	2,608,305	2,836,284	988,000	103,975
Less: Accumulated depreciation	4,223,385	-	215,008	341,577	657,054	1,223,450	1,314,667	433,753	37,876
Depletable assets	82,158	-	7,605	2,911	2,917	5,412	36,767	17,638	8,908
Less: Accumulated depletion	22,727	-	6,129	1,180	320	1,042	10,215	3,841	-
Land	1,345,557	-	14,360	38,656	143,351	367,577	564,683	201,723	15,207
Intangible assets	63,529	-	5,803	4,461	13,676	11,822	15,303	12,464	(1)
Less: Accumulated amortization	25,062	-	2,392	1,593	6,674	3,640	5,323	5,440	(1)
Other assets	582,205	-	35,757	63,474	104,803	165,201	158,612	44,984	9,374
Total liabilities	19,239,447	-	582,162	1,169,977	2,424,430	5,435,421	6,792,344	2,529,092	306,021
Accounts payable	3,148,321	-	109,415	203,433	403,250	859,250	1,129,013	401,944	42,016
Mortgages, notes, and bonds payable in less than one year	2,573,744	-	65,813	121,380	259,121	665,723	985,966	427,687	48,054
Other current liabilities	925,586	-	43,774	62,209	120,722	223,257	329,466	119,665	26,493
Loans from stockholders	1,232,064	-	140,055	135,644	207,080	366,696	286,841	92,268	3,480
Mortgages, notes, and bonds payable in one year or more	2,870,865	-	60,805	122,278	317,684	834,837	1,021,086	461,077	53,098
Other liabilities	608,603	-	29,237	33,241	53,652	142,655	190,028	117,603	42,187
Capital stock	4,276,195	-	282,029	396,118	713,013	1,281,057	1,219,343	359,232	25,403
Paid-in or capital surplus	720,772	-	36,961	52,975	84,551	164,171	272,753	105,308	4,053
Surplus reserves	64,334	-	1,685	3,543	7,630	13,474	23,464	13,214	1,324
Earned surplus and undivided profits	1,930,867	-	[2]65,930	24,100	139,774	525,829	915,873	337,508	53,713
Shareholders' undistributed taxable income	888,096	-	[2]121,682	15,056	117,953	358,472	418,511	93,586	6,200
Total receipts	46,442,511	99,891	3,120,185	3,641,345	6,292,127	13,486,413	14,900,702	4,364,268	537,580
Business receipts	45,433,118	89,800	3,055,603	3,585,841	6,184,356	13,206,490	14,574,531	4,213,995	522,502
Interest on Government obligations	4,864	49	55	181	117	808	2,300	1,180	174
Other interest	64,133	355	1,064	1,702	5,603	15,778	27,545	11,196	890
Rents	111,198	234	4,025	5,530	11,588	42,682	24,551	19,381	3,207
Royalties	7,731	(1)	174	468	2,447	1,137	2,351	1,084	64
Net short-term capital gain reduced by net long-term capital loss	4,007	19	294	162	405	1,796	1,044	269	18
Net long-term capital gain reduced by net short-term capital loss	201,553	4,935	18,115	13,970	9,334	34,309	71,168	44,090	5,632
Net gain, noncapital assets	211,705	3,314	24,764	14,242	23,906	61,268	52,620	30,067	1,524
Other receipts	404,202	1,179	16,091	19,249	54,371	122,145	144,592	43,006	3,569
Total deductions	44,994,234	108,067	3,084,601	3,552,882	6,099,056	13,050,656	14,383,963	4,210,702	504,307
Cost of sales and operations	33,476,283	68,300	1,926,388	2,347,400	4,207,371	9,878,822	11,242,755	3,378,477	426,770
Compensation of officers	2,230,786	5,868	334,939	325,513	448,771	593,079	435,046	83,606	3,964
Salaries and wages	2,776,407	5,285	192,328	239,580	432,779	798,579	874,823	213,919	19,114
Repairs	244,401	699	14,720	20,416	34,197	66,599	87,011	19,440	1,319
Bad debts	121,571	1,481	4,691	11,888	19,235	36,698	32,424	13,610	1,544
Rent paid	719,951	2,266	116,132	100,739	132,303	185,283	150,075	31,197	1,956
Taxes paid	872,119	3,160	64,243	80,574	123,996	224,353	292,188	78,532	5,073
Interest paid	313,628	1,503	17,164	17,740	33,052	86,973	106,919	46,016	4,261
Contributions or gifts	15,842	24	794	951	1,709	3,905	5,522	2,404	533
Amortization	9,671	141	1,105	907	1,920	1,974	1,946	1,649	29
Depreciation	792,852	2,003	51,032	69,109	122,315	229,018	239,703	72,954	6,718
Depletion	30,085	-	735	328	726	3,959	16,768	2,272	5,297
Advertising	339,464	1,002	28,501	29,440	56,319	98,967	91,269	27,837	6,129
Pension, profit sharing, stock bonus, annuity plans	90,095	12	6,202	7,214	8,778	21,085	30,675	14,050	2,079
Other employee benefit plans	81,290	14	5,217	6,787	9,807	20,318	29,884	8,889	374
Net loss, noncapital assets	13,593	1,908	2,434	1,163	2,753	2,102	2,586	642	(1)
Other deductions	2,866,196	14,401	317,976	293,133	463,025	798,942	744,369	215,208	19,142
Net income (less deficit)[3]	1,447,857	[4]8,189	35,584	88,465	193,071	435,638	516,638	153,397	33,253

Footnotes at end of table.

Table 4.5—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets							
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
AGRICULTURE, FORESTRY, AND FISHERIES									
Number of returns	6,839	156	1,264	1,011	1,192	2,081	1,008	126	1
	(Thousand dollars)								
Total assets	1,099,194	-	14,094	37,570	87,386	336,483	418,855	197,720	7,086
Cash	63,901	-	2,358	3,605	6,495	16,004	28,317	6,731	391
Notes and accounts receivable	102,643	-	1,510	3,549	7,243	46,214	23,140	20,041	946
Less: Allowance for bad debts	445	-	20	57	152	122	81	13	-
Inventories	108,155	-	1,565	3,215	7,204	24,709	42,742	24,445	4,275
Investments in Government obligations	5,871	-	(1)	-	62	4,970	613	220	-
Other current assets	14,679	-	550	217	2,056	3,778	5,011	3,056	11
Loans to stockholders	22,451	-	471	1,218	134	7,268	11,242	2,118	-
Other investments	33,805	-	682	179	1,520	7,333	14,769	9,295	27
Depreciable assets	664,134	-	9,602	28,800	75,251	227,453	235,674	85,271	2,083
Less: Accumulated depreciation	269,423	-	4,295	11,329	30,940	95,931	96,062	29,650	1,216
Depletable assets	1,162	-	74	-	182	217	-	689	-
Less: Accumulated depletion	59	-	34	-	21	(1)	-	(1)	-
Land	309,788	-	1,284	6,321	15,910	85,578	130,898	69,677	120
Intangible assets	1,387	-	86	55	165	229	349	503	-
Less: Accumulated amortization	502	-	48	28	89	102	148	87	-
Other assets	41,647	-	303	1,825	2,366	8,888	22,391	5,425	449
Total liabilities	1,099,194	-	14,094	37,570	87,386	336,483	418,855	197,720	7,086
Accounts payable	60,567	-	1,460	3,160	4,908	18,339	24,576	7,839	285
Mortgages, notes, and bonds payable in less than one year	184,969	-	3,044	6,297	13,068	41,416	78,429	37,152	5,563
Other current liabilities	13,417	-	564	591	1,481	5,480	2,906	2,250	145
Loans from stockholders	87,826	-	2,686	9,314	5,060	39,675	18,539	12,552	-
Mortgages, notes, and bonds payable in one year or more	329,068	-	1,378	7,374	19,952	93,818	145,590	60,823	133
Other liabilities	18,248	-	598	821	2,737	2,552	2,607	8,933	-
Capital stock	352,143	-	8,119	16,169	43,869	127,132	101,137	55,277	440
Paid-in or capital surplus	127,954	-	2,123	6,397	5,544	38,015	55,171	20,702	(1)
Surplus reserves	3,477	-	56	40	328	2,336	699	18	-
Earned surplus and undivided profits	[2]36,290	-	[2]884	[2]4,586	[2]1,424	[2]15,687	[2]13,869	142	18
Shareholders' undistributed taxable income	[2]42,185	-	[2]5,050	[2]8,007	[2]8,137	[2]16,593	3,070	[2]7,968	500
Total receipts	1,119,696	3,767	33,912	94,841	91,120	400,232	365,250	112,798	17,776
Business receipts	1,074,876	3,212	33,263	94,363	87,603	382,385	353,067	103,282	17,701
Interest on Government obligations	29	-	-	-	-	(1)	-	(1)	-
Other interest	2,600	(1)	(1)	22	116	605	1,073	764	17
Rents	7,002	40	12	155	451	3,749	1,473	1,113	(1)
Royalties	390	-	-	(1)	82	254	-	54	-
Net short-term capital gain reduced by net long-term capital loss	148	-	(1)	26	19	90	(1)	13	-
Net long-term capital gain reduced by net short-term capital loss	13,106	112	458	45	758	3,781	2,171	5,781	-
Net gain, noncapital assets	2,340	247	(1)	23	577	930	131	412	16
Other receipts	19,205	156	172	207	1,514	8,410	7,335	1,378	33
Total deductions	1,119,606	3,546	32,851	96,919	90,672	396,509	368,758	113,073	17,278
Cost of sales and operations	796,679	2,069	16,706	77,890	55,565	291,183	257,416	79,714	16,136
Compensation of officers	41,045	90	3,326	4,061	5,437	14,436	11,249	2,356	90
Salaries and wages	37,760	131	2,049	1,694	2,928	12,599	15,173	3,035	151
Repairs	25,635	98	1,122	1,441	2,656	9,317	9,624	1,304	73
Bad debts	546	26	13	58	45	201	145	58	(1)
Rent paid	22,981	85	2,003	1,071	2,566	6,278	8,366	2,557	55
Taxes paid	20,532	195	742	1,277	1,987	7,002	6,567	2,679	83
Interest paid	25,375	17	237	725	1,333	7,163	11,270	4,421	209
Contributions or gifts	631	(1)	(1)	(1)	15	53	465	64	14
Amortization	609	10	25	14	28	476	36	20	-
Depreciation	54,346	106	1,192	3,055	6,086	18,140	18,265	7,184	318
Depletion	412	-	-	-	22	373	-	17	-
Advertising	2,589	(1)	347	267	427	910	504	126	(1)
Pension, profit sharing, stock bonus, annuity plans	1,031	-	69	-	-	534	238	150	40
Other employee benefit plans	437	(1)	-	17	16	249	80	66	(1)
Net loss, noncapital assets	747	-	24	124	95	162	245	97	-
Other deductions	88,251	709	4,987	5,219	11,466	27,433	29,115	9,225	97
Net income (less deficit)[3]	89	221	1,061	[4]2,078	448	3,723	[4]3,508	[4]276	498

Footnotes at end of table.

Table 4.5—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
MINING									
Number of returns	1,912	-	622	474	299	308	183	26	-
					(Thousand dollars)				
Total assets	236,650	-	5,663	16,214	23,309	47,960	103,657	39,847	-
Cash	29,479	-	1,282	3,217	2,379	4,037	14,971	3,593	-
Notes and accounts receivable	66,074	-	735	3,905	9,346	9,472	31,400	11,216	-
Less: Allowance for bad debts	192	-	(1)	79	30	(1)	41	33	-
Inventories	9,072	-	12	340	632	1,204	5,803	1,081	-
Investments in Government obligations	3,125	-	89	-	-	1,311	(1)	1,719	-
Other current assets	3,967	-	41	129	246	954	2,142	455	-
Loans to stockholders	3,291	-	281	-	483	1,445	332	750	-
Other investments	5,844	-	147	220	256	1,798	560	2,863	-
Depreciable assets	230,182	-	7,758	16,845	24,440	46,517	112,297	22,325	-
Less: Accumulated depreciation	133,053	-	5,209	9,066	15,982	22,086	68,444	12,266	-
Depletable assets	12,387	-	490	176	1,054	2,315	3,046	5,306	-
Less: Accumulated depletion	1,919	-	69	52	21	577	312	888	-
Land	5,647	-	32	192	38	700	1,423	3,262	-
Intangible assets	755	-	29	115	38	428	31	114	-
Less: Accumulated amortization	190	-	23	89	34	11	(1)	26	-
Other assets	2,181	-	77	361	464	453	450	376	-
Total liabilities	236,650	-	5,663	16,214	23,309	47,960	103,657	39,847	-
Accounts payable	33,771	-	1,478	1,165	2,913	4,732	17,951	5,532	-
Mortgages, notes, and bonds payable in less than one year	49,280	-	1,175	2,703	5,297	6,182	27,630	6,293	-
Other current liabilities	12,353	-	360	1,520	499	918	7,618	1,438	-
Loans from stockholders	8,309	-	2,711	1,531	2,112	1,331	54	570	-
Mortgages, notes, and bonds payable in one year or more	22,157	-	10	891	6,151	2,720	6,621	5,764	-
Other liabilities	4,082	-	122	29	62	2,796	540	533	-
Capital stock	51,823	-	4,144	8,065	9,331	11,685	11,954	6,644	-
Paid-in or capital surplus	17,197	-	1,872	1,359	1,908	1,386	3,850	6,822	-
Surplus reserves	1,031	-	(1)	-	-	(1)	(1)	1,027	-
Earned surplus and undivided profits	26,070	-	[2]1,929	558	[2]5,340	10,801	19,197	2,783	-
Shareholders' undistributed taxable income	10,577	-	[2]4,281	[2]1,607	376	5,409	8,239	2,441	-
Total receipts	425,073	-	36,915	36,932	42,125	50,890	222,794	35,417	-
Business receipts	412,351	-	36,624	34,173	41,531	48,818	218,056	33,149	-
Interest on Government obligations	75	-	(1)	-	-	36	-	37	-
Other interest	698	-	(1)	(1)	100	34	409	150	-
Rents	253	-	24	-	-	42	117	70	-
Royalties	820	-	-	206	-	65	134	415	-
Net short-term capital gain reduced by net long-term capital loss	1,115	-	-	(1)	-	1,107	-	(1)	-
Net long-term capital gain reduced by net short-term capital loss	2,109	-	135	555	164	340	15	900	-
Net gain, noncapital assets	868	-	98	(1)	201	28	359	181	-
Other receipts	6,784	-	29	1,990	129	420	3,704	512	-
Total deductions	392,305	-	36,191	39,947	40,195	50,683	189,982	35,307	-
Cost of sales and operations	259,154	-	25,420	19,174	24,895	28,286	139,087	22,292	-
Compensation of officers	16,798	-	906	4,547	3,082	3,222	4,067	974	-
Salaries and wages	11,363	-	347	498	2,242	1,331	6,307	638	-
Repairs	6,423	-	642	605	305	1,407	3,318	146	-
Bad debts	5,215	-	(1)	4,075	25	40	915	160	-
Rent paid	2,110	-	355	304	317	251	654	229	-
Taxes paid	10,742	-	659	926	1,096	1,949	4,935	1,177	-
Interest paid	3,372	-	96	263	277	357	1,985	394	-
Contributions or gifts	138	-	(1)	(1)	(1)	(1)	105	21	-
Amortization	710	-	12	(1)	679	(1)	(1)	(1)	-
Depreciation	27,013	-	709	2,667	1,907	4,241	15,579	1,910	-
Depletion	7,789	-	84	216	101	2,732	3,649	1,007	-
Advertising	665	-	61	102	33	67	352	50	-
Pension, profit sharing, stock bonus, annuity plans	280	-	16	-	-	-	142	122	-
Other employee benefit plans	828	-	185	-	35	55	344	209	-
Net loss, noncapital assets	266	-	179	20	-	-	49	18	-
Other deductions	39,439	-	6,516	6,539	5,200	6,738	8,487	5,959	-
Net income (less deficit)[3]	32,754	-	724	[4]3,015	1,930	207	32,812	96	-

Footnotes at end of table.

Table 4.5—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets							
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
CONTRACT CONSTRUCTION									
Number of returns	18,000	232	5,289	3,530	3,611	3,592	1,570	165	11
	(Thousand dollars)								
Total assets	2,062,150	-	58,404	131,061	258,850	567,549	710,492	259,617	76,177
Cash	233,931	-	13,420	19,487	30,907	65,483	80,926	19,995	3,713
Notes and accounts receivable	681,431	-	14,658	45,967	87,026	194,753	233,845	87,842	17,340
Less: Allowance for bad debts	6,320	-	71	1,293	422	2,374	1,888	250	22
Inventories	372,974	-	3,862	21,666	51,800	101,649	143,723	39,136	11,138
Investments in Government obligations	19,474	-	-	462	11	2,977	11,220	4,793	11
Other current assets	179,006	-	1,817	5,940	9,333	30,173	45,030	54,777	31,936
Loans to stockholders	33,421	-	2,386	2,551	5,639	6,741	15,438	319	347
Other investments	69,386	-	630	3,940	9,186	13,625	26,120	11,674	4,211
Depreciable assets	769,724	-	37,635	54,822	97,485	239,823	263,139	67,172	9,648
Less: Accumulated depreciation	403,393	-	19,324	28,924	50,013	123,039	141,105	35,371	5,617
Depletable assets	1,288	-	75	250	292	553	-	118	-
Less: Accumulated depletion	484	-	30	97	142	168	-	47	-
Land	72,165	-	981	2,680	12,060	20,935	27,982	4,192	3,335
Intangible assets	1,469	-	444	340	213	184	278	10	(1)
Less: Accumulated amortization	622	-	248	162	111	81	16	(1)	(1)
Other assets	38,700	-	2,169	3,432	5,586	16,315	5,800	5,261	137
Total liabilities	2,062,150	-	58,404	131,061	258,850	567,549	710,492	259,617	76,177
Accounts payable	462,628	-	11,896	33,563	58,195	115,377	147,053	76,520	20,024
Mortgages, notes, and bonds payable in less than one year	264,397	-	7,516	19,554	35,154	74,019	100,287	23,880	3,987
Other current liabilities	209,169	-	4,726	7,740	15,665	38,550	90,001	32,192	20,295
Loans from stockholders	120,235	-	14,270	16,886	20,481	29,963	36,554	1,990	91
Mortgages, notes, and bonds payable in one year or more	208,180	-	3,633	11,011	28,512	60,625	71,663	28,084	4,652
Other liabilities	130,332	-	1,856	4,011	6,636	29,591	36,916	31,462	19,860
Capital stock	314,286	-	22,269	33,372	50,437	99,492	91,447	15,506	1,763
Paid-in or capital surplus	31,197	-	1,338	3,589	10,140	3,658	9,216	2,333	923
Surplus reserves	2,419	-	92	52	34	390	349	1,443	59
Earned surplus and undivided profits	179,517	-	[2]3,947	2,520	16,264	52,126	76,679	32,750	3,125
Shareholders' undistributed taxable income	139,790	-	[2]5,245	[2]1,237	17,332	63,758	50,327	13,457	1,398
Total receipts	5,317,183	15,713	373,050	529,280	814,748	1,509,166	1,515,085	483,721	76,420
Business receipts	5,262,109	15,463	371,477	525,971	809,430	1,497,692	1,490,742	476,316	75,018
Interest on Government obligations	773	-	26	47	(1)	112	499	88	(1)
Other interest	5,252	(1)	52	110	509	1,082	2,755	658	86
Rents	8,950	-	57	191	1,605	3,206	2,789	666	436
Royalties	168	(1)	-	-	-	168	-	-	-
Net short-term capital gain reduced by net long-term capital loss	303	-	96	45	-	104	42	(1)	(1)
Net long-term capital gain reduced by net short-term capital loss	11,398	158	236	735	1,328	2,257	4,474	2,096	114
Net gain, noncapital assets	1,118	(1)	199	48	82	389	109	274	15
Other receipts	27,112	90	907	2,133	1,793	4,156	13,675	3,616	742
Total deductions	5,140,547	20,831	367,188	518,508	789,597	1,457,548	1,451,725	460,415	74,735
Cost of sales and operations	4,159,998	18,950	271,508	403,850	632,357	1,156,949	1,205,584	402,189	68,611
Compensation of officers	267,192	124	37,054	39,130	50,566	82,369	47,510	9,606	833
Salaries and wages	92,305	244	4,291	6,230	10,736	31,760	31,097	6,511	1,436
Repairs	31,988	13	1,067	2,298	2,968	6,548	16,107	2,775	212
Bad debts	14,594	55	668	1,140	1,581	5,826	4,543	719	62
Rent paid	28,731	43	2,879	4,413	4,322	9,859	5,705	1,435	75
Taxes paid	103,066	304	7,953	12,008	15,529	30,798	29,135	6,687	652
Interest paid	29,017	278	1,213	2,437	3,943	7,893	10,976	1,903	374
Contributions or gifts	1,657	(1)	70	90	160	423	676	163	74
Amortization	252	(1)	62	42	54	41	48	(1)	(1)
Depreciation	86,505	17	6,339	6,767	11,065	26,478	29,777	5,484	578
Depletion	291	-	(1)	-	(1)	30	150	75	22
Advertising	14,550	38	1,465	1,677	3,174	4,590	2,901	653	52
Pension, profit sharing, stock bonus, annuity plans	13,480	-	537	534	1,536	5,100	3,923	1,643	207
Other employee benefit plans	23,859	-	1,512	3,157	1,073	6,762	8,437	2,884	34
Net loss, noncapital assets	1,147	125	26	24	532	370	26	44	-
Other deductions	271,915	639	30,538	34,711	49,993	81,752	55,130	17,639	1,513
Net income (less deficit)[3]	176,623	[4]5,118	5,862	10,772	25,151	51,616	63,357	23,298	1,685

Footnotes at end of table.

Table 4.5—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets							
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
MANUFACTURING									
Number of returns	22,534	330	5,601	4,118	4,300	4,818	2,928	430	9
	(Thousand dollars)								
Total assets	3,342,429	-	65,599	152,951	304,973	747,216	1,302,288	678,681	90,721
Cash	391,939	-	10,027	24,201	43,623	105,889	136,176	60,314	11,709
Notes and accounts receivable	885,664	-	17,069	39,704	88,312	200,393	348,449	168,499	23,238
Less: Allowance for bad debts	12,373	-	237	547	1,041	2,087	5,311	2,165	985
Inventories	687,422	-	11,270	24,203	48,090	130,631	295,918	163,399	13,911
Investments in Government obligations	34,323	-	16	14	71	4,895	13,033	11,729	4,565
Other current assets	47,000	-	1,022	2,222	5,081	8,498	16,588	12,838	751
Loans to stockholders	26,748	-	705	2,283	3,548	11,971	7,076	1,063	102
Other investments	154,465	-	513	1,538	6,283	29,434	52,200	62,771	1,726
Depreciable assets	1,947,086	-	46,955	107,509	205,496	457,439	742,890	350,361	36,436
Less: Accumulated depreciation	1,059,338	-	25,961	57,697	119,048	247,709	395,965	195,786	17,172
Depletable assets	45,526	-	54	629	27	897	24,633	10,378	8,908
Less: Accumulated depletion	12,568	-	(1)	-	-	59	9,812	2,695	-
Land	98,363	-	164	2,019	7,519	18,065	44,113	22,520	3,963
Intangible assets	5,462	-	1,077	593	1,296	506	1,648	342	-
Less: Accumulated amortization	2,610	-	441	266	689	264	695	255	-
Other assets	105,320	-	3,368	6,546	16,405	28,717	31,347	15,368	3,569
Total liabilities	3,342,429	-	65,599	152,951	304,973	747,216	1,302,288	678,681	90,721
Accounts payable	473,274	-	12,404	26,090	48,512	108,983	181,177	86,278	9,830
Mortgages, notes, and bonds payable in less than one year	324,162	-	6,122	19,457	21,948	66,639	123,331	83,947	2,718
Other current liabilities	181,325	-	6,262	11,548	18,897	33,685	70,158	36,863	3,912
Loans from stockholders	182,752	-	16,266	14,744	27,398	52,589	51,378	20,200	177
Mortgages, notes, and bonds payable in one year or more	318,516	-	6,955	16,150	30,800	63,759	123,198	61,553	16,101
Other liabilities	64,818	-	1,996	4,414	4,698	15,290	21,470	11,255	5,695
Capital stock	787,297	-	35,724	54,724	97,302	205,636	266,322	116,268	11,321
Paid-in or capital surplus	121,061	-	3,108	9,900	15,407	29,307	42,872	15,232	5,235
Surplus reserves	18,542	-	186	132	1,258	5,066	7,331	3,304	1,265
Earned surplus and undivided profits	629,682	-	[2]9,074	4,390	18,429	98,916	290,152	194,646	32,223
Shareholders' undistributed taxable income	241,000	-	[2]14,350	[2]8,598	20,324	67,346	124,899	49,135	2,244
Total receipts	8,239,182	12,886	302,690	511,626	824,318	1,788,213	3,203,002	1,452,850	143,597
Business receipts	8,123,715	12,626	301,260	509,272	816,162	1,774,648	3,156,240	1,415,851	137,656
Interest on Government obligations	1,236	-	(1)	(1)	(1)	286	442	332	168
Other interest	8,118	46	(1)	111	269	1,680	3,135	2,276	597
Rents	12,717	-	108	554	1,166	2,523	2,617	5,669	80
Royalties	2,321	(1)	125	-	203	216	1,440	299	32
Net short-term capital gain reduced by net long-term capital loss	567	19	(1)	-	103	179	226	32	(1)
Net long-term capital gain reduced by net short-term capital loss	50,038	164	133	600	872	2,852	20,634	20,110	4,673
Net gain, noncapital assets	3,195	16	145	65	771	815	850	505	28
Other receipts	37,275	(1)	907	1,021	4,767	5,014	17,418	7,776	363
Total deductions	7,843,890	13,047	301,708	509,655	792,479	1,692,943	3,028,987	1,377,041	128,030
Cost of sales and operations	5,787,809	8,979	196,512	348,076	540,112	1,245,898	2,254,860	1,104,390	88,982
Compensation of officers	441,631	826	40,245	54,880	75,323	115,658	120,781	32,494	1,424
Salaries and wages	285,207	42	3,755	12,314	28,396	54,090	126,592	51,767	8,251
Repairs	56,497	85	1,375	3,930	6,173	12,192	23,699	8,895	148
Bad debts	14,796	-	779	701	2,068	3,195	4,512	2,504	1,037
Rent paid	93,611	346	8,257	11,786	15,234	23,136	29,451	5,091	310
Taxes paid	243,903	563	7,242	13,243	19,714	37,789	127,818	35,151	2,383
Interest paid	39,317	17	976	2,205	3,428	8,516	14,535	8,750	890
Contributions or gifts	3,472	(1)	280	57	213	507	1,097	1,109	208
Amortization	1,043	(1)	184	222	325	121	150	34	(1)
Depreciation	166,221	89	5,693	11,483	18,813	41,390	62,167	24,297	2,289
Depletion	18,956	-	-	(1)	(1)	(1)	12,736	946	5,266
Advertising	55,534	65	2,081	2,185	6,163	10,945	17,730	11,419	4,946
Pension, profit sharing, stock bonus, annuity plans	23,984	-	366	528	2,420	3,752	8,991	6,399	1,528
Other employee benefit plans	23,731	11	639	1,402	3,278	4,132	10,345	3,689	235
Net loss, noncapital assets	2,811	85	310	701	639	760	79	232	(1)
Other deductions	585,367	1,931	33,014	45,940	70,179	130,857	213,444	79,874	10,128
Net income (less deficit)[3]	395,148	[4]161	982	1,973	31,839	95,270	173,936	75,762	15,547

Footnotes at end of table.

Table 4.5—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES									
Number of returns	7,090	226	2,460	1,366	1,215	1,398	389	36	-
	(Thousand dollars)								
Total assets	613,618	-	25,113	51,874	86,298	227,631	161,716	60,986	-
Cash	54,402	-	3,407	9,952	7,586	18,631	8,471	6,355	-
Notes and accounts receivable	110,329	-	4,444	9,625	14,186	39,931	31,804	10,339	-
Less: Allowance for bad debts	1,249	-	37	(1)	66	342	748	53	-
Inventories	14,943	-	194	658	2,112	8,540	3,155	284	-
Investments in Government obligations	1,898	-	(1)	364	636	-	-	897	-
Other current assets	24,892	-	504	571	2,813	5,855	10,085	5,064	-
Loans to stockholders	6,190	-	617	1,902	105	1,869	993	704	-
Other investments	30,712	-	941	1,687	5,351	13,837	2,827	6,069	-
Depreciable assets	605,084	-	28,774	47,490	107,845	228,836	140,402	51,737	-
Less: Accumulated depreciation	292,868	-	16,473	24,285	61,263	109,809	56,232	24,806	-
Depletable assets	5,370	-	5,342	-	-	-	-	28	-
Less: Accumulated depletion	5,308	-	5,298	-	-	-	-	10	-
Land	25,397	-	165	519	1,465	9,065	10,953	3,230	-
Intangible assets	8,096	-	97	357	965	1,418	4,956	303	-
Less: Accumulated amortization	4,269	-	45	123	330	1,121	2,360	290	-
Other assets	29,999	-	2,480	3,160	4,893	10,921	7,410	1,135	-
Total liabilities	613,618	-	25,113	51,874	86,298	227,631	161,716	60,986	-
Accounts payable	53,571	-	5,085	4,286	7,133	23,163	8,320	5,584	-
Mortgages, notes, and bonds payable in less than one year	69,758	-	3,355	4,706	9,426	29,646	12,076	10,549	-
Other current liabilities	30,550	-	2,222	2,201	4,722	8,281	10,494	2,630	-
Loans from stockholders	51,749	-	8,960	3,783	10,954	24,536	2,653	863	-
Mortgages, notes, and bonds payable in one year or more	106,778	-	2,812	5,708	15,409	46,172	24,401	12,276	-
Other liabilities	15,650	-	425	1,400	1,718	1,708	7,991	2,408	-
Capital stock	129,893	-	11,844	14,790	21,617	42,275	32,613	6,754	-
Paid-in or capital surplus	58,750	-	2,118	1,732	3,278	9,261	34,152	8,209	-
Surplus reserves	3,274	-	113	32	277	2,274	228	350	-
Earned surplus and undivided profits	69,114	-	[2]2,398	5,807	2,336	22,681	28,817	11,871	-
Shareholders' undistributed taxable income	24,531	-	[2]9,423	7,429	9,428	17,634	[2]29	[2]508	-
Total receipts	1,170,673	9,643	128,779	108,154	166,009	499,526	186,894	71,668	-
Business receipts	1,147,357	9,574	127,852	105,138	164,189	490,901	181,117	68,586	-
Interest on Government obligations	101	-	(1)	(1)	33	38	-	29	-
Other interest	1,367	-	(1)	162	66	342	373	423	-
Rents	3,702	25	576	96	239	372	1,388	1,006	-
Royalties	476	-	-	-	-	369	-	107	-
Net short-term capital gain reduced by net long-term capital loss	199	-	-	-	190	-	-	(1)	-
Net long-term capital gain reduced by net short-term capital loss	6,144	39	47	1,289	167	1,553	2,119	930	-
Net gain, noncapital assets	3,705	-	112	720	(1)	1,417	1,391	59	-
Other receipts	7,622	(1)	191	748	1,119	4,534	506	519	-
Total deductions	1,113,938	11,499	127,693	97,648	158,931	473,905	177,150	67,112	-
Cost of sales and operations	746,129	5,265	79,448	56,193	89,517	351,852	117,498	46,356	-
Compensation of officers	70,173	1,104	12,584	12,770	13,652	20,060	7,935	2,068	-
Salaries and wages	15,404	-	697	922	2,734	6,021	3,974	1,056	-
Repairs	1,821	-	241	269	53	1,244	-	14	-
Bad debts	3,864	259	174	651	489	1,198	1,023	70	-
Rent paid	23,711	277	7,333	2,839	4,448	3,952	3,492	1,370	-
Taxes paid	43,136	780	4,562	4,687	7,934	14,341	6,807	4,025	-
Interest paid	10,329	93	484	730	1,329	4,582	1,999	1,112	-
Contributions or gifts	581	(1)	21	81	57	257	100	65	-
Amortization	727	-	18	52	42	57	553	(1)	-
Depreciation	60,850	766	4,077	5,846	11,715	22,821	11,192	4,433	-
Depletion	149	-	-	-	-	100	-	49	-
Advertising	7,557	77	1,044	869	1,145	1,976	2,127	319	-
Pension, profit sharing, stock bonus, annuity plans	2,082	-	-	92	1,033	190	221	546	-
Other employee benefit plans	4,986	-	669	405	1,087	927	1,257	641	-
Net loss, noncapital assets	1,269	(1)	163	16	283	90	703	11	-
Other deductions	121,170	2,875	16,178	11,226	23,413	44,237	18,269	4,972	-
Net income (less deficit)[3]	56,678	[4]1,856	1,086	10,506	7,078	25,583	9,744	4,537	-

Footnotes at end of table.

Table 4.5—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
WHOLESALE AND RETAIL TRADE									
Number of returns	68,219	921	17,058	13,065	14,723	15,498	6,477	471	6
	(Thousand dollars)								
Total assets	7,583,079	-	217,215	484,884	1,053,560	2,416,925	2,644,244	695,985	70,266
Cash	747,056	-	36,011	70,073	131,724	235,419	229,504	37,287	7,038
Notes and accounts receivable	2,008,616	-	36,213	75,929	213,173	664,076	763,042	235,803	20,380
Less: Allowance for bad debts	36,515	-	531	1,508	3,329	12,728	14,417	3,782	220
Inventories	2,801,350	-	62,106	180,060	393,443	851,826	1,021,438	266,646	25,831
Investments in Government obligations	39,105	-	72	1,509	2,843	14,654	11,387	8,640	-
Other current assets	115,719	-	4,857	8,615	14,171	37,576	40,009	9,534	957
Loans to stockholders	69,864	-	5,717	10,104	12,129	23,533	17,033	1,345	[1]
Other investments	204,835	-	3,009	5,375	19,379	65,059	77,121	32,450	2,442
Depreciable assets	2,391,267	-	116,521	223,991	402,319	770,813	702,375	155,532	19,716
Less: Accumulated depreciation	1,180,005	-	62,883	123,728	199,768	367,964	341,417	75,505	8,740
Depletable assets	2,502	-	65	526	740	779	182	210	-
Less: Accumulated depletion	562	-	[1]	95	76	235	91	57	-
Land	195,329	-	1,294	4,706	24,880	67,376	74,213	20,651	2,209
Intangible assets	16,822	-	1,543	1,454	6,573	4,008	2,857	387	-
Less: Accumulated amortization	7,792	-	691	579	3,494	1,232	1,445	351	-
Other assets	215,488	-	13,920	28,452	38,853	63,965	62,453	7,195	650
Total liabilities	7,583,079	-	217,215	484,884	1,053,560	2,416,925	2,644,244	695,985	70,266
Accounts payable	1,515,104	-	45,084	94,323	205,464	455,375	543,999	159,988	10,871
Mortgages, notes, and bonds payable in less than one year	1,033,787	-	21,633	43,456	94,179	313,780	399,201	134,859	26,679
Other current liabilities	302,113	-	15,174	20,787	43,389	93,701	101,687	26,193	1,182
Loans from stockholders	439,974	-	40,532	48,848	84,907	147,996	94,733	22,958	-
Mortgages, notes, and bonds payable in one year or more	685,638	-	19,916	39,245	98,584	245,781	219,454	61,942	716
Other liabilities	144,021	-	11,364	11,639	20,017	45,515	42,737	10,318	2,431
Capital stock	1,886,156	-	106,698	182,589	331,991	599,301	540,412	114,753	10,412
Paid-in or capital surplus	180,943	-	10,824	14,274	29,992	49,337	59,794	15,850	872
Surplus reserves	15,572	-	445	2,550	3,538	2,610	3,287	3,142	-
Earned surplus and undivided profits	929,125	-	[2]14,633	13,748	86,220	285,239	432,162	111,122	15,267
Shareholders' undistributed taxable income	450,646	-	[2]39,822	13,425	55,279	178,290	206,778	34,860	1,836
Total receipts	25,904,288	39,294	1,452,514	1,755,147	3,483,318	8,252,883	8,655,837	1,983,046	282,249
Business receipts	25,545,434	38,173	1,438,854	1,739,139	3,438,379	8,130,961	8,533,584	1,946,909	279,435
Interest on Government obligations	1,534	29	-	49	42	229	652	529	[1]
Other interest	26,535	26	285	404	2,333	7,941	11,969	3,469	108
Rents	42,917	[1]	1,501	2,537	5,291	17,092	12,389	3,668	438
Royalties	1,168	-	27	113	[1]	64	777	149	32
Net short-term capital gain reduced by net long-term capital loss	994	-	-	20	41	270	573	90	-
Net long-term capital gain reduced by net short-term capital loss	27,093	186	1,568	1,799	2,009	6,127	7,811	7,382	211
Net gain, noncapital assets	8,816	113	474	372	1,616	2,736	3,023	454	28
Other receipts	249,797	766	9,805	10,714	33,601	87,463	85,059	20,396	1,993
Total deductions	25,363,910	43,268	1,455,144	1,721,066	3,407,844	8,076,523	8,449,049	1,941,894	269,122
Cost of sales and operations	19,928,975	29,317	1,020,579	1,171,372	2,451,735	6,374,041	6,994,251	1,637,928	249,752
Compensation of officers	915,264	1,692	105,162	121,913	199,551	269,943	187,080	28,869	1,054
Salaries and wages	1,934,508	3,265	120,621	167,370	320,290	614,869	580,950	120,783	6,360
Repairs	74,999	279	5,219	7,500	14,304	23,891	19,781	3,632	393
Bad debts	69,839	283	2,032	3,790	12,593	23,687	17,829	9,218	407
Rent paid	358,113	1,222	43,033	52,693	71,373	98,942	74,845	15,390	615
Taxes paid	305,644	544	23,401	30,703	53,198	97,163	80,254	19,255	1,126
Interest paid	101,027	198	3,814	6,025	12,423	33,284	32,625	11,678	980
Contributions or gifts	6,316	[1]	160	397	784	1,855	2,142	785	190
Amortization	2,705	54	294	281	458	769	796	41	12
Depreciation	220,009	354	14,011	22,578	39,123	70,479	59,502	12,515	1,447
Depletion	1,747	-	496	92	29	718	233	170	[1]
Advertising	190,132	551	9,230	15,468	32,009	65,548	55,756	10,655	915
Pension, profit sharing, stock bonus, annuity plans	27,635	12	1,537	1,110	2,107	6,462	11,997	4,123	287
Other employee benefit plans	18,543	[1]	984	840	3,408	6,434	5,667	1,149	59
Net loss, noncapital assets	3,506	1,156	1,002	241	485	351	218	53	[1]
Other deductions	1,204,948	4,336	103,569	118,693	193,974	388,087	325,123	65,650	5,516
Net income (less deficit)[3]	540,257	[4]3,974	[4]2,630	34,081	75,474	176,281	206,769	41,129	13,127

Footnotes at end of table.

Table 4.5—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets							
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale Trade									
Number of returns	19,083	242	4,850	2,532	3,580	5,059	2,576	239	5
	(Thousand dollars)								
Total assets	2,744,335	-	52,960	92,851	257,524	814,361	1,110,374	356,131	60,134
Cash	271,730	-	13,223	15,058	36,807	87,063	94,627	17,998	6,954
Notes and accounts receivable	957,651	-	14,122	24,724	81,898	311,376	388,233	124,160	13,138
Less: Allowance for bad debts	15,123	-	85	242	1,229	5,464	6,381	1,721	(1)
Inventories	915,369	-	9,130	24,294	72,191	224,776	408,035	152,232	24,711
Investments in Government obligations	18,459	-	63	821	1,574	8,291	3,231	4,479	-
Other current assets	39,602	-	916	2,030	3,281	12,417	17,765	2,919	274
Loans to stockholders	22,671	-	2,072	3,021	3,507	7,946	5,622	500	(1)
Other investments	73,058	-	1,368	1,504	2,883	22,953	27,599	14,699	2,052
Depreciable assets	717,712	-	18,061	34,851	91,568	221,238	270,627	62,685	18,682
Less: Accumulated depreciation	365,738	-	8,598	19,365	47,150	112,438	140,458	29,667	8,062
Depletable assets	230	-	48	13	-	-	-	169	-
Less: Accumulated depletion	36	-	(1)	-	-	-	-	(1)	-
Land	55,345	-	367	689	4,679	18,886	23,866	5,116	1,742
Intangible assets	3,012	-	441	154	163	170	1,748	336	-
Less: Accumulated amortization	1,729	-	172	65	86	73	1,002	331	-
Other assets	52,122	-	2,012	5,364	7,438	17,220	16,862	2,585	641
Total liabilities	2,744,335	-	52,960	92,851	257,524	814,361	1,110,374	356,131	60,134
Accounts payable	762,666	-	13,909	19,705	64,151	228,181	311,894	114,155	10,671
Mortgages, notes, and bonds payable in less than one year	297,376	-	6,040	9,200	23,468	72,926	110,789	54,932	20,021
Other current liabilities	114,840	-	5,044	3,218	13,833	33,582	45,390	12,771	1,002
Loans from stockholders	139,736	-	10,156	11,664	20,159	44,482	42,260	11,015	-
Mortgages, notes, and bonds payable in one year or more	181,081	-	3,023	3,659	17,050	65,178	72,243	19,670	258
Other liabilities	39,641	-	6,535	1,765	2,409	11,377	12,948	3,956	651
Capital stock	556,548	-	24,326	34,401	60,103	164,901	203,799	58,706	10,312
Paid-in or capital surplus	58,302	-	3,022	2,769	10,697	11,323	22,719	6,911	861
Surplus reserves	3,811	-	(1)	434	564	1,724	80	1,002	-
Earned surplus and undivided profits	385,270	-	[2]4,380	2,358	18,731	114,511	182,866	56,637	14,547
Shareholders' undistributed taxable income	205,064	-	[2]14,722	3,678	26,359	66,176	105,386	16,376	1,811
Total receipts	10,730,281	18,873	673,462	382,732	1,046,187	3,433,614	3,862,498	1,044,919	267,996
Business receipts	10,604,257	18,398	665,526	378,751	1,028,161	3,387,170	3,826,414	1,033,388	266,449
Interest on Government obligations	494	29	-	(1)	36	52	76	293	(1)
Other interest	7,121	(1)	68	104	318	1,665	3,822	1,028	108
Rents	8,331	-	194	456	746	3,539	2,259	727	410
Royalties	302	-	14	113	(1)	61	-	76	32
Net short-term capital gain reduced by net long-term capital loss	631	-	-	18	12	268	251	82	-
Net long-term capital gain reduced by net short-term capital loss	7,261	32	709	28	314	2,236	1,602	2,129	211
Net gain, noncapital assets	1,638	106	15	247	57	701	307	177	28
Other receipts	100,246	300	6,936	3,011	16,537	37,922	27,767	7,019	754
Total deductions	10,501,242	18,535	673,978	373,042	1,021,210	3,370,256	3,762,466	1,026,639	255,116
Cost of sales and operations	8,792,175	14,759	534,842	277,320	797,578	2,843,519	3,184,762	900,032	239,363
Compensation of officers	331,058	472	42,748	25,355	58,677	102,641	85,509	14,785	871
Salaries and wages	575,170	829	30,723	25,713	68,668	171,066	227,823	44,718	5,630
Repairs	21,121	48	621	958	3,560	6,113	7,981	1,456	384
Bad debts	26,300	32	859	596	2,050	6,632	8,976	6,944	211
Rent paid	78,491	130	8,894	5,870	10,090	24,294	23,597	5,090	526
Taxes paid	94,804	190	5,226	4,357	8,858	31,879	34,144	9,120	1,030
Interest paid	31,885	15	1,437	886	2,878	9,347	11,716	5,006	600
Contributions or gifts	2,403	(1)	85	131	193	598	782	424	188
Amortization	889	15	80	20	72	122	562	(1)	12
Depreciation	68,951	67	3,378	3,785	9,330	21,515	24,446	5,239	1,191
Depletion	501	-	68	87	29	173	-	135	(1)
Advertising	27,744	241	2,222	1,598	4,094	8,777	8,372	1,743	697
Pension, profit sharing, stock bonus, annuity plans	14,384	12	890	546	1,193	2,918	6,611	1,957	257
Other employee benefit plans	7,420	(1)	169	86	670	3,250	2,641	557	45
Net loss, noncapital assets	896	24	266	52	175	223	145	11	(1)
Other deductions	427,050	1,697	41,470	25,682	53,095	137,189	134,399	29,416	4,102
Net income (less deficit)[3]	229,027	338	[4]516	9,690	24,977	63,358	100,029	18,271	12,880

Footnotes at end of table.

Table 4.5—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Retail Trade									
Number of returns	47,921	652	12,099	10,206	10,940	10,091	3,732	200	1
					(Thousand dollars)				
Total assets	4,647,062	-	162,978	380,540	782,823	1,546,705	1,471,150	292,734	10,132
Cash	462,227	-	22,571	54,066	93,743	144,180	129,054	18,529	84
Notes and accounts receivable	1,002,195	-	21,795	48,667	128,636	335,502	360,017	100,336	7,242
Less: Allowance for bad debts	20,048	-	446	1,128	1,998	7,140	7,759	1,358	219
Inventories	1,802,791	-	52,564	151,281	315,303	606,496	584,440	91,587	1,120
Investments in Government obligations	20,646	-	(1)	688	1,269	6,363	8,156	4,161	-
Other current assets	74,416	-	3,922	6,483	10,807	24,507	22,077	5,937	683
Loans to stockholders	44,875	-	3,645	7,031	8,622	14,609	10,187	781	-
Other investments	128,131	-	1,631	3,832	16,358	40,496	49,173	16,251	390
Depreciable assets	1,609,523	-	97,381	183,852	305,893	531,194	411,729	78,440	1,034
Less: Accumulated depreciation	778,308	-	53,496	101,309	150,312	245,254	189,629	37,630	678
Depletable assets	1,541	-	17	513	740	48	182	41	-
Less: Accumulated depletion	339	-	-	95	76	48	91	29	-
Land	130,643	-	927	3,915	19,841	46,708	47,677	11,108	467
Intangible assets	13,737	-	1,101	1,282	6,395	3,838	1,070	51	-
Less: Accumulated amortization	6,033	-	519	507	3,393	1,159	435	20	-
Other assets	161,065	-	11,876	21,969	30,995	46,365	45,302	4,549	(1)
Total liabilities	4,647,062	-	162,978	380,540	782,823	1,546,705	1,471,150	292,734	10,132
Accounts payable	718,270	-	31,065	71,969	138,537	219,931	218,740	37,828	200
Mortgages, notes, and bonds payable in less than one year	711,714	-	15,265	33,153	68,973	237,837	275,993	73,835	6,658
Other current liabilities	180,711	-	10,084	17,308	29,274	57,633	54,974	11,258	180
Loans from stockholders	288,881	-	30,324	36,351	64,662	101,000	49,969	6,575	-
Mortgages, notes, and bonds payable in one year or more	485,530	-	16,675	33,730	80,291	174,452	142,548	37,376	458
Other liabilities	103,628	-	4,819	9,736	17,366	34,023	29,750	6,154	1,780
Capital stock	1,275,649	-	80,821	143,209	266,194	418,813	318,495	48,017	100
Paid-in or capital surplus	116,133	-	7,799	11,483	19,289	37,581	35,453	4,517	11
Surplus reserves	10,983	-	438	2,116	2,974	886	2,429	2,140	-
Earned surplus and undivided profits	521,895	-	[2]11,169	10,630	66,884	159,094	247,780	47,956	720
Shareholders' undistributed taxable income	233,668	-	[2]23,143	10,855	28,379	105,455	95,019	17,078	25
Total receipts	14,599,476	20,159	768,171	1,341,384	2,388,808	4,648,665	4,576,705	841,331	14,253
Business receipts	14,374,186	19,513	762,723	1,329,704	2,362,238	4,574,945	4,494,902	817,175	12,986
Interest on Government obligations	1,036	-	-	45	(1)	177	576	232	-
Other interest	18,381	18	206	297	1,994	6,169	7,291	2,406	(1)
Rents	33,579	(1)	1,307	1,953	4,545	13,294	9,621	2,830	28
Royalties	866	-	13	-	-	(1)	777	73	-
Net short-term capital gain reduced by net long-term capital loss	155	-	-	(1)	29	(1)	118	(1)	-
Net long-term capital gain reduced by net short-term capital loss	17,963	154	611	1,710	1,688	3,891	4,726	5,183	(1)
Net gain, noncapital assets	7,055	(1)	450	111	1,548	2,035	2,651	253	-
Other receipts	146,255	466	2,861	7,562	16,760	48,149	56,043	13,175	1,239
Total deductions	14,303,319	24,354	769,850	1,317,824	2,339,730	4,541,682	4,474,028	821,845	14,006
Cost of sales and operations	10,704,861	14,255	477,940	875,861	1,618,013	3,405,748	3,629,741	672,914	10,389
Compensation of officers	564,162	1,201	61,687	93,905	138,378	161,066	96,723	11,019	183
Salaries and wages	1,308,501	2,414	88,530	138,273	247,780	427,906	340,110	62,758	730
Repairs	51,952	228	4,567	6,315	10,672	17,237	11,153	1,771	(1)
Bad debts	41,777	251	1,173	3,060	10,407	16,353	8,393	1,944	196
Rent paid	273,780	1,091	34,023	45,973	60,692	73,173	50,238	8,501	89
Taxes paid	203,834	348	18,028	25,771	43,832	62,190	44,825	8,744	96
Interest paid	66,546	179	2,369	4,947	9,368	23,425	20,073	5,805	380
Contributions or gifts	3,732	(1)	75	250	568	1,226	1,332	278	(1)
Amortization	1,805	39	214	256	385	645	231	35	-
Depreciation	145,508	282	10,538	18,085	29,269	47,162	33,651	6,265	256
Depletion	1,157	-	428	(1)	-	545	147	35	-
Advertising	158,724	308	6,814	13,460	27,639	55,329	46,245	8,711	218
Pension, profit sharing, stock bonus, annuity plans	11,886	-	647	564	876	3,410	5,117	1,242	30
Other employee benefit plans	10,487	-	815	754	2,719	2,652	2,954	579	14
Net loss, noncapital assets	2,607	1,132	736	189	310	125	73	42	(1)
Other deductions	752,000	2,625	61,266	90,159	138,822	243,490	183,022	31,202	1,414
Net income (less deficit)[3]	296,048	[4]4,195	[4]1,679	23,560	49,078	106,904	102,661	19,472	247

Footnotes at end of table.

Table 4.5—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
FINANCE, INSURANCE, AND REAL ESTATE									
Number of returns	19,336	812	6,499	3,259	3,649	3,278	1,619	216	4
	(Thousand dollars)								
Total assets	2,099,718	-	60,603	120,047	261,554	534,117	736,025	350,329	37,043
Cash	194,110	-	14,767	23,960	31,391	64,879	34,718	23,287	1,108
Notes and accounts receivable	614,948	-	13,330	31,928	59,791	126,625	260,134	112,086	11,054
Less: Allowance for bad debts	3,388	-	169	58	760	803	923	667	(1)
Inventories	5,211	-	77	-	2,088	2,896	33	117	-
Investments in Government obligations	6,425	-	-	629	584	977	1,097	3,138	-
Other current assets	394,215	-	4,774	9,629	38,477	102,140	143,208	91,097	4,890
Loans to stockholders	28,822	-	3,160	6,012	5,368	7,514	5,603	1,159	(1)
Other investments	148,244	-	2,694	7,730	21,218	36,106	46,327	34,123	46
Depreciable assets	287,644	-	18,354	24,133	40,943	86,062	67,831	32,143	18,178
Less: Accumulated depreciation	79,657	-	8,267	7,391	13,326	21,396	22,341	5,311	1,625
Depletable assets	2,187	-	997	41	240	-	-	909	-
Less: Accumulated depletion	764	-	559	40	22	-	-	143	-
Land	427,598	-	8,154	15,414	56,818	106,450	184,860	52,769	3,133
Intangible assets	8,703	-	749	202	2,706	903	3,690	453	-
Less: Accumulated amortization	1,837	-	283	94	948	426	48	38	-
Other assets	67,257	-	2,825	7,952	16,986	22,190	11,836	5,207	261
Total liabilities	2,099,718	-	60,603	120,047	261,554	534,117	736,025	350,329	37,043
Accounts payable	351,223	-	10,216	22,833	40,120	84,440	143,371	50,170	73
Mortgages, notes, and bonds payable in less than one year	395,323	-	5,693	9,389	39,305	80,392	181,617	73,878	5,049
Other current liabilities	76,578	-	4,008	5,593	13,457	24,640	19,999	8,427	454
Loans from stockholders	115,544	-	16,395	7,700	21,277	28,745	29,399	10,041	1,987
Mortgages, notes, and bonds payable in one year or more	458,379	-	8,350	10,739	45,554	138,543	133,739	101,116	20,338
Other liabilities	160,123	-	3,775	6,190	8,177	37,863	50,628	43,655	9,835
Capital stock	268,192	-	27,229	31,533	58,682	65,858	65,438	19,025	427
Paid-in or capital surplus	69,274	-	4,886	6,055	5,606	15,093	23,378	17,681	[2]3,425
Surplus reserves	12,994	-	50	132	1,290	582	7,822	3,118	-
Earned surplus and undivided profits	90,266	-	[2]11,078	6,561	11,888	27,880	44,337	10,002	676
Shareholders' undistributed taxable income	101,822	-	[2]8,921	13,322	16,198	30,081	36,297	13,216	1,629
Total receipts	1,036,488	9,160	159,798	122,113	187,814	262,732	189,185	101,501	4,185
Business receipts	724,983	2,281	135,666	98,605	153,082	179,497	97,014	58,838	-
Interest on Government obligations	894	20	-	81	18	44	586	145	-
Other interest	16,510	260	565	686	1,043	3,475	7,127	3,308	46
Rents	13,801	160	550	990	1,466	4,165	2,438	2,238	1,794
Royalties	1,981	-	22	-	1,915	-	-	44	-
Net short-term capital gain reduced by net long-term capital loss	422	-	43	62	52	(1)	203	46	(1)
Net long-term capital gain reduced by net short-term capital loss	73,896	3,470	7,682	7,376	3,869	15,898	29,440	5,531	630
Net gain, noncapital assets	179,226	2,868	13,267	12,891	20,107	54,575	46,192	27,894	1,432
Other receipts	24,775	101	2,003	1,422	6,262	5,071	6,185	3,457	274
Total deductions	876,057	6,005	145,506	103,889	166,962	219,053	146,134	85,952	2,556
Cost of sales and operations	254,401	337	37,134	23,972	62,391	79,386	15,307	35,874	-
Compensation of officers	157,744	1,738	32,188	22,033	29,118	39,167	27,992	5,405	103
Salaries and wages	122,594	334	16,189	18,828	19,535	24,512	30,050	13,031	115
Repairs	3,971	27	538	471	596	1,176	855	290	18
Bad debts	4,662	836	490	477	987	864	659	345	(1)
Rent paid	19,272	61	5,677	2,517	3,498	2,894	2,862	1,738	25
Taxes paid	32,878	294	3,131	3,642	5,591	7,522	9,496	2,999	203
Interest paid	44,063	529	2,429	2,480	4,055	11,542	14,585	7,403	1,040
Contributions or gifts	1,292	14	77	122	217	184	553	121	(1)
Amortization	662	42	152	65	144	194	38	27	-
Depreciation	20,289	214	2,226	2,258	3,385	5,538	4,007	1,911	750
Depletion	539	-	(1)	-	527	(1)	-	(1)	-
Advertising	21,724	107	3,604	3,727	3,120	4,948	4,480	1,727	11
Pension, profit sharing, stock bonus, annuity plans	3,734	-	873	1,250	216	913	11	454	17
Other employee benefit plans	2,074	-	305	173	246	349	936	64	(1)
Net loss, noncapital assets	2,998	26	600	24	592	353	1,228	175	-
Other deductions	183,160	1,446	39,889	21,850	32,744	39,511	33,075	14,380	265
Net income (less deficit)[3]	160,361	3,142	14,292	18,224	20,852	43,679	43,051	15,492	1,629

Footnotes at end of table.

Table 4.5—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets							
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SERVICES									
Number of returns	28,902	682	13,360	4,902	4,834	3,487	1,479	154	4
	(Thousand dollars)								
Total assets	2,189,379	-	132,731	173,688	347,182	551,163	715,067	244,820	24,728
Cash	172,810	-	29,985	25,262	39,572	41,901	27,906	7,771	413
Notes and accounts receivable	304,763	-	16,955	32,508	55,735	74,699	110,965	12,944	957
Less: Allowance for bad debts	3,458	-	445	337	492	799	462	917	(1)
Inventories	60,093	-	8,115	11,166	15,145	14,105	9,005	2,295	262
Investments in Government obligations	3,375	-	(1)	-	516	1,746	508	598	-
Other current assets	56,981	-	3,711	5,177	11,830	7,996	23,259	4,861	147
Loans to stockholders	19,866	-	5,727	4,431	4,010	4,187	1,065	446	-
Other investments	101,049	-	2,567	3,544	14,343	19,500	47,284	12,019	1,792
Depreciable assets	1,967,669	-	125,022	150,822	327,498	551,278	571,676	223,459	17,914
Less: Accumulated depreciation	804,139	-	72,199	78,878	165,899	235,498	193,101	55,058	3,506
Depletable assets	11,228	-	(1)	1,289	382	651	8,906	-	-
Less: Accumulated depletion	934	-	-	896	38	-	-	-	-
Land	205,185	-	1,721	6,781	24,632	53,941	90,241	25,422	2,447
Intangible assets	20,834	-	1,777	1,345	1,720	4,146	1,494	10,352	-
Less: Accumulated amortization	7,239	-	612	252	979	403	604	4,389	-
Other assets	81,296	-	10,400	11,726	19,207	13,713	16,925	5,017	4,308
Total liabilities	2,189,379	-	132,731	173,688	347,182	551,163	715,067	244,820	24,728
Accounts payable	197,224	-	20,949	17,992	36,005	48,746	62,566	10,033	933
Mortgages, notes, and bonds payable in less than one year	251,336	-	16,797	15,809	40,740	53,408	63,395	57,129	4,058
Other current liabilities	100,010	-	10,418	12,219	22,606	17,987	26,603	9,672	505
Loans from stockholders	224,340	-	37,139	32,838	34,652	41,861	53,531	23,094	1,225
Mortgages, notes, and bonds payable in one year or more	736,018	-	16,799	30,845	72,227	179,050	296,420	129,519	11,158
Other liabilities	71,066	-	9,088	4,714	9,400	7,320	27,139	9,039	4,366
Capital stock	480,767	-	64,136	54,018	99,631	127,917	110,020	24,005	1,040
Paid-in or capital surplus	113,363	-	9,982	9,641	12,676	18,064	44,320	18,234	446
Surplus reserves	7,025	-	742	605	905	216	3,745	812	-
Earned surplus and undivided profits	44,636	-	[2]20,458	[2]5,243	11,265	44,078	38,398	[2]25,808	2,404
Shareholders' undistributed taxable income	[2]36,406	-	[2]32,861	250	7,075	12,516	[2]11,070	[2]10,909	[2]1,407
Total receipts	3,217,500	9,412	630,549	480,655	675,319	722,290	562,655	123,267	13,353
Business receipts	3,130,373	8,456	609,045	476,623	666,624	701,158	544,711	111,064	12,692
Interest on Government obligations	222	-	27	-	18	35	121	19	(1)
Other interest	3,053	23	151	205	1,167	619	704	148	36
Rents	21,856	(1)	1,197	1,007	1,370	11,533	1,340	4,951	450
Royalties	407	-	-	149	241	(1)	-	16	-
Net short-term capital gain reduced by net long-term capital loss	259	-	147	(1)	-	39	-	69	-
Net long-term capital gain reduced by net short-term capital loss	17,463	806	7,599	1,571	167	1,452	4,504	1,360	(1)
Net gain, noncapital assets	12,423	68	10,451	122	546	378	565	288	(1)
Other receipts	31,444	51	1,932	974	5,186	7,075	10,710	5,352	164
Total deductions	3,132,114	9,858	616,557	463,037	645,098	682,968	572,178	129,832	12,586
Cost of sales and operations	1,535,712	3,377	278,846	245,091	345,706	350,917	258,752	49,734	3,289
Compensation of officers	320,119	294	102,908	66,178	71,823	48,190	28,432	1,834	460
Salaries and wages	276,099	1,269	44,090	31,716	45,062	53,383	80,680	17,098	2,801
Repairs	43,024	197	4,515	3,874	7,129	10,823	13,627	2,384	475
Bad debts	8,055	22	535	996	1,447	1,687	2,798	536	34
Rent paid	171,288	232	46,578	25,004	30,545	39,966	24,700	3,387	876
Taxes paid	111,912	478	16,457	14,025	18,810	27,781	27,176	6,559	626
Interest paid	60,959	370	7,879	2,849	6,228	13,566	18,944	10,355	768
Contributions or gifts	1,755	(1)	173	193	262	624	384	76	43
Amortization	2,963	28	358	225	190	311	318	1,516	17
Depreciation	157,290	457	16,694	14,399	30,047	39,923	39,214	15,220	1,336
Depletion	73	-	16	18	38	(1)	-	-	-
Advertising	46,612	160	10,664	5,145	10,153	9,982	7,419	2,888	201
Pension, profit sharing, stock bonus, annuity plans	17,863	-	2,804	3,700	1,466	4,128	5,152	613	-
Other employee benefit plans	6,830	-	923	793	664	1,408	2,818	187	37
Net loss, noncapital assets	835	513	116	13	127	16	38	12	-
Other deductions	370,725	2,461	83,001	48,818	75,401	80,262	61,726	17,433	1,623
Net income (less deficit)[3]	85,386	[4]446	13,992	17,618	30,221	39,322	[4]9,523	[4]6,565	767

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Negative amount.
[3]Excludes interest from State and local obligations which is included in interest on Government obligations and in total receipts elsewhere in the table.
[4]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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This report is the major *Statistics of Income* report on unincorporated businesses, and corporation data are included only to complete the picture of total U.S. business activity. More comprehensive data on corporate business activity are given in the *Statistics of Income, Corporation Income Tax Returns.*

INCOME STATEMENT

Total receipts were $1,195 billion and business receipts were $1,120 billion for all active corporations for 1965. This was the third consecutive year that total receipts had reached the trillion dollar mark, and the second year that corporate business receipts attained that level (see tables 5.1-5.3).

Of the 1,424,000 active corporations for 1965, there were 915,000 or 64 percent, with net income. For these returns, the statutory net income was $80.8 billion.

Net income was gross taxable receipts less the sum of cost of sales and operations and other business deductions. Unlike partnerships, corporate receipts included capital gains and deductions included contributions or gifts, and the corporate deduction for depreciation included additional first-year depreciation. Unlike proprietorships, corporate gross taxable receipts included investment income, and corporate deductions included compensation to officers and contributions or gifts.

Industry's share of the net income of $80.8 billion and the deficit of $6.9 billion is shown in chart 5A. Manufacturing alone, in which 13 percent of the corporations were engaged, accounted for $41.9 billion, or over one-half of the net income, and $1.6 billion, or about one-fourth of the deficit. The two industry divisions "finance, insurance, and real estate" and "transportation and public utilities" also had relatively large incomes. Combined, they accounted for $23.5 billion, or 29 percent of corporate net income, and $2 billion, or 29 percent of the corporate deficit.

Over one-half (784,000) of all corporation returns had business receipts of less than $100,000; but, as can be seen from tables 5.4 and 5.5, they accounted for less than 4 percent of corporate assets and had less than one-half of 1 percent of the total corporate net income (less deficit). At the other extreme, less than 9 percent of all corporations had business receipts of over $1,000,000, but they owned over 84 percent of all corporate assets and received nearly 92 percent of corporate net income (less deficit). These and other selected data are presented in table 5.4 for all active corporation returns and in table 5.5 for those with net income.

BALANCE SHEET DATA

For corporations, unlike partnerships, assets and liabilities could be presented for all active corporations. For the small number which did not submit a balance sheet, the data were estimated. Items of assets and liabilities are given in table 5.2 for all active corporations and in table 5.3 for those with net income.

Total assets and total liabilities (including capital stock and surplus) were $1,724 billion. Over one-half of the assets and liabilities, $956 billion, pertained to corporations engaged in finance, insurance, and real estate, and $444 billion of this amount related to banks and trust companies. For this latter group, the major assets were notes and accounts receivable and investments, and the largest liability was deposits and withdrawable shares (included in "Other current liabilities").

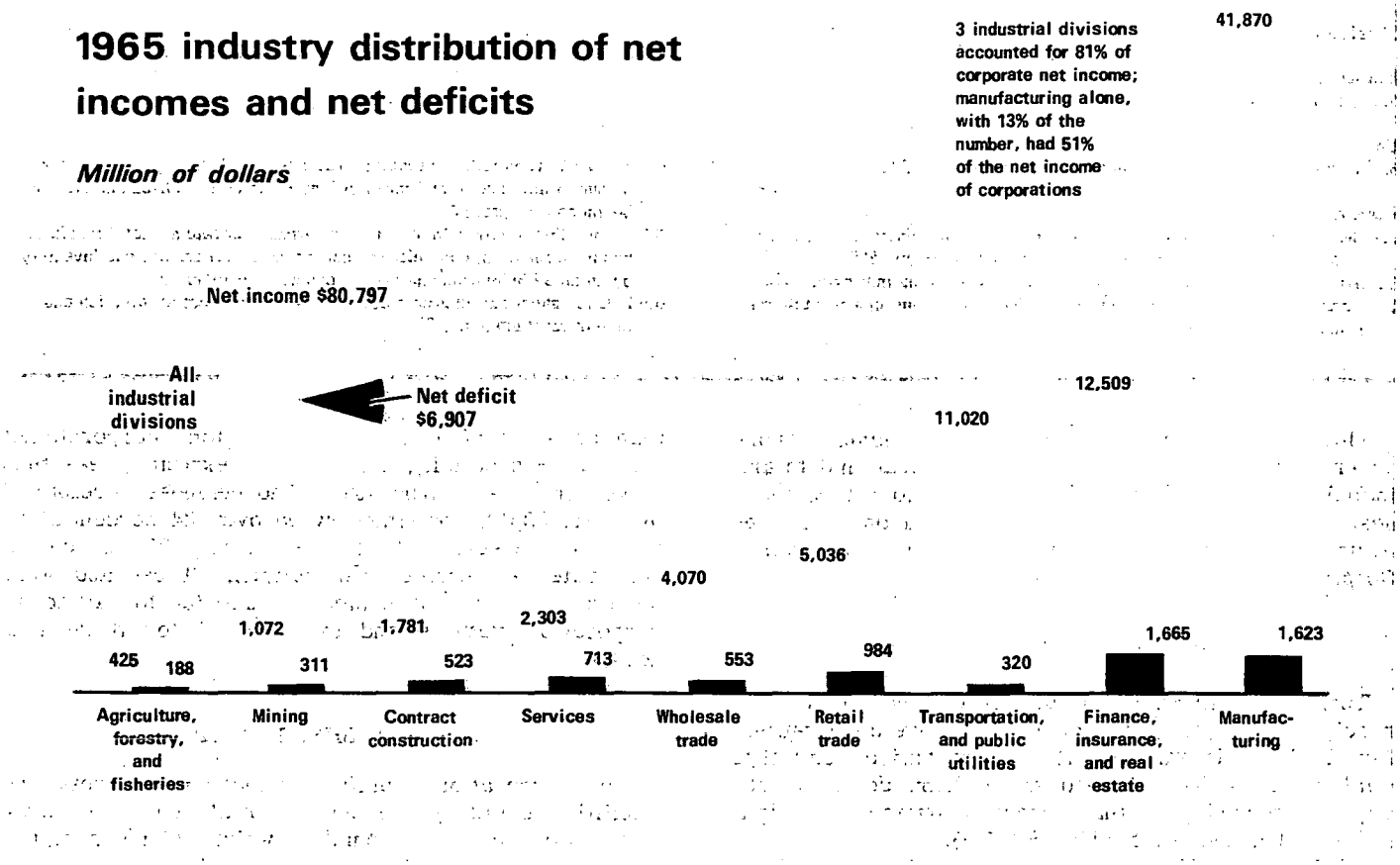
Of the $768 billion total assets and total liabilities for the nonfinancial activities, 73 percent was accounted for by manufacturing and by transportation and public utilities.

The average total assets shown on corporation returns was about $1.2 million; however, as can be seen in table 5.6, 28 percent of all corporation returns had total assets of less than $25,000 and 42 percent had assets of less than $50,000. Over 59 percent of all corporations had total assets of under $100,000, but this group reported only 7 percent of corporate business receipts, less than 4 percent of net income, and over one-quarter of corporate net deficit. At the other extreme, the 2 percent of the returns with assets of over $5 million reported 57 percent of the business receipts, three-quarters of the net income, and 28 percent of the net deficit shown on corporation returns.

Chart 5A—All Corporation Returns

1965 industry distribution of net incomes and net deficits

Million of dollars



NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industrial groups	1,423,980	1,194,600,662	1,120,381,727	34,115,127	73,889,821	1,723,524,382	681,161	126,340,612	915,311	1,079,661,387	1,011,806,929	30,487,972	80,796,801	1,575,514,182	480,354	114,779,518
Agriculture, forestry, and fisheries	27,530	7,524,274	7,186,345	280,670	237,229	6,844,879	11,274	794,115	15,609	6,122,740	5,852,133	200,108	425,327	4,896,315	7,035	614,315
Farms	18,526	5,155,870	4,876,830	212,299	187,676	5,737,261	7,502	678,291	10,387	4,282,604	4,058,739	148,243	340,552	4,070,517	4,520	520,121
Agricultural services and hunting and trapping	6,707	2,016,432	1,968,611	54,345	37,974	853,809	3,072	99,861	3,989	1,532,818	1,495,953	40,431	65,040	640,140	2,121	81,076
Forestry and forestry services	780	142,333	136,494	5,552	5,519	141,439	242	6,466	400	126,821	121,825	5,043	7,642	98,641	111	4,487
Fisheries	1,517	209,639	204,410	8,474	6,060	112,370	458	9,497	833	180,497	175,616	6,391	12,093	87,017	289	8,631
Mining	13,285	12,602,087	11,903,304	830,015	1,391,939	16,546,370	4,180	849,750	6,627	10,475,464	9,924,842	639,276	1,702,451	12,606,206	2,450	696,570
Metal mining	873	2,470,048	2,345,344	137,587	334,418	3,954,139	163	341,952	205	2,339,396	2,226,122	124,381	410,137	3,405,629	46	316,036
Iron ores	89	780,598	739,645	49,736	105,683	1,306,058	51	74,163	54	720,602	680,467	41,737	153,760	1,095,529	19	68,193
Copper, lead and zinc, gold and silver ores	429	1,549,583	1,472,815	81,332	220,109	2,408,647	73	221,901	22	1,526,465	1,455,887	79,243	242,733	2,208,510	17	216,390
Miscellaneous metal mining	355	139,867	132,884	6,519	8,626	239,434	39	45,888	129	92,329	89,768	3,401	13,644	101,590	(1)	(1)
Coal mining	2,159	2,693,211	2,577,786	168,582	103,628	2,871,007	515	94,845	1,051	2,131,313	2,032,609	123,079	139,248	2,221,019	263	80,193
Crude petroleum, natural gas, and natural gas liquids and services	6,715	4,936,697	4,558,322	330,873	829,743	6,802,758	1,651	210,594	3,061	3,933,784	3,659,536	238,220	980,328	4,875,312	807	171,175
Crude petroleum, natural gas, and natural gas liquids	3,381	3,050,817	2,757,884	163,812	723,865	5,227,191	723	134,163	1,334	2,526,131	2,314,546	117,222	831,449	3,697,805	337	108,531
Oil and gas field services	3,334	1,885,880	1,800,438	167,061	105,878	1,575,567	928	76,431	1,727	1,407,653	1,344,990	120,998	148,879	1,177,507	470	62,644
Nonmetallic minerals (except fuels) mining	3,538	2,502,131	2,421,852	192,973	124,150	2,918,466	1,851	202,359	2,310	2,070,971	2,006,575	153,596	172,738	2,104,246	1,334	129,166
Crushed, broken, and dimension stone; sand and gravel	2,946	1,871,917	1,814,844	145,686	117,309	1,860,577	1,589	118,070	2,012	1,643,136	1,592,223	128,549	133,869	1,608,778	1,173	94,511
Miscellaneous nonmetallic minerals, except fuels	592	630,214	607,008	47,287	6,841	1,057,889	262	84,289	298	427,835	414,352	25,047	38,869	495,468	161	34,655
Contract construction	113,284	56,694,897	55,696,213	972,906	1,257,632	26,725,141	56,927	3,531,901	71,701	46,777,875	45,998,685	774,779	1,780,576	20,830,411	39,554	2,596,512
General contractors	52,745	35,533,913	34,750,048	689,934	732,616	18,595,031	20,238	2,308,916	31,774	29,134,808	28,521,691	552,074	1,072,092	14,233,617	13,371	1,624,121
Building construction	40,312	21,516,902	21,100,915	187,411	273,599	11,455,029	15,735	1,974,014	23,284	17,333,519	17,036,293	140,917	478,961	8,337,577	10,320	1,380,280
Heavy construction, except building construction	11,235	13,276,426	12,916,545	495,774	451,875	6,948,743	4,134	327,786	7,754	11,264,456	10,956,062	405,788	574,573	5,742,519	2,797	237,143
General contractors not allocable	1,198	740,585	732,588	6,749	7,142	191,259	369	7,116	736	536,833	529,336	5,369	18,558	153,521	254	6,698
Special trade contractors	59,730	21,085,798	20,872,710	281,760	522,911	8,092,260	36,510	1,217,512	39,575	17,571,492	17,407,099	221,533	705,841	6,563,708	26,043	968,960
Plumbing, heating, and air conditioning	15,106	6,169,076	6,119,591	53,185	117,068	2,337,092	11,743	408,627	10,156	5,058,612	5,016,384	41,668	167,734	1,885,400	8,352	315,107
Electrical work	8,668	4,094,182	4,055,310	35,766	128,887	1,594,191	6,721	242,327	6,434	3,611,456	3,580,070	28,930	153,335	1,353,205	5,106	202,654
Special trade contractors, not elsewhere classified	35,834	10,771,920	10,647,699	189,578	274,061	4,140,375	17,936	565,533	22,949	8,859,116	8,768,433	147,765	379,983	3,309,108	12,548	450,916
Special trade contractors not allocable	122	50,620	50,110	3,231	2,895	20,602	110	1,025	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contractors not allocable	809	75,186	73,455	1,212	2,105	37,850	179	5,473	352	71,575	69,895	1,172	2,643	33,086	140	3,431
Manufacturing	185,924	514,718,841	502,981,871	15,079,790	40,247,559	371,524,267	155,420	75,994,006	131,337	483,408,292	472,222,299	14,257,052	41,870,269	350,825,543	115,490	71,528,477
Food and kindred products	19,115	76,158,014	75,287,878	1,377,317	3,035,682	32,931,174	16,924	7,359,169	12,771	67,566,056	66,786,011	1,228,987	3,252,577	29,454,475	11,941	6,729,585
Food and kindred products, except beverages	15,776	64,365,511	63,706,518	1,046,962	2,278,005	25,038,026	13,780	5,680,085	10,313	56,961,974	56,367,926	932,946	2,459,991	22,383,862	9,565	5,202,652
Meat products	2,678	20,520,940	20,466,485	155,794	176,530	3,601,164	2,491	833,415	1,743	17,214,530	17,166,068	131,577	222,084	3,077,459	1,722	704,420
Dairy products	3,186	10,506,988	10,374,643	202,788	390,911	4,412,163	2,621	714,936	1,984	9,412,788	9,294,608	182,918	414,866	4,041,651	1,682	677,862
Canned and frozen foods	1,963	6,367,504	6,292,976	134,499	337,814	3,771,281	1,655	1,350,274	1,303	5,870,250	5,802,902	123,776	366,845	3,487,140	1,222	1,247,060
Grain mill products	2,217	8,585,273	8,456,568	151,465	402,868	4,047,459	2,017	768,537	1,677	7,904,140	7,792,544	138,526	422,300	3,468,042	1,558	700,011
Bakery products	2,377	5,265,784	5,209,136	127,303	196,278	2,142,077	2,129	260,924	1,531	4,517,818	4,466,642	108,435	223,184	1,894,402	1,453	234,908
Sugar	141	2,120,630	2,056,021	64,643	116,174	1,701,312	136	352,901	61	1,821,543	1,764,989	57,677	124,786	1,465,060	59	320,778
Confectionery and related products	836	1,749,314	1,722,397	35,652	157,502	1,004,600	755	280,518	529	1,621,592	1,595,241	33,581	163,745	955,069	511	265,155
Vegetable and animal oils	535	3,198,712	3,155,766	54,173	107,998	1,492,487	496	359,329	411	2,910,843	2,870,255	48,575	112,958	1,334,313	372	329,989
Food and kindred products, not elsewhere classified	1,791	4,154,596	4,118,320	84,055	205,634	1,862,496	1,428	489,257	1,023	3,793,234	3,761,001	71,302	222,919	1,657,922	935	452,514
Food and kindred products not allocable	52	1,895,770	1,854,206	36,590	186,296	1,002,987	52	269,994	51	1,895,236	1,853,676	36,579	186,304	1,002,804	51	269,955
Beverages	3,339	11,792,503	11,581,360	330,355	757,677	7,893,148	3,144	1,679,084	2,458	10,604,082	10,418,085	296,041	792,586	7,070,613	2,376	1,526,933
Malt liquors and malt	269	3,863,537	3,815,278	120,930	207,432	2,116,744	203	238,350	99	3,274,719	3,240,487	102,062	225,996	1,773,197	97	204,093
Wines, brandy, and brandy spirits	180	382,803	376,728	9,174	15,499	307,012	180	101,254	124	268,287	265,854	6,797	18,882	204,521	124	70,245
Distilled, rectified, and blended liquors, except brandy	113	3,725,617	3,682,123	44,437	175,052	3,052,523	112	1,008,980	99	3,441,364	3,401,093	42,302	178,989	2,800,523	98	938,887
Bottled soft drinks and flavorings	2,777	3,820,546	3,707,231	155,814	359,694	2,416,869	2,649	330,500	2,136	3,619,712	3,510,651	144,880	368,719	2,292,372	2,057	313,708
Tobacco manufactures	223	5,586,357	5,559,558	55,657	631,846	4,030,739	219	2,674,671	138	5,489,170	5,463,281	52,141	642,999	3,938,887	137	2,637,696

Footnotes at end of table.

Table 5.1—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Manufacturing--Continued																
Textile mill products	5,902	17,753,674	17,473,708	452,754	1,074,962	11,188,669	5,054	3,109,930	4,251	16,779,562	16,509,505	431,832	1,121,889	10,669,818	3,791	2,928,934
Broad woven fabric mills and finishing, except wool	1,062	6,830,905	6,712,364	204,280	494,554	4,710,832	931	1,232,284	779	6,600,308	6,483,993	200,219	504,153	4,608,033	661	1,198,031
Broad woven fabric mills, cotton	333	4,353,884	4,274,521	145,510	341,597	3,153,448	298	840,424	263	4,306,014	4,227,206	144,235	342,908	3,131,165	229	835,477
Broad woven fabric mills, man-made fiber and silk	238	1,803,605	1,780,673	43,153	121,874	1,180,481	211	328,246	155	1,728,817	1,707,180	42,172	124,427	1,143,117	141	311,525
Dyeing and finishing textiles, except wool fabrics and knit goods	491	673,416	657,170	15,617	31,083	376,903	422	63,614	361	565,477	549,607	13,812	36,818	333,751	291	51,029
Broad woven fabric mills and finishing, wool	263	1,313,715	1,270,254	27,464	82,192	1,120,994	250	257,144	152	1,278,465	1,235,413	26,653	83,513	1,099,966	151	249,491
Knitting mills	1,890	2,971,600	2,940,562	65,220	152,545	1,566,551	1,565	501,290	1,391	2,726,042	2,697,293	59,706	160,314	1,439,958	1,215	455,469
Carpets and rugs: woven, tufted, and braided	322	1,400,821	1,384,058	27,220	60,234	717,220	278	257,593	200	1,271,196	1,255,802	24,207	76,245	640,338	180	220,325
Yarn and thread mills	647	2,083,479	2,048,029	59,881	112,901	1,234,117	575	289,741	516	1,947,039	1,913,521	56,720	117,453	1,154,020	504	266,941
Narrow fabrics and other small wares mills	496	484,698	476,317	10,579	29,852	284,209	485	80,044	342	468,804	460,570	10,249	30,169	278,467	331	78,326
Textile mill products, not elsewhere classified	1,213	1,885,379	1,864,871	34,413	87,046	1,037,242	966	325,858	865	1,705,291	1,686,320	30,387	94,366	933,938	747	295,596
Textile mill products not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Apparel and other fabricated textile products	17,039	17,501,015	17,322,106	129,823	587,766	7,631,713	12,900	2,826,986	11,898	15,831,979	15,669,724	116,199	666,714	6,991,075	9,618	2,587,521
Men's and boys' clothing	2,677	5,802,019	5,713,876	42,476	260,329	3,116,443	2,407	1,230,618	2,058	5,479,037	5,394,079	39,953	281,780	2,954,751	1,890	1,153,905
Women's, children's, and infants' clothing	8,605	8,077,045	8,020,020	52,264	222,658	2,988,948	5,840	1,057,968	6,146	7,101,813	7,052,471	45,141	259,970	2,683,847	4,516	953,607
Apparel and accessories, not elsewhere classified	2,571	1,481,885	1,468,015	9,941	38,859	592,154	2,095	215,559	1,576	1,301,177	1,289,207	8,448	46,754	515,142	1,468	181,613
Fabricated textile products, not elsewhere classified	3,100	2,064,230	2,045,068	24,654	63,823	898,857	2,513	305,902	2,059	1,884,537	1,869,174	22,316	75,043	805,819	1,700	283,261
Apparel and other fabricated textile products not allocable	86	75,836	75,127	488	2,097	35,311	45	16,939	59	65,415	64,793	341	3,167	31,516	44	15,135
Lumber and wood products, except furniture	9,742	11,051,071	10,556,012	327,659	545,940	7,933,254	8,244	1,486,882	6,761	9,945,747	9,474,938	289,111	626,015	7,165,845	5,932	1,342,415
Logging, lumber and wood basic products	3,976	5,144,013	4,833,708	195,592	277,906	3,967,410	2,977	663,273	2,643	4,615,929	4,320,635	171,324	322,041	3,602,610	2,132	598,532
Millwork, veneers, plywood, and prefabricated structural products	3,058	4,297,586	4,148,043	98,818	197,705	3,133,985	2,850	626,201	2,113	3,849,636	3,707,729	88,282	221,603	2,816,455	1,948	563,848
Miscellaneous wood products, except furniture	2,708	1,609,472	1,574,261	33,249	70,329	831,859	2,417	197,408	2,005	1,480,182	1,446,574	29,505	82,371	746,780	1,852	180,035
Furniture and fixtures	6,297	7,089,647	7,020,877	100,543	390,015	3,358,837	5,790	1,002,487	4,440	6,467,945	6,404,797	92,223	431,114	3,073,529	4,293	893,635
Household furniture	4,245	4,804,708	4,761,767	67,941	239,082	2,088,258	3,883	651,505	2,810	4,316,465	4,277,394	61,800	271,078	1,880,535	2,744	568,530
Furniture and fixtures, except household furniture	2,052	2,284,939	2,259,110	32,602	150,933	1,270,579	1,907	350,982	1,630	2,151,480	2,127,403	30,423	160,036	1,192,994	1,549	325,105
Paper and allied products	3,509	15,384,079	15,000,715	710,750	1,211,055	13,092,391	3,212	1,784,570	2,557	14,330,015	13,963,438	673,533	1,259,201	12,264,047	2,412	1,645,663
Pulp, paper, and paperboard	423	8,885,416	8,618,694	520,870	727,900	9,116,317	367	1,003,483	285	8,506,315	8,244,258	501,307	745,038	8,750,182	257	959,584
Pulp mills	36	658,267	622,453	47,683	76,223	997,713	34	75,864	31	594,342	559,819	40,837	78,986	849,461	31	66,462
Paper, paperboard, building paper, and building board mills	387	8,227,149	7,996,241	473,187	651,677	8,118,604	333	927,619	254	7,911,973	7,684,439	460,470	666,052	7,900,721	226	893,122
Converted paper and paperboard products, except containers	1,577	3,633,318	3,564,090	104,235	314,510	2,235,686	1,476	480,578	1,185	3,186,107	3,125,814	92,201	333,115	1,925,684	1,121	417,411
Paperboard boxes and other containers	1,509	2,865,345	2,817,931	85,645	168,645	1,740,388	1,369	300,509	1,087	2,637,593	2,593,366	80,025	181,048	1,588,181	1,034	268,668
Printing, publishing, and allied industries	23,783	19,071,428	18,476,878	471,214	1,569,265	13,184,561	16,538	1,457,092	16,604	17,228,387	16,671,508	428,356	1,677,313	11,984,264	12,339	1,340,594
Publishing, and publishing and printing	9,166	11,323,459	10,858,402	245,244	1,097,627	8,600,455	4,962	768,822	6,232	10,283,982	9,846,284	227,266	1,160,232	7,870,805	3,600	708,258
Newspapers	4,650	5,818,637	5,531,865	162,231	682,311	4,602,449	2,965	148,139	3,416	5,575,051	5,293,688	155,206	699,000	4,442,862	2,202	139,861
Periodicals	2,479	2,849,302	2,762,975	45,900	152,238	1,765,642	712	153,229	1,551	2,275,514	2,207,169	37,100	188,710	1,404,847	477	126,039
Books: publishing, and publishing and printing; and miscellaneous publishing	2,037	2,655,520	2,563,562	37,113	263,078	2,232,364	1,285	467,454	1,265	2,433,417	2,345,427	34,960	272,522	2,023,096	921	442,358
Printing, including manifold business forms and books	10,354	6,352,958	6,247,235	190,200	395,623	3,799,487	9,103	590,576	7,388	5,700,506	5,601,503	169,242	431,320	3,414,334	6,667	541,433
Bookbinding and printing trade services	4,057	1,377,264	1,354,062	35,303	75,503	773,272	2,373	96,782	2,895	1,234,319	1,214,461	31,684	84,967	695,277	2,010	90,156
Printing, publishing, and allied industries not allocable	206	17,747	17,179	467	512	11,347	100	912	89	9,580	9,260	164	794	3,848	(1)	(1)

Footnotes at end of table.

Table 5.1—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Manufacturing--Continued																
Chemicals and allied products	10,804	41,292,010	40,221,659	1,850,658	4,912,228	34,018,902	9,329	5,845,482	6,902	39,807,203	38,763,434	1,806,983	5,042,285	32,837,494	6,434	5,622,496
Basic chemicals, plastics materials and synthetic resins, rubber, and man-made fibers, except glass	2,783	18,639,763	18,209,287	1,236,838	2,467,668	18,027,694	2,267	2,711,539	1,760	18,250,186	17,823,763	1,211,160	2,522,330	17,545,456	1,617	2,642,270
Basic chemicals	1,256	11,245,650	10,935,634	663,715	1,384,656	11,096,066	976	1,710,573	799	11,166,649	10,857,221	659,469	1,394,388	10,963,550	751	1,693,896
Plastics materials and synthetic resins, rubber, and man-made fibers, except glass	1,527	7,394,113	7,273,653	573,123	1,083,012	6,931,628	1,291	1,000,966	961	7,083,537	6,966,542	551,691	1,127,942	6,581,906	866	948,374
Drugs	1,271	5,876,764	5,672,114	123,779	1,020,036	4,257,419	1,125	897,489	805	5,796,660	5,592,631	122,127	1,028,227	4,200,044	776	884,096
Soaps, perfumes, cosmetics, and related products	2,207	5,799,404	5,633,695	85,151	582,000	3,196,673	2,011	609,979	1,454	5,517,694	5,353,993	80,673	602,751	3,035,664	1,388	564,144
Soap and related products	1,486	4,060,268	3,945,595	67,275	352,705	2,113,267	1,368	379,210	1,023	3,929,141	3,815,058	64,254	364,904	2,052,778	984	364,924
Perfumes, cosmetics, and other toilet preparations	721	1,739,136	1,688,100	17,876	229,295	1,083,406	643	230,769	431	1,588,553	1,538,935	16,419	237,847	982,886	404	199,220
Paints and allied products, including gum and wood chemicals	1,621	3,292,339	3,239,785	63,224	232,873	1,831,715	1,505	503,229	1,113	3,028,163	2,979,241	59,029	251,555	1,676,835	1,039	456,486
Fertilizers and other agricultural chemicals	905	1,266,791	1,239,126	57,224	17,548	1,156,140	672	180,942	510	1,064,302	1,047,144	48,462	28,867	969,331	417	151,040
Chemical and allied products, not elsewhere classified	1,914	3,261,306	3,187,014	123,559	278,000	2,526,096	1,647	458,237	1,198	3,006,995	2,938,449	115,332	294,431	2,400,092	1,135	441,315
Chemical and allied products not allocable	103	3,155,643	3,040,638	170,883	314,103	3,023,165	102	484,067	62	3,143,203	3,028,213	170,200	314,124	3,010,072	62	483,145
Petroleum refining and related industries	1,030	51,822,197	48,737,548	2,115,550	2,988,961	58,715,783	688	3,932,787	795	49,817,646	46,783,992	2,018,596	3,025,820	56,265,732	546	3,750,083
Petroleum refining	368	50,612,719	47,556,267	2,071,293	2,930,519	57,862,839	224	3,805,411	216	48,691,117	45,684,479	1,979,611	2,965,133	55,476,183	129	3,632,351
Petroleum refining, without extraction	267	954,508	946,442	25,864	26,464	602,217	155	89,261	160	817,200	810,728	21,830	36,198	472,869	77	76,107
Integrated petroleum refining and extraction	101	49,658,211	46,609,825	2,045,429	2,904,055	57,260,622	69	3,716,150	56	47,873,917	44,873,751	1,957,781	2,928,935	55,003,314	52	3,556,244
Miscellaneous petroleum and coal products	662	1,209,478	1,181,281	44,257	58,442	852,944	464	127,376	579	1,126,529	1,099,513	38,985	60,687	789,549	417	117,732
Rubber and miscellaneous plastics products	5,219	10,592,183	10,401,353	327,184	631,710	7,357,744	4,463	1,744,807	3,523	10,050,545	9,872,918	307,215	682,815	6,925,206	3,241	1,661,346
Tires and inner tubes	87	5,959,000	5,834,895	199,048	378,689	4,572,361	85	1,185,498	58	5,914,663	5,793,372	197,262	387,121	4,502,175	56	1,173,739
Rubber products, except tires and inner tubes	938	2,189,416	2,152,029	50,634	126,473	1,410,642	845	284,377	697	1,971,392	1,939,510	45,224	133,545	1,252,953	650	254,379
Miscellaneous plastics products	4,194	2,443,767	2,414,429	77,502	126,548	1,374,741	3,533	274,932	2,768	2,164,490	2,140,036	64,729	162,149	1,170,078	2,535	233,228
Leather and leather products	2,629	4,835,935	4,791,559	53,961	212,009	2,480,950	2,321	792,578	1,953	4,308,494	4,272,155	47,150	231,167	2,216,879	1,811	704,645
Footwear, except rubber	923	3,162,342	3,132,648	34,377	136,483	1,747,796	863	559,621	693	2,833,749	2,809,012	30,674	147,229	1,590,721	675	507,366
Leather tanning and finishing, and leather products, not elsewhere classified	1,706	1,673,593	1,658,911	19,584	75,526	733,154	1,458	232,957	1,260	1,474,745	1,463,143	16,476	83,938	626,158	1,136	197,279
Stone, clay, and glass products	9,133	13,265,796	12,936,203	653,273	1,139,885	11,580,133	7,941	1,696,412	6,243	12,022,646	11,714,096	583,299	1,208,599	10,421,228	5,709	1,566,416
Glass and glass products	1,019	3,657,138	3,559,296	152,918	433,992	2,942,648	975	560,445	797	3,584,834	3,488,236	150,595	440,498	2,895,090	781	550,498
Cement, hydraulic	88	1,210,350	1,185,536	125,121	98,704	2,054,572	69	149,877	64	1,012,619	990,341	103,839	112,682	1,689,594	44	117,785
Structural clay products	760	985,566	957,943	45,790	76,688	910,770	681	154,974	471	862,911	836,692	40,103	85,621	778,010	442	128,210
Pottery and related products	246	360,633	357,099	9,134	28,914	261,225	243	54,727	175	324,735	321,835	8,105	30,266	218,947	174	47,507
Concrete, gypsum, and plaster products	5,263	4,088,529	3,994,716	210,209	228,295	2,978,005	4,550	353,086	3,609	3,467,877	3,388,094	179,550	257,371	2,559,930	3,252	310,698
Miscellaneous nonmetallic mineral products	1,757	2,963,580	2,881,613	110,101	273,292	2,432,913	1,423	423,303	1,127	2,769,670	2,688,898	101,107	282,161	2,279,657	1,016	411,718
Primary metal industries	4,386	38,383,441	37,766,781	1,723,053	3,113,755	34,699,920	3,770	6,482,291	3,714	36,972,769	36,373,642	1,670,247	3,180,205	33,468,144	3,264	6,217,731
Blast furnaces, steel works, foundries, and forgings	1,485	23,780,697	23,390,308	1,248,271	2,077,658	21,765,339	1,372	4,169,493	1,288	23,214,537	22,833,908	1,218,542	2,107,656	21,118,823	1,227	4,042,678
Smelting, refining, rolling, drawing, and alloying of nonferrous metals, including foundries and forgings	2,171	13,460,347	13,256,379	443,825	930,275	12,243,104	1,886	2,141,031	1,805	12,666,107	12,469,675	422,913	961,366	11,692,668	1,631	2,010,401
Primary metal industries, not elsewhere classified	689	1,006,524	985,125	28,211	91,486	604,621	494	150,665	593	957,070	935,908	26,046	96,652	569,836	401	143,576
Primary metal industries not allocable	41	135,873	134,969	2,746	14,336	86,856	(1)	(1)	28	135,055	134,151	2,746	14,531	86,817	(1)	(1)
Fabricated metal products, except machinery and transportation equipment	20,200	28,670,691	28,251,788	681,011	2,006,484	17,243,142	17,748	4,718,078	15,613	26,821,128	26,430,080	640,125	2,138,034	16,131,182	14,201	4,410,517
Metal cans	101	2,787,576	2,758,296	131,628	185,123	2,207,291	98	488,248	36	2,721,041	2,692,315	129,371	188,167	2,169,682	36	472,968
Cutlery, hand tools, and general hardware	1,390	2,431,596	2,379,389	56,082	268,289	1,628,014	1,251	461,064	1,132	2,377,150	2,325,854	54,604	273,069	1,583,894	1,079	447,719
Heating apparatus (except electric) and plumbing fixtures	998	2,645,055	2,596,050	52,510	165,763	1,585,699	904	510,047	660	2,429,846	2,382,538	48,741	179,331	1,435,601	631	460,517
Fabricated structural metal products	6,031	7,913,292	7,802,117	135,750	401,018	4,511,475	5,478	1,293,390	4,600	7,088,092	6,986,291	120,185	462,683	4,001,726	4,391	1,146,312
Screw machine products, and bolts, nuts, screws, rivets, and washers	1,761	1,990,652	1,963,833	56,285	169,975	1,151,813	1,606	310,832	1,440	1,910,678	1,885,005	53,998	179,088	1,107,735	1,335	298,623

Footnotes at end of table.

Table 5.1—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Manufacturing--Continued																
Fabricated metal products--Continued																
Metal stampings and metal coating and engraving																
Metal stampings	2,408	3,900,357	3,844,562	86,478	263,941	1,947,287	2,266	533,305	1,812	3,708,333	3,654,161	82,113	274,902	1,853,952	1,746	511,547
Metal coating and engraving	2,672	909,028	892,031	27,511	75,055	516,878	1,976	51,987	2,094	835,116	819,674	24,301	83,669	462,707	1,542	46,520
Fabricated wire products and fabricated metal products, not elsewhere classified	4,738	5,959,868	5,883,250	132,210	470,513	3,593,582	4,103	1,047,215	3,789	5,618,391	5,552,768	124,255	490,259	3,414,925	3,401	1,004,321
Fabricated metal products not allocable	101	133,267	132,260	2,557	6,807	101,103	66	21,990	50	132,481	131,474	2,557	6,866	100,960	40	21,990
Machinery, except electric	19,499	39,725,532	38,578,113	1,329,327	4,159,940	29,391,446	16,619	8,733,146	15,262	38,396,931	37,285,251	1,296,445	4,267,434	28,323,240	13,487	8,401,333
Engines and turbines	238	1,157,674	1,140,734	26,409	106,000	718,332	212	239,314	141	1,138,759	1,122,725	25,871	110,425	690,801	116	231,361
Farm machinery and equipment	1,041	5,307,602	5,199,025	124,889	352,890	3,891,795	967	1,316,377	777	4,971,015	4,870,022	119,924	362,196	3,643,172	734	1,225,164
Construction, mining, and materials handling machinery and equipment	1,400	6,941,968	6,780,773	150,264	817,064	4,922,385	1,194	1,570,377	1,028	6,742,148	6,588,036	145,789	831,881	4,763,673	936	1,517,725
Metalworking machinery and equipment	5,240	5,869,798	5,747,215	168,690	611,773	4,123,864	4,689	1,218,103	4,520	5,728,864	5,607,621	163,633	621,328	4,015,798	4,047	1,187,667
Special industry machinery and equipment, except metalworking	2,495	4,650,217	4,421,698	125,568	377,629	3,669,833	2,160	1,018,367	1,820	4,447,591	4,224,173	121,103	400,750	3,508,902	1,718	972,997
General industrial machinery and equipment	2,092	4,878,119	4,802,347	121,103	490,644	3,422,730	1,933	1,041,445	1,683	4,775,830	4,705,368	118,450	505,753	3,340,335	1,564	1,018,983
Office, computing, and accounting machines	300	6,150,498	5,795,771	498,615	1,063,724	5,843,763	300	1,573,428	193	6,115,600	5,763,445	495,730	1,073,691	5,780,289	192	1,558,091
Service industry machines	1,002	2,478,404	2,428,150	51,114	178,474	1,521,432	870	451,767	705	2,374,589	2,326,103	49,536	186,073	1,436,963	676	421,350
Machinery, except electrical, not elsewhere classified	5,639	2,167,305	2,138,915	60,073	156,771	1,188,401	4,252	271,704	4,369	2,018,615	1,993,877	54,614	168,147	1,089,191	3,488	246,679
Machinery, except electric not allocable	52	123,947	123,485	2,602	4,971	88,911	(1)	(1)	26	83,920	83,881	1,795	7,190	54,116	(1)	(1)
Electrical machinery, equipment, and supplies	8,759	34,271,883	33,776,903	783,231	2,706,455	22,594,594	7,580	6,234,290	5,894	32,394,776	31,924,901	714,593	2,852,338	21,126,629	5,358	5,807,564
Electrical industrial equipment, and transmission and distribution equipment	2,554	18,718,136	18,474,421	397,892	1,770,739	11,355,413	2,247	3,196,924	1,954	18,101,164	17,863,651	384,915	1,804,129	10,953,841	1,780	3,049,392
Electrical transmission and distribution equipment	719	7,378,555	7,294,098	181,436	807,242	4,604,956	620	1,253,929	607	7,311,119	7,227,064	180,190	812,695	4,563,662	535	1,234,997
Electrical industrial apparatus	908	2,272,962	2,240,472	49,250	209,880	1,489,627	846	475,438	775	2,182,857	2,151,551	46,528	218,178	1,415,837	739	451,051
Household appliances	421	4,000,795	3,932,260	77,554	335,827	2,817,864	354	862,981	336	3,656,387	3,591,099	70,307	347,664	2,606,213	299	789,051
Radio and TV receiving sets, except communication types	506	5,065,824	5,007,591	89,652	417,790	2,442,966	427	604,576	236	4,950,801	4,893,937	87,890	425,592	2,368,129	207	574,293
Communication equipment and electronic components and accessories	3,244	8,610,001	8,456,412	226,684	452,365	6,517,270	2,832	1,627,697	2,136	7,634,298	7,496,585	176,526	541,843	5,612,200	1,941	1,398,616
Communication equipment	411	2,522,439	2,446,454	62,382	149,479	2,600,021	366	456,217	273	2,137,051	2,066,509	54,145	168,701	2,343,769	242	399,842
Electronic components accessories	2,833	6,087,562	6,009,958	164,302	302,886	3,917,249	2,466	1,171,480	1,863	5,497,247	5,430,076	122,381	373,142	3,268,431	1,699	998,774
Electric lighting and wiring equipment, except insulated wire	1,179	1,695,783	1,677,777	30,021	111,281	883,903	1,084	285,351	774	1,596,125	1,578,579	29,011	117,600	843,630	767	272,120
Electrical machinery, equipment, and supplies, not elsewhere classified	1,642	2,208,469	2,170,430	44,233	179,438	1,561,596	1,336	448,120	918	2,025,795	1,990,315	39,798	195,390	1,441,943	791	411,760
Electrical machinery, equipment, and supplies not allocable	140	3,039,494	2,997,863	84,401	192,632	2,276,412	81	676,198	112	3,037,394	2,995,771	84,343	193,376	2,275,015	79	675,676
Transportation equipment	4,861	65,876,676	64,806,363	1,470,382	7,738,500	48,158,217	4,369	11,087,414	3,149	64,303,455	63,259,106	1,439,122	7,822,025	46,978,592	2,972	10,550,301
Motor vehicles and motor vehicle equipment	2,007	43,575,962	42,756,604	1,022,121	6,450,626	34,533,812	1,828	5,694,694	1,441	43,248,474	42,434,446	1,015,553	6,469,433	34,327,780	1,353	5,617,226
Motor vehicles	778	37,218,599	36,482,699	868,453	5,923,488	30,433,399	718	4,481,006	551	37,058,233	36,325,044	865,476	5,937,245	30,335,804	501	4,443,270
Motor vehicle parts and accessories	1,229	6,357,363	6,273,905	153,668	527,138	4,100,413	1,110	1,213,688	890	6,190,241	6,109,402	150,077	532,188	3,991,976	852	1,173,956
Transportation equipment, except motor vehicles	2,854	22,300,714	22,049,759	448,261	1,287,874	13,624,405	2,541	5,392,720	1,708	21,054,981	20,824,660	423,569	1,352,592	12,650,812	1,619	4,933,075
Aircraft and parts, and guided missiles and space vehicles	888	17,089,710	16,925,776	325,454	975,764	10,345,256	811	4,641,951	649	16,159,018	16,012,751	306,801	1,010,482	9,543,603	614	4,239,353
Aircraft, and complete guided missiles and space vehicles	121	11,914,750	11,811,252	200,272	677,317	7,105,520	94	3,515,497	83	11,097,940	11,010,775	184,812	702,291	6,381,720	68	3,134,428
Aircraft parts, and guided missile and space vehicle subassemblies	767	5,174,960	5,114,524	125,182	298,447	3,239,736	717	1,126,454	566	5,061,078	5,001,976	121,989	308,191	3,161,883	546	1,104,925
Ship and boat building and repair	1,034	1,653,936	1,628,635	32,875	83,509	1,059,768	882	245,802	579	1,528,634	1,504,485	29,764	101,564	974,345	543	221,687
Railroad equipment, including street cars	110	2,078,575	2,033,670	75,467	174,006	1,736,022	84	330,159	74	2,056,855	2,011,963	74,808	175,013	1,722,057	73	324,900
Transportation equipment, not elsewhere classified	822	1,478,493	1,461,678	14,465	54,595	483,359	764	174,808	406	1,310,474	1,295,461	12,196	65,533	410,807	389	147,135
Scientific instruments; photographic equipment; watches and clocks	13,794	16,387,212	16,015,869	456,443	1,591,101	11,932,098	11,711	3,024,934	8,869	14,873,838	14,599,522	420,895	1,741,725	10,589,277	8,004	2,730,002
Scientific and mechanical measuring instruments	1,045	3,208,376	3,154,763	91,617	285,718	2,490,358	799	732,591	714	3,112,162	3,060,045	88,332	297,904	2,361,593	590	711,971
Optical, medical, and opthalmic goods	2,460	1,989,691	1,949,899	46,456	211,052	1,427,680	2,150	381,565	1,527	1,887,743	1,849,233	44,220	220,277	1,359,947	1,383	358,942
Photographic equipment and supplies	359	2,583,499	2,527,724	156,578	609,317	2,463,637	307	402,315	188	2,497,882	2,443,620	154,024	621,417	2,390,057	162	382,630
Watches and clocks	123	624,050	613,137	7,248	46,385	408,935	122	147,361	81	567,352	556,640	6,777	49,833	372,376	80	132,194

Footnotes at end of table.

RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Manufacturing--Continued																
Jewelry and silverware	1,176	971,106	962,092	9,880	63,354	569,825	1,070	203,872	861	932,793	924,396	9,139	66,336	540,479	815	195,738
Toys and sporting goods	1,639	2,235,904	2,132,641	41,783	14,923	1,527,894	1,413	402,295	868	1,515,690	1,495,336	25,031	92,791	830,542	808	271,157
Ordnance, except guided missiles	82	284,741	280,212	7,234	31,832	228,217	55	64,223	63	246,178	242,560	6,313	33,886	201,377	36	55,836
Costume jewelry	392	283,231	274,081	2,125	9,933	116,221	391	27,902	294	244,989	237,107	1,861	10,206	107,711	293	25,079
Manufacturing, not elsewhere classified	5,846	4,018,989	3,937,297	89,067	318,413	2,562,835	4,890	629,995	3,950	3,696,420	3,621,262	81,164	338,381	2,329,741	3,517	571,825
Manufacturing not allocable	672	187,625	184,023	4,455	174	136,496	514	32,815	323	172,629	169,323	4,034	10,694	95,454	320	24,630
Transportation, communication, electric, gas, and sanitary services	59,676	88,956,519	86,438,612	8,593,748	10,699,309	186,853,880	13,302	3,811,954	38,379	83,092,647	80,819,924	8,153,590	11,019,778	178,653,503	9,361	3,642,646
Transportation	45,843	41,212,326	39,491,446	3,218,879	2,243,353	59,686,137	9,171	1,031,788	29,749	36,119,597	34,622,065	2,889,282	2,483,579	53,327,439	6,184	923,023
Railroad transportation, terminals, and related services	381	12,564,396	11,658,109	1,226,846	583,522	34,203,071	213	526,542	285	10,999,259	10,207,228	1,137,100	644,597	30,883,775	173	470,975
Motor freight transportation and warehousing, terminals, and related services	22,798	13,018,436	12,804,923	675,004	527,525	6,687,862	4,602	138,390	15,713	11,212,854	11,033,984	576,506	594,447	5,783,173	3,316	124,134
Water transportation, terminals, and related services	5,133	3,621,682	3,428,377	250,568	186,472	4,680,876	1,339	42,850	3,144	2,752,587	2,616,043	177,158	236,846	3,446,290	641	27,251
Air transportation, terminals, and related services	2,441	6,001,544	5,778,714	596,451	525,870	6,229,820	1,070	199,463	1,241	5,824,278	5,603,218	586,936	539,895	6,093,037	681	187,053
Local, suburban, and intercity passenger transportation, terminals, and related services	8,818	2,371,204	2,268,167	162,332	173,328	2,533,550	1,259	34,256	5,714	2,177,595	2,077,157	146,446	184,940	2,410,148	879	32,843
Pipe line transportation, terminals, and related services	382	1,228,303	1,210,285	156,749	171,447	2,918,285	140	28,243	222	1,184,113	1,166,322	147,357	173,693	2,728,326	109	21,720
Transportation services not allocable	5,890	2,406,761	2,342,871	150,929	75,189	2,432,673	548	62,044	3,430	1,968,911	1,918,113	117,779	109,161	1,982,690	385	59,047
Communication services	7,769	21,483,367	21,065,645	2,176,769	4,082,878	46,850,131	2,410	1,207,136	4,940	20,898,270	20,498,554	2,089,031	4,134,905	45,650,618	1,861	1,157,256
Telephone communications	2,270	18,039,939	17,751,589	1,958,514	3,729,628	42,643,608	1,428	1,122,989	1,786	18,018,098	17,730,197	1,951,851	3,731,538	42,514,848	1,257	1,121,042
Telegraph communications	156	402,580	398,802	63,585	15,816	744,044	51	45,391	128	94,435	92,009	14,903	16,521	141,858	25	6,079
Radio and television broadcasting	3,940	2,776,499	2,675,226	117,294	340,842	2,868,492	460	28,567	2,215	2,615,196	2,524,589	99,961	368,270	2,590,407	284	25,926
Communication services not allocable	1,403	264,349	240,028	37,376	[2]3,408	593,987	471	10,189	811	170,541	151,759	22,316	18,576	403,505	295	4,209
Electric, gas, and sanitary services	6,064	26,260,826	25,881,521	3,198,100	4,373,078	80,317,612	1,721	1,573,030	3,690	26,074,780	25,699,305	3,175,277	4,401,294	79,675,446	1,316	1,562,367
Electric and gas companies and systems	1,562	25,569,423	25,219,020	3,118,884	4,302,486	77,623,445	959	1,538,789	1,151	25,447,289	25,099,306	3,105,591	4,309,270	77,257,342	784	1,529,665
Electric companies and systems	279	8,080,928	7,994,119	1,188,853	1,902,764	30,183,678	137	509,721	253	8,036,814	7,950,692	1,183,038	1,904,701	30,007,495	130	504,994
Gas companies and systems	1,078	9,308,924	9,121,041	798,403	947,741	20,137,868	698	535,698	744	9,235,052	9,048,900	791,181	952,368	19,951,175	544	532,067
Combination companies and systems--gas, electric, or other services	205	8,179,571	8,103,860	1,131,628	1,451,981	27,301,899	124	493,370	154	8,175,423	8,099,714	1,131,372	1,452,201	27,298,672	110	492,604
Water supply and other sanitary services	4,502	691,403	662,501	79,216	70,592	2,694,167	762	34,241	2,539	627,491	599,999	69,686	92,024	2,418,104	532	32,702
Wholesale and retail trade	440,304	365,166,475	358,173,249	2,931,866	7,620,764	125,486,938	370,473	39,410,351	299,928	322,343,804	316,160,039	2,463,984	9,175,718	107,237,354	264,317	34,095,535
Wholesale trade	146,555	174,066,994	171,414,482	954,242	3,517,384	56,107,958	110,433	16,550,253	107,407	155,115,180	152,809,301	813,905	4,070,473	48,132,376	84,819	14,509,011
Motor vehicles, and automotive equipment	9,815	11,504,880	11,381,856	45,821	304,224	3,307,680	8,734	1,278,265	7,319	10,668,925	10,557,645	40,044	350,099	2,979,080	6,634	1,128,658
Drugs, chemicals, and paints	6,702	7,732,551	7,624,068	34,029	163,718	2,534,357	4,990	700,301	4,677	6,792,628	6,704,288	26,845	201,563	1,906,603	3,675	576,557
Dry goods and apparel	8,861	7,681,245	7,571,908	21,125	184,020	2,990,803	6,021	1,028,475	6,600	6,830,624	6,732,264	18,273	209,500	2,578,158	4,761	868,759
Groceries and related products	16,534	32,452,639	32,050,522	146,004	316,269	5,647,911	12,118	1,531,737	11,564	27,976,012	27,620,923	124,778	381,322	4,749,988	8,877	1,299,449
Meat and meat products	2,979	5,230,949	5,214,087	19,281	51,140	753,033	2,559	127,396	2,275	4,510,504	4,497,929	16,032	59,634	590,217	2,057	107,668
Groceries and related products, except meat and meat products	13,555	27,221,690	26,836,435	126,723	265,129	4,894,878	9,559	1,404,341	9,289	23,465,508	23,122,994	108,746	321,688	4,159,771	6,820	1,191,781
Farm products--raw materials	6,310	14,693,800	14,458,014	88,663	109,472	3,882,232	4,548	1,107,680	4,690	12,861,292	12,659,793	69,054	141,619	3,286,490	3,520	953,570
Electrical goods	7,880	8,493,259	8,376,365	31,127	253,540	2,997,872	6,134	1,059,614	5,882	7,946,546	7,841,643	27,207	277,703	2,734,738	4,745	962,805
Hardware, and plumbing and heating equipment and supplies	8,428	8,909,932	8,356,933	46,403	214,747	3,499,614	7,601	1,348,925	6,312	7,768,567	7,633,230	40,867	239,904	3,113,283	5,819	1,197,411
Machinery, equipment, and supplies	20,517	16,854,000	16,465,002	130,654	574,122	7,189,181	16,310	2,274,743	15,690	14,902,752	14,563,601	104,987	661,018	6,188,491	12,853	1,971,631
Metals and minerals, except petroleum products and scrap	3,360	7,240,309	7,155,284	45,802	232,715	2,935,447	2,164	979,957	2,364	6,797,942	6,721,238	41,976	245,676	2,736,460	1,748	934,139
Petroleum bulk stations and terminals	5,917	7,430,742	7,216,136	87,857	108,934	3,649,063	5,108	300,498	4,672	5,939,838	5,769,767	78,279	138,507	2,295,548	4,137	275,298
Alcoholic beverages	3,605	9,221,477	9,178,802	26,314	152,587	2,205,599	3,258	804,414	2,484	8,323,474	8,284,976	22,596	162,965	2,006,297	2,354	737,527
Paper and its products	3,279	4,693,524	4,637,414	19,379	77,953	1,317,630	2,766	392,528	2,508	4,340,298	4,290,121	17,266	88,026	1,189,780	2,141	352,165
Lumber and construction materials	8,333	7,511,340	7,379,577	51,891	137,325	2,685,573	6,340	737,553	6,152	6,642,798	6,527,383	44,192	165,230	2,309,799	4,758	608,860
Wholesale trade, not elsewhere classified	34,650	29,422,509	28,955,310	173,976	677,380	11,015,783	23,609	2,952,335	25,142	26,957,249	26,549,982	153,920	789,062	9,901,896	18,348	2,613,047
Wholesale trade not allocable	2,364	624,787	607,291	5,197	10,378	249,213	732	53,228	1,351	366,235	352,447	3,621	18,279	155,765	449	29,135
Retail trade	287,591	188,200,772	183,924,517	1,947,436	4,052,089	68,094,142	255,512	22,442,514	189,142	164,770,323	160,947,831	1,624,888	5,036,325	58,008,705	176,537	19,224,897
Building materials, hardware, and farm equipment	29,250	11,920,921	11,659,795	121,717	266,612	5,954,367	26,223	2,180,404	19,262	9,994,668	9,773,268	98,245	354,983	4,832,472	18,210	1,783,101
Building materials dealers	16,950	7,834,057	7,661,755	89,365	200,481	4,017,979	14,868	1,191,785	11,221	6,618,536	6,471,938	72,595	249,632	3,283,235	10,423	999,344
Hardware stores	7,172	1,435,937	1,412,724	12,604	22,318	749,273	6,633	350,433	4,349	1,122,023	1,104,181	9,470	40,881	548,985	4,194	249,919
Farm equipment dealers	5,128	2,650,927	2,585,316	19,748	43,813	1,187,115	4,722	638,186	3,692	2,254,109	2,197,149	16,180	64,470	1,000,252	3,593	533,838

Footnotes at end of table.

Table 5.1—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade--Continued																
Retail trade--Continued																
General merchandise stores	16,902	38,678,829	37,019,009	527,169	1,298,893	21,582,650	14,725	5,830,862	12,089	34,980,847	33,400,239	468,932	1,638,068	19,072,050	11,189	5,139,466
Department stores	3,809	27,624,750	26,246,374	319,402	943,948	16,310,881	3,505	4,172,881	3,105	24,603,541	23,283,250	285,631	1,247,736	14,126,479	3,050	3,585,864
Variety stores	2,555	5,430,090	5,327,728	91,293	192,090	2,676,335	2,509	986,022	1,925	5,344,633	5,244,531	89,869	195,231	2,626,097	1,924	963,331
Mail order houses	1,278	1,262,787	1,183,861	5,737	36,337	870,627	878	121,814	648	1,246,453	1,168,065	5,401	39,740	855,881	457	116,914
General merchandise stores, not elsewhere classified	9,260	4,361,202	4,261,046	110,737	126,518	1,724,807	7,833	550,145	6,411	3,786,220	3,704,393	88,031	155,361	1,463,593	5,758	473,357
Food stores	21,167	42,343,032	42,077,945	411,865	670,200	7,978,654	18,605	2,546,665	13,192	38,122,170	37,896,500	367,289	737,213	7,135,932	12,071	2,309,073
Automotive dealers and gasoline service stations	47,346	47,769,926	46,978,533	232,018	517,986	11,600,120	42,843	5,371,486	31,887	41,776,978	41,096,076	192,722	668,500	9,732,021	30,592	4,515,864
Automobile and truck dealers	27,172	40,957,677	40,335,976	151,270	411,686	8,788,742	24,792	4,474,709	19,624	36,424,195	35,874,364	132,760	505,942	7,656,942	18,873	3,861,241
Gasoline service stations	7,965	2,917,014	2,874,036	36,826	48,396	953,515	7,051	138,977	4,989	2,335,394	2,300,592	28,880	62,042	754,576	4,711	108,727
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	12,209	3,895,235	3,768,521	43,922	57,904	1,857,863	11,000	757,800	7,274	3,017,389	2,921,120	31,082	100,516	1,320,503	7,008	545,896
Apparel and accessory stores	30,147	10,590,745	10,303,565	93,476	338,401	4,754,863	27,575	1,899,733	21,973	9,394,934	9,141,338	79,833	391,221	4,190,292	21,077	1,635,440
Furniture, home furnishings, and equipment stores	28,738	9,382,633	8,993,361	73,518	241,758	4,714,373	25,875	1,608,373	19,760	7,961,594	7,626,719	59,108	306,182	3,903,898	18,592	1,334,978
Eating and drinking places	49,774	9,279,555	9,065,374	255,909	188,495	3,627,184	42,284	237,048	27,153	6,860,038	6,692,563	171,477	302,105	2,513,528	24,251	167,818
Drug stores and proprietary stores	16,456	6,450,851	6,356,343	61,953	192,275	2,200,668	15,759	1,056,548	12,059	5,622,571	5,537,372	51,409	223,288	1,873,783	11,675	897,214
Liquor stores	7,202	1,846,309	1,832,182	13,890	30,962	532,433	6,725	214,780	4,649	1,528,409	1,517,110	10,677	37,183	424,844	4,395	179,310
Jewelry stores	5,034	1,338,481	1,240,579	8,925	66,432	1,006,834	4,710	416,912	3,639	1,215,543	1,125,616	7,624	74,256	904,366	3,568	368,592
Retail trade, not elsewhere classified	35,101	8,447,857	8,250,905	145,308	236,637	4,073,837	29,901	1,050,601	23,306	7,170,104	7,002,957	116,252	298,239	3,376,371	20,794	870,596
Retail trade not allocable	474	151,633	146,926	1,688	3,438	68,159	287	29,102	173	142,467	138,073	1,320	5,087	49,148	123	23,445
Wholesale and retail trade not allocable	6,158	2,898,709	2,834,250	30,188	51,291	1,284,838	4,528	417,584	3,379	2,458,301	2,402,907	25,191	68,920	1,096,273	2,961	361,627
Finance, insurance, and real estate	388,428	110,465,502	61,370,561	2,845,406	10,844,377	955,901,862	3,818	356,583	243,113	96,201,348	51,027,191	2,086,918	12,509,473	875,819,079	2,170	258,662
Banks and trust companies	15,423	20,500,944	2,581,660	465,730	2,304,521	444,072,165	9	4,436	14,036	19,790,574	2,496,467	446,801	2,363,669	429,934,374	6	4,390
Mutual savings banks	503	2,880,363	79,798	21,991	121,262	57,878,560	-	-	461	2,759,000	77,743	20,928	124,265	55,445,036	-	-
Banks and trust companies, except mutual savings banks	14,920	17,620,581	2,501,862	443,739	2,183,259	386,193,605	9	4,436	13,575	17,031,574	2,418,724	425,873	2,239,404	374,489,338	6	4,390
Credit agencies other than banks	51,775	12,664,751	3,409,441	174,838	1,055,473	177,966,925	267	51,731	34,167	11,435,097	3,103,583	145,991	1,276,549	160,294,513	48	46,202
Savings and loan associations	6,241	7,047,489	370,862	89,819	297,040	123,483,838	3	468	5,265	6,413,436	310,573	78,178	323,647	112,581,205	2	420
Personal credit agencies	17,187	2,624,948	1,263,186	24,472	394,113	20,621,908	102	1,997	12,550	2,334,333	1,121,638	20,457	453,382	18,498,837	(1)	(1)
Business credit agencies	4,323	1,748,286	1,289,918	34,762	230,395	20,535,809	27	39,224	2,921	1,660,469	1,253,857	32,618	245,671	19,528,900	(1)	(1)
Loan correspondents and brokers, and other credit agencies	6,383	901,600	440,380	13,668	106,425	8,564,456	7	9,211	4,128	769,006	382,708	9,623	124,532	6,956,583	5	8,806
Credit agencies and finance not allocable	17,641	342,428	45,095	12,117	27,500	4,760,914	128	831	9,303	257,853	34,807	5,115	129,317	2,728,988	(1)	(1)
Security and commodity brokers, dealers, exchanges, and services	3,829	1,689,388	514,033	16,368	235,295	8,438,302	5	2,143	2,295	1,561,623	473,042	14,474	262,447	7,295,268	2	2,137
Security brokers, dealers, and flotation companies	2,918	1,420,429	369,279	11,157	197,673	7,649,273	5	2,143	1,866	1,321,725	352,277	10,013	217,606	6,605,559	2	2,137
Commodity contracts brokers and dealers; security and commodity exchanges, and allied services	911	268,959	144,754	5,211	37,622	789,029	-	-	429	239,898	120,765	4,461	44,841	689,709	-	-
Holding and other investment companies	23,279	5,236,248	300,029	53,095	4,033,468	48,728,944	15	9,620	14,135	4,973,018	251,975	41,115	4,137,132	45,707,012	11	8,969
Regulated investment companies	406	2,616,693	33	140	2,419,105	31,896,399	-	-	381	2,615,171	33	129	2,419,781	31,834,464	-	-
Real estate investment trusts, 1960 Act	147	97,717	28,624	17,773	23,983	820,397	-	-	105	82,250	20,250	13,750	25,173	665,977	-	-
Small business investment companies, 1958 Act	564	56,397	2,754	364	9,105	560,380	2	478	311	35,728	1,193	122	18,066	292,830	-	-
Other holding and investment companies	22,162	2,465,441	268,618	34,818	1,581,275	15,451,768	13	9,142	13,338	2,239,869	230,499	27,114	1,674,112	12,913,741	11	8,969
Insurance carriers	4,754	54,865,906	45,318,874	275,042	1,922,580	202,714,649	4	32,076	2,685	46,985,849	38,084,483	248,803	2,294,638	186,567,327	4	32,076
Life insurance	1,784	34,674,662	26,825,335	196,567	1,656,788	161,063,357	-	-	811	33,103,864	25,458,211	187,752	1,810,227	157,083,189	-	-
Mutual insurance, except life or marine, and certain fire or flood insurance companies	1,197	5,799,920	5,434,582	25,969	15,702	9,278,182	-	-	747	4,125,516	3,863,349	19,270	93,854	6,639,635	-	-
Other insurance companies	1,773	14,391,324	13,058,957	52,506	250,090	32,373,110	4	32,076	1,127	9,756,469	8,762,923	41,781	390,557	22,844,503	4	32,076
Insurance agents, brokers, and service	25,649	2,424,038	2,325,366	36,399	185,340	2,934,485	70	6,296	18,128	2,033,693	1,946,090	30,785	216,646	2,436,258	54	6,126

Footnotes at end of table.

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Finance, insurance, and real estate--Con.																
Real estate	263,719	13,084,227	6,921,158	1,823,934	1,107,700	71,046,392	3,448	250,281	157,667	9,421,494	4,671,551	1,158,949	1,958,392	43,584,327	2,045	158,762
Real estate operators (except developers) and lessors of buildings	185,010	8,538,869	5,137,725	1,633,271	755,584	50,374,395	2,393	107,840	114,110	6,029,592	3,317,827	1,032,668	1,237,868	30,948,198	1,394	69,600
Lessors of mining, oil, and similar property	2,319	597,784	141,242	8,500	83,904	2,057,101	31	23,754	1,322	405,869	101,714	6,655	116,449	1,170,702	27	23,160
Lessors of railroad property	54	28,355	4,297	7,748	1,496	545,798	(1)	(1)	43	14,459	15	2,557	6,595	325,750	-	-
Lessors of real property other than buildings not allocable	5,543	122,112	22,644	21,678	23,999	1,011,216	109	4,355	3,285	99,593	19,839	16,820	31,853	703,097	63	3,384
Real estate subdividers, developers, and operative builders	44,762	2,151,373	158,385	116,335	148,696	14,035,261	47	66,213	25,616	1,602,344	110,789	74,404	417,547	8,468,100	22	34,312
Agents, brokers, and managers	16,589	1,233,913	1,106,400	25,131	61,889	1,669,181	811	46,585	9,361	935,862	837,523	17,722	98,534	1,158,378	511	27,535
Title abstract companies	2,145	151,660	140,304	3,132	20,848	297,225	(1)	(1)	1,326	137,592	126,972	2,694	22,275	269,202	(1)	(1)
Combinations of real estate, insurance, loans, and law offices	7,297	260,161	210,161	8,139	11,284	1,056,215	(1)	(1)	2,604	196,183	156,872	5,429	27,271	540,900	(1)	(1)
Services	188,177	38,377,034	36,546,559	2,577,766	1,590,097	33,480,898	64,956	1,585,066	107,440	31,176,039	29,747,899	1,910,739	2,302,933	24,597,326	39,788	1,343,321
Hotels, rooming houses, camps, and other lodging places	17,118	4,209,821	3,785,337	343,619	46,767	6,547,585	5,436	72,117	8,931	2,958,080	2,646,425	218,044	205,564	4,023,939	2,794	50,175
Tourist courts and motels	7,097	1,338,821	1,230,131	137,611	26,650	2,536,838	2,202	21,878	4,347	973,497	894,247	88,650	76,761	1,551,754	1,276	15,153
Hotels and other lodging places, except tourist courts and motels	10,021	2,871,000	2,555,206	206,008	20,117	4,010,747	3,234	50,239	4,584	1,984,583	1,752,178	129,394	128,803	2,472,185	1,518	35,022
Personal services	29,967	4,348,563	4,282,631	192,260	196,567	2,581,579	14,831	139,704	19,237	3,758,387	3,702,690	156,368	234,554	2,181,242	10,438	121,653
Laundries, laundry services, cleaning and dyeing plants	15,197	2,789,808	2,753,394	132,711	126,081	1,561,468	5,954	82,178	9,810	2,469,155	2,436,870	110,464	146,217	1,360,751	4,504	75,322
Photographic studios, including commercial photography	2,514	346,020	341,439	8,729	11,407	154,023	1,342	11,723	1,666	292,386	288,936	6,706	15,740	126,344	833	8,506
Other personal services	12,256	1,212,735	1,187,798	50,820	59,079	866,088	7,535	45,803	7,761	996,846	976,884	39,198	72,597	694,147	5,101	37,825
Business services	51,991	13,478,805	13,013,284	654,628	651,720	9,345,349	10,630	343,822	30,974	11,585,762	11,202,539	478,744	812,074	7,470,044	7,014	292,622
Advertising	8,708	4,797,020	4,736,877	52,905	168,343	1,770,378	2,356	52,866	5,527	4,494,838	4,443,323	41,185	190,615	1,578,701	1,611	45,339
Other business services	43,283	8,681,785	8,276,407	601,723	483,377	7,574,971	8,274	290,956	25,447	7,090,924	6,759,216	437,559	621,459	5,891,343	5,403	247,283
Automobile and other repair services	29,410	4,289,285	4,065,893	684,281	165,555	4,063,972	15,834	228,414	18,008	3,450,443	3,271,287	559,538	213,976	3,265,387	10,018	175,322
Automobile parking, repair, and services	20,668	3,120,816	2,909,046	659,685	118,936	3,564,918	9,247	116,925	12,515	2,471,284	2,302,289	540,910	157,271	2,863,142	5,732	90,661
Repair services, except automobile	8,742	1,168,469	1,156,847	24,596	46,619	499,054	6,587	111,489	5,493	979,159	968,998	18,628	56,705	402,245	4,286	84,661
Motion pictures	7,430	3,131,051	2,906,645	342,117	204,150	3,766,198	1,879	650,692	3,975	2,668,120	2,463,464	291,496	255,033	3,170,040	1,073	608,142
Motion picture production, distribution, and related services	3,343	2,193,403	2,050,613	299,233	160,401	2,625,721	642	644,660	1,638	1,940,926	1,804,563	260,648	196,943	2,246,687	279	604,547
Motion picture theaters	4,087	937,648	856,032	42,884	43,749	1,140,477	1,237	6,032	2,337	727,194	658,901	30,848	58,090	923,353	794	3,595
Amusement and recreation services, except motion pictures	21,927	3,253,157	3,028,327	239,092	76,470	3,502,140	8,659	43,922	9,003	2,132,975	1,991,307	120,826	227,648	1,927,407	3,790	23,425
Medical services	8,301	1,675,631	1,641,811	54,766	53,308	1,337,965	2,984	20,700	5,809	1,416,658	1,388,743	39,864	85,930	839,584	2,274	17,228
Offices of physicians and surgeons, including osteopathic physicians	1,048	244,272	241,023	3,143	8,049	47,170	127	804	879	220,317	217,289	3,020	8,280	44,600	126	803
Other medical services	7,253	1,431,359	1,400,788	51,623	45,259	1,290,795	2,857	19,896	4,930	1,196,341	1,171,454	36,844	77,650	794,984	2,148	16,425
Educational services	3,383	362,398	353,792	9,750	8,548	186,397	1,214	6,917	1,884	269,532	262,135	6,705	20,608	140,291	635	5,321
Legal services	49	59,035	51,693	1,348	12,843	47,085	-	-	36	58,814	51,472	1,348	12,843	47,033	-	-
Other services	18,601	3,569,288	3,417,146	55,905	174,169	2,102,628	3,489	78,778	9,583	2,877,268	2,767,837	37,806	234,703	1,532,359	1,752	49,433
Nature of business not allocable	7,372	95,033	85,013	2,960	915	160,147	811	6,886	1,177	63,178	53,917	1,526	10,276	48,445	189	3,480

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ALL ACTIVE CORPORATION RETURNS

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industrial groups	Major industrial group								
		Agriculture, forestry, and fisheries			Mining					Contract construction
		Total agriculture, forestry, and fisheries	Farms	Other agriculture, forestry, and fisheries	Total mining	Metal mining	Coal mining	Crude petroleum, natural gas, and natural gas liquids and services	Nonmetallic minerals (except fuels) mining	Total contract construction
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	1,423,980	27,530	18,526	9,004	13,285	873	2,159	6,715	3,538	113,284
	(Thousand dollars)									
Total assets	1,723,524,382	6,844,879	5,737,261	1,107,618	16,546,370	3,954,139	2,871,007	6,802,758	2,918,466	26,725,141
Cash	117,060,042	410,781	309,868	100,913	1,199,533	212,967	156,615	551,067	278,884	2,672,507
Notes and accounts receivable	405,515,032	823,043	582,660	240,383	2,513,860	433,758	472,437	1,161,634	446,031	9,156,708
Less: Allowance for bad debts	13,263,527	12,072	9,884	2,188	19,141	1,045	4,274	6,458	7,364	60,970
Inventories	126,340,612	794,115	678,291	115,824	849,750	341,952	94,845	210,594	202,359	3,531,901
Investments in Government obligations	156,916,102	78,869	73,641	5,228	626,527	222,005	134,247	169,938	100,337	318,476
Other current assets	32,362,577	122,506	97,306	25,200	375,406	204,548	50,373	85,769	34,716	2,770,681
Loans to stockholders	1,842,664	58,282	41,862	16,420	40,991	557	378	37,777	2,279	166,243
Other investments	463,378,103	782,134	718,625	63,509	2,243,068	563,463	417,599	960,684	301,322	1,904,367
Depreciable assets	581,071,598	3,834,846	3,037,996	796,850	12,257,656	2,736,666	2,278,258	4,756,997	2,485,735	9,397,517
Less: Accumulated depreciation	229,163,722	1,750,344	1,357,830	392,514	6,193,032	1,292,880	1,132,565	2,447,010	1,320,577	4,833,958
Depletable assets	18,053,601	62,169	18,668	43,501	3,217,096	425,148	424,501	2,040,747	326,700	88,920
Less: Accumulated depletion	7,538,709	10,015	3,174	6,841	1,540,851	161,197	145,608	1,100,461	133,585	29,303
Land	31,107,238	1,469,444	1,393,745	75,699	339,403	54,078	41,561	118,416	125,348	884,744
Intangible assets (amortizable)	3,937,165	16,662	15,881	781	261,475	122,352	6,069	127,521	5,533	22,546
Less: Accumulated amortization	2,170,233	3,942	3,746	196	118,893	58,110	550	58,598	1,635	5,218
Other assets	38,075,839	168,401	143,352	25,049	493,522	149,877	77,121	194,141	72,383	739,980
Total liabilities	1,723,524,382	6,844,879	5,737,261	1,107,618	16,546,370	3,954,139	2,871,007	6,802,758	2,918,466	26,725,141
Accounts payable	89,611,816	532,246	382,913	149,333	1,223,215	230,929	252,179	528,880	211,227	6,642,003
Mortgages, notes, and bonds payable in less than one year	84,666,562	1,027,869	870,671	157,198	955,980	48,133	114,488	610,728	182,631	3,484,308
Other current liabilities	583,399,802	195,881	150,494	45,387	1,033,928	187,070	113,326	603,600	129,932	2,932,036
Loans from stockholders	15,238,992	322,738	263,944	58,794	241,215	78,482	19,094	104,485	39,154	638,663
Mortgages, notes, and bonds payable in one year or more	210,274,079	1,527,197	1,319,929	207,268	2,345,674	525,844	514,779	910,565	394,486	3,051,004
Other liabilities	204,335,352	197,451	156,086	41,365	630,909	109,440	137,872	274,857	108,740	2,120,912
Capital stock	161,356,975	1,855,164	1,593,395	261,769	2,276,545	583,138	313,435	878,639	501,333	2,939,138
Paid-in or capital surplus	102,893,650	425,964	390,789	35,175	1,845,868	588,476	320,419	721,620	215,353	622,640
Surplus reserves	18,618,910	37,395	30,560	6,835	114,480	15,833	45,042	30,345	23,260	69,501
Earned surplus and undivided profits	253,128,244	722,974	578,480	144,494	5,878,556	1,586,794	1,040,373	2,139,039	1,112,350	4,224,936
Total receipts	1,194,600,662	7,524,274	5,155,870	2,368,404	12,602,087	2,470,048	2,693,211	4,936,697	2,502,131	56,694,897
Business receipts	1,120,381,727	7,186,345	4,876,830	2,309,515	11,903,304	2,345,344	2,577,786	4,558,322	2,421,852	55,696,213
Interest on Government obligations:										
United States	3,922,292	2,298	2,052	246	16,503	4,903	3,547	5,112	2,941	9,699
State and local	1,750,812	709	709	-	3,305	164	1,044	1,715	382	3,854
Other interest	31,541,607	26,938	22,456	4,482	58,862	14,124	8,096	26,542	10,100	78,008
Rents	7,755,007	55,570	48,054	7,516	43,366	2,865	9,534	16,985	13,982	271,260
Royalties	1,749,855	25,602	25,423	179	76,678	4,193	5,469	62,896	4,120	6,960
Net short-term capital gain reduced by net long-term capital loss	118,222	2,221	2,039	182	3,337	-	381	2,425	531	3,083
Net long-term capital gain reduced by net short-term capital loss	5,340,562	97,151	88,801	8,350	169,274	29,412	34,426	92,286	13,150	121,230
Net gain, noncapital assets	2,916,948	9,821	6,662	3,159	59,335	729	4,125	49,888	4,593	54,380
Dividends, domestic corporations	4,521,140	13,490	12,697	793	78,540	26,378	25,237	21,902	5,023	20,781
Dividends, foreign corporations	2,212,608	1,021	1,009	12	32,714	23,667	89	7,797	1,161	11,015
Other receipts	12,389,882	103,108	69,138	33,970	156,869	18,269	23,477	90,827	24,296	418,414
Total deductions	1,119,860,008	7,286,494	4,967,643	2,318,851	11,212,687	2,141,208	2,588,539	4,105,341	2,377,599	55,436,677
Cost of sales and operations	792,952,590	5,265,349	3,483,704	1,781,645	6,905,746	1,480,552	1,842,286	2,117,471	1,465,437	46,611,664
Compensation of officers	21,028,932	207,522	134,756	72,766	184,194	9,621	26,358	85,753	62,462	1,898,830
Repairs	9,212,367	119,370	84,884	34,486	225,198	24,174	68,269	44,930	87,825	297,761
Bad debts	4,229,708	12,800	10,405	2,395	26,183	865	3,977	14,269	7,072	106,039
Rent paid on business property	14,294,804	136,039	114,634	21,405	100,156	3,482	22,491	50,206	23,977	330,818
Taxes paid	31,656,410	149,438	112,663	36,775	331,935	81,421	72,063	103,951	74,500	953,698
Interest paid	26,425,014	132,249	113,566	18,683	170,944	27,664	29,716	81,959	31,605	321,679
Contributions or gifts	785,366	3,612	3,087	525	7,236	2,135	1,545	1,511	2,045	18,007
Amortization	281,709	1,658	1,160	498	11,154	8,164	448	958	1,584	2,665
Depreciation	34,115,127	280,670	212,299	68,371	830,015	137,587	168,582	330,873	192,973	972,906
Depletion	4,792,384	10,774	10,377	397	915,880	168,055	74,510	577,414	95,901	13,127
Advertising	13,310,169	21,194	15,362	5,832	20,591	1,207	2,490	7,928	8,966	116,039
Pension, profit sharing, stock bonus, annuity plans	7,267,880	12,147	8,976	3,171	65,149	16,497	13,035	23,754	11,863	159,134
Other employee benefit plans	4,111,833	9,133	7,394	1,739	97,737	6,342	76,516	5,361	9,518	194,952
Net loss, noncapital assets	584,986	6,940	5,586	1,354	12,118	211	3,843	5,605	2,459	9,654
Other deductions	154,810,729	917,599	648,790	268,809	1,308,451	173,231	182,410	653,398	299,412	3,429,704
Total receipts less total deductions	74,740,654	237,780	188,227	49,553	1,389,400	328,840	104,672	831,356	124,532	1,258,220
Certain taxable income from related foreign corporations	899,979	158	158	-	5,844	5,742	-	102	-	3,266
Net income (less deficit)	73,889,821	237,229	187,676	49,553	1,391,939	334,418	103,628	829,743	124,150	1,257,632
Net income	80,796,801	425,327	340,552	84,775	1,702,451	410,137	139,248	980,328	172,738	1,780,576
Deficit	6,906,980	188,098	152,876	35,222	310,512	75,719	35,620	150,585	48,588	522,944
Income subject to tax	70,839,773	304,566	246,770	57,796	1,452,871	329,693	103,074	881,544	138,560	1,387,600
Income tax	31,661,573	110,640	91,671	18,969	657,838	152,414	40,998	405,404	59,022	519,126
Investment credit	1,716,290	8,480	6,568	1,912	30,409	5,801	6,539	9,112	8,957	40,464
Net income (less deficit) after tax	43,944,538	135,069	102,573	32,496	764,510	187,805	69,169	433,451	74,085	778,970
Net income after tax	50,854,838	323,167	255,449	67,718	1,075,182	263,524	104,796	584,043	122,819	1,301,999
Distribution to stockholders:										
Cash and property except own stock	25,997,453	96,957	80,735	16,222	908,893	178,819	78,320	581,991	69,763	239,874
Corporation's own stock	2,239,629	10,239	8,818	1,421	41,485	4,456	5,638	23,533	7,858	47,805

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued										
	Contract construction—Continued					Manufacturing					
	General contractors			Special trade contractors	Contractors not allocable	Total manufacturing	Food and kindred products				
	Total general contractors	Building construction	Other general contractors				Total food and kindred products	Meat products	Dairy products	Beverages	Other food products
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns	52,745	40,312	12,433	59,730	809	185,924	19,115	2,678	3,186	3,339	9,912
	(Thousand dollars)										
Total assets	18,595,031	11,455,029	7,140,002	8,092,260	37,850	371,524,267	32,931,174	3,601,164	4,412,163	7,893,148	17,024,699
Cash	1,741,733	936,753	804,980	928,607	2,167	18,672,825	2,019,762	217,732	310,822	479,828	1,011,380
Notes and accounts receivable	5,828,264	3,537,412	2,290,852	3,314,805	13,639	78,169,368	6,258,886	935,591	968,681	1,471,003	2,883,611
Less: Allowance for bad debts	21,864	12,306	9,558	39,106	(1)	1,625,597	119,574	12,358	32,594	18,178	56,444
Inventories	2,308,916	1,974,014	334,902	1,217,512	5,473	75,994,006	7,359,169	833,415	714,936	1,679,084	4,131,734
Investments in Government obligations	239,178	73,064	166,114	79,298	-	12,395,421	701,217	36,997	97,800	192,717	373,703
Other current assets	2,201,831	1,688,103	513,728	568,545	305	7,341,402	788,220	68,832	57,375	138,387	523,626
Loans to stockholders	109,260	83,362	25,898	56,501	482	239,032	36,834	3,970	2,858	6,487	23,519
Other investments	1,544,087	890,711	653,376	356,653	3,627	45,506,677	3,830,620	245,579	616,806	1,032,899	1,935,336
Depreciable assets	6,901,311	2,195,382	4,705,929	2,483,351	12,855	233,246,239	20,121,978	2,226,661	2,856,340	4,515,790	10,523,187
Less: Accumulated depreciation	3,555,472	868,215	2,687,257	1,272,017	6,469	120,907,799	9,902,975	1,113,358	1,468,533	2,170,369	5,150,715
Depletable assets	86,157	27,128	59,029	2,763	-	11,184,807	48,792	11,446	1,359	31,594	4,393
Less: Accumulated depletion	28,713	7,449	21,264	590	-	5,033,459	7,066	3,953	839	-	2,274
Land	721,389	569,625	151,764	160,344	3,011	6,112,090	776,223	91,841	111,180	162,141	411,061
Intangible assets (amortizable)	12,285	7,749	4,536	10,261	(1)	2,480,579	47,669	2,172	3,118	12,489	29,890
Less: Accumulated amortization	2,723	1,311	1,412	2,495	(1)	1,589,721	18,104	589	1,597	3,909	12,009
Other assets	509,392	361,007	148,385	227,828	2,760	9,338,397	989,523	57,186	174,451	363,185	394,701
Total liabilities	18,595,031	11,455,029	7,140,002	8,092,260	37,850	371,524,267	32,931,174	3,601,164	4,412,163	7,893,148	17,024,699
Accounts payable	4,620,186	3,116,468	1,503,718	2,015,718	6,099	37,670,843	3,684,228	413,616	619,176	793,376	1,858,060
Mortgages, notes, and bonds payable in less than one year	2,637,899	1,761,978	875,921	840,802	5,607	18,487,915	2,115,940	287,377	145,877	470,625	1,212,061
Other current liabilities	1,891,052	1,240,700	650,352	1,038,577	2,407	27,854,276	2,131,168	251,207	268,694	538,162	1,073,105
Loans from stockholders	383,840	258,953	124,887	250,585	4,238	2,190,295	302,180	39,474	38,060	43,381	181,265
Mortgages, notes, and bonds payable in one year or more	2,401,758	1,684,117	717,641	646,022	3,224	50,997,026	4,709,819	521,478	631,587	1,317,461	2,239,293
Other liabilities	1,545,701	1,094,631	451,070	573,376	1,835	12,746,291	850,679	55,924	141,626	267,637	385,492
Capital stock	1,770,516	912,245	858,271	1,161,502	7,120	56,095,895	5,402,230	703,262	723,616	966,506	3,008,846
Paid-in or capital surplus	463,613	244,896	218,717	157,796	1,231	33,530,344	1,949,044	89,977	321,640	488,160	1,049,267
Surplus reserves	56,803	15,909	40,894	12,698	-	4,085,080	407,881	35,983	28,458	107,395	236,045
Earned surplus and undivided profits	2,823,663	1,125,132	1,698,531	1,395,184	6,089	127,866,302	11,378,005	1,202,866	1,493,429	2,900,445	5,781,265
Total receipts	35,533,913	21,516,902	14,017,011	21,085,798	75,186	514,718,841	76,158,014	20,520,940	10,506,988	11,792,503	33,337,583
Business receipts	34,750,048	21,100,915	13,649,133	20,872,710	73,455	502,981,871	75,287,878	20,466,485	10,374,643	11,581,360	32,865,390
Interest on Government obligations:											
United States	7,733	2,860	4,873	1,966	-	361,724	18,789	1,005	2,269	4,521	10,994
State and local	3,067	750	2,317	787	-	78,268	5,905	201	608	1,657	3,439
Other interest	64,589	39,913	24,676	13,187	232	1,198,675	105,668	6,816	15,497	24,654	58,701
Rents	238,980	146,908	92,072	31,602	678	1,228,121	91,229	4,481	13,423	28,950	44,375
Royalties	5,546	2,787	2,759	1,305	109	834,574	34,846	1,579	4,708	10,081	18,478
Net short-term capital gain reduced by net long-term capital loss	2,563	1,486	1,077	520	-	24,236	3,531	10	156	599	2,766
Net long-term capital gain reduced by net short-term capital loss	101,629	41,177	60,452	19,220	381	1,249,858	90,035	5,671	18,207	19,434	46,723
Net gain, noncapital assets	48,954	17,798	31,156	5,426	-	179,891	28,528	1,229	7,908	5,434	13,957
Dividends, domestic corporations	17,612	10,386	7,226	3,169	(1)	987,907	55,581	2,171	7,385	23,153	22,872
Dividends, foreign corporations	10,972	995	9,977	43	-	1,828,408	93,141	1,609	13,567	23,191	54,774
Other receipts	282,220	150,927	131,293	135,863	331	3,765,308	342,883	29,683	48,617	69,469	195,114
Total deductions	34,801,496	21,242,815	13,558,681	20,562,100	73,081	475,209,832	73,173,074	20,345,053	10,123,383	11,044,559	31,660,079
Cost of sales and operations	30,135,636	18,870,975	11,264,661	16,417,276	58,752	350,620,750	57,140,353	18,301,164	8,198,466	6,606,948	24,033,775
Compensation of officers	866,803	552,712	314,091	1,028,903	3,124	5,949,367	571,491	93,029	75,554	106,727	296,181
Repairs	220,521	50,250	170,271	76,445	795	6,815,154	605,444	109,144	97,769	95,794	302,737
Bad debts	44,379	25,485	18,894	61,534	126	864,303	84,643	12,676	20,736	10,126	41,105
Rent paid on business property	187,688	62,079	125,609	142,885	245	4,044,694	398,912	58,488	79,172	56,196	205,056
Taxes paid	481,256	234,025	247,231	470,418	2,024	15,617,092	2,636,007	122,175	138,221	1,713,160	662,451
Interest paid	240,343	150,832	89,511	80,910	426	3,585,397	377,256	45,026	38,568	84,731	208,931
Contributions or gifts	11,092	5,995	5,097	6,914	(1)	454,917	42,800	2,714	7,898	9,768	22,420
Amortization	1,565	1,176	389	1,100	(1)	105,567	10,252	183	1,716	4,864	3,489
Depreciation	689,934	187,411	502,523	281,760	1,212	15,079,790	1,377,317	155,794	202,788	330,355	688,380
Depletion	12,973	4,660	8,313	154	-	3,171,094	12,075	4,018	1,333	3,310	3,414
Advertising	59,416	46,714	12,702	56,459	164	7,463,139	1,947,381	117,816	186,576	606,720	1,036,269
Pension, profit sharing, stock bonus, annuity plans	85,602	43,087	42,515	73,456	76	4,214,332	287,483	45,911	45,904	47,807	147,861
Other employee benefit plans	62,613	33,374	29,239	132,310	29	2,734,578	218,049	51,909	31,998	35,047	99,095
Net loss, noncapital assets	5,588	3,186	2,402	3,952	114	138,497	23,143	5,505	981	2,458	14,199
Other deductions	1,696,087	970,854	725,233	1,727,624	5,993	54,351,161	7,440,468	1,219,501	995,703	1,330,548	3,894,716
Total receipts less total deductions	732,417	274,087	458,330	523,698	2,105	39,509,009	2,984,940	175,887	383,605	747,944	1,677,504
Certain taxable income from related foreign corporations	3,266	262	3,004	-	-	816,818	56,647	844	7,914	11,390	36,499
Net income (less deficit)	732,616	273,599	459,017	522,911	2,105	40,247,559	3,035,682	176,530	390,911	757,677	1,710,564
Net income	1,072,092	478,961	593,131	705,841	2,643	41,870,269	3,252,577	222,084	414,866	792,586	1,823,041
Deficit	339,476	205,362	134,114	182,930	538	1,622,710	216,895	45,554	23,955	34,909	112,477
Income subject to tax	870,213	360,626	509,587	515,908	1,479	39,588,021	3,083,988	205,986	393,673	744,698	1,739,631
Income tax	339,864	130,182	209,682	178,919	343	18,415,027	1,432,968	92,804	181,659	347,814	810,691
Investment credit	31,266	5,142	26,124	9,123	75	945,845	82,968	8,161	12,081	19,457	43,269
Net income (less deficit) after tax	424,018	148,559	275,459	353,115	1,837	22,778,377	1,685,682	91,887	221,333	429,320	943,142
Net income after tax	763,578	353,950	409,628	536,046	2,375	24,402,783	1,902,667	137,470	245,312	464,241	1,055,644
Distribution to stockholders:											
Cash and property except own stock	143,863	67,133	76,730	95,372	639	12,205,268	923,995	55,451	122,788	216,047	529,709
Corporation's own stock	34,037	13,027	21,010	13,768	-	981,434	137,641	31,075	5,736	59,764	41,066

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued										
	Manufacturing—Continued										
	Tobacco manufactures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Number of returns	223	5,902	17,039	9,742	6,297	3,509	23,783	10,804	1,030	5,219	2,629
	(Thousand dollars)										
Total assets	4,030,739	11,188,669	7,631,713	7,933,254	3,358,837	13,092,391	13,184,561	34,018,902	58,715,783	7,357,744	2,480,950
Cash	125,505	682,965	526,439	452,729	277,022	555,907	1,318,080	1,628,213	1,598,907	361,318	217,458
Notes and accounts receivable	308,677	2,769,441	2,431,407	1,313,355	888,537	1,835,534	3,085,846	5,726,027	9,952,500	1,965,384	664,560
Less: Allowance for bad debts	6,810	32,545	37,698	23,921	19,162	37,059	216,824	108,754	256,840	38,589	11,118
Inventories	2,674,671	3,109,930	2,826,986	1,486,882	1,002,487	1,784,570	1,457,092	5,845,482	3,932,787	1,744,807	792,578
Investments in Government obligations	17,677	226,725	47,065	119,033	73,714	280,853	491,304	1,495,167	1,457,266	55,257	34,107
Other current assets	25,502	112,737	106,436	137,545	63,723	166,407	384,211	521,386	1,095,915	62,154	116,474
Loans to stockholders	-	12,271	22,783	10,061	4,872	5,052	26,533	16,870	2,670	2,647	3,659
Other investments	356,302	957,564	664,797	850,018	234,746	1,463,870	1,739,711	4,212,756	12,297,677	895,018	269,059
Depreciable assets	915,091	6,659,220	1,587,229	4,815,176	1,413,461	11,411,686	6,787,090	25,913,490	45,958,748	4,483,173	717,885
Less: Accumulated depreciation	438,823	3,591,316	797,157	2,281,615	704,680	5,303,668	3,278,539	13,097,973	24,128,816	2,400,346	396,377
Depletable assets	-	84,123	480	782,547	16,084	579,448	53,162	290,681	7,573,577	6,451	-
Less: Accumulated depletion	-	9,731	381	76,101	7,004	119,351	11,659	100,582	3,791,274	1,112	-
Land	21,000	62,765	45,934	162,652	54,607	191,889	287,297	521,831	1,519,200	85,941	19,692
Intangible assets (amortizable)	2,305	17,960	31,724	3,489	4,439	16,030	58,226	304,986	1,457,454	31,599	809
Less: Accumulated amortization	239	3,071	7,791	1,185	1,391	6,647	19,239	137,513	1,184,732	11,530	273
Other assets	29,881	129,631	183,460	182,589	57,382	267,870	1,022,270	986,835	1,230,744	115,572	52,437
Total liabilities	4,030,739	11,188,669	7,631,713	7,933,254	3,358,837	13,092,391	13,184,561	34,018,902	58,715,783	7,357,744	2,480,950
Accounts payable	139,656	1,239,421	1,621,161	635,590	459,091	920,753	1,278,264	2,927,024	5,496,421	791,153	352,050
Mortgages, notes, and bonds payable in less than one year	489,975	822,923	935,540	666,335	232,899	312,944	617,323	786,453	658,038	262,171	221,703
Other current liabilities	297,013	744,740	638,168	420,311	308,257	746,257	1,261,973	2,658,147	2,218,609	648,428	170,061
Loans from stockholders	1,675	50,675	140,579	132,651	64,611	45,385	184,409	215,697	89,252	62,294	22,530
Mortgages, notes, and bonds payable in one year or more	337,298	1,473,822	734,845	1,562,530	279,466	2,356,481	1,496,375	5,798,377	6,780,164	1,281,138	267,869
Other liabilities	61,440	215,010	155,938	141,681	71,400	448,697	884,736	1,012,268	1,691,702	265,886	64,774
Capital stock	807,743	1,575,090	1,093,711	1,281,736	546,804	2,196,555	1,924,845	4,966,858	11,556,560	842,526	466,966
Paid-in or capital surplus	168,962	509,432	393,299	666,704	148,011	1,372,720	836,689	3,813,182	8,555,821	680,045	128,977
Surplus reserves	143,761	54,620	36,074	23,061	13,259	25,391	126,167	297,310	961,259	59,136	13,002
Earned surplus and undivided profits	1,583,216	4,502,936	1,882,398	2,402,655	1,235,039	4,667,208	4,573,780	11,543,586	20,707,957	2,464,967	773,018
Total receipts	5,586,357	17,753,674	17,501,015	11,051,071	7,089,647	15,384,079	19,071,428	41,292,010	51,822,197	10,592,183	4,835,935
Business receipts	5,559,558	17,473,708	17,322,106	10,556,012	7,020,877	15,000,715	18,476,878	40,221,659	48,737,548	10,401,353	4,791,559
Interest on Government obligations:											
United States	567	6,521	1,360	2,976	1,793	7,113	14,568	33,797	50,623	1,940	771
State and local	25	1,121	808	1,031	741	3,088	3,951	10,231	2,642	215	163
Other interest	4,058	40,377	15,776	23,277	5,551	36,635	42,204	102,162	178,718	17,447	6,349
Rents	711	21,053	16,495	27,509	4,623	20,089	56,252	51,559	450,705	11,537	3,383
Royalties	5,159	13,239	25,020	4,238	2,167	15,689	42,426	192,174	71,021	12,362	1,904
Net short-term capital gain reduced by net long-term capital loss	(1)	181	1,655	259	77	1,770	616	1,805	3,086	297	61
Net long-term capital gain reduced by net short-term capital loss	1,095	28,383	17,232	325,488	5,929	176,750	48,365	92,816	102,421	10,267	3,411
Net gain, noncapital assets	322	7,172	3,221	10,685	993	7,551	11,672	9,927	18,390	5,506	1,107
Dividends, domestic corporations	5,745	9,372	6,690	6,018	2,642	16,544	44,747	85,902	501,523	12,037	6,008
Dividends, foreign corporations	2,666	6,293	2,529	2,719	377	25,870	14,908	241,701	569,154	45,409	676
Other receipts	6,451	146,254	88,123	90,859	43,877	72,265	314,841	248,277	1,136,366	73,813	20,543
Total deductions	4,955,889	16,678,792	16,913,701	10,504,616	6,699,017	14,195,103	17,509,156	36,508,081	48,897,380	9,970,404	4,623,807
Cost of sales and operations	3,116,718	13,853,530	13,480,923	8,099,163	5,106,515	10,337,919	12,054,925	24,037,084	32,674,401	7,080,187	3,661,489
Compensation of officers	15,691	209,139	418,976	202,469	190,943	164,710	603,202	400,787	93,581	147,560	96,246
Repairs	23,721	134,984	37,844	79,160	35,997	308,914	93,351	550,923	792,078	139,429	23,489
Bad debts	1,075	15,291	23,689	22,394	15,046	19,440	76,042	59,923	74,019	26,942	7,940
Rent paid on business property	8,319	109,979	186,189	70,771	65,871	120,833	227,148	280,823	783,304	113,162	55,903
Taxes paid	1,079,385	321,320	328,787	244,386	146,215	337,715	394,904	680,098	2,843,273	368,641	102,232
Interest paid	27,254	134,719	110,665	117,702	35,223	129,735	128,127	320,782	306,224	74,311	38,690
Contributions or gifts	4,191	20,208	12,793	6,046	7,401	16,223	31,587	71,155	21,779	7,166	4,258
Amortization	380	671	1,759	3,880	873	2,950	4,054	15,048	9,400	1,124	260
Depreciation	55,657	452,754	129,823	327,659	100,543	710,750	471,214	1,860,658	2,115,550	327,184	53,961
Depletion	-	4,794	592	305,712	38	46,310	2,984	125,569	2,280,141	2,350	66
Advertising	322,774	97,841	167,399	47,254	74,719	126,173	234,983	1,711,894	263,817	180,081	61,399
Pension, profit sharing, stock bonus, annuity plans	45,202	92,798	54,822	34,885	33,307	102,187	154,641	430,449	340,654	101,400	24,407
Other employee benefit plans	14,038	35,072	72,284	19,671	29,203	65,573	77,004	149,829	119,081	56,398	18,852
Net loss, noncapital assets	195	9,196	3,536	3,447	1,710	2,843	10,843	12,823	1,613	1,288	1,058
Other deductions	241,289	1,186,496	1,883,620	920,017	855,413	1,702,828	2,944,147	5,800,236	6,178,465	1,343,181	473,557
Total receipts less total deductions	630,468	1,074,882	587,314	546,455	390,630	1,188,976	1,562,272	4,783,929	2,924,817	621,779	212,128
Certain taxable income from related foreign corporations	1,403	1,201	1,260	516	126	25,167	10,944	138,530	66,786	10,146	44
Net income (less deficit)	631,846	1,074,962	587,766	545,940	390,015	1,211,055	1,569,265	4,912,228	2,988,961	631,710	212,009
Net income	642,999	1,121,889	666,714	626,015	431,114	1,259,201	1,677,313	5,042,285	3,025,820	682,815	231,167
Deficit	11,153	46,927	78,948	80,075	41,099	48,146	108,048	130,057	36,859	51,105	19,158
Income subject to tax	636,189	1,069,675	598,043	540,524	395,691	1,223,832	1,565,531	4,881,827	2,426,920	649,922	204,973
Income tax	304,809	497,963	256,650	180,809	177,402	539,844	704,584	2,304,535	1,140,403	299,661	92,160
Investment credit	3,700	35,863	8,408	21,357	5,324	50,979	28,467	135,277	90,679	23,670	3,080
Net income (less deficit) after tax	330,737	612,862	339,524	386,488	217,937	722,190	893,148	2,742,970	1,939,237	355,719	122,929
Net income after tax	341,890	659,888	418,487	466,874	259,074	770,398	1,001,197	2,873,212	1,976,103	406,836	142,107
Distribution to stockholders:											
Cash and property except own stock	229,307	188,432	97,725	154,627	58,088	388,092	357,017	1,590,465	2,225,051	169,213	54,742
Corporation's own stock	-	22,884	30,961	44,685	7,163	23,046	53,702	209,337	63,371	12,256	891

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued									
	Manufacturing—Continued							Transportation, communication, electric, gas, and sanitary services		
	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electric	Electrical machinery, equipment, and supplies	Transportation equipment	Other manufacturing	Total transportation, communication, electric, gas, and sanitary services	Transportation	
									Total transportation	Railroad transportation, terminals, and related services
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	9,133	4,386	20,200	19,499	8,759	4,861	13,794	59,676	45,843	381
	(Thousand dollars)									
Total assets	11,580,133	34,699,920	17,243,142	29,391,446	22,594,594	48,158,217	11,932,098	186,853,880	59,686,137	34,203,071
Cash	712,017	1,753,546	1,264,075	1,737,195	1,193,177	1,619,638	628,872	4,257,440	2,361,490	502,928
Notes and accounts receivable	2,058,772	4,532,707	3,906,449	6,934,416	5,942,958	14,594,318	2,999,594	8,467,400	4,601,153	787,206
Less: Allowance for bad debts	49,670	82,694	72,410	130,680	100,553	164,664	116,032	110,606	45,717	94
Inventories	1,696,412	6,482,291	4,718,078	8,733,146	6,234,290	11,087,414	3,024,934	3,811,954	1,031,788	526,542
Investments in Government obligations	357,110	1,389,355	231,586	744,333	658,666	3,433,448	581,538	3,935,508	1,954,873	1,343,882
Other current assets	153,246	1,422,072	245,424	399,464	491,432	742,450	306,604	4,089,258	1,418,774	620,068
Loans to stockholders	12,563	6,130	40,495	15,161	4,381	6,652	9,398	75,182	62,630	236
Other investments	1,007,695	2,882,662	1,545,674	3,117,266	2,921,388	5,074,777	1,185,077	9,214,185	4,199,987	2,393,487
Depreciable assets	10,136,242	32,497,611	9,147,694	14,937,409	9,006,612	21,342,748	5,393,696	201,778,368	62,448,628	37,750,156
Less: Accumulated depreciation	5,139,838	18,101,137	4,471,994	7,965,878	4,667,265	11,586,917	2,652,485	53,543,234	20,648,647	10,388,295
Depletable assets	217,780	1,458,871	42,880	5,375	3,433	11,957	9,166	222,554	78,740	57,034
Less: Accumulated depletion	66,409	832,819	666	1,997	1,841	3,854	1,612	88,661	34,412	22,880
Land	272,093	707,891	268,609	387,791	201,477	383,351	141,847	1,510,413	625,697	112,700
Intangible assets (amortizable)	25,474	75,908	52,735	98,037	94,113	40,608	117,014	239,956	95,968	1,639
Less: Accumulated amortization	12,080	33,659	15,146	42,981	36,142	18,366	39,632	94,479	46,908	911
Other assets	198,726	541,185	339,659	423,389	648,468	1,594,657	344,119	3,088,642	1,582,093	519,373
Total liabilities	11,580,133	34,699,920	17,243,142	29,391,446	22,594,594	48,158,217	11,932,098	186,853,880	59,686,137	34,203,071
Accounts payable	830,777	3,003,146	1,947,876	2,853,016	2,819,024	5,588,679	1,083,513	5,195,438	3,128,274	432,572
Mortgages, notes, and bonds payable in less than one year	443,931	693,475	1,082,677	1,383,014	1,383,012	4,560,600	818,962	4,636,210	1,993,855	487,400
Other current liabilities	755,248	2,284,888	1,570,627	2,565,695	2,349,261	4,864,235	1,221,190	10,646,364	3,437,311	1,919,129
Loans from stockholders	103,211	78,950	195,826	191,575	104,849	69,689	134,257	474,565	302,859	3,689
Mortgages, notes, and bonds payable in one year or more	1,488,864	6,239,763	2,005,412	3,822,874	2,711,613	6,266,678	1,383,638	69,453,996	19,491,776	10,951,248
Other liabilities	293,203	1,113,968	498,301	1,035,873	1,083,631	2,523,350	333,754	6,608,757	2,322,339	876,825
Capital stock	2,071,350	5,570,171	2,665,947	5,092,235	2,865,814	3,340,896	1,827,858	40,746,476	8,149,526	5,525,458
Paid-in or capital surplus	996,032	2,293,871	1,190,968	1,899,286	2,692,004	3,872,722	1,362,575	14,696,753	4,064,048	2,510,304
Surplus reserves	112,685	594,853	66,911	400,266	130,141	523,170	96,133	1,466,372	597,623	412,723
Earned surplus and undivided profits	4,484,832	12,826,835	6,018,597	10,147,612	6,455,245	16,548,198	3,670,218	32,928,949	16,198,526	11,083,723
Total receipts	13,265,796	38,383,441	28,670,691	39,725,532	34,271,883	65,876,676	16,387,212	88,956,519	41,212,326	12,564,396
Business receipts	12,936,203	37,766,781	28,251,788	38,578,113	33,776,903	64,806,363	16,015,869	86,438,612	39,491,446	11,658,109
Interest on Government obligations:										
United States	7,846	36,755	7,941	25,496	13,716	115,924	13,228	95,653	46,211	26,852
State and local	1,871	11,583	2,067	4,683	5,913	19,490	2,740	22,417	9,621	7,442
Other interest	28,367	130,726	40,534	115,967	84,907	170,829	49,123	315,326	137,516	77,577
Rents	23,368	34,734	39,062	264,150	34,579	58,195	18,888	887,280	732,157	557,665
Royalties	22,071	25,695	29,843	183,070	80,168	39,146	34,336	39,941	14,563	11,865
Net short-term capital gain reduced by net long-term capital loss	109	227	482	3,735	5,063	833	449	10,814	3,446	11
Net long-term capital gain reduced by net short-term capital loss	60,786	68,238	39,109	51,631	39,940	59,133	28,829	232,161	153,330	59,903
Net gain, noncapital assets	11,492	7,893	10,251	19,048	7,534	11,640	6,959	116,834	94,364	26,988
Dividends, domestic corporations	25,104	108,500	13,359	36,848	9,689	32,506	9,092	175,631	86,081	60,651
Dividends, foreign corporations	49,334	86,293	67,420	166,554	81,323	322,954	49,087	24,163	7,732	1,991
Other receipts	99,245	106,016	168,835	276,237	132,148	239,663	158,612	597,687	435,859	75,342
Total deductions	12,157,287	35,273,918	26,708,021	35,675,691	31,603,976	58,340,457	14,821,462	78,245,271	38,963,357	11,975,089
Cost of sales and operations	8,518,965	27,007,111	20,306,819	25,013,505	23,348,319	45,943,658	9,839,166	50,591,152	26,749,735	8,040,488
Compensation of officers	224,273	264,723	673,000	720,337	342,703	251,095	358,441	845,578	588,056	31,490
Repairs	344,000	1,754,367	336,254	442,757	244,914	704,626	162,902	66,194	27,873	1,888
Bad debts	34,139	37,589	55,498	79,463	53,226	70,146	107,798	169,708	39,080	506
Rent paid on business property	108,959	162,164	226,536	296,691	279,192	377,466	172,472	2,013,350	1,670,372	881,718
Taxes paid	347,946	838,686	577,226	886,143	760,321	2,349,782	374,025	5,495,856	1,949,320	867,360
Interest paid	103,503	338,474	176,800	299,291	231,970	506,049	128,622	3,147,397	991,203	484,865
Contributions or gifts	10,562	25,733	24,369	44,035	31,930	43,508	29,173	65,244	22,401	11,162
Amortization	1,911	9,765	5,628	6,240	16,309	7,902	7,161	38,629	13,669	6,493
Depreciation	653,273	1,723,053	681,011	1,329,327	783,231	1,470,382	456,443	8,593,748	3,218,879	1,226,846
Depletion	75,651	293,730	2,765	4,408	425	11,871	1,613	120,499	28,653	19,292
Advertising	90,980	128,608	257,095	345,070	480,114	519,706	405,851	476,055	234,835	11,260
Pension, profit sharing, stock bonus, annuity plans	103,644	386,687	215,601	419,225	312,424	899,454	175,062	1,165,416	258,383	47,686
Other employee benefit plans	69,458	332,195	136,932	268,918	199,316	777,662	75,043	470,406	205,541	53,074
Net loss, noncapital assets	4,335	12,001	10,119	15,153	6,163	14,639	4,392	47,395	34,935	12,111
Other deductions	1,465,688	1,959,032	3,022,368	5,505,128	4,513,419	4,392,511	2,523,298	4,938,644	2,930,422	278,850
Total receipts less total deductions	1,108,509	3,109,523	1,962,670	4,049,841	2,667,907	7,536,219	1,565,750	10,711,248	2,248,969	589,307
Certain taxable income from related foreign corporations	33,247	15,815	45,881	114,782	44,461	221,771	28,091	10,478	4,005	1,657
Net income (less deficit)	1,139,885	3,113,755	2,006,484	4,159,940	2,706,455	7,738,500	1,591,101	10,699,309	2,243,353	583,522
Net income	1,208,599	3,180,205	2,138,034	4,267,434	2,852,338	7,822,025	1,741,725	11,019,778	2,483,579	644,597
Deficit	68,714	66,450	131,550	107,494	145,883	83,525	150,624	320,469	240,226	61,075
Income subject to tax	1,131,704	2,937,238	1,997,567	4,106,778	2,750,170	7,721,326	1,666,123	10,538,933	2,163,570	532,264
Income tax	518,012	1,383,085	902,546	1,916,536	1,297,226	3,691,657	774,177	4,950,832	956,893	243,350
Investment credit	36,699	128,636	43,461	69,032	43,376	109,705	25,164	469,236	163,627	51,260
Net income (less deficit) after tax	658,572	1,859,306	1,147,399	2,312,436	1,452,605	4,156,548	842,088	6,217,713	1,450,087	391,432
Net income after tax	727,373	1,925,827	1,279,195	2,419,950	1,598,522	4,240,441	992,742	6,538,348	1,690,477	452,507
Distribution to stockholders:										
Cash and property except own stock	354,978	884,575	375,970	875,949	652,029	2,271,889	353,124	4,589,990	874,368	470,033
Corporation's own stock	30,939	30,327	62,712	116,424	51,119	46,865	37,111	138,258	42,270	1,035

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued										
	Transportation, communication, electric, gas, and sanitary services—Continued				Wholesale and retail trade						
						Wholesale trade					
	Transportation—Continued										
	Motor freight transportation, and warehousing, terminals, and related services	Other transportation	Communication	Electric, gas, and sanitary services	Total wholesale and retail trade	Total wholesale trade	Groceries and related products	Farm products—raw materials	Electrical goods	Machinery, equipment, and supplies	Other wholesale trade
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Number of returns	22,798	22,664	7,769	6,064	440,304	146,555	16,534	6,310	7,880	20,517	95,314
	(Thousand dollars)										
Total assets	6,687,862	18,795,204	46,850,131	80,317,612	125,486,938	56,107,958	5,647,911	3,882,232	2,997,872	7,189,181	36,390,762
Cash	641,608	1,216,954	670,624	1,225,326	9,708,398	4,333,815	480,170	264,548	275,289	558,943	2,754,865
Notes and accounts receivable	1,262,151	2,551,796	1,321,217	2,545,030	38,765,362	20,444,804	1,891,299	979,314	1,166,353	2,884,868	13,522,970
Less: Allowance for bad debts	14,314	31,309	22,883	42,006	1,069,005	424,637	32,250	9,129	32,053	86,109	265,096
Inventories	138,390	366,856	1,207,136	1,573,030	39,410,351	16,550,253	1,531,737	1,107,680	1,059,614	2,274,743	10,576,479
Investments in Government obligations	71,342	539,649	1,560,541	420,094	831,283	437,557	33,296	21,604	20,512	44,842	317,303
Other current assets	253,854	544,852	2,038,946	631,538	2,289,027	955,736	110,204	152,326	53,439	113,647	526,120
Loans to stockholders	34,311	28,083	8,996	3,556	435,890	158,639	25,340	11,328	7,761	30,931	83,279
Other investments	441,033	1,365,467	2,690,820	2,323,378	9,521,818	5,145,208	513,010	392,472	163,386	424,276	3,652,064
Depreciable assets	6,561,618	18,136,854	47,266,964	92,062,776	35,869,208	11,639,161	1,674,432	1,475,354	354,389	1,223,038	6,911,948
Less: Accumulated depreciation	3,356,631	6,903,721	10,798,872	22,095,715	16,630,668	5,468,028	814,306	687,302	152,069	520,188	3,294,163
Depletable assets	7,846	13,860	855	142,959	372,091	343,473	592	4,926	193	15,116	322,646
Less: Accumulated depletion	3,930	7,602	592	53,657	91,665	84,528	127	1,677	82	3,459	79,183
Land	291,838	221,159	176,689	708,027	3,026,964	963,275	87,789	75,479	30,356	91,698	677,953
Intangible assets (amortizable)	41,997	52,332	95,370	48,618	224,924	85,317	8,321	8,876	3,678	11,944	52,498
Less: Accumulated amortization	16,418	29,579	28,901	18,670	78,021	31,740	2,671	1,745	2,606	3,100	21,618
Other assets	333,167	729,553	663,221	843,328	2,900,981	1,059,653	141,075	88,178	49,712	127,991	652,697
Total liabilities	6,687,862	18,795,204	46,850,131	80,317,612	125,486,938	56,107,958	5,647,911	3,882,232	2,997,872	7,189,181	36,390,762
Accounts payable	880,266	1,815,436	547,420	1,519,744	25,727,288	14,087,052	1,411,720	682,280	870,286	1,592,651	9,530,115
Mortgages, notes, and bonds payable in less than one year	677,941	828,514	793,228	1,849,127	15,602,064	7,440,104	641,136	957,505	294,477	1,037,341	4,509,645
Other current liabilities	482,120	1,036,062	3,797,387	3,411,666	7,690,672	3,112,602	338,232	175,433	217,872	461,998	1,919,067
Loans from stockholders	94,853	204,317	126,786	44,920	2,641,631	1,071,611	113,345	38,410	46,693	140,101	733,062
Mortgages, notes, and bonds payable in one year or more	1,601,294	6,939,234	13,705,452	36,256,768	13,563,345	5,046,684	620,496	412,717	229,924	639,469	3,144,078
Other liabilities	205,596	1,239,918	1,132,301	3,154,117	4,468,957	1,223,776	170,415	118,174	58,697	161,836	714,654
Capital stock	764,413	1,859,655	12,794,426	19,802,524	19,048,972	8,194,024	904,157	551,388	409,840	1,000,795	5,327,844
Paid-in or capital surplus	262,244	1,291,500	6,112,263	4,520,442	5,570,479	2,491,790	280,919	173,756	122,634	221,693	1,692,788
Surplus reserves	33,667	151,233	245,003	623,746	451,689	178,885	21,642	30,401	2,709	20,316	103,817
Earned surplus and undivided profits	1,685,468	3,429,335	7,595,865	9,134,558	30,721,841	13,261,430	1,145,849	742,168	744,740	1,912,981	8,715,692
Total receipts	13,018,436	15,629,494	21,483,367	26,260,826	365,166,475	174,066,994	32,452,639	14,693,800	8,493,259	16,854,000	101,573,296
Business receipts	12,804,923	15,028,414	21,065,645	25,881,521	358,173,249	171,414,482	32,050,522	14,458,014	8,376,365	16,465,002	100,064,579
Interest on Government obligations:											
United States	3,895	15,464	30,168	19,274	26,131	14,564	1,161	932	394	1,507	10,570
State and local	364	1,815	10,109	2,687	8,311	4,285	383	83	117	1,180	2,522
Other interest	13,635	46,304	86,743	91,067	490,306	213,515	21,953	21,744	6,197	47,456	116,165
Rents	63,799	110,693	91,630	63,493	774,198	258,347	24,946	19,271	6,710	60,182	147,238
Royalties	564	2,134	18,887	6,491	62,646	54,336	906	646	2,864	3,346	46,574
Net short-term capital gain reduced by net long-term capital loss	571	2,864	5,430	1,938	12,315	6,150	1,424	141	408	550	3,627
Net long-term capital gain reduced by net short-term capital loss	29,623	63,804	30,446	48,385	263,871	119,753	11,797	11,940	2,271	11,405	82,340
Net gain, noncapital assets	27,289	40,087	10,503	11,967	84,042	39,132	3,619	1,775	269	9,319	24,150
Dividends, domestic corporations	5,388	20,042	54,742	34,808	143,887	81,707	7,148	5,414	2,418	6,585	60,142
Dividends, foreign corporations	159	5,582	14,603	1,828	116,260	52,595	3,101	8,462	15	488	40,529
Other receipts	68,226	292,291	64,461	97,367	5,011,259	1,808,128	325,679	165,378	95,231	246,980	974,860
Total deductions	12,490,580	14,497,688	17,395,426	21,886,488	357,543,564	170,549,067	32,136,249	14,584,627	8,239,602	16,278,719	99,309,870
Cost of sales and operations	8,772,604	9,936,643	10,915,391	12,926,026	282,978,215	145,393,480	28,743,788	13,592,107	6,837,751	12,939,756	83,280,078
Compensation of officers	333,009	223,557	132,539	124,983	6,406,400	2,895,371	331,176	74,017	179,228	459,232	1,851,718
Repairs	14,402	11,583	29,053	9,268	921,953	299,072	58,726	34,457	5,446	31,432	169,011
Bad debts	19,816	18,758	78,330	52,298	830,320	369,372	41,078	11,560	26,051	58,810	231,873
Rent paid on business property	376,094	412,560	226,555	116,423	4,869,344	983,455	132,085	34,177	54,224	108,316	654,653
Taxes paid	688,637	393,323	1,368,141	2,178,395	4,136,778	1,600,206	166,364	48,907	63,125	141,072	1,180,738
Interest paid	126,847	379,491	616,717	1,539,477	1,690,288	730,005	74,841	77,004	31,483	103,725	442,952
Contributions or gifts	4,238	7,001	17,848	24,995	107,494	44,898	4,563	1,844	2,516	5,738	30,237
Amortization	1,062	6,114	8,056	16,904	44,426	10,136	1,078	568	100	3,993	4,397
Depreciation	675,004	1,317,029	2,176,769	3,198,100	2,931,866	954,242	146,004	88,663	31,127	130,654	557,794
Depletion	1,072	8,289	39	91,807	49,651	42,761	158	942	327	963	40,371
Advertising	34,679	188,896	153,727	87,493	3,723,433	868,209	87,788	16,520	88,044	78,893	596,964
Pension, profit sharing, stock bonus, annuity plans	70,118	140,579	580,175	326,858	679,232	304,532	36,367	8,052	24,157	48,308	187,648
Other employee benefit plans	78,551	73,916	168,587	96,278	331,779	124,059	21,772	2,353	5,370	11,961	82,603
Net loss, noncapital assets	4,230	18,594	2,143	10,317	44,026	17,007	2,894	740	397	2,742	10,234
Other deductions	1,290,217	1,361,355	921,356	1,086,866	47,798,359	15,912,262	2,287,567	592,716	890,256	2,153,124	9,988,599
Total receipts less total deductions	527,856	1,131,806	4,087,941	4,374,338	7,622,911	3,517,927	316,390	109,173	253,657	575,281	2,263,426
Certain taxable income from related foreign corporations	33	2,315	5,046	1,427	6,164	3,742	262	382	-	21	3,077
Net income (less deficit)	527,525	1,132,306	4,082,878	4,373,078	7,620,764	3,517,384	316,269	109,472	253,540	574,122	2,263,981
Net income	594,447	1,244,535	4,134,905	4,401,294	9,175,718	4,070,473	381,322	141,619	277,703	661,018	2,608,811
Deficit	66,922	112,229	52,027	28,216	1,554,954	553,089	65,053	32,147	24,163	86,896	344,830
Income subject to tax	525,817	1,105,489	4,058,073	4,317,290	7,969,612	3,574,108	319,088	116,439	254,390	601,789	2,282,402
Income tax	214,920	498,623	1,936,749	2,057,190	3,192,964	1,436,309	124,487	43,227	107,153	245,082	916,360
Investment credit	29,597	82,770	126,385	179,224	119,241	33,614	5,413	3,294	825	4,491	19,591
Net income (less deficit) after tax	342,202	716,453	2,272,514	2,495,112	4,547,041	2,114,689	197,195	69,539	147,212	333,531	1,367,212
Net income after tax	409,253	828,717	2,324,541	2,523,330	6,102,263	2,667,919	262,279	101,686	171,376	420,429	1,712,149
Distribution to stockholders:											
Cash and property except own stock	85,633	318,702	1,415,297	2,300,325	1,652,709	560,099	74,137	23,771	25,737	79,235	357,219
Corporation's own stock	7,357	33,878	28,188	67,800	255,349	126,983	13,100	5,337	6,084	18,716	83,746

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued								
	Wholesale and retail trade—Continued								
	Retail trade								Wholesale and retail trade not allocable
	Total retail trade	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and gasoline service stations	Apparel and accessory stores	Eating and drinking places	Other retail trade	
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
Number of returns	287,591	29,250	16,902	21,167	47,346	30,147*	49,774	93,005	6,158
	(Thousand dollars)								
Total assets	68,094,142	5,954,367	21,582,650	7,978,654	11,600,120	4,754,863	3,627,184	12,596,304	1,284,838
Cash	5,295,354	402,833	1,156,476	865,223	835,901	520,641	387,047	1,127,233	79,229
Notes and accounts receivable	18,004,450	1,906,084	8,055,461	574,931	2,345,048	1,089,496	378,596	3,654,834	316,108
Less: Allowance for bad debts	635,488	50,422	377,002	4,504	61,449	24,244	3,807	114,060	8,880
Inventories	22,442,514	2,180,404	5,830,862	2,546,665	5,371,486	1,899,733	237,048	4,376,316	417,584
Investments in Government obligations	390,805	33,680	107,442	61,758	29,936	45,662	31,876	80,451	2,921
Other current assets	1,306,743	71,029	353,341	201,687	229,321	110,068	107,245	234,052	26,548
Loans to stockholders	268,566	22,695	14,508	20,540	62,891	31,516	33,352	83,064	8,685
Other investments	4,198,929	339,129	1,457,645	662,575	461,219	371,235	202,650	704,476	177,681
Depreciable assets	23,855,436	1,557,578	7,075,813	4,706,632	2,715,110	1,140,384	3,126,757	3,533,162	374,611
Less: Accumulated depreciation	10,979,592	786,321	3,094,694	2,208,736	1,189,276	607,869	1,371,434	1,721,262	183,048
Depletable assets	27,887	8,086	267	5,289	7,146	689	461	5,949	731
Less: Accumulated depletion	6,950	1,018	105	1,372	2,499	160	388	1,408	187
Land	2,026,486	179,825	609,931	247,637	479,887	68,480	191,639	249,087	37,203
Intangible assets (amortizable)	136,472	2,016	39,823	16,721	8,870	4,988	31,124	32,930	3,135
Less: Accumulated amortization	45,235	713	12,711	6,577	2,919	2,375	10,176	9,764	1,046
Other assets	1,807,765	89,482	365,593	290,185	309,448	106,619	285,194	361,244	33,563
Total liabilities	68,094,142	5,954,367	21,582,650	7,978,654	11,600,120	4,754,863	3,627,184	12,596,304	1,284,838
Accounts payable	11,389,996	1,022,482	3,751,741	1,650,986	1,145,364	960,700	476,375	2,382,348	250,240
Mortgages, notes, and bonds payable in less than one year	8,061,409	784,593	1,429,128	286,015	3,712,416	281,087	315,710	1,252,460	100,551
Other current liabilities	4,513,613	263,037	1,597,106	645,494	674,278	308,473	268,734	756,491	64,457
Loans from stockholders	1,539,998	183,801	107,958	143,054	294,877	122,599	240,473	447,236	30,022
Mortgages, notes, and bonds payable in one year or more	8,332,389	614,099	3,047,105	914,056	1,158,919	406,200	865,020	1,326,990	184,272
Other liabilities	3,204,101	104,081	1,814,075	192,062	252,296	113,775	132,962	594,850	41,080
Capital stock	10,591,485	1,315,235	2,211,987	1,044,065	1,866,371	892,119	699,207	2,562,501	263,463
Paid-in or capital surplus	3,038,998	144,405	890,443	979,462	194,478	237,467	160,246	432,497	39,691
Surplus reserves	270,228	10,064	88,907	29,652	18,530	13,297	10,878	98,900	2,576
Earned surplus and undivided profits	17,151,925	1,512,570	6,644,200	2,093,808	2,282,591	1,419,146	457,579	2,742,031	308,486
Total receipts	188,200,772	11,920,921	38,678,829	42,343,032	47,769,926	10,590,745	9,279,555	27,617,764	2,898,709
Business receipts	183,924,517	11,659,795	37,019,009	42,077,945	46,978,533	10,303,565	9,065,374	26,820,296	2,834,250
Interest on Government obligations:									
United States	11,485	1,412	3,149	2,096	991	1,103	895	1,839	82
State and local	4,026	480	718	1,044	345	407	427	605	-
Other interest	272,335	30,322	89,856	20,203	53,792	13,693	7,191	57,278	4,456
Rents	508,152	30,794	159,486	49,367	92,474	51,693	50,811	73,527	7,699
Royalties	8,031	662	111	82	1,059	685	4,730	702	279
Net short-term capital gain reduced by net long-term capital loss	5,932	650	283	184	1,456	1,854	118	1,387	233
Net long-term capital gain reduced by net short-term capital loss	140,068	26,474	29,989	13,188	28,076	4,247	9,629	28,465	4,050
Net gain, noncapital assets	43,803	6,850	3,170	3,696	12,116	726	5,900	11,345	1,107
Dividends, domestic corporations	61,179	4,005	20,407	5,099	6,659	7,058	2,578	15,373	1,001
Dividends, foreign corporations	62,223	61	61,406	114	(1)	(1)	214	416	1,442
Other receipts	3,159,021	159,416	1,291,245	170,014	594,421	205,706	131,688	606,531	44,110
Total deductions	184,146,495	11,653,829	37,380,950	41,671,894	47,251,595	10,251,937	9,090,633	26,845,657	2,848,002
Cost of sales and operations	135,432,385	8,931,336	23,636,528	33,337,553	40,270,190	6,651,061	4,285,384	18,320,333	2,152,350
Compensation of officers	3,440,113	373,021	245,474	265,227	750,819	308,671	382,611	1,114,290	70,916
Repairs	614,258	37,364	139,889	123,117	87,341	30,118	100,499	95,930	8,623
Bad debts	451,107	58,547	144,718	18,420	83,815	30,289	5,236	110,082	9,841
Rent paid on business property	3,841,672	120,628	935,818	653,586	400,239	532,548	490,633	708,220	44,217
Taxes paid	2,495,487	168,037	695,055	404,448	355,398	167,694	291,491	413,364	41,085
Interest paid	941,378	73,766	328,018	63,154	225,986	41,602	61,902	146,950	18,905
Contributions or gifts	61,887	3,511	23,903	8,484	8,060	5,884	2,421	9,624	709
Amortization	33,985	213	22,600	1,288	2,652	779	2,897	3,556	305
Depreciation	1,947,436	121,717	527,169	411,865	232,018	93,476	255,909	305,282	30,188
Depletion	6,706	996	179	832	2,351	479	624	1,245	184
Advertising	2,828,808	95,097	971,232	535,248	420,874	227,984	100,579	477,794	26,416
Pension, profit sharing, stock bonus, annuity plans	367,143	18,029	150,015	94,822	29,163	16,931	12,219	45,964	7,557
Other employee benefit plans	204,108	11,647	21,414	89,827	24,939	9,083	19,727	27,471	3,612
Net loss, noncapital assets	26,454	2,316	2,691	5,907	4,601	1,125	5,646	4,168	565
Other deductions	31,453,568	1,637,604	9,536,247	5,658,116	4,353,149	2,134,213	3,072,855	5,061,384	432,529
Total receipts less total deductions	4,054,277	267,092	1,297,879	671,138	518,331	338,808	188,922	772,107	50,707
Certain taxable income from related foreign corporations	1,838	-	1,732	106	-	-	-	-	584
Net income (less deficit)	4,052,089	266,612	1,298,893	670,200	517,986	338,401	188,495	771,502	51,291
Net income	5,036,325	354,983	1,638,068	737,213	668,500	391,221	302,105	944,235	68,920
Deficit	984,236	88,371	339,175	67,013	150,514	52,820	113,610	172,733	17,629
Income subject to tax	4,345,557	281,987	1,561,132	658,269	552,837	325,305	233,443	732,584	49,947
Income tax	1,738,015	97,642	715,686	292,487	191,563	114,353	81,268	245,016	18,640
Investment credit	84,996	2,875	31,185	24,313	5,466	3,914	8,403	8,840	631
Net income (less deficit) after tax	2,399,070	171,845	614,392	402,026	331,889	227,962	115,630	535,326	33,282
Net income after tax	3,383,433	260,218	953,628	469,077	482,423	280,783	229,242	708,062	50,911
Distribution to stockholders:									
Cash and property except own stock	1,076,470	50,224	485,009	199,975	72,355	64,920	59,540	144,447	16,140
Corporation's own stock	126,168	4,455	19,410	44,253	20,506	6,492	12,355	18,697	2,198

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued									
	Finance, insurance, and real estate									
								Real estate		
	Total finance, insurance, and real estate	Banks and trust companies	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Total real estate	Real estate operators (except developers) and lessors of buildings	Other real estate
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Number of returns	388,428	15,423	51,775	3,829	23,279	4,754	25,649	263,719	185,010	78,709
	(Thousand dollars)									
Total assets	955,901,862	444,072,165	177,966,925	8,438,302	48,728,944	202,714,649	2,934,485	71,046,392	50,374,395	20,671,997
Cash	77,346,853	62,777,122	6,049,059	491,253	1,245,288	3,256,606	580,977	2,946,548	1,940,611	1,005,937
Notes and accounts receivable	261,617,127	205,866,802	40,409,316	3,101,147	2,255,024	1,990,778	1,199,625	6,794,435	2,850,100	3,944,335
Less: Allowance for bad debts	10,269,565	4,333,127	5,695,549	19,050	45,604	54,475	10,925	110,835	31,044	79,791
Inventories	356,583	4,436	51,731	2,143	9,620	32,076	6,296	250,281	107,840	142,441
Investments in Government obligations	138,177,253	101,169,342	8,353,232	833,861	2,244,522	24,880,479	56,905	638,912	382,065	256,847
Other current assets	14,490,368	2,801,667	1,581,307	2,138,668	1,105,080	2,467,066	83,014	4,313,566	741,449	3,572,117
Loans to stockholders	674,171	51,430	188,268	5,950	60,726	2,346	38,032	327,419	206,473	120,946
Other investments	390,409,164	66,120,306	122,331,421	1,487,263	38,441,758	155,854,090	533,044	5,641,282	3,330,872	2,310,410
Depreciable assets	60,551,620	6,192,847	3,294,987	181,127	2,404,761	2,320,987	303,153	45,853,758	41,808,101	4,045,657
Less: Accumulated depreciation	15,538,253	1,130,944	790,393	75,520	418,901	54,106	134,667	12,933,722	12,048,119	885,603
Depletable assets	2,847,419	2,809	75,039	915	742,755	147	1,714	2,024,040	93,081	1,930,959
Less: Accumulated depletion	733,064	1,418	16,519	23	201,704	18	258	513,124	35,029	478,095
Land	15,747,215	504,748	795,855	35,660	446,760	34,937	43,616	13,885,639	9,764,321	4,121,318
Intangible assets (amortizable)	413,692	5,355	70,998	1,185	49,883	1,327	16,853	268,091	182,377	85,714
Less: Accumulated amortization	130,727	1,463	31,401	392	26,131	304	5,746	65,290	44,969	20,321
Other assets	19,942,006	4,042,253	1,299,574	254,115	415,107	11,982,713	222,852	1,725,392	1,126,266	599,126
Total liabilities	955,901,862	444,072,165	177,966,925	8,438,302	48,728,944	202,714,649	2,934,485	71,046,392	50,374,395	20,671,997
Accounts payable	9,112,490	187,914	2,387,518	1,603,180	504,244	349,086	1,229,041	2,851,507	1,473,986	1,377,521
Mortgages, notes, and bonds payable in less than one year	36,257,669	2,418,904	20,522,096	3,148,548	1,278,210	532,700	189,313	8,167,898	4,023,539	4,144,359
Other current liabilities	530,725,409	396,914,067	113,756,243	1,825,624	846,402	15,432,002	172,050	1,779,021	1,013,651	765,370
Loans from stockholders	7,421,097	16,830	4,395,484	29,765	149,736	316,782	50,574	2,461,926	1,708,992	752,934
Mortgages, notes, and bonds payable in one year or more	59,769,875	3,231,754	18,046,868	267,183	3,241,533	407,407	168,544	34,406,586	27,361,620	7,044,966
Other liabilities	175,914,558	6,986,514	5,285,050	408,802	4,271,236	155,850,940	122,128	2,989,888	1,270,761	1,719,127
Capital stock	33,673,377	8,848,677	4,280,081	409,350	7,966,165	2,898,444	343,041	8,927,619	6,658,227	2,269,392
Paid-in or capital surplus	44,031,823	11,645,931	2,650,224	202,961	24,104,691	1,890,460	164,223	3,373,333	2,414,993	958,340
Surplus reserves	12,175,541	2,575,480	2,425,087	16,490	1,579,360	5,254,557	34,441	290,126	153,110	137,016
Earned surplus and undivided profits	46,820,023	11,246,094	4,218,274	526,399	4,787,367	19,782,271	461,130	5,798,488	4,295,516	1,502,972
Total receipts	110,465,502	20,500,944	12,664,751	1,689,388	5,236,248	54,865,906	2,424,038	13,084,227	8,538,869	4,545,358
Business receipts	61,370,561	2,581,660	3,409,441	514,033	300,029	45,318,874	2,325,366	6,921,158	5,137,725	1,783,433
Interest on Government obligations:										
United States	3,396,551	2,522,459	325,803	58,380	68,729	396,314	1,903	22,963	12,880	10,083
State and local	1,628,157	1,108,047	14,970	10,249	23,765	462,396	1,058	7,672	4,593	3,079
Other interest	29,279,207	13,581,776	8,299,256	116,137	398,322	6,554,839	14,664	314,213	135,472	178,741
Rents	3,866,633	267,239	126,915	4,914	86,299	514,356	8,199	2,858,711	2,523,297	335,414
Royalties	649,092	2,674	4,326	65	207,740	22,917	286	411,084	7,289	403,795
Net short-term capital gain reduced by net long-term capital loss	54,609	3,577	3,335	5,044	24,772	4,757	414	12,710	9,038	3,672
Net long-term capital gain reduced by net short-term capital loss	3,003,094	147,483	158,357	27,477	1,814,529	361,560	8,421	485,267	323,561	161,706
Net gain, noncapital assets	2,303,889	15,862	23,779	810,564	9,374	9,745	4,375	1,430,190	62,396	1,367,794
Dividends, domestic corporations	3,048,757	93,340	67,350	13,762	2,121,710	663,492	9,088	80,015	66,656	13,359
Dividends, foreign corporations	144,573	2,542	12,562	1,149	117,741	8,852	469	1,258	1,204	54
Other receipts	1,720,379	174,285	218,657	127,614	63,238	547,804	49,795	538,986	254,758	284,228
Total deductions	98,036,490	17,089,360	11,600,858	1,446,268	1,211,873	52,481,347	2,237,896	11,968,888	7,778,725	4,190,163
Cost of sales and operations	30,086,411	20,526	317,494	30,452	108,230	27,125,074	620,892	1,863,743	1,364,584	499,159
Compensation of officers	3,404,387	1,309,017	465,719	188,194	58,089	263,766	415,355	704,247	228,941	475,306
Repairs	373,879	94,793	45,437	3,658	5,431	6,933	5,323	212,304	167,540	44,764
Bad debts	2,088,043	949,674	960,897	7,446	43,902	45,765	15,006	65,353	31,482	33,871
Rent paid on business property	1,351,628	326,443	147,265	51,862	13,918	325,445	64,714	421,981	343,298	78,683
Taxes paid	3,677,855	569,783	260,619	48,846	60,218	1,164,162	45,808	1,528,419	1,306,122	222,297
Interest paid	16,661,068	7,621,982	6,331,206	182,279	227,934	119,932	17,989	2,159,746	1,621,248	538,498
Contributions or gifts	98,258	49,370	10,986	3,318	3,997	12,620	2,704	15,263	9,225	6,038
Amortization	35,294	3,856	5,843	580	4,559	2,925	1,282	16,249	13,158	3,091
Depreciation	2,845,406	465,730	174,838	16,368	53,095	275,042	36,399	1,823,934	1,633,271	190,663
Depletion	506,666	930	7,216	1,734	145,547	13,529	76	337,634	4,654	332,980
Advertising	870,273	277,761	209,483	22,432	9,611	143,156	22,607	185,223	47,482	137,741
Pension, profit sharing, stock bonus, annuity plans	760,970	309,586	60,383	31,715	5,219	307,434	23,420	23,213	7,472	15,741
Other employee benefit plans	178,704	71,101	18,868	5,536	1,594	59,091	8,693	13,821	8,099	5,722
Net loss, noncapital assets	294,231	141,935	30,406	35,446	10,896	3,134	1,176	71,238	29,747	41,491
Other deductions	34,803,417	4,876,873	2,554,198	816,402	459,633	22,613,339	956,452	2,526,520	962,402	1,564,118
Total receipts less total deductions	12,429,012	3,411,584	1,063,893	243,120	4,024,375	2,384,559	186,142	1,115,339	760,144	355,195
Certain taxable income from related foreign corporations	43,522	984	6,550	2,424	32,858	417	256	33	33	-
Net income (less deficit)	10,844,377	2,304,521	1,055,473	235,295	4,033,468	1,922,580	185,340	1,107,700	755,584	352,116
Net income	12,509,473	2,363,669	1,276,549	262,447	4,137,132	2,294,638	216,646	1,958,392	1,237,868	720,524
Deficit	1,665,096	59,148	221,076	27,152	103,664	372,058	31,306	850,692	482,284	368,408
Income subject to tax	7,757,359	2,228,288	1,130,964	239,925	577,886	1,835,393	159,968	1,584,935	1,056,641	528,294
Income tax	3,114,990	973,438	446,517	106,336	211,427	849,810	53,308	474,154	299,795	174,359
Investment credit	55,679	34,197	3,754	1,070	666	6,854	687	8,451	6,205	2,246
Net income (less deficit) after tax	7,785,066	1,365,280	612,710	130,029	3,822,707	1,079,624	132,719	641,997	461,994	180,003
Net income after tax	9,451,025	1,424,468	833,824	157,192	3,926,437	1,452,386	164,025	1,492,693	944,278	548,415
Distribution to stockholders:										
Cash and property except own stock	5,924,388	1,167,550	391,984	34,116	3,254,796	530,027	58,931	486,984	298,271	188,713
Corporation's own stock	714,916	274,889	33,881	7,442	257,057	94,137	8,490	39,020	22,995	16,025

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued							
	Services							
	Total services	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile and other repair services	Amusement and recreation services, including motion pictures	Miscellaneous services	Nature of business not allocable
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	188,177	17,118	29,967	51,991	29,410	29,357	30,334	7,372
	(Thousand dollars)							
Total assets	33,480,898	6,547,585	2,581,579	9,345,349	4,063,972	7,268,338	3,674,075	160,147
Cash	2,773,380	308,581	298,156	961,548	266,003	543,679	395,413	18,325
Notes and accounts receivable	5,960,391	425,889	445,602	2,709,013	587,687	854,985	937,215	41,773
Less: Allowance for bad debts	96,362	11,047	8,700	41,012	8,919	7,851	18,833	209
Inventories	1,585,066	72,117	139,704	343,822	228,414	694,614	106,395	6,886
Investments in Government obligations	552,233	26,389	19,373	319,195	10,539	72,658	104,079	532
Other current assets	880,575	116,992	70,149	246,922	70,798	240,975	134,739	3,354
Loans to stockholders	150,470	20,495	17,014	47,081	20,324	23,382	22,174	2,403
Other investments	3,777,076	563,902	201,176	1,425,110	204,849	1,021,585	360,454	19,614
Depreciable assets	24,091,405	6,271,905	2,219,217	5,062,345	3,729,388	5,019,866	1,788,684	44,739
Less: Accumulated depreciation	9,753,129	2,225,970	1,157,135	2,330,418	1,322,445	2,197,422	519,739	13,305
Depletable assets	56,174	3,473	4,328	7,509	2,888	15,744	22,232	2,371
Less: Accumulated depletion	10,877	72	2,689	2,166	751	1,059	4,140	814
Land	1,996,405	780,869	130,653	155,684	143,144	608,727	177,328	20,560
Intangible assets (amortizable)	273,191	23,994	12,495	46,551	12,311	163,934	13,906	4,140
Less: Accumulated amortization	146,028	7,664	6,021	19,401	3,563	103,351	6,028	3,204
Other assets	1,390,928	177,732	198,257	413,566	123,305	317,872	160,196	12,982
Total liabilities	33,480,898	6,547,585	2,581,579	9,345,349	4,063,972	7,268,338	3,674,075	160,147
Accounts payable	3,492,496	368,121	239,272	1,525,099	320,167	697,664	342,173	15,797
Mortgages, notes, and bonds payable in less than one year	4,191,373	661,766	190,714	1,161,125	863,747	998,831	315,190	23,174
Other current liabilities	2,317,007	244,179	160,269	782,482	175,368	518,435	436,274	4,229
Loans from stockholders	1,296,330	313,083	116,461	350,293	126,942	272,930	116,621	12,458
Mortgages, notes, and bonds payable in one year or more	9,536,110	3,151,332	504,101	1,527,807	1,341,965	2,152,934	857,971	29,852
Other liabilities	1,641,222	156,555	70,651	736,489	151,023	315,149	211,355	6,295
Capital stock	4,628,289	950,206	532,050	1,123,609	435,643	1,116,231	470,550	93,119
Paid-in or capital surplus	2,137,229	465,394	100,656	577,416	117,858	604,122	271,783	32,550
Surplus reserves	218,839	26,040	8,013	112,898	8,380	38,073	25,435	13
Earned surplus and undivided profits	4,022,003	210,909	659,392	1,448,131	522,879	553,969	626,723	[2]57,340
Total receipts	38,377,034	4,209,821	4,348,563	13,478,805	4,289,285	6,384,208	5,666,352	95,033
Business receipts	36,546,559	3,785,337	4,282,631	13,013,284	4,065,893	5,934,972	5,464,442	85,013
Interest on Government obligations:								
United States	13,723	1,695	787	6,709	393	2,117	2,022	10
State and local	5,790	338	96	4,080	19	527	730	[1]
Other interest	94,175	15,145	4,774	32,548	7,100	23,152	11,456	110
Rents	627,756	231,243	12,454	135,681	94,148	109,004	45,226	823
Royalties	54,360	6,417	249	13,339	1,463	30,860	2,032	[1]
Net short-term capital gain reduced by net long-term capital loss	7,607	920	16	3,163	329	558	2,621	[1]
Net long-term capital gain reduced by net short-term capital loss	199,165	53,419	6,543	37,610	13,686	38,106	49,801	4,758
Net gain, noncapital assets	106,067	9,282	2,564	39,267	38,292	13,944	2,718	2,689
Dividends, domestic corporations	52,130	4,141	2,677	23,568	1,527	12,458	7,759	17
Dividends, foreign corporations	54,454	1,198	61	15,137	2,234	34,166	1,658	[1]
Other receipts	615,248	100,686	35,711	154,419	64,201	184,344	75,887	1,610
Total deductions	36,794,876	4,162,884	4,151,900	12,827,432	4,123,711	6,110,863	5,418,086	94,117
Cost of sales and operations	19,851,041	1,653,299	2,153,559	8,204,395	2,014,884	2,679,406	3,145,498	42,262
Compensation of officers	2,126,519	96,682	314,467	752,009	242,311	216,671	504,379	6,135
Repairs	392,266	110,020	58,283	72,470	41,956	80,274	29,263	592
Bad debts	131,466	19,995	18,880	40,393	17,511	11,727	22,960	846
Rent paid on business property	1,445,269	270,601	167,113	285,369	199,708	309,952	212,526	3,506
Taxes paid	1,291,461	240,965	138,126	281,309	133,501	349,419	148,141	2,297
Interest paid	714,174	208,958	39,401	146,268	110,259	148,624	60,664	1,818
Contributions or gifts	30,563	2,361	2,952	9,087	1,066	5,590	9,507	35
Amortization	42,291	2,594	2,271	8,294	1,629	25,379	2,124	25
Depreciation	2,577,766	343,619	192,260	654,628	684,281	581,209	121,769	2,960
Depletion	4,539	962	1,049	1,276	256	475	521	154
Advertising	618,565	91,198	58,806	170,442	42,030	198,673	57,416	880
Pension, profit sharing, stock bonus, annuity plans	211,400	7,529	12,491	105,427	7,310	18,882	59,761	100
Other employee benefit plans	94,422	12,849	11,019	36,148	7,448	11,262	15,696	122
Net loss, noncapital assets	31,796	6,168	2,853	8,536	3,484	8,802	1,953	329
Other deductions	7,231,338	1,095,084	978,370	2,051,381	616,077	1,464,518	1,025,908	32,056
Total receipts less total deductions	1,582,158	46,937	196,663	651,373	165,574	273,345	248,266	916
Certain taxable income from related foreign corporations	13,729	168	-	4,427	-	7,802	1,332	-
Net income (less deficit)	1,590,097	46,767	196,567	651,720	165,555	280,620	248,868	915
Net income	2,302,933	205,564	234,554	812,074	213,976	482,681	354,084	10,276
Deficit	712,836	158,797	37,987	160,354	48,421	202,061	105,216	9,361
Income subject to tax	1,836,733	134,834	180,374	687,130	164,741	382,157	287,497	4,078
Income tax	699,172	47,041	61,787	271,865	54,109	164,270	100,100	984
Investment credit	46,887	5,443	5,937	17,715	7,456	5,768	4,568	49
Net income (less deficit) after tax	937,812	5,169	140,717	397,570	118,902	122,118	153,336	[2]20
Net income after tax	1,650,730	163,966	178,704	557,975	167,327	324,202	258,556	9,341
Distribution to stockholders:								
Cash and property except own stock	376,527	42,550	36,707	129,481	32,676	82,449	52,664	2,847
Corporation's own stock	50,143	3,977	1,729	23,353	6,728	10,762	3,594	-

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industrial groups	Major industrial group								
		Agriculture, forestry, and fisheries			Mining					Contract construction
		Total agriculture, forestry, and fisheries	Farms	Other agriculture, forestry, and fisheries	Total mining	Metal mining	Coal mining	Crude petroleum, natural gas, and natural gas liquids and services	Nonmetallic minerals (except fuels) mining	Total contract construction
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	915,311	15,609	10,387	5,222	6,627	205	1,051	3,061	2,310	71,701
	(Thousand dollars)									
Total assets	1,575,514,182	4,896,315	4,070,517	825,798	12,606,206	3,405,629	2,221,019	4,875,312	2,104,246	20,830,411
Cash	109,863,448	340,806	252,298	88,508	977,346	189,786	132,177	415,964	239,419	2,323,633
Notes and accounts receivable	377,124,989	640,749	448,894	191,855	1,946,637	414,913	359,563	817,725	354,436	7,261,026
Less: Allowance for bad debts	12,210,993	10,165	8,659	1,506	13,318	596	4,113	3,707	4,902	45,231
Inventories	114,779,518	614,315	520,121	94,194	696,570	316,036	80,193	171,175	129,166	2,596,512
Investments in Government obligations	146,310,927	69,461	64,454	5,007	518,270	216,796	105,417	141,345	54,712	291,982
Other current assets	27,402,867	96,967	79,906	17,061	323,044	193,627	37,692	61,929	29,796	2,087,489
Loans to stockholders	1,263,622	35,788	29,071	6,717	12,108	494	148	9,510	1,956	117,121
Other investments	434,868,911	641,601	595,838	45,763	1,824,453	501,137	343,862	782,327	197,127	1,527,980
Depreciable assets	521,709,658	2,736,201	2,154,086	582,115	9,629,417	2,396,083	1,698,699	3,570,856	1,963,779	7,335,930
Less: Accumulated depreciation	208,832,876	1,327,863	1,031,298	296,565	5,008,753	1,186,165	863,659	1,865,895	1,093,034	3,854,373
Depletable assets	14,453,662	45,956	14,877	31,079	2,057,155	327,916	358,310	1,211,902	159,027	81,407
Less: Accumulated depletion	6,330,749	8,625	2,398	6,227	1,017,489	137,584	123,208	684,721	71,976	28,025
Land	22,189,233	896,263	848,273	47,990	233,023	18,765	36,438	74,383	103,437	595,861
Intangible assets (amortizable)	2,985,721	7,348	6,944	404	165,417	105,713	849	55,862	2,993	14,590
Less: Accumulated amortization	1,816,392	2,372	2,219	153	77,394	52,103	417	23,731	1,143	3,795
Other assets	31,752,636	119,885	100,329	19,556	339,720	100,811	59,068	140,388	39,453	528,304
Total liabilities	1,575,514,182	4,896,315	4,070,517	825,798	12,606,206	3,405,629	2,221,019	4,875,312	2,104,246	20,830,411
Accounts payable	75,834,762	379,469	287,134	92,335	833,998	214,170	180,718	284,744	154,366	5,023,555
Mortgages, notes, and bonds payable in less than one year	67,244,653	655,034	532,726	122,308	544,023	34,578	70,561	309,604	129,280	2,163,857
Other current liabilities	553,652,083	164,502	124,470	40,032	917,833	177,837	89,220	547,776	103,000	2,418,192
Loans from stockholders	10,715,604	148,572	109,105	39,467	124,643	35,098	12,223	53,115	24,207	380,593
Mortgages, notes, and bonds payable in one year or more	172,101,526	757,984	637,447	120,537	1,376,539	338,081	340,833	424,175	273,450	2,005,050
Other liabilities	191,675,879	137,168	115,580	21,588	453,144	93,778	100,183	188,357	70,826	1,616,356
Capital stock	142,420,452	1,236,683	1,063,878	172,805	1,437,053	425,323	177,551	529,631	304,548	2,229,574
Paid-in or capital surplus	93,512,286	264,892	240,609	24,283	1,346,847	464,605	281,518	430,243	170,481	472,305
Surplus reserves	16,866,299	32,469	27,847	4,622	82,223	13,918	31,305	23,012	13,988	61,455
Earned surplus and undivided profits	251,490,638	1,119,542	931,721	187,821	5,489,903	1,608,241	936,907	2,084,655	860,100	4,459,474
Total receipts	1,079,661,387	6,122,740	4,282,604	1,840,136	10,475,464	2,339,396	2,131,313	3,933,784	2,070,971	46,777,875
Business receipts	1,011,806,929	5,852,133	4,058,739	1,793,394	9,924,842	2,226,122	2,032,609	3,659,536	2,006,575	45,998,685
Interest on Government obligations:										
United States	3,692,972	1,966	1,728	238	13,581	4,860	3,079	3,758	1,884	8,529
State and local	1,593,160	620	620	-	3,021	110	1,038	1,529	344	3,599
Other interest	29,724,619	23,160	19,396	3,764	41,229	12,253	6,063	16,992	5,921	62,600
Rents	6,465,669	42,814	36,381	6,433	31,713	2,181	6,182	10,780	12,570	198,644
Royalties	1,400,727	23,867	23,790	77	34,469	3,690	3,656	25,165	1,958	5,789
Net short-term capital gain reduced by net long-term capital loss	99,927	1,676	1,575	101	1,307	-	380	493	434	1,743
Net long-term capital gain reduced by net short-term capital loss	5,038,931	81,064	74,295	6,769	153,585	27,783	33,117	81,295	11,390	103,679
Net gain, noncapital assets	2,448,640	7,293	4,608	2,685	52,050	708	2,523	45,169	3,650	45,584
Dividends, domestic corporations	4,362,625	12,630	11,868	762	73,506	25,869	23,830	20,205	3,602	19,610
Dividends, foreign corporations	2,171,225	1,021	1,009	12	32,507	23,667	89	7,688	1,063	10,460
Other receipts	10,855,963	74,496	48,595	25,901	113,654	12,153	18,747	61,174	21,580	318,953
Total deductions	998,168,005	5,696,951	3,941,590	1,755,361	8,775,836	1,934,891	1,991,027	2,952,029	1,897,889	44,996,966
Cost of sales and operations	711,552,708	4,177,722	2,841,060	1,336,662	5,499,016	1,369,452	1,421,283	1,526,130	1,182,151	38,042,203
Compensation of officers	17,907,675	163,032	106,561	56,471	131,463	7,857	19,441	51,568	52,597	1,542,903
Repairs	8,475,158	88,837	63,042	25,795	190,974	16,758	57,502	37,472	79,242	228,331
Bad debts	3,412,913	10,696	8,998	1,698	13,214	839	1,597	4,998	5,780	70,141
Rent paid on business property	12,025,860	107,452	89,508	17,944	76,483	3,247	18,135	34,215	20,886	263,823
Taxes paid	28,532,330	116,292	87,784	28,508	266,294	76,929	55,403	74,529	59,433	771,301
Interest paid	22,889,810	76,465	64,158	12,307	100,690	17,394	20,146	39,342	23,808	215,539
Contributions or gifts	775,037	3,468	2,945	523	7,197	2,132	1,545	1,476	2,044	17,898
Amortization	206,471	1,062	579	483	3,311	1,179	384	465	1,283	2,239
Depreciation	30,487,972	200,108	148,243	51,865	639,276	124,381	123,079	238,220	153,596	774,779
Depletion	4,246,245	10,266	10,199	67	756,394	162,846	61,401	461,040	71,107	12,542
Advertising	12,017,039	17,248	13,190	4,058	16,567	1,110	2,093	6,198	7,166	90,992
Pension, profit sharing, stock bonus, annuity plans	7,033,041	11,302	8,460	2,842	56,364	15,522	8,667	21,514	10,661	146,954
Other employee benefit plans	3,811,536	8,174	7,012	1,162	69,762	5,875	51,343	4,257	8,287	161,991
Net loss, noncapital assets	329,998	1,778	1,632	146	2,774	198	213	1,356	1,007	4,402
Other deductions	134,464,212	703,049	488,219	214,830	946,057	129,172	148,795	449,249	218,841	2,650,928
Total receipts less total deductions	81,493,382	425,789	341,014	84,775	1,699,628	404,505	140,286	981,755	173,082	1,780,909
Certain taxable income from related foreign corporations	896,579	158	158	-	5,844	5,742	-	102	-	3,266
Net income	80,796,801	425,327	340,552	84,775	1,702,451	410,137	139,248	980,328	172,738	1,780,576
Income subject to tax	70,838,182	304,566	246,770	57,796	1,452,871	329,693	103,074	881,544	138,560	1,387,600
Income tax	31,658,246	110,640	91,671	18,969	657,678	152,414	40,991	405,397	58,876	519,041
Investment credit	1,716,283	8,480	6,568	1,912	30,409	5,801	6,539	9,112	8,957	40,464
Net income after tax	50,854,838	323,167	255,449	67,718	1,075,182	263,524	104,796	584,043	122,819	1,301,999
Distribution to stockholders:										
Cash and property except own stock	25,475,659	91,972	77,191	14,781	862,653	174,178	66,373	570,055	52,047	219,270
Corporation's own stock	2,154,005	9,691	8,270	1,421	34,894	4,456	5,638	16,942	7,858	46,893

Footnotes at end of table.

ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued										
	Contract construction—Continued					Manufacturing					
	General contractors			Special trade contractors	Contractors not allocable	Total manufacturing	Food and kindred products				
	Total general contractors	Building construction	Other general contractors				Total food and kindred products	Meat products	Dairy products	Beverages	Other food products
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns	31,774	23,284	8,490	39,575	352	131,337	12,771	1,743	1,984	2,458	6,586
	(Thousand dollars)										
Total assets	14,233,617	8,337,577	5,896,040	6,563,708	33,086	350,825,543	29,454,475	3,077,459	4,041,651	7,070,613	15,264,752
Cash	1,494,821	778,838	715,983	826,994	1,818	17,726,552	1,819,865	187,342	287,731	431,630	913,162
Notes and accounts receivable	4,545,791	2,642,329	1,903,462	2,702,215	13,020	73,753,352	5,591,974	792,762	869,794	1,384,803	2,544,615
Less: Allowance for bad debts	13,845	6,114	7,731	31,386	(1)	1,445,984	104,456	10,163	29,877	15,371	49,045
Inventories	1,624,121	1,380,280	243,841	968,960	3,431	71,528,477	6,729,585	704,420	677,862	1,526,933	3,820,370
Investments in Government obligations	227,028	66,921	160,107	64,954	-	12,212,774	625,462	31,614	95,137	189,126	309,585
Other current assets	1,642,289	1,216,641	425,648	444,899	301	6,845,036	710,668	51,488	47,898	123,755	487,527
Loans to stockholders	73,943	59,025	14,918	42,975	203	181,179	24,647	2,367	1,645	3,738	16,897
Other investments	1,235,950	705,109	530,841	288,479	3,551	44,073,727	3,491,877	221,872	587,134	881,023	1,801,848
Depreciable assets	5,389,305	1,538,279	3,851,026	1,934,406	12,219	221,084,186	17,710,675	1,854,470	2,538,132	3,963,873	9,354,200
Less: Accumulated depreciation	2,856,580	654,079	2,202,501	991,600	6,193	115,299,029	8,675,939	902,159	1,279,711	1,915,584	4,578,485
Depletable assets	78,702	25,124	53,578	2,705	-	10,218,789	46,878	11,433	51	31,589	3,805
Less: Accumulated depletion	27,448	7,151	20,297	577	-	4,620,856	5,852	3,953	(1)	-	1,899
Land	461,959	334,957	127,002	131,054	2,848	5,610,272	644,332	82,209	96,676	128,787	336,660
Intangible assets (amortizable)	8,621	5,864	2,757	5,969	(1)	2,057,518	36,973	1,894	2,944	9,924	22,211
Less: Accumulated amortization	2,262	973	1,289	1,533	(1)	1,424,243	15,159	503	1,550	3,451	9,655
Other assets	351,222	252,527	98,695	175,194	1,888	8,323,793	822,945	52,366	147,785	329,838	292,956
Total liabilities	14,233,617	8,337,577	5,896,040	6,563,708	33,086	350,825,543	29,454,475	3,077,459	4,041,651	7,070,613	15,264,752
Accounts payable	3,478,143	2,297,203	1,180,940	1,539,624	5,788	34,095,533	3,069,587	308,251	524,693	719,711	1,516,932
Mortgages, notes, and bonds payable in less than one year	1,615,925	1,017,296	598,629	543,661	4,271	15,819,012	1,667,898	187,460	112,201	382,038	986,199
Other current liabilities	1,526,693	966,244	560,449	889,197	2,302	26,775,512	1,984,806	226,938	248,736	513,271	995,861
Loans from stockholders	218,206	144,902	73,304	159,988	2,399	1,484,471	207,391	27,425	17,079	34,228	128,659
Mortgages, notes, and bonds payable in one year or more	1,565,087	1,021,446	543,641	436,763	3,200	46,173,465	3,918,796	446,841	579,669	1,043,488	1,848,798
Other liabilities	1,152,925	820,682	332,243	461,673	1,758	11,972,441	761,134	45,251	131,075	221,295	363,513
Capital stock	1,348,720	646,020	702,700	875,627	5,227	52,391,583	4,791,347	597,862	636,582	858,487	2,698,416
Paid-in or capital surplus	373,510	183,755	189,755	97,565	1,230	31,269,040	1,588,928	38,260	307,156	417,735	825,777
Surplus reserves	51,871	11,270	40,601	9,584	-	3,969,455	398,398	35,983	24,036	106,843	231,536
Earned surplus and undivided profits	2,902,537	1,228,759	1,673,778	1,550,026	6,911	126,875,031	11,066,190	1,163,188	1,460,424	2,773,517	5,669,061
Total receipts	29,134,808	17,333,519	11,801,289	17,571,492	71,575	483,408,292	67,566,056	17,214,530	9,412,788	10,604,082	30,334,656
Business receipts	28,521,691	17,036,293	11,485,398	17,407,099	69,895	472,222,299	66,786,011	17,166,068	9,294,608	10,418,085	29,907,250
Interest on Government obligations:											
United States	7,012	2,419	4,593	1,517	-	354,377	16,147	925	2,110	4,359	8,753
State and local	2,831	661	2,170	768	-	75,290	5,795	193	605	1,652	3,345
Other interest	51,547	29,521	22,026	10,821	232	1,121,948	90,670	6,051	14,179	21,198	49,242
Rents	171,174	92,159	79,015	26,830	640	1,147,255	75,741	3,163	10,292	24,226	38,060
Royalties	5,451	2,749	2,702	229	109	816,169	33,255	1,579	4,708	9,713	17,255
Net short-term capital gain reduced by net long-term capital loss	1,314	678	636	429	-	21,187	3,361	(1)	156	470	2,728
Net long-term capital gain reduced by net short-term capital loss	87,818	34,162	53,656	15,480	381	1,202,984	79,551	5,088	15,828	14,057	44,578
Net gain, noncapital assets	41,230	13,982	27,248	4,354	-	157,336	23,291	1,027	5,975	3,642	12,647
Dividends, domestic corporations	16,822	9,895	6,927	2,788	(1)	976,516	54,432	2,096	7,024	23,039	22,273
Dividends, foreign corporations	10,443	995	9,448	17	-	1,825,406	92,966	1,470	13,567	23,191	54,738
Other receipts	217,475	110,005	107,470	101,160	318	3,487,525	304,836	26,863	43,736	60,450	173,787
Total deductions	28,063,151	16,854,159	11,208,992	16,864,883	68,932	442,277,816	64,364,327	16,993,097	9,005,231	9,821,234	28,544,765
Cost of sales and operations	24,433,935	15,073,228	9,360,707	13,552,409	55,859	326,241,363	50,281,885	15,431,471	7,301,923	5,873,080	21,675,411
Compensation of officers	703,430	442,977	260,453	836,552	2,921	5,294,868	484,963	75,676	61,600	95,695	251,992
Repairs	167,681	40,702	126,979	59,857	793	6,567,370	545,386	97,383	87,612	83,168	277,223
Bad debts	26,547	13,896	12,651	43,569	25	661,192	61,154	8,612	15,721	8,723	28,098
Rent paid on business property	153,079	43,821	109,258	110,499	245	3,677,050	338,527	44,486	70,832	48,244	174,965
Taxes paid	386,078	184,032	202,046	383,318	1,905	14,762,291	2,323,682	99,074	124,565	1,498,603	601,440
Interest paid	159,450	95,078	64,372	55,727	362	3,147,966	306,228	34,370	33,238	70,240	168,380
Contributions or gifts	11,022	5,968	5,054	6,875	(1)	454,348	42,599	2,713	7,896	9,760	22,230
Amortization	1,289	950	339	950	(1)	89,531	7,992	108	1,705	4,467	1,712
Depreciation	552,074	140,917	411,157	221,533	1,172	14,257,052	1,228,987	131,577	182,918	296,041	618,451
Depletion	12,422	4,586	7,836	120	-	3,058,404	11,422	3,880	1,232	3,310	3,000
Advertising	45,488	34,555	10,933	45,428	76	7,090,101	1,822,744	100,029	178,990	546,020	997,705
Pension, profit sharing, stock bonus, annuity plans	80,141	39,864	40,277	66,737	76	4,105,825	263,429	38,483	43,572	43,402	137,972
Other employee benefit plans	51,075	29,296	21,779	110,912	(1)	2,609,287	190,333	42,470	27,246	31,349	89,268
Net loss, noncapital assets	2,628	1,990	638	1,660	114	74,333	15,697	4,115	285	1,931	9,366
Other deductions	1,276,812	702,299	574,513	1,368,737	5,379	50,186,835	6,439,299	878,650	865,896	1,207,201	3,487,552
Total receipts less total deductions	1,071,657	479,360	592,297	706,609	2,643	41,130,476	3,201,729	221,433	407,557	782,848	1,789,891
Certain taxable income from related foreign corporations	3,266	262	3,004	-	-	815,083	56,643	844	7,914	11,390	36,495
Net income	1,072,092	478,961	593,131	705,841	2,643	41,870,269	3,252,577	222,084	414,866	792,586	1,823,041
Income subject to tax	870,213	360,626	509,587	515,908	1,479	39,588,021	3,083,988	205,986	393,673	744,698	1,739,631
Income tax	339,780	130,153	209,627	178,918	343	18,413,331	1,432,878	92,775	181,635	347,802	810,666
Investment credit	31,266	5,142	26,124	9,123	75	945,845	82,968	8,161	12,081	19,457	43,269
Net income after tax	763,578	353,950	409,628	536,046	2,375	24,402,783	1,902,667	137,470	245,312	464,241	1,055,644
Distribution to stockholders:											
Cash and property except own stock	125,870	51,161	74,709	92,964	436	12,069,373	910,687	52,767	120,111	214,876	522,933
Corporation's own stock	33,490	13,002	20,488	13,403	-	966,800	134,054	30,441	5,736	57,104	40,773

Footnotes at end of table.

ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued										
	Manufacturing—Continued										
	Tobacco manufactures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Number of returns	138	4,251	11,898	6,761	4,440	2,557	16,604	6,902	795	3,523	1,953
	(Thousand dollars)										
Total assets	3,938,887	10,669,818	6,991,075	7,165,845	3,073,529	12,264,047	11,984,264	32,837,494	56,265,732	6,925,206	2,216,879
Cash	121,184	656,790	491,069	415,882	258,794	534,206	1,241,414	1,573,564	1,513,596	328,481	194,100
Notes and accounts receivable	297,169	2,674,598	2,245,730	1,161,914	820,345	1,686,547	2,722,251	5,497,223	9,693,313	1,877,297	586,590
Less: Allowance for bad debts	6,357	30,561	32,555	19,805	16,515	32,899	210,711	102,541	254,541	35,147	10,067
Inventories	2,637,696	2,928,934	2,587,521	1,342,415	893,635	1,645,663	1,340,594	5,622,496	3,750,083	1,661,346	704,645
Investments in Government obligations	17,677	224,517	45,990	117,340	73,609	277,082	479,960	1,488,763	1,448,758	53,549	34,107
Other current assets	23,590	101,042	93,664	119,180	55,389	145,363	356,747	493,549	1,075,289	56,238	112,968
Loans to stockholders	-	10,200	19,277	6,702	4,025	4,658	17,455	13,601	2,538	2,405	3,087
Other investments	346,763	917,518	624,207	804,016	225,267	1,397,074	1,607,927	4,150,496	12,175,155	850,682	249,535
Depreciable assets	851,410	6,332,819	1,400,486	4,320,013	1,272,464	10,831,849	6,098,119	25,206,363	44,170,312	4,233,637	626,888
Less: Accumulated depreciation	399,988	3,411,078	708,713	2,039,663	626,922	5,093,501	2,941,565	12,843,603	23,288,565	2,297,460	349,204
Depletable assets	-	84,046	480	719,064	16,011	569,941	45,780	288,015	6,744,471	66	-
Less: Accumulated depletion	-	9,731	381	63,076	6,973	118,522	7,727	100,557	3,412,679	(1)	-
Land	19,644	56,993	40,098	131,686	48,433	181,810	265,692	497,530	1,402,730	81,097	17,283
Intangible assets (amortizable)	2,300	17,133	29,807	1,346	4,175	14,965	45,198	265,672	1,179,789	23,139	458
Less: Accumulated amortization	238	2,932	7,483	628	1,232	6,509	17,079	130,298	1,060,735	8,552	183
Other assets	28,037	119,530	161,878	149,459	53,024	226,320	940,209	917,221	1,126,218	98,434	46,672
Total liabilities	3,938,887	10,669,818	6,991,075	7,165,845	3,073,529	12,264,047	11,984,264	32,837,494	56,265,732	6,925,206	2,216,879
Accounts payable	131,428	1,112,312	1,468,484	530,542	381,724	812,192	1,043,449	2,685,879	5,325,895	722,160	290,608
Mortgages, notes, and bonds payable in less than one year	466,021	749,669	823,154	490,401	179,733	221,569	450,333	619,122	617,715	211,719	167,877
Other current liabilities	296,437	718,573	588,047	385,379	286,250	713,398	1,198,628	2,596,292	2,179,619	626,618	154,255
Loans from stockholders	1,421	35,930	79,682	78,025	38,507	33,567	130,997	161,800	75,613	43,648	14,473
Mortgages, notes, and bonds payable in one year or more	318,641	1,380,528	658,938	1,346,806	233,298	2,067,419	1,244,965	5,430,581	6,279,037	1,162,416	242,635
Other liabilities	60,863	206,006	137,753	125,670	68,273	405,183	773,891	987,308	1,518,544	229,184	59,830
Capital stock	782,348	1,457,863	909,198	1,123,773	486,619	2,053,966	1,698,091	4,690,220	11,305,450	767,580	401,344
Paid-in or capital surplus	167,804	487,701	366,169	618,357	133,244	1,288,629	774,335	3,628,937	8,306,811	608,701	119,137
Surplus reserves	143,549	50,644	35,592	13,868	11,703	20,770	121,702	291,685	914,759	54,445	11,989
Earned surplus and undivided profits	1,570,375	4,470,592	1,924,058	2,453,024	1,254,178	4,647,354	4,547,873	11,745,670	19,742,289	2,498,735	754,731
Total receipts	5,489,170	16,779,562	15,831,979	9,945,747	6,467,945	14,330,015	17,228,387	39,807,203	49,817,646	10,050,545	4,308,494
Business receipts	5,463,281	16,509,505	15,669,724	9,474,938	6,404,797	13,963,438	16,671,508	38,763,434	46,783,992	9,872,918	4,272,155
Interest on Government obligations:											
United States	567	6,374	1,338	2,913	1,780	6,631	14,005	32,850	50,100	1,788	748
State and local	25	1,115	802	1,002	731	3,081	3,922	10,163	2,622	215	163
Other interest	3,928	39,547	15,186	21,580	5,384	34,032	39,590	99,690	172,259	15,954	5,795
Rents	346	18,935	14,090	24,000	4,166	18,689	54,115	42,875	433,440	9,920	2,340
Royalties	5,159	13,155	24,194	4,112	1,952	15,333	41,226	191,385	68,572	11,578	1,830
Net short-term capital gain reduced by net long-term capital loss	(1)	128	1,117	254	16	211	531	1,799	3,033	30	57
Net long-term capital gain reduced by net short-term capital loss	1,061	26,740	17,028	319,590	5,569	175,806	47,011	91,742	99,018	7,216	1,878
Net gain, noncapital assets	283	6,905	1,494	8,302	848	6,968	11,074	8,901	17,189	3,765	350
Dividends, domestic corporations	5,745	9,317	6,497	5,853	2,461	16,321	44,158	85,328	498,090	11,736	5,911
Dividends, foreign corporations	2,666	6,293	2,361	2,648	368	25,857	14,908	241,647	568,956	45,409	287
Other receipts	6,109	141,548	78,148	80,555	39,873	63,648	286,339	237,389	1,120,375	70,016	16,980
Total deductions	4,847,549	15,657,759	15,165,723	9,319,221	6,036,226	13,092,900	15,557,722	34,893,285	46,855,990	9,377,661	4,077,208
Cost of sales and operations	3,046,599	13,031,196	12,150,468	7,189,075	4,603,133	9,529,113	10,766,901	22,960,277	31,166,563	6,654,710	3,228,162
Compensation of officers	13,321	187,488	368,098	175,004	167,128	145,970	524,363	351,312	86,719	130,722	83,142
Repairs	23,106	129,783	33,439	69,556	33,681	294,777	85,484	536,622	781,679	133,285	20,675
Bad debts	947	13,416	17,841	18,158	12,116	15,704	64,497	49,441	64,632	23,073	6,758
Rent paid on business property	7,346	100,403	157,945	63,821	55,897	105,161	196,284	258,582	759,811	102,046	50,073
Taxes paid	1,069,826	301,484	291,353	217,417	130,672	314,911	359,851	651,779	2,783,393	356,658	89,543
Interest paid	25,189	124,123	95,550	96,928	28,263	110,507	102,143	294,738	275,414	65,210	31,875
Contributions or gifts	4,191	20,195	12,751	6,021	7,393	16,217	31,561	71,150	21,779	7,161	4,258
Amortization	380	656	1,585	3,485	731	2,684	3,048	13,288	9,080	897	184
Depreciation	52,141	431,832	116,199	289,111	92,223	673,533	428,356	1,806,983	2,018,596	307,215	47,150
Depletion	-	4,794	567	294,981	(1)	45,726	2,984	123,333	2,194,133	215	-
Advertising	316,567	94,566	151,025	43,888	70,887	118,478	200,756	1,664,665	251,287	175,115	57,032
Pension, profit sharing, stock bonus, annuity plans	44,631	91,631	53,629	33,819	32,059	99,567	149,530	425,306	329,754	100,752	22,968
Other employee benefit plans	13,760	32,634	62,705	16,888	26,468	61,155	70,306	146,681	116,033	54,188	15,985
Net loss, noncapital assets	195	4,824	1,122	872	737	946	3,155	7,520	410	931	840
Other deductions	229,350	1,088,734	1,651,446	800,197	774,838	1,558,451	2,568,503	5,531,608	5,996,707	1,265,483	418,563
Total receipts less total deductions	641,621	1,121,803	666,256	626,526	431,719	1,237,115	1,670,665	4,913,918	2,961,656	672,884	231,286
Certain taxable income from related foreign corporations	1,403	1,201	1,260	491	126	25,167	10,570	138,530	66,786	10,146	44
Net income	642,999	1,121,889	666,714	626,015	431,114	1,259,201	1,677,313	5,042,285	3,025,820	682,815	231,167
Income subject to tax	636,189	1,069,675	598,043	540,524	395,691	1,223,832	1,565,531	4,881,827	2,426,920	649,922	204,973
Income tax	304,809	497,864	256,635	180,498	177,364	539,782	704,583	2,304,350	1,140,396	299,649	92,140
Investment credit	3,700	35,863	8,408	21,357	5,324	50,979	28,467	135,277	90,679	23,670	3,080
Net income after tax	341,890	659,888	418,487	466,874	259,074	770,398	1,001,197	2,873,212	1,976,103	406,836	142,107
Distribution to stockholders:											
Cash and property except own stock	228,419	185,650	96,112	153,495	57,336	386,567	346,767	1,582,908	2,170,606	167,407	52,635
Corporation's own stock	-	22,884	30,595	44,625	7,136	21,330	53,700	209,092	63,068	12,016	891

Footnotes at end of table.

ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued									
	Manufacturing—Continued							Transportation, communication, electric, gas, and sanitary services		
									Transportation	
	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electric	Electrical machinery, equipment, and supplies	Transportation equipment	Other manufacturing	Total transportation, communication, electric, gas, and sanitary services	Total transportation	Railroad transportation, terminals, and related services
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	6,243	3,714	15,613	15,262	5,894	3,149	8,869	38,379	29,749	285
	(Thousand dollars)									
Total assets	10,421,228	33,468,144	16,131,182	28,323,240	21,126,629	46,978,592	10,589,277	178,653,503	53,327,439	30,883,775
Cash	662,580	1,718,999	1,219,690	1,692,581	1,124,085	1,588,703	570,969	3,987,191	2,146,489	446,353
Notes and accounts receivable	1,855,670	4,347,685	3,622,416	6,630,200	5,564,320	14,444,786	2,433,324	7,701,391	3,970,277	685,896
Less: Allowance for bad debts	42,578	78,182	62,486	115,817	92,314	158,187	40,265	86,866	26,026	93
Inventories	1,566,416	6,217,731	4,410,517	8,401,333	5,807,564	10,550,301	2,730,002	3,642,646	923,023	470,975
Investments in Government obligations	348,346	1,381,938	228,470	738,171	652,041	3,402,857	574,137	3,824,050	1,895,682	1,291,958
Other current assets	134,791	1,406,069	204,889	378,085	436,349	664,687	276,479	3,901,571	1,250,660	533,874
Loans to stockholders	9,047	3,652	32,128	12,002	4,100	4,773	6,882	54,662	47,047	236
Other investments	943,295	2,832,102	1,460,578	3,065,381	2,777,863	5,053,618	1,100,373	8,860,543	3,904,861	2,273,188
Depreciable assets	9,068,935	31,523,612	8,584,719	14,493,485	8,473,600	20,897,197	4,987,603	192,943,825	55,391,407	33,963,736
Less: Accumulated depreciation	4,673,237	17,740,232	4,204,373	7,754,249	4,429,294	11,367,173	2,454,270	50,428,340	18,031,369	9,277,349
Depletable assets	202,885	1,431,263	42,588	4,857	3,432	11,242	7,770	210,942	74,631	53,806
Less: Accumulated depletion	61,510	825,467	485	1,705	1,841	3,285	1,059	81,954	33,623	22,406
Land	228,723	690,835	252,865	366,519	186,638	364,637	132,727	1,295,038	474,906	37,266
Intangible assets (amortizable)	13,105	74,102	49,266	76,538	83,090	36,953	103,509	176,349	72,667	24
Less: Accumulated amortization	5,789	32,867	13,990	36,323	31,412	18,062	34,772	73,610	35,179	(1)
Other assets	170,549	516,904	304,390	372,182	568,408	1,505,545	195,868	2,726,065	1,301,986	426,317
Total liabilities	10,421,228	33,468,144	16,131,182	28,323,240	21,126,629	46,978,592	10,589,277	178,653,503	53,327,439	30,883,775
Accounts payable	689,165	2,827,460	1,690,326	2,673,665	2,596,671	5,133,956	910,030	4,545,979	2,604,754	356,515
Mortgages, notes, and bonds payable in less than one year	310,512	604,087	867,822	1,242,653	1,109,103	4,452,890	566,734	4,072,461	1,572,588	430,960
Other current liabilities	712,473	2,222,286	1,496,984	2,480,697	2,242,426	4,771,508	1,120,836	10,282,207	3,127,543	1,716,741
Loans from stockholders	63,812	69,367	134,154	135,600	52,791	48,469	79,224	254,435	159,103	3,626
Mortgages, notes, and bonds payable in one year or more	1,179,435	5,862,759	1,769,240	3,548,389	2,414,483	6,084,640	1,030,459	65,864,380	16,722,106	9,315,742
Other liabilities	239,414	1,092,881	465,425	1,013,060	1,026,541	2,505,519	295,962	6,057,276	1,847,710	597,204
Capital stock	1,841,609	5,388,531	2,443,185	4,848,005	2,605,657	3,168,092	1,628,705	39,068,927	6,879,051	4,690,942
Paid-in or capital surplus	870,330	2,082,875	1,111,227	1,794,125	2,398,905	3,755,669	1,167,156	14,169,574	3,684,854	2,354,151
Surplus reserves	109,771	593,645	63,175	394,274	147,158	522,229	90,099	1,414,335	552,223	380,580
Earned surplus and undivided profits	4,404,707	12,724,253	6,089,644	10,192,772	6,552,894	16,535,620	3,700,072	32,923,929	16,177,507	11,037,314
Total receipts	12,022,646	36,972,769	26,821,128	38,396,931	32,394,776	64,303,455	14,873,838	83,092,647	36,119,597	10,999,259
Business receipts	11,714,096	36,373,642	26,430,080	37,285,251	31,924,901	63,259,106	14,599,522	80,819,924	34,622,065	10,207,228
Interest on Government obligations:										
United States	7,724	36,583	7,749	25,262	13,480	115,354	12,984	91,868	42,941	25,368
State and local	1,847	11,504	2,054	2,230	5,857	19,482	2,680	22,128	9,332	7,195
Other interest	26,691	128,420	38,820	112,031	79,526	164,738	28,107	294,297	119,544	63,701
Rents	20,739	33,738	36,143	259,166	32,366	52,364	14,082	774,699	626,179	481,554
Royalties	21,908	23,990	28,812	181,134	78,283	37,212	33,079	39,533	14,239	11,599
Net short-term capital gain reduced by net long-term capital loss	63	224	363	3,714	5,052	821	413	10,658	3,311	10
Net long-term capital gain reduced by net short-term capital loss	58,870	66,203	33,872	49,647	37,369	57,027	27,786	215,143	137,892	53,398
Net gain, noncapital assets	9,079	7,150	9,233	18,448	6,518	11,010	6,528	107,472	86,114	25,022
Dividends, domestic corporations	25,037	105,771	12,620	36,779	9,582	31,934	8,944	174,410	84,929	59,905
Dividends, foreign corporations	48,865	86,293	66,574	166,476	81,237	322,954	48,641	23,980	7,549	1,987
Other receipts	87,727	99,251	154,808	256,793	120,605	231,453	91,072	518,535	365,502	62,292
Total deductions	10,845,447	33,796,875	24,726,921	34,240,839	29,581,006	56,683,719	13,157,438	72,061,184	33,630,656	10,349,124
Cost of sales and operations	7,603,116	25,838,678	18,805,923	24,000,201	21,876,220	44,707,799	8,801,344	46,494,587	23,118,498	6,915,693
Compensation of officers	194,628	248,544	615,327	675,719	301,239	229,914	311,267	725,170	492,989	25,209
Repairs	315,716	1,712,227	322,883	435,405	237,642	700,291	155,733	58,965	21,352	1,888
Bad debts	25,918	33,354	47,108	70,979	46,250	66,476	23,370	155,378	29,757	228
Rent paid on business property	89,016	155,386	203,657	278,985	252,880	356,657	144,573	1,714,924	1,409,988	746,302
Taxes paid	315,073	812,483	533,253	856,322	716,088	2,303,049	335,454	5,211,130	1,697,919	754,385
Interest paid	80,234	313,878	150,935	272,046	199,842	484,626	90,237	2,951,680	836,807	411,060
Contributions or gifts	10,547	25,719	24,366	43,876	31,890	43,506	29,168	65,133	22,290	11,142
Amortization	1,639	9,286	4,941	4,385	14,436	7,332	3,502	31,638	10,144	6,457
Depreciation	583,299	1,670,247	640,125	1,296,445	714,593	1,439,122	420,895	8,153,590	2,889,282	1,137,100
Depletion	70,004	290,858	2,765	4,266	400	11,655	301	119,780	28,085	19,237
Advertising	86,227	124,905	246,973	329,165	460,158	509,065	366,598	446,088	210,282	8,196
Pension, profit sharing, stock bonus, annuity plans	99,884	375,022	211,995	415,260	308,123	877,637	170,829	1,140,425	241,958	45,189
Other employee benefit plans	64,372	325,137	128,860	263,426	191,297	759,441	69,618	443,340	179,084	46,968
Net loss, noncapital assets	2,658	3,758	3,391	14,358	3,356	7,664	1,899	26,776	15,709	10,292
Other deductions	1,303,116	1,857,393	2,784,419	5,280,001	4,226,592	4,179,485	2,232,650	4,322,580	2,426,512	209,778
Total receipts less total deductions	1,177,199	3,175,894	2,094,207	4,156,092	2,813,770	7,619,736	1,716,400	11,031,463	2,488,941	650,135
Certain taxable income from related foreign corporations	33,247	15,815	45,881	113,572	44,425	221,771	28,005	10,443	3,970	1,657
Net income	1,208,599	3,180,205	2,138,034	4,267,434	2,852,338	7,822,025	1,741,725	11,019,778	2,483,579	644,597
Income subject to tax	1,131,704	2,937,238	1,997,567	4,106,778	2,750,170	7,721,326	1,666,123	10,538,933	2,163,570	532,264
Income tax	517,925	1,383,014	902,300	1,916,516	1,297,192	3,691,289	774,147	4,950,666	956,729	243,350
Investment credit	36,699	128,636	43,461	69,032	43,376	109,705	25,164	469,236	163,627	51,260
Net income after tax	727,373	1,925,827	1,279,195	2,419,950	1,598,522	4,240,441	992,742	6,538,348	1,690,477	452,507
Distribution to stockholders:										
Cash and property except own stock	344,208	878,259	374,056	866,238	647,245	2,268,649	352,129	4,553,010	850,901	461,345
Corporation's own stock	30,835	29,986	62,558	116,361	49,491	41,470	36,708	136,103	40,115	1,035

Footnotes at end of table.

ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued										
	Transportation, communication, electric, gas, and sanitary services—Continued				Wholesale and retail trade						
						Wholesale trade					
	Transportation--Continued										
	Motor freight transportation, and warehousing, terminals, and related services	Other transportation	Communication	Electric, gas, and sanitary services	Total wholesale and retail trade	Total wholesale trade	Groceries and related products	Farm products—raw materials	Electrical goods	Machinery, equipment, and supplies	Other wholesale trade
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Number of returns	15,713	13,751	4,940	3,690	299,928	107,407	11,564	4,690	5,882	15,690	69,581
	(Thousand dollars)										
Total assets	5,783,173	16,660,491	45,650,618	79,675,446	107,237,354	48,132,376	4,749,988	3,286,490	2,734,738	6,188,491	31,172,669
Cash	599,756	1,100,380	627,094	1,213,608	8,744,577	3,919,873	425,589	224,497	256,274	517,144	2,496,369
Notes and accounts receivable	1,103,117	2,181,264	1,224,692	2,506,422	33,456,068	17,855,226	1,598,781	840,111	1,082,716	2,561,144	11,772,474
Less: Allowance for bad debts	11,844	14,089	20,210	40,630	925,550	353,393	27,247	7,546	28,917	58,451	231,232
Inventories	124,134	327,914	1,157,256	1,562,367	34,095,535	14,509,011	1,299,449	953,570	962,805	1,971,631	9,321,556
Investments in Government obligations	68,813	534,911	1,510,791	417,577	775,149	400,232	32,271	13,589	19,879	42,797	291,696
Other current assets	216,890	499,896	2,026,097	624,814	1,887,499	785,245	96,145	143,263	38,509	84,748	422,580
Loans to stockholders	26,002	20,809	5,115	2,500	329,185	121,174	18,885	3,981	6,817	27,969	63,522
Other investments	387,676	1,243,997	2,650,368	2,305,314	7,720,369	3,741,627	394,430	352,016	153,962	315,971	2,525,248
Depreciable assets	5,590,943	15,836,728	46,090,637	91,461,781	30,025,590	9,842,018	1,400,368	1,202,366	309,651	969,554	5,960,079
Less: Accumulated depreciation	2,862,244	5,891,776	10,420,026	21,976,945	14,112,646	4,669,647	685,347	572,740	136,312	425,863	2,849,385
Depletable assets	7,382	13,443	792	135,519	350,709	325,451	465	4,669	67	4,369	315,881
Less: Accumulated depletion	3,707	7,510	592	47,739	85,207	79,112	(1)	1,677	19	2,351	75,065
Land	252,334	185,306	156,811	663,321	2,550,882	844,239	74,436	60,411	26,124	79,077	604,191
Intangible assets (amortizable)	31,597	41,046	63,059	40,623	177,062	65,022	7,472	7,271	2,784	6,195	41,300
Less: Accumulated amortization	10,719	24,454	22,588	15,843	63,446	25,276	2,500	617	2,454	2,037	17,668
Other assets	263,043	612,626	601,322	822,757	2,311,578	850,686	116,791	63,326	42,852	96,594	531,123
Total liabilities	5,783,173	16,660,491	45,650,618	79,675,446	107,237,354	48,132,376	4,749,988	3,286,490	2,734,738	6,188,491	31,172,669
Accounts payable	737,058	1,511,181	449,190	1,492,035	21,188,438	11,499,529	1,138,919	589,080	765,245	1,251,465	7,754,820
Mortgages, notes, and bonds payable in less than one year	531,955	609,673	696,905	1,802,968	12,300,653	6,195,424	480,564	812,702	246,268	847,137	3,808,753
Other current liabilities	436,808	973,994	3,765,532	3,389,132	6,932,559	2,802,786	283,299	132,902	199,784	427,495	1,759,306
Loans from stockholders	68,590	86,887	76,123	19,209	1,734,758	734,227	69,973	23,842	39,527	108,476	492,409
Mortgages, notes, and bonds payable in one year or more	1,277,251	6,129,113	13,222,317	35,919,957	10,531,855	4,025,043	490,264	316,868	197,531	457,393	2,562,987
Other liabilities	172,356	1,078,150	1,095,506	3,114,060	3,904,861	1,021,521	126,287	90,824	53,020	149,895	601,495
Capital stock	613,680	1,574,429	12,478,001	19,711,875	15,314,564	6,741,626	755,634	457,857	339,680	774,904	4,413,551
Paid-in or capital surplus	220,260	1,110,443	6,031,900	4,452,820	4,265,585	1,596,023	195,860	120,289	103,588	150,960	1,025,326
Surplus reserves	29,741	141,902	241,610	620,502	365,420	160,161	15,002	27,694	2,577	19,504	95,384
Earned surplus and undivided profits	1,695,474	3,444,719	7,593,534	9,152,888	30,698,661	13,356,036	1,194,186	714,432	787,518	2,001,262	8,658,638
Total receipts	11,212,854	13,907,484	20,898,270	26,074,780	322,343,804	155,115,180	27,976,012	12,861,292	7,946,546	14,902,752	91,428,578
Business receipts	11,033,984	13,380,853	20,498,554	25,699,305	316,160,039	152,809,301	27,620,923	12,659,793	7,841,643	14,563,601	90,123,341
Interest on Government obligations:											
United States	3,708	13,865	29,752	19,175	23,861	13,172	1,084	606	369	1,420	9,693
State and local	338	1,799	10,109	2,687	6,905	4,063	377	56	117	1,054	2,459
Other interest	12,444	43,399	84,592	90,161	428,884	182,613	16,766	18,477	5,453	40,619	101,298
Rents	50,696	93,929	86,033	62,487	644,637	217,961	23,096	13,553	5,760	50,083	125,469
Royalties	506	2,134	18,805	6,489	60,360	52,336	880	620	2,822	3,086	44,928
Net short-term capital gain reduced by net long-term capital loss	477	2,824	5,429	1,918	9,959	4,841	1,409	131	404	467	2,430
Net long-term capital gain reduced by net short-term capital loss	26,702	57,792	29,118	48,133	240,771	109,579	10,650	11,089	1,798	10,072	75,970
Net gain, noncapital assets	23,546	37,546	9,478	11,880	67,576	29,602	3,305	1,230	237	6,730	18,100
Dividends, domestic corporations	5,309	19,715	54,686	34,795	138,481	78,244	7,007	5,324	2,406	5,338	58,169
Dividends, foreign corporations	159	5,403	14,603	1,828	83,962	20,301	2,495	8,454	15	45	9,292
Other receipts	54,985	248,225	57,111	95,922	4,478,369	1,593,167	288,020	141,959	85,522	220,237	857,429
Total deductions	10,618,102	12,663,430	16,758,302	21,672,226	313,167,324	151,044,365	27,594,575	12,719,999	7,668,726	14,240,680	88,820,385
Cost of sales and operations	7,527,742	8,675,063	10,586,607	12,789,482	249,940,469	129,434,861	24,749,779	11,900,142	6,408,853	11,394,273	74,981,814
Compensation of officers	281,043	186,737	113,231	118,950	5,417,187	2,537,054	281,252	61,237	160,398	409,808	1,624,359
Repairs	11,035	8,429	28,490	9,123	772,459	255,822	50,236	29,138	5,087	26,118	145,243
Bad debts	15,099	14,430	74,045	51,576	630,069	271,750	28,263	9,259	22,728	40,592	170,908
Rent paid on business property	296,434	367,252	190,248	114,688	4,067,844	817,950	110,525	28,413	46,194	89,674	543,144
Taxes paid	589,724	353,810	1,344,163	2,169,048	3,529,345	1,418,960	142,449	41,266	57,347	121,255	1,056,643
Interest paid	102,818	322,929	590,575	1,524,298	1,342,921	588,194	56,101	64,136	25,785	79,485	362,687
Contributions or gifts	4,228	6,920	17,848	24,995	106,503	44,785	4,560	1,834	2,516	5,711	30,164
Amortization	926	2,761	5,564	15,930	36,103	4,815	899	69	72	778	2,997
Depreciation	576,506	1,175,676	2,089,031	3,175,277	2,463,984	813,905	124,778	69,054	27,207	104,987	487,879
Depletion	972	7,876	39	91,656	45,322	40,057	43	854	91	535	38,534
Advertising	29,725	172,361	148,586	87,220	3,180,809	763,798	73,523	14,726	82,905	68,388	524,256
Pension, profit sharing, stock bonus, annuity plans	63,698	133,071	571,965	326,502	653,181	292,105	33,806	7,524	23,492	46,728	180,555
Other employee benefit plans	66,500	65,616	168,220	96,036	289,746	110,599	18,565	1,989	4,935	10,490	74,620
Net loss, noncapital assets	1,593	3,824	1,606	9,461	17,778	8,342	1,658	434	195	957	5,098
Other deductions	1,050,059	1,166,675	828,084	1,067,984	40,673,604	13,641,368	1,918,138	489,924	800,921	1,840,901	8,591,484
Total receipts less total deductions	594,752	1,244,054	4,139,968	4,402,554	9,176,480	4,070,815	381,437	141,293	277,820	662,072	2,608,193
Certain taxable income from related foreign corporations	33	2,280	5,046	1,427	6,143	3,721	262	382	-	-	3,077
Net income	594,447	1,244,535	4,134,905	4,401,294	9,175,718	4,070,473	381,322	141,619	277,703	661,018	2,608,811
Income subject to tax	525,817	1,105,489	4,058,073	4,317,290	7,969,612	3,574,108	319,088	116,439	254,390	601,789	2,282,402
Income tax	214,791	498,588	1,936,749	2,057,188	3,192,696	1,436,168	124,456	43,227	107,152	245,080	916,253
Investment credit	29,597	82,770	126,385	179,224	119,241	33,614	5,413	3,294	825	4,491	19,591
Net income after tax	409,253	828,717	2,324,541	2,523,330	6,102,263	2,667,919	262,279	101,686	171,376	420,429	1,712,149
Distribution to stockholders:											
Cash and property except own stock	83,192	306,364	1,403,986	2,298,123	1,589,701	533,057	72,819	20,258	25,403	75,823	338,754
Corporation's own stock	7,307	31,773	28,188	67,800	243,454	118,540	12,723	5,337	5,942	18,716	75,822

Footnotes at end of table.

ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued								
	Wholesale and retail trade—Continued								
	Retail trade								
	Total retail trade	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and gasoline service stations	Apparel and accessory stores	Eating and drinking places	Other retail trade	Wholesale and retail trade not allocable
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
Number of returns	189,142	19,262	12,089	13,192	31,887	21,973	27,153	63,586	3,379
	(Thousand dollars)								
Total assets	58,008,705	4,832,472	19,072,050	7,135,932	9,732,021	4,190,292	2,513,528	10,532,410	1,096,273
Cash	4,753,534	348,132	1,071,796	784,741	747,676	483,408	323,224	994,557	71,170
Notes and accounts receivable	15,330,660	1,555,784	6,976,729	498,213	1,962,240	973,883	302,028	3,061,783	270,182
Less: Allowance for bad debts	565,304	40,764	357,368	4,178	50,726	21,678	2,961	87,629	6,853
Inventories	19,224,897	1,783,101	5,139,466	2,309,073	4,515,864	1,635,440	167,818	3,674,135	361,627
Investments in Government obligations	371,996	33,136	103,335	61,273	23,857	43,489	30,841	76,065	2,921
Other current assets	1,085,664	51,597	299,083	167,472	191,884	97,454	74,763	203,411	16,590
Loans to stockholders	202,216	13,822	12,501	14,172	46,859	27,705	22,349	64,808	5,795
Other investments	3,811,785	282,283	1,400,637	615,097	395,070	349,392	169,928	599,378	166,957
Depreciable assets	19,883,594	1,216,615	6,381,679	4,178,375	2,244,661	977,023	2,025,459	2,859,782	299,978
Less: Accumulated depreciation	9,292,614	618,076	2,838,531	1,975,973	991,352	529,998	929,038	1,409,646	150,385
Depletable assets	24,527	7,310	267	3,877	6,628	689	401	5,355	731
Less: Accumulated depletion	5,908	965	105	779	2,249	160	336	1,314	187
Land	1,677,870	134,744	552,535	219,687	386,333	62,270	123,054	199,247	28,773
Intangible assets (amortizable)	111,337	1,740	33,381	14,425	6,473	3,726	23,906	27,686	703
Less: Accumulated amortization	37,880	595	11,445	6,118	2,228	1,897	7,431	8,166	290
Other assets	1,432,331	64,608	308,090	256,575	251,031	89,546	189,523	272,958	28,561
Total liabilities	58,008,705	4,832,472	19,072,050	7,135,932	9,732,021	4,190,292	2,513,528	10,532,410	1,096,273
Accounts payable	9,479,926	771,314	3,446,401	1,400,140	875,446	793,559	304,819	1,888,247	208,983
Mortgages, notes, and bonds payable in less than one year	6,031,447	591,947	852,745	211,852	3,057,323	216,043	180,034	921,503	73,782
Other current liabilities	4,072,381	228,311	1,505,079	595,698	594,990	282,010	203,515	662,778	57,392
Loans from stockholders	977,560	117,154	79,359	96,920	183,817	81,059	111,065	308,186	22,971
Mortgages, notes, and bonds payable in one year or more	6,373,057	422,325	2,540,463	740,280	864,026	331,941	469,885	1,004,137	133,755
Other liabilities	2,849,630	89,440	1,745,217	163,129	196,569	98,414	84,477	472,384	33,710
Capital stock	8,364,214	1,009,311	1,832,567	869,441	1,474,053	732,067	429,949	2,016,826	208,724
Paid-in or capital surplus	2,636,492	107,885	846,978	928,326	118,635	185,033	109,538	340,097	33,070
Surplus reserves	202,720	8,582	69,250	26,225	11,396	9,507	9,769	67,991	2,539
Earned surplus and undivided profits	17,021,278	1,486,203	6,153,991	2,103,921	2,355,766	1,460,659	610,477	2,850,261	321,347
Total receipts	164,770,323	9,994,668	34,980,847	38,122,170	41,776,978	9,394,934	6,860,038	23,640,688	2,458,301
Business receipts	160,947,831	9,773,268	33,400,239	37,896,500	41,096,076	9,141,338	6,692,563	22,947,847	2,402,907
Interest on Government obligations:									
United States	10,618	1,188	2,957	2,091	770	1,061	863	1,688	71
State and local	2,842	54	395	1,034	228	407	124	600	-
Other interest	242,423	24,431	83,184	18,617	46,301	12,942	5,515	51,433	3,848
Rents	420,550	23,458	132,481	42,165	77,326	47,802	40,068	57,250	6,126
Royalties	7,802	649	96	82	1,057	685	4,552	681	222
Net short-term capital gain reduced by net long-term capital loss	4,889	622	283	109	677	1,854	90	1,254	229
Net long-term capital gain reduced by net short-term capital loss	127,456	23,648	28,630	11,072	24,999	3,907	8,362	26,838	3,736
Net gain, noncapital assets	36,885	5,736	2,705	2,354	9,928	526	5,078	10,558	1,089
Dividends, domestic corporations	59,336	3,926	20,120	4,593	6,228	7,052	2,389	15,028	901
Dividends, foreign corporations	62,220	61	61,404	114	(1)	(1)	214	415	1,441
Other receipts	2,847,471	137,627	1,248,353	143,439	513,384	177,352	100,220	527,096	37,731
Total deductions	159,732,994	9,639,631	33,344,116	37,384,029	41,108,250	9,003,306	6,557,809	22,695,853	2,389,965
Cost of sales and operations	118,701,618	7,461,718	21,390,740	29,997,372	35,233,728	5,860,375	3,114,456	15,643,229	1,803,990
Compensation of officers	2,821,742	303,200	215,339	208,132	638,689	264,056	272,147	920,179	58,391
Repairs	509,453	28,739	125,187	106,593	72,815	26,637	70,119	79,363	7,184
Bad debts	350,310	45,349	117,399	12,376	60,311	25,592	3,301	85,982	8,009
Rent paid on business property	3,213,698	91,207	831,287	567,292	323,277	458,547	364,530	577,558	36,196
Taxes paid	2,075,614	136,065	585,000	358,927	300,561	148,001	202,745	344,315	34,771
Interest paid	739,691	53,928	278,133	51,778	176,524	32,273	37,640	109,415	15,036
Contributions or gifts	61,012	3,392	23,862	8,436	7,963	5,629	2,337	9,393	706
Amortization	31,137	145	22,343	1,170	2,317	662	1,793	2,707	151
Depreciation	1,624,888	98,245	468,932	367,289	192,722	79,833	171,477	246,390	25,191
Depletion	5,103	856	68	313	2,200	429	363	874	162
Advertising	2,394,056	76,418	811,449	474,954	355,221	202,150	71,784	402,080	22,955
Pension, profit sharing, stock bonus, annuity plans	353,695	16,598	147,490	91,620	28,106	16,099	10,369	43,413	7,381
Other employee benefit plans	176,033	9,233	17,953	80,662	21,926	8,182	13,706	24,371	3,114
Net loss, noncapital assets	9,168	550	2,234	2,641	1,274	420	823	1,226	268
Other deductions	26,665,776	1,313,988	8,306,700	5,054,474	3,690,616	1,874,421	2,220,219	4,205,358	366,460
Total receipts less total deductions	5,037,329	355,037	1,636,731	738,141	668,728	391,628	302,229	944,835	68,336
Certain taxable income from related foreign corporations	1,838	-	1,732	106	-	-	-	-	584
Net income	5,036,325	354,983	1,638,068	737,213	668,500	391,221	302,105	944,235	68,920
Income subject to tax	4,345,557	281,987	1,561,132	658,269	552,837	325,305	233,443	732,584	49,947
Income tax	1,737,888	97,640	715,625	292,449	191,543	114,352	81,266	245,013	18,640
Investment credit	84,996	2,875	31,185	24,313	5,466	3,914	8,403	8,840	631
Net income after tax	3,383,433	260,218	953,628	469,077	482,423	280,783	229,242	708,062	50,911
Distribution to stockholders:									
Cash and property except own stock	1,040,773	46,734	468,817	196,074	69,262	62,694	55,867	141,325	15,871
Corporation's own stock	124,067	4,455	18,058	44,250	20,264	6,013	12,355	18,672	847

Footnotes at end of table.

ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued									
	Finance, insurance, and real estate									
	Total finance, insurance, and real estate	Banks and trust companies	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate		
								Total real estate	Real estate operators (except developers) and lessors of buildings	Other real estate
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Number of returns	243,113	14,036	34,167	2,295	14,135	2,685	18,128	157,667	114,110	43,557
	(Thousand dollars)									
Total assets	875,819,079	429,934,374	160,294,513	7,295,268	45,707,012	186,567,327	2,436,258	43,584,327	30,948,198	12,636,129
Cash	73,384,794	61,234,085	5,326,309	424,158	1,112,437	2,501,486	526,922	2,259,397	1,484,485	774,912
Notes and accounts receivable	247,487,558	199,506,147	36,088,239	2,895,764	1,666,207	1,750,339	1,028,457	4,552,405	1,974,451	2,577,954
Less: Allowance for bad debts	9,610,929	4,201,420	5,276,081	1,806	28,279	40,798	8,915	53,630	17,145	36,485
Inventories	258,662	4,390	46,202	2,137	8,969	32,076	6,126	158,762	69,600	89,162
Investments in Government obligations	128,149,911	97,820,125	7,679,807	394,553	2,116,913	19,538,467	50,403	549,643	323,010	226,633
Other current assets	11,603,964	2,735,786	1,295,523	1,984,392	1,019,030	1,857,643	74,265	2,637,325	447,746	2,189,579
Loans to stockholders	424,523	47,489	90,451	4,070	47,549	2,346	30,525	202,093	137,316	64,777
Other investments	367,078,884	63,487,810	111,419,631	1,350,566	37,261,530	149,013,288	374,728	4,171,331	2,549,361	1,621,970
Depreciable assets	41,389,016	5,936,716	2,646,314	153,267	2,044,162	1,979,855	253,718	28,374,984	25,825,281	2,549,703
Less: Accumulated depreciation	11,661,621	1,087,383	599,371	69,449	303,642	41,370	112,303	9,448,103	8,817,327	630,776
Depletable assets	1,445,273	1,874	17,457	51	415,481	27	885	1,009,498	58,105	951,393
Less: Accumulated depletion	479,680	711	3,631	-	159,346	-	233	315,759	22,241	293,518
Land	9,739,906	471,604	555,403	31,752	251,595	31,645	28,340	8,369,567	6,208,639	2,160,928
Intangible assets (amortizable)	232,229	4,116	39,844	481	17,931	306	11,115	158,436	96,635	61,801
Less: Accumulated amortization	77,840	1,156	15,216	222	10,700	104	3,833	46,609	30,560	16,049
Other assets	16,454,429	3,974,902	983,632	125,554	247,175	9,942,121	176,058	1,004,987	660,842	344,145
Total liabilities	875,819,079	429,934,374	160,294,513	7,295,268	45,707,012	186,567,327	2,436,258	43,584,327	30,948,198	12,636,129
Accounts payable	7,151,479	182,562	2,055,764	1,471,006	424,065	230,138	1,037,920	1,750,024	866,688	883,336
Mortgages, notes, and bonds payable in less than one year	28,972,796	2,372,879	18,092,471	2,550,370	852,670	499,598	136,564	4,468,244	2,167,354	2,300,890
Other current liabilities	504,317,940	384,250,129	104,011,943	1,784,367	709,887	12,249,672	142,347	1,169,595	666,115	503,480
Loans from stockholders	5,857,051	13,772	4,140,025	20,481	75,455	315,838	32,558	1,258,922	885,699	373,223
Mortgages, notes, and bonds payable in one year or more	39,659,342	3,124,448	15,355,996	192,664	2,205,689	363,458	126,773	18,290,314	14,718,795	3,571,519
Other liabilities	166,355,851	6,813,837	4,527,496	247,048	4,020,838	148,762,558	107,896	1,876,178	732,090	1,144,088
Capital stock	27,622,271	8,437,134	3,279,922	314,705	7,308,804	2,197,290	251,888	5,832,528	4,432,955	1,399,573
Paid-in or capital surplus	40,347,777	11,290,988	2,077,527	150,347	23,516,956	1,352,461	101,777	1,857,721	1,314,917	542,804
Surplus reserves	10,780,665	2,503,951	2,149,805	14,123	1,568,536	4,302,020	21,869	220,361	116,151	104,210
Earned surplus and undivided profits	44,753,907	10,944,674	4,603,564	550,157	5,024,112	16,294,294	476,666	6,860,440	5,047,434	1,813,006
Total receipts	96,201,348	19,790,574	11,435,097	1,561,623	4,973,018	46,985,849	2,033,693	9,421,494	6,029,592	3,391,902
Business receipts	51,027,191	2,496,467	3,103,583	473,042	251,975	38,084,483	1,946,090	4,671,551	3,317,827	1,353,724
Interest on Government obligations:										
United States	3,186,664	2,433,980	297,103	46,952	63,959	324,994	1,720	17,956	10,037	7,919
State and local	1,476,261	1,068,393	13,423	7,683	23,152	355,831	943	6,836	4,137	2,699
Other interest	27,676,120	13,105,873	7,483,631	108,077	348,360	6,382,704	13,717	233,758	105,453	128,305
Rents	3,158,645	259,971	100,202	3,310	73,231	485,451	7,340	2,229,140	1,993,025	236,115
Royalties	379,420	2,597	4,110	65	94,463	22,630	72	255,483	5,947	249,536
Net short-term capital gain reduced by net long-term capital loss	47,504	2,988	2,477	4,203	24,396	3,302	385	9,753	7,254	2,499
Net long-term capital gain reduced by net short-term capital loss	2,855,177	144,642	149,154	24,453	1,808,237	277,666	7,038	443,987	299,986	144,001
Net gain, noncapital assets	1,919,380	15,554	19,281	760,024	7,820	4,870	4,165	1,107,666	50,875	1,056,791
Dividends, domestic corporations	2,918,129	89,800	65,736	12,621	2,110,509	557,164	8,441	73,858	61,678	12,180
Dividends, foreign corporations	139,837	2,422	12,543	1,050	113,950	8,186	469	1,217	1,176	41
Other receipts	1,417,020	167,887	183,854	120,143	52,966	478,568	43,313	370,289	172,197	198,092
Total deductions	82,258,796	16,359,496	10,151,675	1,293,917	845,252	44,335,797	1,816,360	7,456,299	4,787,620	2,668,679
Cost of sales and operations	24,889,704	18,877	295,021	21,322	85,319	22,794,260	481,032	1,193,873	840,373	353,500
Compensation of officers	2,935,512	1,253,910	399,231	163,825	45,856	190,956	348,843	532,891	167,663	365,228
Repairs	280,685	89,728	35,906	3,356	3,913	5,606	4,630	137,546	109,729	27,817
Bad debts	1,774,300	883,575	813,249	3,232	9,310	32,142	10,566	22,226	9,581	12,645
Rent paid on business property	1,094,048	310,938	117,259	45,812	10,674	276,019	53,191	280,155	231,410	48,745
Taxes paid	2,899,166	551,466	224,778	44,876	51,776	974,571	38,724	1,012,975	858,864	154,111
Interest paid	14,600,425	7,305,305	5,694,360	150,525	145,121	110,550	13,488	1,181,076	891,973	289,103
Contributions or gifts	96,714	49,026	10,943	3,316	3,970	12,139	2,686	14,634	9,106	5,528
Amortization	18,957	3,128	3,482	334	1,312	1,752	777	8,172	6,875	1,297
Depreciation	2,086,918	446,801	145,991	14,474	41,115	248,803	30,785	1,158,949	1,032,668	126,281
Depletion	239,676	750	333	1,732	43,725	13,466	13	179,657	3,400	176,257
Advertising	723,250	263,766	178,789	20,810	5,803	118,867	18,673	116,542	28,402	88,140
Pension, profit sharing, stock bonus, annuity plans	724,198	303,890	56,369	31,147	4,991	284,662	22,472	20,667	6,018	14,649
Other employee benefit plans	152,060	69,052	15,212	5,294	1,526	43,797	7,775	9,404	4,829	4,575
Net loss, noncapital assets	194,819	134,127	13,908	33,419	2,809	2,188	358	8,010	4,485	3,525
Other deductions	29,548,364	4,675,157	2,146,844	750,443	388,032	19,226,019	782,347	1,579,522	582,244	997,278
Total receipts less total deductions	13,942,552	3,431,078	1,283,422	267,706	4,127,766	2,650,052	217,333	1,965,195	1,241,972	723,223
Certain taxable income from related foreign corporations	43,182	984	6,550	2,424	32,518	417	256	33	33	-
Net income	12,509,473	2,363,669	1,276,549	262,447	4,137,132	2,294,638	216,646	1,958,392	1,237,868	720,524
Income subject to tax	7,755,768	2,228,276	1,130,964	239,925	577,886	1,833,814	159,968	1,584,935	1,056,641	528,294
Income tax	3,114,120	973,395	446,479	106,325	211,361	849,102	53,308	474,150	299,795	174,355
Investment credit	55,672	34,194	3,754	1,070	666	6,850	687	8,451	6,205	2,246
Net income after tax	9,451,025	1,424,468	833,824	157,192	3,926,437	1,452,386	164,025	1,492,693	944,278	548,415
Distribution to stockholders:										
Cash and property except own stock	5,729,702	1,150,475	373,648	33,151	3,236,539	454,584	57,409	423,896	250,569	173,327
Corporation's own stock	668,895	269,135	29,159	7,396	232,864	88,351	7,496	34,494	18,935	15,559

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Selected industry and item	Size of business receipts									
	Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIES										
Number of returns, total	1,423,980	206,465	155,599	163,403	190,939	196,956	209,713	108,054	125,298	67,553
With end-of-year inventory	681,161	21,650	32,904	57,405	94,585	125,071	154,590	86,978	104,189	3,789
Total receipts, thousand dollars	1,194,600,662	929,744	2,727,275	6,144,318	14,185,169	28,755,950	67,863,265	77,374,455	996,306,524	313,962
Business receipts, do	1,120,381,727	465,330	1,834,041	4,832,805	12,291,248	26,238,269	63,428,506	73,180,268	938,111,260	-
Depreciation, do	34,115,127	130,180	292,788	481,555	761,059	1,107,110	1,861,611	1,573,445	27,824,463	82,916
Net income (less deficit), do	73,889,821	[1]281,313	[1]5,606	223,144	508,444	968,915	2,435,512	2,511,230	67,675,012	[1]145,517
Total assets, do	1,723,524,382	9,335,270	11,640,757	17,146,629	26,911,649	43,480,792	88,729,475	87,157,824	1,434,824,494	4,297,492
Inventory, end-of-year, do	126,340,612	115,806	220,061	447,737	1,132,773	2,562,410	6,207,481	7,330,395	108,252,045	71,904
AGRICULTURE, FORESTRY, AND FISHERIES										
Number of returns, total	27,530	3,860	3,816	3,935	4,935	3,675	3,564	1,199	1,087	1,459
With end-of-year inventory	11,274	988	986	1,555	2,123	1,839	2,054	842	807	80
Total receipts, thousand dollars	7,524,274	22,389	77,416	165,563	383,362	558,442	1,156,559	900,306	4,252,647	7,590
Business receipts, do	7,186,345	14,636	65,461	144,822	354,316	529,821	1,091,570	863,640	4,122,079	-
Depreciation, do	280,670	4,836	9,696	17,355	28,056	38,356	60,862	28,315	91,795	1,399
Net income (less deficit), do	237,229	[1]14,363	[1]14,487	[1]7,712	1,290	33,634	58,660	29,588	154,706	[1]4,087
Total assets, do	6,844,879	232,879	325,114	470,936	661,815	777,752	1,127,949	690,610	2,454,963	102,861
Inventory, end-of-year, do	794,115	10,765	15,183	41,664	50,439	63,164	102,818	82,836	427,185	61
Farms										
Number of returns, total	18,526	2,790	2,621	2,759	3,323	2,430	2,161	724	670	1,048
With end-of-year inventory	7,502	803	780	1,178	1,463	1,159	1,118	499	448	[2]
Total receipts, thousand dollars	5,155,870	17,152	55,283	120,312	258,110	370,144	727,921	558,437	3,043,326	5,185
Business receipts, do	4,876,830	11,075	44,656	100,996	233,979	347,229	675,235	535,114	2,928,546	-
Depreciation, do	212,299	4,004	7,852	13,972	21,862	26,413	42,354	20,901	73,888	1,053
Net income (less deficit), do	187,676	[1]11,573	[1]12,962	[1]6,889	1,803	22,958	41,092	18,933	137,652	[1]3,338
Total assets, do	5,737,261	197,133	282,049	436,659	575,991	633,531	886,369	541,099	2,095,454	88,976
Inventory, end-of-year, do	678,291	7,623	13,331	39,478	45,315	53,788	88,461	70,680	359,555	[2]
Other Agriculture, Forestry, and Fisheries										
Number of returns, total	9,004	1,070	1,195	1,176	1,612	1,245	1,403	475	417	411
With end-of-year inventory	3,772	185	206	377	660	680	936	343	359	[2]
Total receipts, thousand dollars	2,368,404	5,237	22,133	45,251	125,252	188,298	428,638	341,869	1,209,321	2,405
Business receipts, do	2,309,515	3,561	20,805	43,826	120,337	182,592	416,335	328,526	1,193,533	-
Depreciation, do	68,371	832	1,844	3,383	6,194	11,943	18,508	7,414	17,907	346
Net income (less deficit), do	49,553	[1]2,790	[1]1,525	[1]823	[1]513	10,676	17,568	10,655	17,054	[1]749
Total assets, do	1,107,618	35,746	43,065	34,277	85,824	144,221	241,580	149,511	359,509	13,885
Inventory, end-of-year, do	115,824	3,142	1,852	2,186	5,124	9,376	14,357	12,156	67,630	[2]
MINING										
Number of returns, total	13,285	2,154	1,156	962	1,617	1,458	1,628	1,115	1,290	1,905
With end-of-year inventory	4,180	301	270	229	440	547	743	704	915	[2]
Total receipts, thousand dollars	12,602,087	12,138	23,229	41,519	135,487	224,872	563,557	858,675	10,720,833	21,777
Business receipts, do	11,903,304	7,384	19,013	35,797	121,258	206,214	514,216	795,177	10,204,245	-
Depreciation, do	830,015	2,370	2,761	4,465	11,737	18,066	37,277	56,007	693,111	4,221
Net income (less deficit), do	1,391,939	[1]10,848	[1]9,204	[1]4,006	[1]5,625	4,627	40,475	36,256	1,392,883	[1]52,619
Total assets, do	16,546,370	125,348	92,051	103,554	195,771	298,020	573,196	944,710	13,937,155	276,765
Inventory, end-of-year, do	849,750	2,539	1,057	772	4,108	8,916	14,200	33,852	779,208	[2]
Coal Mining										
Number of returns, total	2,159	257	181	97	326	173	266	262	221	376
With end-of-year inventory	515	[2]	[2]	5	[2]	[2]	86	84	162	[2]
Total receipts, thousand dollars	2,693,211	1,429	3,391	4,730	26,178	26,796	89,125	192,702	2,348,067	793
Business receipts, do	2,577,786	730	3,003	4,213	24,799	25,594	86,403	188,409	2,244,635	-
Depreciation, do	168,582	334	119	251	1,550	1,323	4,850	7,632	152,350	173
Net income (less deficit), do	103,628	[1]898	187	[1]424	400	286	[1]726	2,755	103,125	[1]1,077
Total assets, do	2,871,007	6,711	4,433	4,549	20,262	11,534	48,812	105,532	2,627,708	41,466
Inventory, end-of-year, do	94,845	[2]	[2]	18	[2]	[2]	497	2,700	90,306	[2]
Crude Petroleum, Natural Gas, and Natural Gas Liquids and Services										
Number of returns, total	6,715	1,423	675	574	884	723	794	404	571	667
With end-of-year inventory	1,651	142	[2]	[2]	194	247	278	245	338	[2]
Total receipts, thousand dollars	4,936,697	7,018	15,344	24,785	76,778	113,725	288,685	322,599	4,068,984	18,779
Business receipts, do	4,558,322	4,915	11,597	21,229	65,297	99,091	250,367	273,314	3,832,512	-
Depreciation, do	330,873	992	1,749	2,935	6,885	9,264	17,319	24,831	266,391	507
Net income (less deficit), do	829,743	[1]6,041	[1]6,065	[1]1,449	[1]8,332	555	28,988	3,078	826,532	[1]7,521
Total assets, do	6,802,758	65,965	65,015	76,425	134,562	203,853	354,907	537,998	5,307,902	56,131
Inventory, end-of-year, do	210,594	1,544	[2]	[2]	1,821	4,347	4,428	9,342	188,372	[2]

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MINING—Continued										
Nonmetallic Minerals (Except Fuels) Mining										
Number of returns, total	3,538	313	238	263	381	548	529	447	435	384
With end-of-year inventory	1,851	[2]	150	[2]	154	258	378	373	363	-
Total receipts, thousand dollars	2,502,131	3,002	3,564	11,019	30,943	82,870	175,885	342,048	1,851,835	965
Business receipts, do	2,421,852	1,216	3,510	9,424	29,574	80,061	167,697	332,238	1,798,132	-
Depreciation, do	192,973	722	868	1,250	3,267	7,401	14,674	23,513	141,237	41
Net income (less deficit), do	124,150	[1]2,910	[1]2,513	[1]1,385	2,337	3,797	11,421	30,300	83,614	[1]511
Total assets, do	2,918,466	28,500	19,591	17,737	40,342	80,875	166,385	298,624	2,239,240	27,172
Inventory, end-of-year, do	202,359	[2]	442	[2]	2,027	4,350	9,242	20,148	165,237	-
CONTRACT CONSTRUCTION										
Number of returns, total	113,284	5,577	7,176	11,114	16,249	20,517	23,342	11,661	11,020	6,628
With end-of-year inventory	56,927	1,311	2,329	4,605	7,755	11,874	14,223	7,569	6,543	718
Total receipts, thousand dollars	56,694,897	26,359	134,769	421,411	1,228,874	2,998,402	7,598,890	8,373,168	35,899,595	13,429
Business receipts, do	55,696,213	21,489	122,845	408,573	1,196,878	2,945,880	7,494,728	8,275,715	35,230,105	-
Depreciation, do	972,906	2,311	6,087	15,944	32,983	65,366	148,398	136,775	562,521	2,521
Net income (less deficit), do	1,257,632	[1]10,525	[1]7,213	[1]9,371	3,632	43,720	142,014	198,186	907,716	[1]10,527
Total assets, do	26,725,141	156,781	217,054	396,135	771,971	1,507,825	3,556,541	3,465,303	16,305,178	348,353
Inventory, end-of-year, do	3,531,901	16,386	29,756	59,129	104,445	236,978	516,931	508,929	2,042,998	16,349
General Contractors										
Number of returns, total	52,745	2,704	3,173	4,975	6,391	7,826	10,343	5,650	7,095	4,588
With end-of-year inventory	20,238	572	658	1,753	2,474	3,288	4,635	2,988	3,412	458
Total receipts, thousand dollars	35,533,913	11,725	62,709	190,097	492,248	1,149,346	3,400,642	4,131,651	26,084,621	10,874
Business receipts, do	34,750,048	9,503	55,232	181,976	469,498	1,116,615	3,335,245	4,066,153	25,515,826	-
Depreciation, do	689,934	1,233	2,863	7,003	12,177	26,621	79,138	80,706	478,112	2,081
Net income (less deficit), do	732,616	[1]6,848	[1]2,284	[1]6,739	2,326	9,123	40,314	88,626	616,529	[1]8,431
Total assets, do	18,595,031	121,189	145,979	279,818	449,541	801,131	1,967,242	2,023,659	12,501,119	305,353
Inventory, end-of-year, do	2,308,916	13,553	23,389	46,297	77,028	136,945	294,610	295,932	1,407,945	13,217
Building construction										
Number of returns, total	40,312	2,383	2,592	4,024	5,122	6,553	7,513	3,866	4,237	4,022
With end-of-year inventory	15,735	432	488	1,583	2,089	2,928	3,608	2,206	1,996	405
Total receipts, thousand dollars	21,516,902	10,568	51,580	154,583	398,967	963,355	2,450,136	2,796,604	14,686,576	4,533
Business receipts, do	21,100,915	8,407	45,172	148,069	378,273	938,085	2,408,454	2,756,568	14,417,887	-
Depreciation, do	187,411	1,060	1,845	3,145	6,261	12,126	27,020	23,229	111,888	837
Net income (less deficit), do	273,599	[1]6,204	[1]318	[1]7,947	1,421	80	29,658	47,409	217,723	[1]8,223
Total assets, do	11,455,029	117,349	124,576	225,826	364,353	648,517	1,475,266	1,367,482	6,895,335	236,325
Inventory, end-of-year, do	1,974,014	12,851	19,345	44,919	74,564	131,051	279,716	266,359	1,132,159	13,050
Other general contractors										
Number of returns, total	12,433	321	581	951	1,269	1,273	2,830	1,784	2,858	566
With end-of-year inventory	4,503	140	170	170	385	360	1,027	782	1,416	[2]
Total receipts, thousand dollars	14,017,011	1,157	11,129	35,514	93,281	185,991	950,506	1,335,047	11,398,045	6,341
Business receipts, do	13,649,133	1,096	10,060	33,907	91,225	178,530	926,791	1,309,585	11,097,939	-
Depreciation, do	502,523	173	1,018	3,858	5,916	14,495	52,118	57,477	366,224	1,244
Net income (less deficit), do	459,017	[1]644	[1]1,966	1,208	905	9,043	10,656	41,217	398,806	[1]208
Total assets, do	7,140,002	3,840	21,403	53,992	85,188	152,614	491,976	656,177	5,605,784	69,028
Inventory, end-of-year, do	334,902	702	4,044	1,378	2,464	5,894	14,894	29,573	275,786	[2]
Special Trade Contractors										
Number of returns, total	59,730	2,797	3,927	6,113	9,718	12,555	12,948	6,011	3,912	1,749
With end-of-year inventory	36,510	739	1,658	2,851	5,243	8,535	9,537	4,581	3,131	235
Total receipts, thousand dollars	21,085,798	14,596	71,011	230,632	726,986	1,829,800	4,185,602	4,241,517	9,783,297	2,357
Business receipts, do	20,872,710	11,948	66,691	225,915	717,818	1,811,226	4,146,947	4,209,562	9,682,603	-
Depreciation, do	281,760	1,078	3,224	8,941	20,411	38,405	68,971	56,069	84,359	302
Net income (less deficit), do	522,911	[1]3,525	[1]5,030	[1]2,627	1,002	33,339	100,922	109,560	291,174	[1]1,904
Total assets, do	8,092,260	35,389	68,057	116,295	312,015	695,479	1,584,320	1,441,644	3,801,158	37,903
Inventory, end-of-year, do	1,217,512	2,833	5,099	12,828	26,586	97,513	222,241	212,997	635,053	2,362
MANUFACTURING										
Number of returns, total	185,924	9,225	8,887	12,772	19,301	27,308	39,021	25,933	38,154	5,323
With end-of-year inventory	155,420	4,863	5,843	9,019	15,287	23,161	35,061	24,398	36,738	1,050
Total receipts, thousand dollars	514,718,841	42,732	162,782	482,422	1,468,628	4,007,022	12,751,440	18,687,416	477,102,065	14,334
Business receipts, do	502,981,871	32,319	151,379	465,545	1,422,941	3,935,705	12,576,997	18,446,117	465,950,868	-
Depreciation, do	15,079,790	4,621	10,072	17,989	44,816	114,241	305,173	402,340	14,178,671	1,867
Net income (less deficit), do	40,247,559	[1]32,548	[1]26,563	[1]29,431	[1]13,536	73,536	464,832	689,729	39,153,555	[1]32,015
Total assets, do	371,524,267	164,532	226,956	424,810	965,210	2,200,578	6,335,842	8,898,056	351,973,943	334,340
Inventory, end-of-year, do	75,994,006	16,583	35,596	58,317	146,305	343,769	1,205,363	2,011,037	72,152,279	24,757

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING—Continued										
Leather and Leather Products										
Number of returns, total	2,629		219		243	300	465	477	873	(2)
With end-of-year inventory	2,321		128		205	215	426	473	849	(2)
Total receipts, thousand dollars	4,835,935		5,058		18,852	44,055	148,593	337,610	4,281,767	-
Business receipts, do	4,791,559		4,794		18,775	43,352	147,107	334,757	4,242,774	-
Depreciation, do	53,961		390		178	600	1,771	3,837	47,160	(2)
Net income (less deficit), do	212,009		[1]598		230	[1]152	7,435	6,243	198,882	(2)
Total assets, do	2,480,950		11,520		10,844	21,864	71,344	123,134	2,233,351	(2)
Inventory, end-of-year, do	792,578		1,531		2,486	4,314	18,803	34,964	730,404	(2)
Stone, Clay, and Glass Products										
Number of returns, total	9,133	400	206	637	878	1,466	2,481	1,170	1,546	349
With end-of-year inventory	7,941	247	206	548	744	1,327	2,253	1,097	1,492	(2)
Total receipts, thousand dollars	13,265,796	2,160	2,738	25,876	74,057	228,451	811,896	817,013	11,303,472	133
Business receipts, do	12,936,203	1,707	2,685	24,495	65,262	221,556	795,124	803,407	11,021,967	-
Depreciation, do	653,273	576	435	1,187	3,346	10,671	35,645	35,796	565,457	160
Net income (less deficit), do	1,139,885	[1]3,578	[1]1,061	[1]1,655	8,966	5,110	23,679	28,387	1,081,007	[1]970
Total assets, do	11,580,133	9,744	7,523	21,297	69,917	158,001	476,293	514,419	10,312,678	10,261
Inventory, end-of-year, do	1,696,412	1,343	1,092	3,488	8,312	17,713	73,229	72,704	1,518,450	(2)
Primary Metal Industries										
Number of returns, total	4,386	(2)	164		184	517	1,030	752	1,670	(2)
With end-of-year inventory	3,770	-	(2)		133	380	835	668	1,618	(2)
Total receipts, thousand dollars	38,383,441	(2)	4,819		14,367	80,136	354,392	531,168	37,398,452	(2)
Business receipts, do	37,766,781	(2)	4,791		14,091	78,053	350,783	526,991	36,791,993	-
Depreciation, do	1,723,053	(2)	655		459	2,269	9,321	11,387	1,698,859	(2)
Net income (less deficit), do	3,113,755	(2)	[1]2,420		[1]19	[1]1,152	20,932	29,057	3,067,817	(2)
Total assets, do	34,699,920	(2)	7,149		9,320	43,775	183,527	243,426	34,201,923	(2)
Inventory, end-of-year, do	6,482,291	-	(2)		1,053	5,442	24,827	44,764	6,405,873	(2)
Fabricated Metal Products, Except Machinery and Transportation Equipment										
Number of returns, total	20,200	935	821	1,086	1,784	3,459	4,352	3,356	4,012	395
With end-of-year inventory	17,748	460	650	793	1,406	3,146	4,096	3,217	3,891	89
Total receipts, thousand dollars	28,670,691	3,621	14,086	39,449	135,314	508,703	1,398,089	2,442,361	24,128,953	115
Business receipts, do	28,251,788	3,507	13,841	38,188	131,208	496,801	1,382,031	2,419,755	23,766,457	-
Depreciation, do	681,011	355	962	1,579	5,418	14,566	32,587	50,654	574,827	63
Net income (less deficit), do	2,006,484	[1]2,468	[1]4,636	[1]2,455	1,375	17,604	69,306	125,655	1,804,643	[1]2,540
Total assets, do	17,243,142	12,221	30,321	30,448	105,121	286,218	719,537	1,146,009	14,907,401	5,866
Inventory, end-of-year, do	4,718,078	1,439	8,307	3,947	15,312	48,789	133,887	284,839	4,221,059	499
Machinery, Except Electric										
Number of returns, total	19,499	751	1,262	1,288	2,121	3,407	4,398	2,494	3,359	419
With end-of-year inventory	16,619	553	885	766	1,758	2,958	4,016	2,365	3,275	(2)
Total receipts, thousand dollars	39,725,532	4,987	23,238	48,277	165,349	501,869	1,426,322	1,791,339	35,763,870	281
Business receipts, do	38,578,113	2,593	21,229	46,033	160,873	493,823	1,406,006	1,768,314	34,679,242	-
Depreciation, do	1,329,327	1,052	1,369	2,871	5,661	16,011	39,174	39,957	1,223,216	16
Net income (less deficit), do	4,159,940	[1]5,768	[1]572	[1]499	1,272	25,991	90,080	113,328	3,937,393	[1]1,285
Total assets, do	29,391,446	33,094	28,304	38,158	110,179	288,470	776,315	955,543	27,125,126	36,257
Inventory, end-of-year, do	8,733,146	3,980	5,581	5,169	17,602	46,377	153,566	246,669	8,241,705	(2)
Electrical Machinery, Equipment, and Supplies										
Number of returns, total	8,759	733	593	669	766	918	1,563	946	2,051	520
With end-of-year inventory	7,580	521	457	583	670	801	1,486	925	1,959	178
Total receipts, thousand dollars	34,271,883	3,224	10,292	23,838	57,907	133,071	509,270	688,050	32,845,607	624
Business receipts, do	33,776,903	2,931	9,797	23,661	55,362	129,723	504,867	682,184	32,368,378	-
Depreciation, do	783,231	223	1,697	899	959	2,871	8,874	10,654	756,826	228
Net income (less deficit), do	2,706,455	[1]3,713	[1]7,296	[1]4,241	[1]2,352	3,338	19,324	36,214	2,666,816	[1]1,635
Total assets, do	22,594,594	7,071	24,756	21,219	36,521	84,336	269,548	329,498	21,813,511	8,134
Inventory, end-of-year, do	6,234,290	1,147	3,282	6,749	8,731	18,718	82,332	107,432	6,005,562	337
Transportation Equipment										
Number of returns, total	4,861	277	206	237	454	516	831	789	1,302	249
With end-of-year inventory	4,369	200	144	187	403	502	829	788	1,267	(2)
Total receipts, thousand dollars	65,876,676	1,298	4,348	8,560	33,293	75,638	288,116	566,494	64,898,236	693
Business receipts, do	64,806,363	1,056	3,552	8,518	31,546	74,804	284,960	560,346	63,841,581	-
Depreciation, do	1,470,382	120	176	147	1,238	2,696	6,465	10,321	1,449,102	117
Net income (less deficit), do	7,738,500	[1]1,111	[1]838	[1]2,474	150	[1]1,012	11,109	15,220	7,722,580	[1]5,124
Total assets, do	48,158,217	5,718	9,532	8,482	23,276	65,040	169,714	277,550	47,578,562	20,343
Inventory, end-of-year, do	11,087,414	939	899	2,400	6,994	17,918	50,743	92,036	10,914,555	(2)

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING—Continued										
Other Manufacturing										
Number of returns, total	14,017	1,281	1,017	1,218	1,985	1,922	2,603	1,360	2,011	620
With end-of-year inventory	11,930	756	740	960	1,753	1,707	2,501	1,329	1,978	206
Total receipts, thousand dollars	21,973,569	3,796	18,064	46,837	145,471	278,059	827,440	987,076	19,666,372	454
Business receipts, do	21,575,427	3,572	17,105	45,645	143,684	274,189	819,658	970,269	19,301,305	-
Depreciation, do	512,100	483	1,087	1,360	2,984	6,321	13,862	14,870	471,114	19
Net income (less deficit), do	2,222,947	[1]5,030	[1]3,031	[1]684	[1]7,590	4,849	28,508	32,019	2,175,417	[1]1,511
Total assets, do	15,962,837	21,234	22,546	32,155	93,570	154,835	442,059	498,662	14,689,238	8,538
Inventory, end-of-year, do	5,699,605	3,155	6,004	9,131	19,093	31,638	121,614	136,225	5,370,982	1,763
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
Number of returns, total	59,676	8,206	7,729	7,405	9,178	8,652	8,270	3,341	4,021	2,874
With end-of-year inventory	13,302	604	876	1,428	2,022	2,225	2,617	1,230	2,245	(2)
Total receipts, thousand dollars	88,956,519	56,169	139,354	285,769	687,364	1,274,174	2,704,134	2,472,821	81,305,636	31,098
Business receipts, do	86,438,612	34,667	126,743	269,810	661,724	1,240,050	2,622,301	2,418,790	79,064,527	-
Depreciation, do	8,593,748	8,950	18,101	29,985	59,216	100,419	186,667	148,358	8,034,310	7,742
Net income (less deficit), do	10,699,309	[1]5,256	[1]1,117	16,079	29,557	47,402	137,446	124,907	10,349,356	935
Total assets, do	186,853,880	370,611	298,063	517,450	868,834	1,321,153	2,326,122	1,983,181	178,840,510	327,956
Inventory, end-of-year, do	3,811,954	3,057	2,683	5,396	12,787	28,344	40,022	56,963	3,661,891	(2)
Transportation										
Number of returns, total	45,843	5,544	6,136	5,489	6,743	6,770	6,756	2,880	3,239	2,286
With end-of-year inventory	9,171	405	433	858	1,228	1,512	1,973	973	1,735	(2)
Total receipts, thousand dollars	41,212,326	44,936	109,575	212,582	505,482	999,287	2,205,861	2,131,067	34,974,717	28,819
Business receipts, do	39,491,446	25,570	100,034	200,412	485,247	973,763	2,142,824	2,087,359	33,476,237	-
Depreciation, do	3,218,879	6,794	14,077	20,215	40,271	70,115	137,895	111,694	2,810,397	7,421
Net income (less deficit), do	2,243,353	[1]4,099	162	16,066	21,648	33,634	91,692	91,784	1,989,645	2,821
Total assets, do	59,686,137	289,768	212,104	314,344	513,452	773,876	1,419,804	1,313,827	54,558,953	290,009
Inventory, end-of-year, do	1,031,788	2,929	1,371	3,520	8,255	19,620	26,612	42,332	926,345	(2)
Railroad transportation, terminals, and related services										
Number of returns, total	381	(2)	(2)	(2)	82		24	23	134	55
With end-of-year inventory	213	(2)	(2)	(2)	(2)		(2)	17	100	(2)
Total receipts, thousand dollars	12,564,396	(2)	(2)	(2)	13,350		9,715	19,623	12,499,055	5,989
Business receipts, do	11,658,109	(2)	(2)	(2)	12,664		7,923	17,353	11,618,953	-
Depreciation, do	1,226,846	(2)	(2)	(2)	507		1,197	1,046	1,223,178	297
Net income (less deficit), do	583,522	(2)	(2)	(2)	2,639		695	3,608	574,444	1,316
Total assets, do	34,203,071	(2)	(2)	(2)	27,997		54,114	49,761	33,763,220	97,293
Inventory, end-of-year, do	526,542	(2)	(2)	(2)	(2)		(2)	955	521,995	(2)
Motor freight transportation, and warehousing, terminals, and related services										
Number of returns, total	22,798	1,390	2,593	2,340	3,658	3,879	4,445	1,776	1,932	785
With end-of-year inventory	4,602	(2)	140	269	707	683	1,100	627	971	-
Total receipts, thousand dollars	13,018,436	6,993	49,022	90,826	281,311	586,189	1,458,631	1,311,878	9,227,212	6,374
Business receipts, do	12,804,923	5,579	45,352	85,640	267,849	569,514	1,424,696	1,286,429	9,119,864	-
Depreciation, do	675,004	1,044	5,318	8,647	21,981	41,342	82,122	71,110	442,068	1,372
Net income (less deficit), do	527,525	[1]946	[1]31	10,517	9,521	20,859	60,242	52,232	373,458	1,673
Total assets, do	6,687,862	26,896	72,432	123,031	271,847	378,073	816,201	706,084	4,246,420	46,878
Inventory, end-of-year, do	138,390	(2)	142	482	5,587	7,542	10,774	28,701	84,955	-
Other transportation										
Number of returns, total	22,664	4,135	3,527	3,122	3,068	2,825	2,287	1,081	1,173	1,446
With end-of-year inventory	4,356	287	291	576	520	776	863	329	664	(2)
Total receipts, thousand dollars	15,629,494	24,308	58,709	120,571	222,878	401,041	737,515	799,566	13,248,450	16,456
Business receipts, do	15,028,414	19,960	54,476	113,793	216,238	392,745	710,205	783,577	12,737,420	-
Depreciation, do	1,317,029	5,231	8,759	11,466	18,281	28,275	54,576	39,538	1,145,151	5,752
Net income (less deficit), do	1,132,306	[1]3,523	198	5,094	11,842	10,421	30,755	35,944	1,041,743	[1]168
Total assets, do	18,795,204	88,103	122,650	172,418	233,887	375,524	549,489	557,982	16,549,313	145,838
Inventory, end-of-year, do	366,856	1,275	456	2,999	2,668	11,694	15,490	12,676	319,395	(2)
Communication										
Number of returns, total	7,769	820	622	1,313	1,737	1,334	962	213	380	388
With end-of-year inventory	2,410	(2)	209	427	650	408	398	105	159	-
Total receipts, thousand dollars	21,483,367	4,064	12,209	50,645	129,818	198,899	303,941	159,449	20,622,983	1,359
Business receipts, do	21,065,645	2,993	10,429	48,189	127,707	191,478	294,501	152,557	20,237,791	-
Depreciation, do	2,176,769	564	1,644	6,709	14,079	23,243	33,062	21,981	2,075,281	206
Net income (less deficit), do	4,082,878	[1]844	[1]1,420	841	2,238	10,830	28,631	18,901	4,025,326	[1]1,625
Total assets, do	46,850,131	22,655	26,122	109,567	233,652	349,556	602,885	351,068	45,130,047	24,579
Inventory, end-of-year, do	1,207,136	(2)	445	1,566	2,905	5,274	8,773	6,668	1,181,464	-

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Eating and drinking places										
Number of returns, total	49,774	1,724	4,202	9,883	13,185	9,288	7,814	2,219	597	862
With end-of-year inventory	42,284	719	2,818	8,033	11,743	8,655	7,454	2,179	593	(2)
Total receipts, thousand dollars	9,279,555	14,653	77,734	374,612	962,094	1,361,157	2,444,421	1,511,887	2,530,765	2,232
Business receipts, do	9,065,374	8,619	73,726	364,242	944,101	1,344,341	2,398,118	1,483,929	2,448,298	-
Depreciation, do	255,909	616	2,656	13,196	29,953	40,056	66,712	37,277	64,998	445
Net income (less deficit), do	188,495	[1]1,994	[1]6,114	[1]10,091	[1]1,825	9,930	50,332	52,302	97,168	[1]1,211
Total assets, do	3,627,184	23,449	55,894	196,640	408,260	503,719	843,411	485,359	1,087,310	23,142
Inventory, end-of-year, do	237,048	575	2,878	10,388	26,703	26,732	49,405	33,206	87,021	(2)
Other retail trade										
Number of returns, total	93,005	3,801	4,968	8,499	16,160	23,715	23,659	7,137	3,328	1,738
With end-of-year inventory	83,257	2,124	3,660	7,294	14,801	22,440	22,826	6,784	3,197	131
Total receipts, thousand dollars	27,617,764	22,186	91,082	320,154	1,238,004	3,503,323	7,482,844	5,044,715	9,911,029	4,427
Business receipts, do	26,820,296	16,952	85,009	310,342	1,199,972	3,430,644	7,316,848	4,908,672	9,551,857	-
Depreciation, do	305,282	899	2,060	5,664	17,790	47,535	92,148	48,143	90,640	401
Net income (less deficit), do	771,502	[1]2,615	[1]6,685	[1]9,876	12,361	69,090	234,410	160,429	315,940	[1]1,552
Total assets, do	12,596,304	55,716	91,116	186,536	635,360	1,637,795	3,380,972	2,169,003	4,389,465	50,341
Inventory, end-of-year, do	4,376,316	9,415	29,072	67,665	236,872	609,814	1,179,608	750,592	1,490,401	2,877
Wholesale and Retail Trade Not Allocable										
Number of returns, total	6,158	930	316	492	836	687	1,110	614	517	656
With end-of-year inventory	4,528	417	224	389	676	659	1,057	576	466	(2)
Total receipts, thousand dollars	2,898,709	4,020	6,853	18,643	63,225	102,670	356,762	447,050	1,899,384	102
Business receipts, do	2,834,250	3,130	5,432	18,051	62,040	100,095	346,948	438,566	1,859,988	-
Depreciation, do	30,188	104	137	399	1,187	1,226	4,215	3,934	18,961	25
Net income (less deficit), do	51,291	[1]1,332	[1]154	[1]1,315	326	1,212	7,548	10,837	34,535	[1]366
Total assets, do	1,284,838	24,894	4,861	18,599	35,958	48,907	156,850	161,887	813,839	19,043
Inventory, end-of-year, do	417,584	1,338	1,118	4,677	10,715	17,213	51,239	60,543	269,485	(2)
FINANCE, INSURANCE, AND REAL ESTATE										
Number of returns, total	388,428	128,105	78,176	58,243	44,734	27,065	17,835	6,478	7,720	20,072
With end-of-year inventory	3,818	479	815	436	592	584	427	262	223	-
Total receipts, thousand dollars	110,465,502	492,377	1,271,180	2,076,276	3,137,504	3,744,166	5,501,452	4,501,706	89,740,841	-
Business receipts, do	61,370,561	159,352	529,282	993,050	1,631,287	1,826,634	2,394,902	1,623,958	52,212,096	-
Depreciation, do	2,845,406	79,589	180,886	256,760	317,384	308,189	350,513	207,185	1,143,418	1,482
Net income (less deficit), do	10,844,377	[1]149,913	102,302	292,398	431,616	442,217	586,487	422,526	8,764,309	[1]47,565
Total assets, do	955,901,862	7,387,593	9,137,940	12,594,684	18,531,248	28,291,994	56,990,683	54,838,459	766,783,100	1,346,161
Inventory, end-of-year, do	356,583	7,213	23,617	11,855	23,538	32,124	26,476	31,267	200,493	-
Banks and Trust Companies										
Number of returns, total	15,423	169	390	640	2,020	3,471	4,408	2,019	2,205	101
With end-of-year inventory	(2)	-	-	-	-	-	-	(2)	(2)	-
Total receipts, thousand dollars	20,500,944	1,181	6,773	24,132	151,996	509,486	1,391,787	1,414,410	17,001,179	-
Business receipts, do	2,581,660	851	5,549	7,171	17,338	58,538	148,688	154,033	2,189,492	-
Depreciation, do	465,730	80	435	537	3,695	13,610	40,373	38,950	368,050	-
Net income (less deficit), do	2,304,521	[1]30	[1]243	1,791	25,606	74,024	183,790	167,560	1,852,207	[1]184
Total assets, do	444,072,165	27,529	61,706	622,369	3,385,990	10,996,250	29,622,293	29,591,255	369,749,027	15,744
Inventory, end-of-year, do	(2)	-	-	-	-	-	-	(2)	(2)	-
Credit Agencies Other Than Banks										
Number of returns, total	51,775	20,886	5,021	5,482	6,828	5,006	3,558	1,632	2,080	1,282
With end-of-year inventory	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
Total receipts, thousand dollars	12,664,751	52,955	83,590	201,585	492,769	692,561	1,128,965	1,138,322	8,874,004	-
Business receipts, do	3,409,441	10,212	26,719	83,945	180,266	268,030	313,182	201,006	2,326,081	-
Depreciation, do	174,838	2,929	3,895	3,509	7,879	8,824	13,985	15,741	118,076	(2)
Net income (less deficit), do	1,055,473	[1]26,083	[1]31,563	20,162	76,298	114,387	114,071	88,190	700,473	[1]462
Total assets, do	177,966,925	1,426,801	993,870	1,632,593	3,197,111	5,462,626	14,215,286	16,964,224	134,038,698	35,716
Inventory, end-of-year, do	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
Security and Commodity Brokers, Dealers, Exchanges, and Services										
Number of returns, total	3,829	792	546	388	642	594	278	152	210	227
With end-of-year inventory	(2)	-	-	(2)	-	-	(2)	(2)	-	-
Total receipts, thousand dollars	1,689,388	2,432	8,907	13,983	44,064	82,485	90,955	101,928	1,344,634	-
Business receipts, do	514,033	824	3,718	6,170	14,441	23,662	28,918	40,087	396,213	-
Depreciation, do	16,368	165	138	206	668	1,104	1,298	796	11,993	(2)
Net income (less deficit), do	235,295	[1]4,599	118	635	2,344	8,348	10,055	10,003	208,657	[1]266
Total assets, do	8,438,302	44,799	40,213	61,539	105,894	270,729	372,697	297,839	7,232,251	12,343
Inventory, end-of-year, do	(2)	-	-	(2)	-	-	(2)	(2)	-	-

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE—Continued										
Holding and Other Investment Companies										
Number of returns, total	23,279	14,084	2,884	1,532	1,177	724	521	255	442	1,660
With end-of-year inventory	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-
Total receipts.....thousand dollars	5,236,248	32,645	45,851	53,607	83,056	103,419	159,860	174,407	4,583,403	-
Business receipts.....do	300,029	1,488	4,916	2,561	8,197	7,315	9,447	24,955	241,150	-
Depreciation.....do	53,095	1,729	1,503	1,724	1,492	2,099	3,793	4,398	36,293	64
Net income (less deficit).....do	4,033,468	[1]33,861	12,104	21,033	33,240	35,109	93,427	97,491	3,777,511	[1]2,586
Total assets.....do	48,728,944	931,961	712,645	776,299	1,027,011	1,388,265	1,884,962	1,620,288	40,140,736	246,777
Inventory, end-of-year.....do	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-
Insurance Carriers										
Number of returns, total	4,754	648	430	415	244	413	624	420	1,552	8
With end-of-year inventory	(2)	-	-	-	-	-	-	(2)	(2)	-
Total receipts.....thousand dollars	54,865,906	3,067	6,689	14,975	19,054	58,009	209,802	301,135	54,253,175	-
Business receipts.....do	45,318,874	1,684	3,559	11,550	15,285	44,875	180,543	261,978	44,799,400	-
Depreciation.....do	275,042	60	99	217	232	479	1,529	1,434	270,992	-
Net income (less deficit).....do	1,922,580	[1]1,910	[1]1,016	[1]696	[1]1,550	[1]6,371	[1]3,075	[1]13,596	1,950,894	[1]100
Total assets.....do	202,714,649	58,133	107,961	103,824	102,413	229,158	595,170	801,794	200,715,514	682
Inventory, end-of-year.....do	(2)	-	-	-	-	-	-	(2)	(2)	-
Insurance Agents, Brokers, and Service										
Number of returns, total	25,649	4,784	4,749	5,453	5,192	2,717	1,614	328	214	598
With end-of-year inventory	(2)	(2)	-	(2)	(2)	-	(2)	(2)	(2)	-
Total receipts.....thousand dollars	2,424,038	20,268	81,124	197,438	366,221	362,616	497,298	224,935	674,138	-
Business receipts.....do	2,325,366	18,868	75,990	190,596	351,862	352,721	484,988	216,108	634,233	-
Depreciation.....do	36,399	318	1,479	3,893	7,022	5,340	6,916	3,003	8,420	(2)
Net income (less deficit).....do	185,340	[1]387	9,225	13,747	37,043	31,615	35,340	11,397	48,187	[1]827
Total assets.....do	2,934,485	50,024	142,343	291,896	496,944	476,266	493,479	230,897	745,097	7,539
Inventory, end-of-year.....do	(2)	(2)	-	(2)	(2)	-	(2)	(2)	(2)	-
Real Estate										
Number of returns, total	263,719	86,742	64,156	44,333	28,631	14,140	6,832	1,672	1,017	16,196
With end-of-year inventory	3,448	374	751	380	577	546	404	232	184	-
Total receipts.....thousand dollars	13,084,227	379,829	1,038,246	1,570,556	1,980,344	1,935,590	2,022,785	1,146,569	3,010,308	-
Business receipts.....do	6,921,158	125,425	408,831	691,057	1,043,898	1,071,493	1,229,136	725,791	1,625,527	-
Depreciation.....do	1,823,934	74,308	173,337	246,674	296,396	276,733	282,619	142,863	329,594	1,410
Net income (less deficit).....do	1,107,700	[1]83,043	113,677	235,726	258,635	185,105	152,879	61,481	226,380	[1]43,140
Total assets.....do	71,046,392	4,848,346	7,079,202	9,106,164	10,215,885	9,468,700	9,806,796	5,332,162	14,161,777	1,027,360
Inventory, end-of-year.....do	250,281	6,799	23,430	9,674	19,939	30,625	23,144	30,689	105,981	-
Real estate operators (except developers) and lessors of buildings										
Number of returns, total	185,010	62,195	49,502	32,285	19,759	9,109	4,396	1,082	572	6,110
With end-of-year inventory	2,393	278	574	228	420	348	289	144	112	-
Total receipts.....thousand dollars	8,538,869	289,135	799,641	1,140,909	1,357,002	1,249,336	1,320,585	729,243	1,653,018	-
Business receipts.....do	5,137,725	106,232	343,717	540,644	773,004	781,573	916,260	518,347	1,157,948	-
Depreciation.....do	1,633,271	68,224	162,345	228,467	268,309	250,469	257,782	122,635	274,461	579
Net income (less deficit).....do	755,584	[1]33,631	92,720	180,211	179,241	115,171	76,570	45,071	113,256	[1]13,025
Total assets.....do	50,374,395	3,019,434	5,268,631	6,968,387	7,850,346	7,089,315	7,297,128	3,790,231	8,730,989	359,934
Inventory, end-of-year.....do	107,840	5,737	19,190	4,723	12,489	12,832	7,287	15,672	29,910	-
Other real estate										
Number of returns, total	78,709	24,547	14,654	12,048	8,872	5,031	2,436	590	445	10,086
With end-of-year inventory	1,055	96	177	152	157	198	115	88	72	-
Total receipts.....thousand dollars	4,545,358	90,694	238,605	429,647	623,342	686,254	702,200	417,326	1,357,290	-
Business receipts.....do	1,783,433	19,193	65,114	150,413	270,894	289,920	312,876	207,444	467,579	-
Depreciation.....do	190,663	6,084	10,992	18,207	28,087	26,264	24,837	20,228	55,133	831
Net income (less deficit).....do	352,116	[1]49,412	20,957	55,515	79,394	69,934	76,309	16,410	113,124	[1]30,115
Total assets.....do	20,671,997	1,828,912	1,810,571	2,137,777	2,365,539	2,379,385	2,509,668	1,541,931	5,430,788	667,426
Inventory, end-of-year.....do	142,441	1,062	4,240	4,951	7,450	17,793	15,857	15,017	76,071	-
SERVICES										
Number of returns, total	188,177	28,074	25,432	30,528	31,883	28,584	19,849	6,636	4,131	13,060
With end-of-year inventory	64,956	3,929	7,040	11,314	13,354	13,236	9,907	3,485	2,097	594
Total receipts.....thousand dollars	38,377,034	150,974	484,373	1,182,933	2,374,776	4,175,223	6,295,075	4,679,919	18,852,655	181,106
Business receipts.....do	36,546,559	112,207	421,895	1,101,160	2,272,751	4,018,722	6,052,305	4,525,055	18,042,464	-
Depreciation.....do	2,577,766	21,814	53,160	103,639	177,092	285,211	395,423	261,589	1,218,778	61,060
Net income (less deficit).....do	1,590,097	[1]33,226	[1]11,223	3,072	58,544	122,984	255,633	184,345	1,000,926	9,042
Total assets.....do	33,480,898	548,883	856,596	1,567,368	2,355,197	3,570,214	5,097,622	3,215,615	15,127,596	1,141,807
Inventory, end-of-year.....do	1,585,066	16,155	20,612	28,901	69,769	96,637	138,399	137,478	1,069,730	7,385

Footnotes at end of table.

ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.5—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MINING—Continued										
Nonmetallic Minerals (Except Fuels) Mining										
Number of returns, total	2,310	(1)	97	136	294	460	401	405	386	(1)
With end-of-year inventory	1,334	-	(1)	(1)	114	195	276	333	324	-
Total receipts.....thousand dollars	2,070,971	(1)	1,531	6,930	24,978	70,002	137,945	310,288	1,516,648	(1)
Business receipts.....do	2,006,575	(1)	1,518	5,513	23,807	68,124	130,435	301,208	1,475,701	-
Depreciation.....do	153,596	(1)	68	783	2,405	6,031	12,541	20,632	110,927	(1)
Net income.....do	172,738	(1)	84	1,140	3,660	5,230	13,002	31,448	117,471	(1)
Total assets.....do	2,104,246	(1)	6,100	8,919	32,328	64,801	137,187	262,485	1,582,161	(1)
Inventory, end-of-year.....do	129,166	-	(1)	(1)	1,702	3,356	6,852	17,689	99,405	-
CONTRACT CONSTRUCTION										
Number of returns, total	71,701	1,873	3,284	5,441	9,701	14,108	17,528	9,739	9,398	629
With end-of-year inventory	39,554	295	992	2,267	4,626	8,344	10,804	6,487	5,663	76
Total receipts.....thousand dollars	46,777,875	10,848	62,351	209,662	736,892	2,083,510	5,719,847	7,030,232	30,914,286	10,247
Business receipts.....do	45,998,685	7,697	55,442	202,795	716,487	2,044,290	5,642,461	6,953,592	30,375,921	-
Depreciation.....do	774,779	619	2,304	7,255	18,837	46,881	107,064	113,008	477,748	1,063
Net income.....do	1,780,576	3,567	10,016	17,963	40,073	109,979	254,170	265,030	1,075,506	4,272
Total assets.....do	20,830,411	50,588	80,385	191,966	445,541	996,536	2,563,040	2,844,915	13,573,979	83,461
Inventory, end-of-year.....do	2,596,512	2,431	5,436	24,430	51,415	135,601	366,556	422,738	1,586,435	1,470
General Contractors										
Number of returns, total	31,774	994	1,539	2,265	3,595	5,023	7,412	4,682	5,842	422
With end-of-year inventory	13,371	(1)	265	744	1,299	2,119	3,291	2,584	2,853	(1)
Total receipts.....thousand dollars	29,134,808	5,023	30,882	88,985	282,631	756,243	2,436,207	3,442,744	22,083,735	8,358
Business receipts.....do	28,521,691	3,784	26,562	84,559	266,478	732,104	2,392,180	3,392,828	21,623,196	-
Depreciation.....do	552,074	302	1,204	3,022	7,420	18,609	51,300	66,922	402,331	964
Net income.....do	1,072,092	1,826	5,910	9,881	18,191	44,240	111,486	123,001	754,515	3,042
Total assets.....do	14,233,617	42,682	51,732	129,504	254,432	497,798	1,284,108	1,641,487	10,263,882	67,992
Inventory, end-of-year.....do	1,624,121	(1)	4,136	20,295	34,792	72,468	195,305	249,613	1,044,445	(1)
Building construction										
Number of returns, total	23,284	926	1,332	1,712	2,851	4,064	5,399	3,203	3,478	319
With end-of-year inventory	10,320	(1)	226	668	1,116	1,863	2,671	1,936	1,674	(1)
Total receipts.....thousand dollars	17,333,519	4,837	26,627	68,716	228,833	612,977	1,752,844	2,341,859	12,293,796	3,030
Business receipts.....do	17,036,293	3,600	23,126	65,377	213,239	595,357	1,724,964	2,310,108	12,100,522	-
Depreciation.....do	140,917	277	863	1,350	4,076	7,821	17,468	19,731	89,280	51
Net income.....do	478,961	1,749	4,950	6,163	14,152	29,334	69,087	64,516	287,504	1,506
Total assets.....do	8,337,577	42,225	43,359	96,860	204,205	382,360	967,504	1,099,210	5,479,603	22,251
Inventory, end-of-year.....do	1,380,280	(1)	3,911	19,288	33,662	67,341	188,736	224,285	840,041	(1)
Other general contractors										
Number of returns, total	8,490	(1)	207	553	744	959	2,013	1,479	2,364	(1)
With end-of-year inventory	3,051	(1)	(1)	(1)	183	256	620	648	1,179	(1)
Total receipts.....thousand dollars	11,801,289	(1)	4,255	20,269	53,798	143,266	683,363	1,100,885	9,789,939	(1)
Business receipts.....do	11,485,398	(1)	3,436	19,182	53,239	136,747	667,216	1,082,720	9,522,674	-
Depreciation.....do	411,157	(1)	341	1,672	3,344	10,788	33,832	47,191	313,051	(1)
Net income.....do	593,131	(1)	960	3,718	4,039	14,906	42,399	58,485	467,011	(1)
Total assets.....do	5,896,040	(1)	8,373	32,644	50,227	115,438	316,604	542,277	4,784,279	(1)
Inventory, end-of-year.....do	243,841	(1)	(1)	(1)	1,130	5,127	6,569	25,328	204,404	(1)
Special Trade Contractors										
Number of returns, total	39,575	879	1,707	3,177	5,992	8,949	10,065	5,057	3,544	205
With end-of-year inventory	26,043	142	727	1,523	3,289	6,174	7,462	3,903	2,810	(1)
Total receipts.....thousand dollars	17,571,492	5,825	30,976	120,677	446,956	1,308,011	3,270,994	3,587,488	8,798,874	1,691
Business receipts.....do	17,407,099	3,913	28,463	118,236	442,782	1,294,147	3,237,745	3,560,764	8,721,049	-
Depreciation.....do	221,533	317	1,100	4,233	11,022	27,932	55,475	46,086	75,367	(1)
Net income.....do	705,841	1,741	3,829	8,082	21,578	64,481	141,906	142,029	320,978	1,217
Total assets.....do	6,563,708	7,906	27,018	62,462	181,278	487,523	1,273,953	1,203,428	3,307,196	12,944
Inventory, end-of-year.....do	968,960	269	1,300	4,135	15,792	60,613	171,171	173,125	541,990	(1)
MANUFACTURING										
Number of returns, total	131,337	2,466	3,911	6,135	11,685	19,658	31,177	21,981	33,943	381
With end-of-year inventory	115,490	1,263	2,526	4,149	8,974	16,760	28,153	20,797	32,791	77
Total receipts.....thousand dollars	483,408,292	18,403	76,863	235,756	901,131	2,908,547	10,316,058	15,857,182	453,082,919	11,433
Business receipts.....do	472,222,299	10,463	68,844	224,085	865,789	2,857,262	10,174,452	15,659,274	442,362,130	-
Depreciation.....do	14,257,052	612	2,358	6,881	24,429	81,042	243,630	332,478	13,564,950	672
Net income.....do	41,870,269	5,472	9,825	22,721	75,928	188,089	629,086	869,704	40,063,220	6,224
Total assets.....do	350,825,543	43,513	83,407	186,170	526,611	1,533,147	5,057,259	7,363,788	335,987,298	44,350
Inventory, end-of-year.....do	71,528,477	3,314	8,122	23,677	77,977	221,016	904,065	1,628,841	68,661,210	255

Footnote at end of table.

ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.5—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING—Continued										
Food and Kindred Products										
Number of returns, total	12,771	217		519	640	1,176	3,038	2,268	4,861	(1)
With end-of-year inventory	11,941	(1)		368	569	1,116	2,872	2,184	4,681	-
Total receipts, thousand dollars	67,566,056	3,447		19,942	50,323	176,162	1,064,085	1,683,062	64,568,502	(1)
Business receipts, do	66,786,011	2,989		19,052	49,106	173,400	1,045,082	1,657,300	63,839,082	-
Depreciation, do	1,228,987	116		601	1,624	6,057	31,976	45,485	1,143,101	(1)
Net income, do	3,252,577	461		1,641	2,478	8,830	48,750	65,829	3,124,307	(1)
Total assets, do	29,454,475	5,938		15,749	36,262	97,485	486,637	749,332	28,056,128	(1)
Inventory, end-of-year, do	6,729,585	(1)		1,714	4,600	11,289	77,806	126,570	6,507,283	-
Meat products										
Number of returns, total	1,743	-	(1)	(1)	124		295	165	1,100	(1)
With end-of-year inventory	1,722	-	(1)	(1)	124		295	165	1,080	-
Total receipts, thousand dollars	17,214,530	-	(1)	(1)	18,378		101,047	122,288	16,970,706	(1)
Business receipts, do	17,166,068	-	(1)	(1)	18,263		100,696	120,193	16,925,066	-
Depreciation, do	131,577	-	(1)	(1)	317		1,337	802	129,003	(1)
Net income, do	222,084	-	(1)	(1)	593		3,146	1,480	216,672	(1)
Total assets, do	3,077,459	-	(1)	(1)	6,528		29,805	23,542	3,008,880	(1)
Inventory, end-of-year, do	704,420	-	(1)	(1)	583		4,209	3,646	695,441	-
Dairy products										
Number of returns, total	1,984	-	(1)	(1)	(1)	196	516	325	778	(1)
With end-of-year inventory	1,682	-	(1)	(1)	(1)	168	397	312	709	-
Total receipts, thousand dollars	9,412,788	-	(1)	(1)	(1)	28,021	180,838	230,293	8,965,195	(1)
Business receipts, do	9,294,608	-	(1)	(1)	(1)	27,869	179,222	228,056	8,851,817	-
Depreciation, do	182,918	-	-	(1)	(1)	639	4,585	7,404	170,027	-
Net income, do	414,866	-	(1)	(1)	(1)	410	3,248	6,372	404,088	(1)
Total assets, do	4,041,651	-	(1)	(1)	(1)	7,574	57,109	86,310	3,882,474	(1)
Inventory, end-of-year, do	677,862	-	(1)	(1)	(1)	511	6,459	9,096	661,413	-
Beverages										
Number of returns, total	2,458	(1)	(1)	(1)	110	232	844	511	648	(1)
With end-of-year inventory	2,376	(1)	(1)	(1)	109	232	831	511	630	-
Total receipts, thousand dollars	10,604,082	(1)	(1)	(1)	7,768	33,715	290,561	372,643	9,896,976	(1)
Business receipts, do	10,418,085	(1)	(1)	(1)	7,488	33,187	283,368	364,407	9,727,432	-
Depreciation, do	296,041	-	-	-	223	1,579	14,540	17,513	262,161	(1)
Net income, do	792,586	(1)	(1)	(1)	138	2,202	18,878	20,744	750,054	(1)
Total assets, do	7,070,613	(1)	(1)	(1)	4,344	27,225	169,741	223,563	6,640,345	(1)
Inventory, end-of-year, do	1,526,933	(1)	(1)	(1)	1,055	3,313	24,195	38,828	1,459,442	-
Other food products										
Number of returns, total	6,586	(1)	(1)	404	436	645	1,383	1,267	2,335	-
With end-of-year inventory	6,161	(1)	(1)	302	376	613	1,349	1,196	2,262	-
Total receipts, thousand dollars	30,334,656	(1)	(1)	15,336	34,610	97,661	491,639	957,838	28,735,625	-
Business receipts, do	29,907,250	(1)	(1)	14,593	34,102	95,682	481,796	944,644	28,334,767	-
Depreciation, do	618,451	(1)	(1)	478	1,127	3,553	11,514	19,766	581,910	-
Net income, do	1,823,041	(1)	(1)	938	2,038	5,656	23,478	37,233	1,753,493	-
Total assets, do	15,264,752	(1)	(1)	8,509	26,849	56,630	229,982	415,917	14,524,429	-
Inventory, end-of-year, do	3,820,370	(1)	(1)	1,038	3,178	6,945	42,943	75,000	3,690,987	-
Textile Mill Products										
Number of returns, total	4,251	(1)	(1)	249	204	377	938	804	1,595	(1)
With end-of-year inventory	3,791	-	-	(1)	204	300	835	757	1,522	-
Total receipts, thousand dollars	16,779,562	(1)	(1)	9,715	17,301	57,159	329,550	570,507	15,793,805	(1)
Business receipts, do	16,509,505	(1)	(1)	9,663	17,156	56,158	323,825	563,828	15,537,927	-
Depreciation, do	431,832	(1)	(1)	425	455	1,406	10,041	13,305	406,149	-
Net income, do	1,121,889	(1)	(1)	375	793	4,049	15,624	26,820	1,073,705	(1)
Total assets, do	10,669,818	(1)	(1)	9,426	9,494	28,818	156,471	252,004	10,212,448	(1)
Inventory, end-of-year, do	2,928,934	-	-	(1)	2,723	1,159	26,356	71,356	2,826,173	-
Apparel and Other Fabricated Textile Products										
Number of returns, total	11,898	(1)	262	439	985	1,762	2,950	2,201	3,236	-
With end-of-year inventory	9,618	(1)	127	185	539	1,104	2,428	2,048	3,149	-
Total receipts, thousand dollars	15,831,979	(1)	4,937	16,735	78,236	257,775	945,284	1,509,446	13,019,084	-
Business receipts, do	15,669,724	(1)	4,887	16,210	77,224	255,441	940,449	1,500,145	12,875,000	-
Depreciation, do	116,199	(1)	24	315	726	3,154	8,703	12,369	90,883	-
Net income, do	666,714	(1)	386	895	3,406	9,580	36,520	49,656	566,120	-
Total assets, do	6,991,075	(1)	1,323	16,714	30,356	82,414	313,481	513,648	6,031,240	-
Inventory, end-of-year, do	2,587,521	(1)	191	1,020	5,604	14,956	67,356	154,980	2,343,389	-

Footnote at end of table.

ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.5—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING—Continued										
Other Manufacturing										
Number of returns, total	9,007	274	404	533	1,246	1,475	2,134	1,147	1,756	(1)
With end-of-year inventory	8,141	(1)	303	364	1,080	1,285	2,033	1,141	1,725	(1)
Total receipts, thousand dollars	20,363,008	880	7,035	20,248	89,961	217,063	683,542	837,094	18,506,753	(1)
Business receipts, do	20,062,803	879	6,545	19,498	88,583	214,833	677,474	822,964	18,232,027	-
Depreciation, do	473,036	(1)	131	366	1,858	4,562	11,206	12,370	442,543	-
Net income, do	2,384,724	89	724	2,642	6,122	14,336	40,401	40,864	2,279,452	(1)
Total assets, do	14,528,164	2,049	6,986	12,528	50,002	100,656	347,713	405,348	13,602,880	(1)
Inventory, end-of-year, do	5,367,698	(1)	1,715	3,760	11,078	20,507	90,272	109,990	5,129,953	(1)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
Number of returns, total	38,379	3,165	4,266	4,729	6,431	6,319	6,538	2,819	3,474	638
With end-of-year inventory	9,361	257	341	884	1,346	1,485	1,997	1,063	1,961	(1)
Total receipts, thousand dollars	83,092,647	28,190	76,839	185,052	483,787	933,857	2,164,647	2,083,430	77,114,000	22,845
Business receipts, do	80,819,924	15,927	69,168	173,344	464,229	905,947	2,093,515	2,036,483	75,061,311	-
Depreciation, do	8,153,590	3,040	9,796	17,945	40,323	67,377	147,042	127,977	7,735,335	4,755
Net income, do	11,019,778	6,196	13,862	31,307	54,250	87,597	174,616	140,842	10,501,446	9,662
Total assets, do	178,653,503	146,369	159,115	326,966	612,793	936,851	1,877,917	1,669,406	172,785,231	138,855
Inventory, end-of-year, do	3,642,646	914	556	2,961	7,276	20,177	29,117	53,658	3,527,779	(1)
Transportation										
Number of returns, total	29,749	2,175	3,396	3,652	4,724	4,818	5,287	2,431	2,728	538
With end-of-year inventory	6,184	99	141	474	797	889	1,459	826	1,472	(1)
Total receipts, thousand dollars	36,119,597	22,376	60,629	143,020	354,319	711,906	1,745,862	1,792,085	31,268,724	20,676
Business receipts, do	34,622,065	11,757	55,081	134,283	339,540	691,161	1,691,944	1,753,927	29,944,372	-
Depreciation, do	2,889,282	2,441	8,055	12,477	27,942	46,691	106,502	96,231	2,584,264	4,679
Net income, do	2,483,579	4,472	10,356	24,628	37,228	62,812	118,298	104,577	2,113,313	7,895
Total assets, do	53,327,439	119,315	125,538	211,141	358,573	540,266	1,150,529	1,093,672	49,594,338	134,067
Inventory, end-of-year, do	923,023	853	193	1,790	4,589	13,937	17,751	39,642	844,060	(1)
Railroad transportation, terminals, and related services										
Number of returns, total	285	(1)	-	(1)	(1)	68		20	101	(1)
With end-of-year inventory	173	(1)	-	(1)	(1)	(1)		(1)	77	(1)
Total receipts, thousand dollars	10,999,259	(1)	-	(1)	(1)	17,483		17,179	10,951,962	(1)
Business receipts, do	10,207,228	(1)	-	(1)	(1)	15,417		14,931	10,174,896	-
Depreciation, do	1,137,100	(1)	-	(1)	(1)	1,458		860	1,134,263	(1)
Net income, do	644,597	(1)	-	(1)	(1)	3,242		3,915	634,736	(1)
Total assets, do	30,883,775	(1)	-	(1)	(1)	58,688		45,674	30,633,844	(1)
Inventory, end-of-year, do	470,975	(1)	-	(1)	(1)	(1)		(1)	468,630	(1)
Motor freight transportation, and warehousing, terminals, and related services										
Number of returns, total	15,713	629	1,315	1,660	2,504	2,772	3,579	1,480	1,610	164
With end-of-year inventory	3,316	(1)	(1)	205	475	392	868	505	807	-
Total receipts, thousand dollars	11,212,854	2,690	27,131	66,991	196,288	421,002	1,187,394	1,091,598	8,214,510	5,250
Business receipts, do	11,033,984	2,526	24,053	62,372	186,676	406,199	1,160,464	1,069,172	8,122,522	-
Depreciation, do	576,506	210	2,689	6,362	15,349	29,407	66,588	60,152	394,667	1,082
Net income, do	594,447	593	4,459	13,405	18,871	32,188	72,106	58,529	391,989	2,307
Total assets, do	5,783,173	8,177	44,634	93,556	191,029	287,999	688,489	608,046	3,838,785	22,458
Inventory, end-of-year, do	124,134	(1)	(1)	376	3,035	6,530	9,286	26,795	78,047	-
Other transportation										
Number of returns, total	13,751	1,540	2,081	1,965	2,205	1,995	1,691	931	1,017	326
With end-of-year inventory	2,695	(1)	(1)	256	321	445	583	307	588	(1)
Total receipts, thousand dollars	13,907,484	12,726	33,498	74,844	156,917	280,632	551,257	683,308	12,102,252	12,050
Business receipts, do	13,380,853	9,219	31,028	70,932	151,871	275,208	525,817	669,824	11,646,954	-
Depreciation, do	1,175,676	2,114	5,366	6,013	12,588	16,904	38,836	35,219	1,055,334	3,302
Net income, do	1,244,535	3,437	5,897	10,768	18,070	28,268	45,306	42,133	1,086,588	4,068
Total assets, do	16,660,491	37,263	80,904	98,690	162,627	238,699	416,920	439,952	15,121,709	63,727
Inventory, end-of-year, do	327,914	(1)	(1)	1,375	1,554	7,048	8,161	12,047	297,383	(1)
Communication										
Number of returns, total	4,940	262	390	706	1,171	1,039	793	176	364	(1)
With end-of-year inventory	1,861	(1)	(1)	317	466	335	312	96	152	-
Total receipts, thousand dollars	20,898,270	2,118	7,381	27,996	88,217	157,668	255,911	132,028	20,225,680	(1)
Business receipts, do	20,498,554	1,227	6,281	26,128	86,568	151,430	247,898	126,395	19,852,627	-
Depreciation, do	2,089,031	130	820	4,133	8,807	14,802	27,493	18,807	2,013,964	(1)
Net income, do	4,134,905	595	918	4,881	10,535	19,219	36,362	21,096	4,040,359	(1)
Total assets, do	45,650,618	4,725	9,321	69,244	157,374	262,815	499,743	291,642	44,351,948	(1)
Inventory, end-of-year, do	1,157,256	(1)	(1)	975	1,917	3,196	6,916	6,474	1,137,547	-

Footnote at end of table.

ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.5—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued										
Electric, Gas and Sanitary Services										
Number of returns, total	3,690	728	480	371	536	462	458	212	382	(1)
With end-of-year inventory	1,316	(1)	(1)	93	83	261	226	141	337	-
Total receipts thousand dollars	26,074,780	3,696	8,829	14,036	41,251	64,283	162,874	159,317	25,619,596	(1)
Business receipts do	25,699,305	2,943	7,806	12,933	38,121	63,356	153,673	156,161	25,264,312	-
Depreciation do	3,175,277	469	921	1,335	3,574	5,884	13,047	12,939	3,137,107	(1)
Net income do	4,401,294	1,129	2,588	1,798	6,487	5,566	19,956	15,169	4,347,774	(1)
Total assets do	79,675,446	22,329	24,256	46,581	96,846	133,770	227,645	284,092	78,838,945	(1)
Inventory, end-of-year do	1,562,367	(1)	(1)	196	770	3,044	4,450	7,542	1,546,172	-
WHOLESALE AND RETAIL TRADE										
Number of returns, total	299,928	6,854	9,100	18,379	36,537	55,288	76,966	43,627	52,072	1,105
With end-of-year inventory	264,317	3,112	5,300	13,528	30,320	49,640	71,959	41,052	49,354	(1)
Total receipts thousand dollars	322,343,804	60,779	185,863	730,689	2,818,262	8,251,652	25,210,120	31,169,014	253,888,847	28,578
Business receipts do	316,160,039	29,569	161,427	682,662	2,721,050	8,076,511	24,706,904	30,597,240	249,184,676	-
Depreciation do	2,463,984	1,415	4,204	14,603	48,413	115,620	288,932	276,567	1,713,353	877
Net income do	9,175,718	11,467	22,157	50,369	148,607	371,265	966,569	967,425	6,625,982	11,877
Total assets do	107,237,354	136,159	249,765	541,356	1,503,730	3,869,578	10,244,255	11,117,888	79,444,834	129,789
Inventory, end-of-year do	34,095,535	10,353	30,167	110,550	409,503	1,201,279	3,361,909	3,744,428	25,223,818	(1)
Wholesale Trade										
Number of returns, total	107,407	3,642	4,133	5,510	8,759	14,008	24,243	18,589	27,986	537
With end-of-year inventory	84,819	1,356	1,946	2,676	5,064	10,387	20,838	16,843	25,695	(1)
Total receipts thousand dollars	155,115,180	39,386	85,154	229,476	681,028	2,102,567	8,119,082	13,387,910	130,451,659	18,918
Business receipts do	152,809,301	14,666	72,160	201,557	643,826	2,037,910	7,957,540	13,173,717	128,707,925	-
Depreciation do	813,905	734	1,985	4,375	12,280	26,353	79,496	104,956	583,465	261
Net income do	4,070,473	6,004	12,023	24,985	54,177	123,098	315,667	419,482	3,107,584	7,453
Total assets do	48,132,376	82,384	137,096	235,260	447,573	1,115,247	3,304,949	4,748,002	38,000,608	61,257
Inventory, end-of-year do	14,509,011	5,488	10,768	27,698	74,812	240,749	922,001	1,421,207	11,803,200	(1)
Groceries and related products										
Number of returns, total	11,564	(1)	227	478	783	1,138	2,080	2,102	4,497	124
With end-of-year inventory	8,877	(1)	(1)	149	391	670	1,505	1,899	4,139	-
Total receipts thousand dollars	27,976,012	(1)	4,061	17,307	61,589	169,089	682,818	1,551,506	25,477,213	2,399
Business receipts do	27,620,923	(1)	3,824	16,212	57,512	166,004	676,967	1,538,731	25,160,830	-
Depreciation do	124,778	(1)	55	462	1,547	3,570	8,029	10,609	100,364	15
Net income do	381,322	(1)	296	2,068	5,726	8,295	23,878	30,498	308,423	1,908
Total assets do	4,749,988	(1)	5,106	10,471	24,774	81,760	172,276	350,661	4,087,799	14,163
Inventory, end-of-year do	1,299,449	(1)	(1)	199	1,633	3,812	20,206	88,580	1,184,807	-
Farm products—raw materials										
Number of returns, total	4,690	(1)	139	164	323	327	790	1,014	1,881	(1)
With end-of-year inventory	3,520	-	(1)	(1)	90	90	694	949	1,611	-
Total receipts thousand dollars	12,861,292	(1)	4,789	6,570	25,544	48,211	288,602	725,692	11,761,651	(1)
Business receipts do	12,659,793	(1)	2,812	5,919	23,917	46,794	275,715	707,284	11,597,124	-
Depreciation do	69,054	-	193	336	632	1,407	4,099	8,820	53,567	-
Net income do	141,619	(1)	915	607	1,888	3,245	11,205	15,860	107,871	(1)
Total assets do	3,286,490	(1)	23,844	10,659	20,098	50,077	156,583	261,654	2,763,095	(1)
Inventory, end-of-year do	953,570	-	(1)	(1)	432	1,943	41,103	79,475	829,806	-
Electrical goods										
Number of returns, total	5,882	190	211	354	340	1,089	1,369	924	1,379	(1)
With end-of-year inventory	4,745	(1)	(1)	232	177	811	1,234	874	1,290	-
Total receipts thousand dollars	7,946,546	4,786	3,462	17,304	26,641	157,252	434,741	663,956	6,633,515	(1)
Business receipts do	7,841,643	875	3,454	13,533	25,596	152,217	426,529	653,705	6,565,734	-
Depreciation do	27,207	101	168	378	306	1,669	2,931	4,641	16,963	(1)
Net income do	277,703	604	664	1,060	2,505	9,932	17,232	21,643	222,618	(1)
Total assets do	2,734,738	8,249	3,137	10,010	15,939	95,943	189,883	301,674	2,104,604	(1)
Inventory, end-of-year do	962,805	(1)	(1)	4,427	2,650	24,174	64,297	114,691	751,683	-
Machinery, equipment, and supplies										
Number of returns, total	15,690	488	660	878	1,459	2,260	3,974	2,773	3,120	78
With end-of-year inventory	12,853	(1)	387	345	986	1,933	3,540	2,574	2,906	(1)
Total receipts thousand dollars	14,902,752	5,104	14,898	35,923	113,592	345,527	1,345,047	1,968,170	11,073,745	746
Business receipts do	14,563,601	1,995	11,576	31,758	107,464	333,946	1,304,068	1,916,963	10,855,831	-
Depreciation do	104,987	189	318	434	2,992	3,983	13,233	15,054	68,750	34
Net income do	661,018	1,097	2,610	4,207	8,385	21,588	59,604	76,059	486,859	609
Total assets do	6,188,491	7,199	21,482	25,843	81,377	169,985	543,152	722,048	4,607,527	9,878
Inventory, end-of-year do	1,971,631	(1)	1,601	5,344	15,158	42,229	158,159	226,730	1,522,093	(1)

Footnote at end of table.

ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.5—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE—Continued										
Holding and Other Investment Companies										
Number of returns, total	14,135	7,901	2,284	1,273	957	607	473	223	417	-
With end-of-year inventory	(1)	-	-	-	(1)	(1)	-	(1)	(1)	-
Total receipts.....thousand dollars	4,973,018	22,764	36,030	45,167	67,842	85,000	144,692	151,922	4,419,601	-
Business receipts.....do	251,975	999	3,446	2,177	4,370	3,645	5,032	10,084	222,222	-
Depreciation.....do	41,115	337	708	1,166	1,209	1,213	2,977	3,037	30,468	-
Net income.....do	4,137,132	12,722	20,750	25,634	39,167	51,611	98,597	105,145	3,783,506	-
Total assets.....do	45,707,012	465,518	526,811	568,314	801,930	1,024,378	1,672,392	1,451,417	39,196,252	-
Inventory, end-of-year.....do	(1)	-	-	-	(1)	(1)	-	(1)	(1)	-
Insurance Carriers										
Number of returns, total	2,685	299	266	295	(1)	216	373	211	929	-
With end-of-year inventory	(1)	-	-	-	-	-	-	(1)	(1)	-
Total receipts.....thousand dollars	46,985,849	1,298	4,149	10,647	(1)	29,601	126,142	151,489	46,655,342	-
Business receipts.....do	38,084,483	329	1,792	8,170	(1)	21,341	108,859	130,922	37,807,649	-
Depreciation.....do	248,803	6	90	202	(1)	213	696	676	246,892	-
Net income.....do	2,294,638	827	1,890	2,192	(1)	4,990	17,259	17,636	2,247,568	-
Total assets.....do	186,567,327	42,635	67,501	71,439	(1)	116,793	339,357	421,404	185,460,629	-
Inventory, end-of-year.....do	(1)	-	-	-	-	-	-	(1)	(1)	-
Insurance Agents, Brokers, and Service										
Number of returns, total	18,128	2,754	3,109	3,872	4,183	2,385	1,352	279	194	-
With end-of-year inventory	(1)	-	-	(1)	(1)	-	(1)	(1)	(1)	-
Total receipts.....thousand dollars	2,033,693	12,439	54,476	140,419	296,672	318,425	410,045	194,880	606,337	-
Business receipts.....do	1,946,090	11,635	49,828	135,465	284,241	310,030	400,286	187,084	567,521	-
Depreciation.....do	30,785	124	1,015	2,473	5,542	4,845	5,816	2,821	8,149	-
Net income.....do	216,646	3,837	13,700	21,874	40,505	35,225	38,617	12,751	50,137	-
Total assets.....do	2,436,258	26,141	106,667	209,942	411,484	406,590	430,319	162,320	682,795	-
Inventory, end-of-year.....do	(1)	-	-	(1)	(1)	-	(1)	(1)	(1)	-
Real Estate										
Number of returns, total	157,667	40,999	44,532	33,177	21,818	10,459	4,785	1,191	706	-
With end-of-year inventory	2,045	(1)	508	244	376	336	235	172	125	-
Total receipts.....thousand dollars	9,421,494	210,283	726,527	1,177,886	1,509,658	1,440,499	1,410,608	813,920	2,132,113	-
Business receipts.....do	4,671,551	58,708	243,877	449,854	733,463	741,866	791,847	480,594	1,171,342	-
Depreciation.....do	1,158,949	31,051	107,940	171,915	206,695	183,466	157,240	89,977	210,665	-
Net income.....do	1,958,392	57,055	205,377	321,127	345,360	277,880	272,942	130,829	347,822	-
Total assets.....do	43,584,327	1,699,686	4,414,843	6,288,810	7,086,975	6,203,405	5,768,211	3,136,851	8,985,546	-
Inventory, end-of-year.....do	158,762	(1)	13,639	6,987	15,243	12,074	10,041	24,783	75,059	-
Real estate operators (except developers) and lessors of buildings										
Number of returns, total	114,110	29,490	34,777	24,593	14,867	6,430	2,848	729	376	-
With end-of-year inventory	1,394	(1)	382	157	270	210	168	90	81	-
Total receipts.....thousand dollars	6,029,592	161,368	566,455	870,598	1,019,309	885,624	855,135	489,146	1,181,957	-
Business receipts.....do	3,317,827	49,615	206,367	356,398	532,096	507,277	543,497	309,331	813,246	-
Depreciation.....do	1,032,668	29,588	101,885	160,364	186,325	164,423	140,740	75,681	173,662	-
Net income.....do	1,237,868	37,627	150,180	229,512	235,498	178,978	157,226	79,185	169,662	-
Total assets.....do	30,948,198	1,170,040	3,372,037	4,861,997	5,412,238	4,482,605	4,015,883	2,118,494	5,514,904	-
Inventory, end-of-year.....do	69,600	(1)	11,632	2,850	9,902	6,576	2,808	12,642	22,280	-
Other real estate										
Number of returns, total	43,557	11,509	9,755	8,584	6,951	4,029	1,937	462	330	-
With end-of-year inventory	651	(1)	126	87	106	126	67	82	44	-
Total receipts.....thousand dollars	3,391,902	48,915	160,072	307,288	490,349	554,875	555,473	324,774	950,156	-
Business receipts.....do	1,353,724	9,093	37,510	93,456	201,367	234,589	248,350	171,263	358,096	-
Depreciation.....do	126,281	1,463	6,055	11,551	20,370	19,043	16,500	14,296	37,003	-
Net income.....do	720,524	19,428	55,197	91,615	109,862	98,902	115,716	51,644	178,160	-
Total assets.....do	12,636,129	529,646	1,042,806	1,426,813	1,674,737	1,720,800	1,752,328	1,018,357	3,470,642	-
Inventory, end-of-year.....do	89,162	(1)	2,007	4,137	5,341	5,498	7,233	12,141	52,779	-
SERVICES										
Number of returns, total	107,440	10,150	11,993	16,547	20,575	20,515	15,741	5,506	3,493	2,920
With end-of-year inventory	39,788	1,169	3,107	5,590	8,325	9,258	7,558	2,891	1,758	132
Total receipts.....thousand dollars	31,176,039	69,092	242,645	665,251	1,562,348	2,988,469	4,981,200	3,886,059	16,636,556	144,419
Business receipts.....do	29,747,899	43,808	200,253	604,502	1,484,718	2,883,344	4,805,053	3,773,920	15,952,301	-
Depreciation.....do	1,910,739	7,230	24,729	54,878	113,765	186,312	284,695	199,702	996,578	42,850
Net income.....do	2,302,933	17,615	44,831	82,439	139,233	242,435	359,830	232,642	1,129,997	53,911
Total assets.....do	24,597,326	195,843	395,321	920,711	1,473,168	2,278,832	3,659,182	2,365,566	12,796,285	512,418
Inventory, end-of-year.....do	1,343,321	6,852	5,720	14,789	43,252	69,158	103,788	105,717	992,210	1,835

Footnote at end of table.

ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.5.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and item	Size of business receipts									
	Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Hotels, Rooming Houses, Camps, and Other Lodging Places										
Number of returns, total	8,931	486	1,282	1,342	1,798	1,681	1,227	491	293	331
With end-of-year inventory	2,794	101	208	190	500	489	640	400	247	(1)
Total receipts, thousand dollars	2,958,080	8,195	26,004	69,715	139,577	261,187	408,801	365,982	1,656,260	22,359
Business receipts, do	2,646,425	2,708	21,501	49,244	130,678	246,660	374,054	332,065	1,489,515	-
Depreciation, do	218,044	730	3,284	7,030	15,138	26,363	31,541	22,917	105,315	5,726
Net income, do	205,564	1,619	3,374	18,229	16,201	25,917	27,584	25,571	82,909	4,160
Total assets, do	4,023,939	21,367	82,853	121,013	257,831	443,606	542,853	391,106	2,046,146	117,164
Inventory, end-of-year, do	50,175	155	293	255	1,055	1,715	3,706	4,187	38,390	(1)
Personal Services										
Number of returns, total	19,237	775	2,169	3,402	4,682	4,137	2,614	1,040	394	(1)
With end-of-year inventory	10,438	(1)	837	1,683	2,295	2,589	1,922	717	291	(1)
Total receipts, thousand dollars	3,758,387	6,101	37,313	126,741	343,937	580,887	821,153	709,280	1,132,351	(1)
Business receipts, do	3,702,690	4,398	35,783	122,762	334,948	574,042	810,370	701,152	1,119,235	-
Depreciation, do	156,368	485	2,571	7,453	15,959	26,324	33,528	24,566	45,469	(1)
Net income, do	234,554	1,237	3,377	8,350	20,331	40,270	50,951	35,398	74,497	(1)
Total assets, do	2,181,242	5,837	26,501	84,211	177,158	351,790	500,479	353,955	681,090	(1)
Inventory, end-of-year, do	121,653	(1)	587	3,070	7,997	13,378	20,941	22,675	52,884	(1)
Business Services										
Number of returns, total	30,974	3,879	3,249	4,664	4,954	5,117	4,403	1,711	1,506	1,491
With end-of-year inventory	7,014	309	380	783	1,202	1,494	1,494	695	597	(1)
Total receipts, thousand dollars	11,585,762	23,574	70,880	183,573	371,661	742,434	1,420,080	1,224,609	7,475,879	73,072
Business receipts, do	11,202,539	15,635	54,262	168,375	356,434	713,692	1,380,076	1,205,060	7,309,005	-
Depreciation, do	478,744	2,441	8,788	15,993	30,095	47,489	87,727	57,524	202,595	26,092
Net income, do	812,074	7,461	17,320	27,913	41,049	70,282	101,954	75,383	438,970	31,742
Total assets, do	7,470,044	86,184	126,872	389,686	342,300	537,355	999,058	664,798	4,069,654	254,137
Inventory, end-of-year, do	292,622	5,678	388	1,610	4,610	15,019	28,226	32,351	204,647	(1)
Automobile and Other Repair Services										
Number of returns, total	18,008	1,398	2,053	2,927	3,532	4,144	2,556	635	297	466
With end-of-year inventory	10,018	302	781	1,558	2,272	2,754	1,737	440	173	(1)
Total receipts, thousand dollars	3,450,443	10,928	44,754	119,186	270,184	613,120	768,938	446,195	1,151,132	26,006
Business receipts, do	3,271,287	7,014	34,992	110,669	256,234	584,730	754,113	431,297	1,092,238	-
Depreciation, do	559,538	2,524	6,143	13,968	30,448	51,962	72,023	64,438	309,506	8,526
Net income, do	213,976	2,170	11,706	11,569	19,492	42,936	46,599	28,540	46,503	4,461
Total assets, do	3,265,387	26,239	60,920	140,648	272,965	402,883	569,764	353,457	1,358,245	80,266
Inventory, end-of-year, do	175,322	427	2,181	6,247	21,233	29,972	31,096	25,077	59,089	(1)
Amusement and Recreation Services, Including Motion Pictures										
Number of returns, total	12,978	1,640	1,652	2,129	2,545	2,193	1,618	488	429	284
With end-of-year inventory	4,863	154	484	846	1,206	922	852	211	175	(1)
Total receipts, thousand dollars	4,801,095	9,892	36,222	86,675	212,001	321,346	550,883	346,904	3,233,017	4,155
Business receipts, do	4,454,771	6,827	27,676	77,928	184,755	303,314	490,277	327,191	3,036,803	-
Depreciation, do	412,322	821	2,960	8,119	14,850	22,397	34,678	18,802	309,607	88
Net income, do	482,681	2,300	5,542	7,575	22,967	27,296	56,901	33,360	323,446	3,294
Total assets, do	5,097,447	21,501	71,751	118,403	246,746	281,405	536,788	311,938	3,490,642	18,273
Inventory, end-of-year, do	631,567	171	562	1,996	4,425	3,227	8,158	6,363	606,574	(1)
Miscellaneous Services										
Number of returns, total	17,312	1,972	1,588	2,083	3,064	3,243	3,323	1,141	574	324
With end-of-year inventory	4,661	212	417	530	850	1,010	913	428	275	(1)
Total receipts, thousand dollars	4,622,272	10,402	27,472	79,361	224,988	469,495	1,011,345	793,089	1,987,917	18,203
Business receipts, do	4,470,187	7,226	26,039	75,524	221,669	460,906	996,163	777,155	1,905,505	-
Depreciation, do	85,723	229	983	2,315	7,275	11,777	25,198	11,455	24,086	2,405
Net income, do	354,084	2,828	3,512	8,803	19,193	35,734	75,841	34,390	163,672	10,111
Total assets, do	2,559,267	34,715	26,424	66,750	176,168	261,793	510,240	290,312	1,150,508	42,357
Inventory, end-of-year, do	71,982	313	1,709	1,611	3,932	5,847	11,661	15,064	30,626	(1)

[1] Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates for the subgroups "Metal mining," "Contractors not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the division and overall totals.

Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets							
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
MINING									
Number of returns	13,285	372	3,303	1,742	2,046	2,314	2,188	977	343
	(Thousand dollars)								
Total assets	16,546,370	-	29,552	60,831	149,001	377,682	1,115,331	2,026,967	12,787,006
Cash	1,199,533	-	5,202	6,976	19,502	34,881	137,746	193,837	801,389
Notes and accounts receivable	2,513,860	-	4,792	11,013	33,990	80,615	202,602	365,598	1,815,250
Less: Allowance for bad debts	19,141	-	135	79	50	585	1,138	3,306	13,848
Inventories	849,750	-	253	2,112	5,224	11,038	43,783	75,852	711,488
Investments in Government obligations	626,527	-	89	183	761	5,474	15,642	76,426	527,952
Other current assets	375,406	-	628	337	2,691	6,232	18,526	45,539	301,453
Loans to stockholders	40,991	-	664	406	650	2,628	7,883	8,265	20,495
Other investments	2,243,068	-	2,049	4,736	4,266	23,368	69,537	236,739	1,902,373
Depreciable assets	12,257,656	-	38,620	63,663	123,729	299,147	1,005,013	1,632,451	9,095,033
Less: Accumulated depreciation	6,193,032	-	27,323	38,915	65,242	162,219	566,615	977,220	4,355,498
Depletable assets	3,217,096	-	10,648	4,209	18,731	55,033	171,753	373,407	2,583,315
Less: Accumulated depletion	1,540,851	-	8,087	602	7,334	22,511	77,340	164,556	1,260,421
Land	339,403	-	383	3,277	5,236	27,839	29,488	99,983	173,197
Intangible assets	261,475	-	612	115	1,172	2,267	4,873	14,954	237,482
Less: Accumulated amortization	118,893	-	505	89	333	886	2,389	7,351	107,340
Other assets	493,522	-	1,662	3,489	6,008	15,361	55,967	56,349	354,686
Total liabilities	16,546,370	-	29,552	60,831	149,001	377,682	1,115,331	2,026,967	12,787,006
Accounts payable	1,223,215	-	11,598	12,477	23,588	58,336	157,449	186,448	773,319
Mortgages, notes, and bonds payable in less than one year	955,980	-	5,972	14,207	21,783	60,614	138,908	169,700	544,796
Other current liabilities	1,033,928	-	6,520	2,971	5,659	17,334	45,685	78,211	877,548
Loans from stockholders	241,215	-	20,078	3,865	24,438	18,084	33,430	36,985	104,335
Mortgages, notes, and bonds payable in one year or more	2,345,674	-	4,039	21,634	32,983	55,448	162,974	270,289	1,798,307
Other liabilities	630,909	-	3,225	2,217	3,973	10,297	37,705	86,492	487,000
Capital stock	2,276,545	-	27,608	54,662	68,813	101,324	230,508	392,838	1,400,792
Paid-in or capital surplus	1,845,868	-	3,321	2,507	11,744	24,677	59,138	128,661	1,615,820
Surplus reserves	114,480	-	254	13	40	7,536	9,624	26,564	70,449
Earned surplus and undivided profits	5,878,556	-	[1]53,063	[1]53,722	[1]44,020	24,032	239,910	650,779	5,114,640
Total receipts	12,602,087	143,565	96,770	94,669	216,942	436,715	1,385,408	1,681,206	8,546,812
Business receipts	11,903,304	131,894	91,738	89,368	208,547	417,960	1,321,654	1,592,141	8,050,002
Interest on Government obligations:									
United States	16,503	511	22	[2]	25	231	951	2,124	12,638
State and local	3,305	[2]	-	141	-	10	22	762	2,369
Other interest	58,862	839	43	56	448	518	2,609	6,357	47,992
Rents	43,366	769	227	37	776	3,265	6,861	10,477	20,954
Royalties	76,678	45	318	490	2,008	1,541	4,909	14,577	52,790
Net short-term capital gain reduced by net long-term capital loss	3,337	[2]	-	30	-	1,359	597	524	827
Net long-term capital gain reduced by net short-term capital loss	169,274	2,617	1,444	1,013	2,204	3,673	18,666	19,330	120,327
Net gain, noncapital assets	59,335	1,513	1,616	313	1,243	2,315	4,588	4,545	43,202
Dividends, domestic corporations	78,540	79	[2]	26	[2]	385	1,069	6,197	70,784
Dividends, foreign corporations	32,714	-	-	-	-	-	[2]	206	32,507
Other receipts	156,869	5,297	1,362	3,194	1,691	5,458	23,481	23,966	92,420
Total deductions	11,212,687	122,287	101,879	99,956	222,863	428,207	1,324,553	1,597,296	7,315,646
Cost of sales and operations	6,905,746	42,282	66,916	55,685	139,536	250,783	907,002	994,021	4,449,521
Compensation of officers	184,194	1,440	4,335	7,857	10,228	23,332	43,987	40,238	52,777
Repairs	225,198	9,957	1,869	3,088	7,022	14,347	28,205	30,595	130,115
Bad debts	26,183	305	243	4,077	179	1,610	4,507	4,803	10,459
Rent paid	100,156	1,171	1,422	1,109	4,817	10,539	9,619	12,747	58,732
Taxes paid	331,935	4,553	2,905	3,503	6,444	11,947	38,286	46,292	218,005
Interest paid	170,944	4,269	249	1,833	1,559	5,260	18,750	26,498	112,526
Contributions or gifts	7,236	20	[2]	[2]	21	68	403	1,007	5,708
Amortization	11,154	[2]	63	[2]	760	195	84	834	9,208
Depreciation	830,015	11,933	2,936	6,305	10,872	25,468	100,723	120,630	551,148
Depletion	915,880	11,191	1,072	1,030	3,435	11,062	33,211	105,676	749,203
Advertising	20,591	391	61	148	237	1,114	3,002	2,957	12,681
Pension, profit sharing, stock bonus, annuity plans	65,149	3,159	16	-	-	1,773	2,321	6,725	51,155
Other employee benefit plans	97,737	39	439	93	212	619	4,128	9,165	83,042
Net loss, noncapital assets	12,118	271	991	198	227	252	700	3,287	6,192
Other deductions	1,308,451	31,302	18,358	15,019	37,314	69,838	129,625	191,821	815,174
Total receipts less total deductions	1,389,400	21,278	[1]5,109	[1]5,287	[1]5,921	8,508	60,855	83,910	1,231,166
Certain taxable income from related foreign corporations	5,844	-	-	-	-	-	-	-	5,844
Net income (less deficit)	1,391,939	21,277	[3]5,109	[3]5,428	[3]5,921	8,498	60,833	83,148	1,234,641
Net income	1,702,451	26,401	4,087	4,513	10,895	24,230	91,124	124,782	1,416,419
Deficit	310,512	5,124	9,196	9,941	16,816	15,732	30,291	41,634	181,778
Income subject to tax	1,452,871	24,334	1,827	854	6,222	15,869	48,432	103,240	1,252,093
Income tax	657,838	11,129	423	180	1,377	4,252	17,576	44,912	577,989
Investment credit	30,409	716	[2]	[2]	390	1,137	3,241	4,747	20,178
Net income (less deficit) after tax	766,510	10,864	[3]5,532	[3]5,608	[3]6,908	5,383	46,498	42,983	676,830
Net income after tax	1,075,182	15,988	3,664	4,333	9,908	21,115	76,789	84,765	858,620
Distribution to stockholders:									
Cash and property except own stock	908,893	2,137	3,745	2,617	2,073	5,580	30,955	37,334	824,452
Corporation's own stock	41,485	-	-	-	-	1,117	368	4,472	35,528

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
CONTRACT CONSTRUCTION									
Number of returns	113,284	2,711	33,671	17,777	18,392	21,305	15,589	3,348	491
	(Thousand dollars)								
Total assets	26,725,141	-	350,810	648,776	1,315,186	3,388,075	7,213,396	6,306,505	7,502,393
Cash	2,672,507	-	66,401	93,566	161,885	396,213	761,474	643,227	549,741
Notes and accounts receivable	9,156,708	-	105,688	219,356	447,629	1,209,880	2,674,174	2,337,149	2,162,832
Less: Allowance for bad debts	60,970	-	1,112	2,301	3,997	11,925	18,894	10,787	11,954
Inventories	3,531,901	-	29,340	83,166	190,960	455,015	1,046,557	776,110	950,753
Investments in Government obligations	318,476	-	282	598	3,315	14,645	62,840	103,269	133,527
Other current assets	2,770,681	-	17,614	37,456	96,588	248,592	648,572	767,216	954,643
Loans to stockholders	166,243	-	8,881	12,734	20,239	43,052	54,881	21,214	5,242
Other investments	1,904,367	-	8,845	21,782	53,948	151,669	345,737	362,488	959,898
Depreciable assets	9,397,517	-	191,695	265,684	520,300	1,286,762	2,608,108	2,233,037	2,291,931
Less: Accumulated depreciation	4,833,958	-	103,653	130,092	261,243	639,639	1,427,757	1,253,520	1,018,054
Depletable assets	88,920	-	867	295	679	2,899	11,315	4,712	68,153
Less: Accumulated depletion	29,303	-	123	108	146	806	2,827	1,664	23,629
Land	884,744	-	6,236	18,427	50,972	137,173	274,864	151,765	245,307
Intangible assets	22,546	-	1,116	696	833	1,097	5,922	3,718	9,164
Less: Accumulated amortization	5,218	-	383	218	236	353	351	1,333	2,344
Other assets	739,980	-	19,116	27,735	33,460	93,801	168,781	169,904	227,183
Total liabilities	26,725,141	-	350,810	648,776	1,315,186	3,388,075	7,213,396	6,306,505	7,502,393
Accounts payable	6,642,003	-	106,896	151,044	327,576	773,994	1,838,560	1,762,248	1,681,685
Mortgages, notes, and bonds payable in less than one year	3,484,308	-	86,977	101,555	216,287	504,484	1,113,775	719,920	741,310
Other current liabilities	2,932,036	-	40,856	51,724	88,037	279,575	757,583	810,387	903,874
Loans from stockholders	638,663	-	59,305	64,618	91,073	159,848	184,976	68,637	10,206
Mortgages, notes, and bonds payable in one year or more	3,051,004	-	77,941	75,131	177,837	374,716	684,533	565,312	1,095,534
Other liabilities	2,120,912	-	27,404	27,897	36,560	142,727	394,091	665,034	827,199
Capital stock	2,939,138	-	146,969	154,243	258,806	516,464	793,983	502,500	566,173
Paid-in or capital surplus	622,640	-	11,137	16,144	28,241	47,022	119,230	90,362	310,504
Surplus reserves	69,501	-	1,173	361	754	3,748	4,079	17,814	41,572
Earned surplus and undivided profits	4,224,936	-	[1]207,848	6,059	90,015	585,497	1,322,586	1,104,291	1,324,336
Total receipts	56,694,897	201,190	2,006,461	2,482,329	4,009,810	8,860,536	16,705,552	12,256,887	10,172,132
Business receipts	55,696,213	190,112	1,991,755	2,462,781	3,972,881	8,765,426	16,482,642	12,046,313	9,784,303
Interest on Government obligations:									
United States	9,699	(2)	77	47	101	553	2,384	2,956	3,579
State and local	3,854	-	76	52	(2)	109	375	2,228	1,014
Other interest	78,008	443	483	677	2,665	8,140	19,094	14,519	31,987
Rents	271,260	215	889	2,460	9,978	24,135	56,423	53,485	123,675
Royalties	6,960	(2)	(2)	-	355	394	151	1,158	4,897
Net short-term capital gain reduced by net long-term capital loss	3,083	-	96	45	20	747	1,156	486	533
Net long-term capital gain reduced by net short-term capital loss	121,230	161	1,776	2,233	3,563	11,461	18,546	18,885	64,605
Net gain, noncapital assets	54,380	8,241	1,513	440	2,602	5,161	10,848	10,467	15,108
Dividends, domestic corporations	20,781	-	11	(2)	180	508	1,498	3,184	15,399
Dividends, foreign corporations	11,015	-	-	-	-	(2)	27	174	10,814
Other receipts	418,414	2,016	9,780	13,593	17,465	43,902	112,408	103,032	116,218
Total deductions	55,436,677	206,335	2,022,521	2,453,408	3,951,997	8,658,892	16,345,869	11,974,472	9,823,183
Cost of sales and operations	46,611,664	166,495	1,496,185	1,895,719	3,142,606	7,027,790	13,875,640	10,432,626	8,574,603
Compensation of officers	1,898,830	7,674	186,015	183,910	236,810	429,893	535,531	227,043	91,954
Repairs	297,761	920	6,516	10,108	16,277	49,078	89,342	67,736	57,784
Bad debts	106,039	1,498	3,708	5,215	8,322	20,848	36,900	13,540	16,008
Rent paid	330,818	2,010	17,232	20,175	27,231	55,333	87,205	52,305	69,327
Taxes paid	953,698	3,793	43,319	52,644	80,284	172,000	286,583	191,720	123,355
Interest paid	321,679	1,278	6,688	10,745	20,006	46,997	89,802	61,991	84,172
Contributions or gifts	18,007	27	71	153	527	1,783	5,346	5,059	5,041
Amortization	2,665	(2)	142	67	99	235	415	813	894
Depreciation	972,906	2,010	28,941	36,068	62,954	145,001	281,311	222,095	194,526
Depletion	13,127	-	(2)	11	59	459	1,221	2,817	8,554
Advertising	116,039	408	9,140	9,323	16,257	23,724	29,137	15,682	12,368
Pension, profit sharing, stock bonus, annuity plans	159,134	287	1,615	1,826	5,409	17,786	46,563	44,392	41,256
Other employee benefit plans	194,952	297	7,277	10,515	11,361	34,337	69,998	40,453	20,714
Net loss, noncapital assets	9,654	575	1,243	127	1,528	1,748	2,428	1,036	969
Other deductions	3,429,704	19,063	214,423	216,802	322,267	631,880	908,447	595,164	521,658
Total receipts less total deductions	1,258,220	[1]5,145	[1]16,060	28,921	57,813	201,644	359,683	282,415	348,949
Certain taxable income from related foreign corporations	3,266	-	-	-	-	-	-	-	3,266
Net income (less deficit)	1,257,632	[3]5,145	[3]16,136	28,869	57,813	201,535	359,308	280,187	351,201
Net income	1,780,576	17,617	43,115	66,161	119,849	285,113	481,639	365,450	401,632
Deficit	522,944	22,762	59,251	37,292	62,036	83,578	122,331	85,263	50,431
Income subject to tax	1,387,600	15,570	18,062	36,787	72,793	196,567	367,219	316,884	363,718
Income tax	519,126	7,754	3,382	7,971	17,147	53,280	128,792	137,885	162,915
Investment credit	40,464	(2)	76	330	1,584	5,047	11,861	10,838	10,727
Net income (less deficit) after tax	778,970	[3]12,898	[3]19,442	21,228	42,250	153,302	242,377	153,140	199,013
Net income after tax	1,301,999	9,864	39,809	58,520	104,286	236,907	364,712	238,440	249,461
Distribution to stockholders:									
Cash and property except own stock	239,874	5,349	8,797	7,914	20,170	42,448	56,458	33,940	64,798
Corporation's own stock	47,805	-	(2)	-	(2)	4,097	8,535	16,135	19,028

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets							
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
WHOLESALE AND RETAIL TRADE									
Number of returns	440,304	11,389	103,099	68,230	84,055	95,156	64,065	12,498	1,812
	(Thousand dollars)								
Total assets	125,486,938	-	1,193,520	2,469,976	6,049,799	15,088,469	29,130,658	23,347,312	48,207,204
Cash	9,708,398	-	174,942	321,181	717,286	1,593,265	2,495,085	1,690,279	2,716,360
Notes and accounts receivable	38,765,362	-	213,624	467,253	1,406,500	4,129,531	8,769,023	7,639,734	16,139,697
Less: Allowance for bad debts	1,069,005	-	4,264	8,521	24,464	81,401	217,970	193,411	538,974
Inventories	39,410,351	-	335,158	845,857	2,149,219	5,148,256	10,341,845	7,854,537	12,735,479
Investments in Government obligations	831,283	-	1,713	2,841	15,438	83,942	170,073	227,292	329,984
Other current assets	2,289,027	-	25,651	45,851	100,777	254,862	480,436	453,521	927,929
Loans to stockholders	435,890	-	22,249	38,357	64,847	111,447	118,573	42,302	38,115
Other investments	9,521,818	-	23,464	57,017	145,651	562,774	1,488,624	1,708,566	5,535,722
Depreciable assets	35,869,208	-	624,449	1,017,665	2,235,020	4,755,969	7,836,385	5,455,976	13,943,744
Less: Accumulated depreciation	16,630,668	-	343,732	510,954	1,113,377	2,266,988	3,750,419	2,583,390	6,061,808
Depletable assets	372,091	-	1,382	1,584	2,891	9,383	8,894	16,396	331,561
Less: Accumulated depletion	91,665	-	899	504	434	3,187	3,808	5,361	77,472
Land	3,026,964	-	9,914	31,561	111,379	352,711	745,026	608,906	1,167,467
Intangible assets	224,924	-	8,304	10,199	20,162	32,599	49,764	31,641	72,255
Less: Accumulated amortization	78,021	-	3,118	4,324	8,081	10,882	18,161	8,609	24,846
Other assets	2,900,981	-	104,683	154,913	226,985	416,188	617,288	408,933	971,991
Total liabilities	125,486,938	-	1,193,520	2,469,976	6,049,799	15,088,469	29,130,658	23,347,312	48,207,204
Accounts payable	25,727,288	-	315,655	551,344	1,300,825	3,028,401	6,066,433	5,130,715	9,333,915
Mortgages, notes, and bonds payable in less than one year	15,602,064	-	135,365	248,520	598,950	1,733,525	4,359,848	3,594,444	4,931,412
Other current liabilities	7,690,672	-	86,131	130,745	352,300	841,044	1,741,533	1,470,801	3,068,118
Loans from stockholders	2,641,631	-	226,442	240,746	415,928	633,302	688,806	273,168	163,239
Mortgages, notes, and bonds payable in one year or more	13,563,345	-	149,017	273,560	601,308	1,454,652	2,670,228	2,027,408	6,387,172
Other liabilities	4,468,957	-	62,772	72,580	127,128	340,228	664,043	610,342	2,591,864
Capital stock	19,048,972	-	594,535	819,318	1,589,218	3,251,350	4,823,673	3,221,333	4,749,545
Paid-in or capital surplus	5,570,479	-	76,596	82,060	152,326	319,261	644,763	614,932	3,680,541
Surplus reserves	451,689	-	1,129	4,779	10,149	27,543	90,107	111,502	206,480
Earned surplus and undivided profits	30,721,841	-	[1]454,122	46,324	901,667	3,459,163	7,381,224	6,292,667	13,094,918
Total receipts	365,166,475	3,037,850	6,086,448	8,599,552	19,740,466	47,719,958	91,807,135	69,345,091	118,829,975
Business receipts	358,173,249	2,964,898	5,996,510	8,488,602	19,495,795	46,978,318	90,222,233	68,038,183	115,988,710
Interest on Government obligations:									
United States	26,131	536	153	104	407	2,047	5,925	6,501	10,458
State and local	8,311	528	[2]	[2]	418	395	962	2,488	3,520
Other interest	490,306	5,424	1,572	2,530	12,996	45,028	96,180	94,950	231,626
Rents	774,198	4,740	9,738	11,426	29,814	91,512	193,000	164,099	269,869
Royalties	62,646	191	758	670	381	1,130	5,742	6,812	46,962
Net short-term capital gain reduced by net long-term capital loss	12,315	27	76	1,284	268	2,820	2,399	2,182	3,259
Net long-term capital gain reduced by net short-term capital loss	263,871	3,164	6,454	4,617	8,723	28,582	56,802	60,192	95,337
Net gain, noncapital assets	84,042	4,897	6,928	1,958	6,668	14,793	20,706	11,979	16,113
Dividends, domestic corporations	143,887	9,990	81	274	820	4,740	19,300	26,418	82,264
Dividends, foreign corporations	116,260	418	1,295	[2]	25	45	101	2,559	111,817
Other receipts	5,011,259	43,037	62,883	88,087	184,151	550,548	1,183,785	928,728	1,970,040
Total deductions	357,543,564	3,030,959	6,149,797	8,508,601	19,415,489	46,738,797	90,030,531	67,842,119	115,827,271
Cost of sales and operations	282,978,215	2,323,345	4,029,174	5,795,367	13,900,843	35,880,468	73,215,320	56,392,461	91,441,237
Compensation of officers	6,406,400	33,243	440,614	532,015	913,260	1,501,574	1,848,191	787,022	350,481
Repairs	921,953	5,986	23,443	32,680	72,973	140,111	213,667	136,654	296,439
Bad debts	830,320	16,329	11,961	13,871	46,711	122,295	227,984	158,259	232,910
Rent paid	4,869,344	42,220	223,785	260,330	462,098	783,455	940,065	612,622	1,544,769
Taxes paid	4,136,778	34,823	113,821	141,545	287,928	597,293	926,700	710,504	1,324,164
Interest paid	1,690,288	22,599	16,741	29,014	70,502	188,618	392,006	312,460	658,348
Contributions or gifts	107,494	353	216	771	2,296	8,430	24,217	26,294	44,917
Amortization	44,426	496	950	1,194	4,684	4,399	4,898	3,450	24,355
Depreciation	2,931,866	21,818	66,253	102,734	214,327	434,028	646,130	434,398	1,012,178
Depletion	49,651	79	764	337	646	2,320	2,609	2,559	40,337
Advertising	3,723,433	44,889	46,739	79,240	197,312	420,637	730,975	551,107	1,652,534
Pension, profit sharing, stock bonus, annuity plans	679,232	2,957	4,210	3,758	12,342	45,836	135,861	130,752	343,516
Other employee benefit plans	331,779	2,918	3,531	5,088	13,547	37,733	69,316	57,299	142,347
Net loss, noncapital assets	44,026	5,221	5,299	3,003	2,917	5,744	8,147	6,071	7,624
Other deductions	47,798,359	473,683	1,162,296	1,507,654	3,213,103	6,565,856	10,644,445	7,520,207	16,711,115
Total receipts less total deductions	7,622,911	6,891	[1]63,349	90,951	324,977	981,161	1,776,604	1,502,972	3,002,704
Certain taxable income from related foreign corporations	6,164	-	-	-	-	-	-	542	5,622
Net income (less deficit)	7,620,764	6,363	[3]63,349	90,951	324,559	980,766	1,775,642	1,501,026	3,004,806
Net income	9,175,718	80,185	104,041	208,266	514,961	1,195,365	2,036,364	1,642,877	3,393,659
Deficit	1,554,954	73,822	167,390	117,315	190,402	214,599	260,722	141,851	388,853
Income subject to tax	7,969,612	60,513	46,461	129,952	368,415	921,948	1,715,883	1,508,366	3,218,074
Income tax	3,192,964	24,483	8,686	29,784	91,025	251,997	602,796	662,111	1,522,082
Investment credit	119,241	661	382	1,453	4,125	11,140	22,848	17,794	60,838
Net income (less deficit) after tax	4,547,041	[3]17,459	[3]71,653	62,620	237,659	739,909	1,195,694	856,709	1,543,562
Net income after tax	6,102,263	56,393	95,737	180,012	428,062	954,508	1,456,434	998,611	1,932,506
Distribution to stockholders:									
Cash and property except own stock	1,652,709	25,257	23,280	34,211	98,663	160,707	235,667	174,845	900,079
Corporation's own stock	255,349	4,024	304	63	3,309	17,773	60,405	51,227	118,244

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets							
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale Trade									
Number of returns	146,555	3,433	29,278	17,409	24,118	34,045	29,900	7,240	1,132
	(Thousand dollars)								
Total assets	56,107,958	-	303,352	630,935	1,752,851	5,581,810	14,015,135	13,859,053	19,964,822
Cash	4,333,815	-	61,515	98,369	231,649	640,042	1,265,169	966,869	1,070,202
Notes and accounts receivable	20,444,804	-	91,778	205,257	627,586	2,053,232	5,158,235	5,082,341	7,226,375
Less: Allowance for bad debts	424,637	-	2,231	2,401	9,453	36,855	119,711	124,431	129,555
Inventories	16,550,253	-	61,614	150,005	480,084	1,545,806	4,511,717	4,680,632	5,120,395
Investments in Government obligations	437,557	-	616	1,962	6,571	48,341	91,376	147,217	141,474
Other current assets	955,736	-	7,178	13,162	30,111	85,242	196,699	228,844	394,500
Loans to stockholders	158,639	-	5,655	12,442	19,382	38,646	42,742	22,880	16,892
Other investments	5,145,208	-	8,690	26,154	52,522	243,778	755,549	1,027,492	3,031,023
Depreciable assets	11,639,161	-	91,894	174,694	482,831	1,449,293	3,174,240	2,575,355	3,690,854
Less: Accumulated depreciation	5,468,028	-	48,181	89,372	242,788	719,113	1,581,104	1,219,094	1,568,376
Depletable assets	343,473	-	254	190	1,120	904	5,551	10,478	324,976
Less: Accumulated depletion	84,528	-	161	25	330	285	3,393	3,382	76,952
Land	963,275	-	2,293	6,596	21,901	102,937	266,690	241,857	321,001
Intangible assets	85,317	-	3,356	2,263	3,271	7,414	21,277	19,174	28,562
Less: Accumulated amortization	31,740	-	1,106	912	1,261	2,247	12,082	5,190	8,942
Other assets	1,059,653	-	20,188	32,551	49,655	124,675	242,180	208,011	382,393
Total liabilities	56,107,958	-	303,352	630,935	1,752,851	5,581,810	14,015,135	13,859,053	19,964,822
Accounts payable	14,087,052	-	100,180	156,925	447,408	1,399,003	3,717,500	3,686,237	4,579,799
Mortgages, notes, and bonds payable in less than one year	7,440,104	-	39,441	62,307	174,533	510,932	1,553,290	2,004,950	3,094,651
Other current liabilities	3,112,602	-	27,012	35,396	101,484	320,290	841,538	823,812	963,070
Loans from stockholders	1,071,611	-	72,880	53,095	111,727	216,356	357,623	170,189	89,741
Mortgages, notes, and bonds payable in one year or more	5,046,684	-	37,898	47,779	128,800	423,345	1,036,742	1,012,534	2,359,586
Other liabilities	1,223,776	-	22,735	16,679	26,882	106,381	263,007	281,969	506,123
Capital stock	8,194,024	-	166,394	204,567	407,405	1,098,033	2,194,584	1,954,679	2,168,362
Paid-in or capital surplus	2,491,790	-	26,569	17,684	50,890	126,953	342,043	329,428	1,598,223
Surplus reserves	178,885	-	(2)	549	2,993	10,457	46,242	53,395	65,242
Earned surplus and undivided profits	13,261,430	-	[1]189,764	35,954	300,729	1,370,060	3,662,566	3,541,860	4,540,025
Total receipts	174,066,994	1,654,099	1,809,058	2,491,824	6,612,354	19,508,774	45,617,250	41,262,051	55,111,584
Business receipts	171,414,482	1,614,827	1,769,836	2,443,932	6,522,239	19,211,706	44,955,267	40,658,325	54,238,350
Interest on Government obligations:									
United States	14,564	477	(2)	59	224	1,196	2,982	4,339	5,286
State and local	4,285	46	(2)	-	90	166	375	1,318	2,290
Other interest	213,515	4,477	769	989	2,678	11,907	32,407	47,322	112,966
Rents	258,347	2,506	2,414	2,492	7,557	29,568	82,587	62,273	68,950
Royalties	54,336	191	34	213	215	926	3,157	5,223	44,377
Net short-term capital gain reduced by net long-term capital loss	6,150	27	38	393	113	2,044	1,427	1,326	782
Net long-term capital gain reduced by net short-term capital loss	119,753	1,104	1,581	1,868	2,924	13,529	26,424	30,444	41,879
Net gain, noncapital assets	39,132	1,269	3,374	681	2,398	5,955	7,654	6,106	11,695
Dividends, domestic corporations	81,707	9,876	28	173	466	2,585	7,324	15,859	45,396
Dividends, foreign corporations	52,595	418	1,295	(2)	(2)	32	88	2,531	48,231
Other receipts	1,808,128	18,881	29,688	41,024	73,450	229,160	497,558	426,985	491,382
Total deductions	170,549,067	1,626,963	1,827,015	2,452,826	6,506,764	19,119,090	44,710,558	40,386,135	53,919,716
Cost of sales and operations	145,393,480	1,359,721	1,312,229	1,797,126	5,056,963	15,491,338	37,330,372	34,801,975	48,243,756
Compensation of officers	2,895,371	15,887	137,185	165,909	302,861	637,989	957,253	478,037	200,250
Repairs	299,072	1,830	2,302	5,177	15,897	43,677	88,393	60,733	81,063
Bad debts	369,372	6,856	6,738	4,521	16,264	47,957	114,031	98,142	74,863
Rent paid	983,455	11,095	31,653	35,727	69,337	161,083	287,067	188,769	198,724
Taxes paid	1,600,206	17,534	17,269	26,789	66,982	214,819	451,529	419,341	385,943
Interest paid	730,005	7,013	6,184	6,712	18,382	62,528	172,409	179,950	276,827
Contributions or gifts	44,898	210	116	245	840	3,398	11,752	14,609	13,728
Amortization	10,136	292	282	196	3,413	869	1,575	1,605	1,904
Depreciation	954,242	9,965	13,388	21,039	53,430	143,379	268,463	202,743	241,835
Depletion	42,761	51	195	87	277	349	922	1,085	39,795
Advertising	868,209	11,084	8,577	11,905	29,728	81,665	180,634	165,779	378,837
Pension, profit sharing, stock bonus, annuity plans	304,532	1,373	2,843	2,237	6,451	23,898	81,590	82,876	103,264
Other employee benefit plans	124,059	1,997	675	1,478	2,764	13,345	34,003	32,690	37,107
Net loss, noncapital assets	17,007	666	595	864	1,697	2,492	5,022	3,272	2,399
Other deductions	15,912,262	181,389	286,784	372,814	861,478	2,190,304	4,725,543	3,654,529	3,639,421
Total receipts less total deductions	3,517,927	27,136	[1]17,957	38,998	105,590	389,684	906,692	875,916	1,191,868
Certain taxable income from related foreign corporations	3,742	-	-	-	-	-	-	542	3,200
Net income (less deficit)	3,517,384	27,090	[3]17,957	38,998	105,500	389,518	906,317	875,140	1,192,778
Net income	4,070,473	52,555	40,321	71,775	167,736	469,667	1,037,569	966,995	1,263,855
Deficit	553,089	25,465	58,278	32,777	62,236	80,149	131,252	91,855	71,077
Income subject to tax	3,574,108	38,497	17,175	49,565	127,081	374,501	892,731	897,145	1,177,413
Income tax	1,436,309	16,044	3,656	11,594	31,868	103,279	319,675	394,918	555,275
Investment credit	33,614	333	28	166	836	3,688	9,039	7,906	11,618
Net income (less deficit) after tax	2,114,689	11,379	[3]21,585	27,570	74,468	289,927	595,681	488,128	649,121
Net income after tax	2,667,919	36,861	36,693	60,398	136,704	370,076	726,946	580,015	720,226
Distribution to stockholders:									
Cash and property except own stock	560,099	12,480	9,754	9,055	43,187	58,449	104,366	103,083	219,725
Corporation's own stock	126,983	2,410	138	(2)	1,188	10,337	27,562	32,823	52,525

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets							
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade not Allocable									
Number of returns	6,158	349	2,032	1,008	729	1,160	730	136	14
	(Thousand dollars)								
Total assets	1,284,838	-	19,937	36,608	51,619	190,371	329,503	239,730	417,070
Cash	79,229	-	2,270	2,025	4,462	17,937	25,482	14,026	13,027
Notes and accounts receivable	316,108	-	6,849	8,781	13,656	51,558	104,341	67,943	62,980
Less: Allowance for bad debts	8,880	-	89	409	388	530	4,044	2,182	1,238
Inventories	417,584	-	4,560	14,075	18,901	64,660	102,814	81,138	131,436
Investments in Government obligations	2,921	-	406	-	-	13	1,696	476	330
Other current assets	26,548	-	586	1,793	1,861	2,337	5,278	10,242	4,451
Loans to stockholders	8,685	-	306	585	(2)	1,821	4,690	531	743
Other investments	177,681	-	259	1,555	1,423	5,955	20,700	14,531	133,258
Depreciable assets	374,611	-	7,546	10,666	19,222	60,997	85,609	81,930	108,641
Less: Accumulated depreciation	183,048	-	4,559	5,788	10,247	28,302	42,172	43,728	48,252
Depletable assets	731	-	-	-	-	731	-	-	-
Less: Accumulated depletion	187	-	-	-	-	187	-	-	-
Land	37,203	-	89	784	737	5,303	11,454	12,393	6,443
Intangible assets	3,135	-	26	43	40	2,404	121	38	463
Less: Accumulated amortization	1,046	-	(2)	32	40	744	43	15	172
Other assets	33,563	-	1,688	2,530	1,983	6,418	13,577	2,407	4,960
Total liabilities	1,284,838	-	19,937	36,608	51,619	190,371	329,503	239,730	417,070
Accounts payable	250,240	-	6,698	6,704	13,104	32,877	75,452	44,652	70,753
Mortgages, notes, and bonds payable in less than one year	100,551	-	3,308	4,087	6,208	14,350	30,435	26,490	15,673
Other current liabilities	64,457	-	1,686	1,414	1,828	6,391	17,445	20,557	15,136
Loans from stockholders	30,022	-	3,903	2,604	1,209	7,566	7,857	6,846	37
Mortgages, notes, and bonds payable in one year or more	184,272	-	1,632	8,354	7,166	22,232	38,555	26,823	79,510
Other liabilities	41,080	-	1,418	815	780	3,366	9,584	7,498	17,619
Capital stock	263,463	-	10,757	14,773	18,842	54,949	76,170	25,312	62,660
Paid-in or capital surplus	39,691	-	479	1,230	1,812	2,089	14,444	8,588	11,049
Surplus reserves	2,576	-	(2)	76	-	527	1,507	13	453
Earned surplus and undivided profits	308,486	-	[1]9,944	[1]3,449	670	46,024	58,054	72,951	144,180
Total receipts	2,898,709	43,494	57,315	87,416	144,413	467,855	862,139	579,332	656,745
Business receipts	2,834,250	43,137	55,291	86,438	142,020	461,364	841,748	565,953	638,299
Interest on Government obligations:									
United States	82	-	(2)	-	-	(2)	25	38	19
State and local	-	-	-	-	-	-	-	-	-
Other interest	4,456	(2)	11	54	73	452	1,942	647	1,277
Rents	7,699	13	102	179	281	1,454	1,800	2,026	1,844
Royalties	279	-	-	-	-	-	-	203	76
Net short-term capital gain reduced by net long-term capital loss	233	-	-	-	-	25	204	(2)	-
Net long-term capital gain reduced by net short-term capital loss	4,050	-	248	61	(2)	65	2,326	552	791
Net gain, noncapital assets	1,107	-	(2)	14	11	51	155	840	27
Dividends, domestic corporations	1,001	(2)	(2)	40	21	24	77	304	534
Dividends, foreign corporations	1,442	-	-	-	-	-	(2)	(2)	1,441
Other receipts	44,110	344	1,653	630	2,000	4,420	13,862	8,764	12,437
Total deductions	2,848,002	44,843	58,737	86,436	143,412	456,859	847,447	563,559	646,709
Cost of sales and operations	2,152,350	36,012	37,384	55,125	106,342	337,820	653,095	430,586	495,986
Compensation of officers	70,916	283	4,274	6,943	7,848	19,858	18,861	10,043	2,806
Repairs	8,623	124	211	298	163	1,363	2,358	2,435	1,671
Bad debts	9,841	19	179	338	339	1,694	4,557	1,988	727
Rent paid	44,217	522	1,169	2,317	2,538	5,107	8,212	8,264	16,088
Taxes paid	41,085	351	1,350	1,424	2,158	7,979	9,958	7,481	10,384
Interest paid	18,905	251	186	465	634	1,865	4,470	3,592	7,442
Contributions or gifts	709	(2)	(2)	16	48	32	158	227	228
Amortization	305	13	(2)	(2)	(2)	141	31	110	(2)
Depreciation	30,188	379	564	1,161	1,727	4,984	7,669	6,618	7,086
Depletion	184	-	(2)	(2)	-	(2)	86	90	(2)
Advertising	26,416	396	527	824	886	4,718	5,751	4,075	9,239
Pension, profit sharing, stock bonus, annuity plans	7,557	-	25	102	42	399	1,732	2,604	2,653
Other employee benefit plans	3,612	15	(2)	51	96	835	832	981	802
Net loss, noncapital assets	565	-	51	170	127	(2)	64	(2)	148
Other deductions	432,529	6,478	12,817	17,189	20,463	70,061	129,613	84,463	91,445
Total receipts less total deductions	50,707	[1]1,349	[1]1,422	980	1,001	10,996	14,692	15,773	10,036
Certain taxable income from related foreign corporations	584	-	-	-	-	-	-	-	584
Net income (less deficit)	51,291	[3]1,349	[3]1,422	980	1,001	10,996	14,692	15,773	10,620
Net income	68,920	38	1,886	2,177	2,880	14,469	19,304	16,735	11,431
Deficit	17,629	1,387	3,308	1,197	1,879	3,473	4,612	962	811
Income subject to tax	49,947	13	1,465	735	1,275	7,903	14,815	12,890	10,851
Income tax	18,640	(2)	292	186	307	2,316	4,867	5,674	4,998
Investment credit	631	(2)	(2)	(2)	(2)	74	169	166	222
Net income (less deficit) after tax	33,282	[3]1,349	[3]1,714	794	694	8,754	9,994	10,265	5,844
Net income after tax	50,911	38	1,594	1,991	2,573	12,227	14,606	11,227	6,655
Distribution to stockholders:									
Cash and property except own stock	16,140	-	107	470	952	2,303	1,171	4,949	6,188
Corporation's own stock	2,198	1,351	-	-	-	-	471	56	320

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets							
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
FINANCE, INSURANCE, AND REAL ESTATE									
Number of returns	388,428	14,427	78,385	51,376	65,087	77,506	62,652	23,519	15,476
	(Thousand dollars)								
Total assets	955,901,862	-	845,455	1,848,686	4,689,314	12,391,522	29,521,488	53,550,927	853,054,470
Cash	77,346,853	-	145,414	217,885	441,904	972,506	1,659,064	4,401,079	69,509,001
Notes and accounts receivable	261,617,127	-	165,775	319,674	794,581	2,219,056	7,185,746	15,632,183	235,300,112
Less: Allowance for bad debts	10,269,565	-	5,561	2,417	21,338	41,598	256,773	367,465	9,574,413
Inventories	356,583	-	1,421	4,420	14,329	24,050	58,054	40,616	213,693
Investments in Government obligations	138,177,253	-	3,667	8,206	39,849	137,759	633,087	7,667,015	129,687,670
Other current assets	14,490,368	-	36,544	81,033	207,066	723,192	1,679,601	1,957,059	9,805,873
Loans to stockholders	674,171	-	22,105	39,832	60,619	110,243	144,692	91,560	205,120
Other investments	390,409,164	-	66,426	139,473	375,334	1,158,057	3,330,080	10,073,498	375,266,296
Depreciable assets	60,551,620	-	480,604	987,264	2,565,030	6,613,243	13,853,367	12,851,234	23,200,878
Less: Accumulated depreciation	15,538,253	-	262,419	406,769	960,451	2,332,374	4,160,328	3,278,342	4,137,570
Depletable assets	2,847,419	-	4,811	9,108	45,355	95,456	161,020	358,070	2,173,599
Less: Accumulated depletion	733,064	-	2,583	2,039	31,452	60,398	54,360	136,516	445,716
Land	15,747,215	-	135,486	374,084	998,467	2,442,030	4,612,358	3,338,518	3,846,272
Intangible assets	413,692	-	7,579	10,949	16,552	28,430	91,088	87,960	171,134
Less: Accumulated amortization	130,727	-	4,391	5,176	6,000	10,231	36,897	27,072	40,960
Other assets	19,942,006	-	50,577	73,159	149,469	312,101	621,689	861,530	17,873,481
Total liabilities	955,901,862	-	845,455	1,848,686	4,689,314	12,391,522	29,521,488	53,550,927	853,054,470
Accounts payable	9,112,490	-	96,278	164,311	350,629	792,348	1,766,841	1,536,853	4,405,230
Mortgages, notes, and bonds payable in less than one year	36,257,669	-	82,997	148,284	438,882	1,349,645	4,005,040	5,247,695	24,985,126
Other current liabilities	530,725,409	-	51,961	60,220	139,947	422,702	1,630,940	21,262,328	507,157,311
Loans from stockholders	7,421,097	-	126,624	153,169	332,027	665,778	1,300,698	848,332	3,994,469
Mortgages, notes, and bonds payable in one year or more	59,769,875	-	171,941	468,646	1,346,550	3,934,891	10,284,798	11,129,343	32,433,706
Other liabilities	175,914,558	-	59,253	83,314	193,435	540,240	1,402,739	2,575,718	171,059,859
Capital stock	33,673,377	-	428,524	522,457	1,267,780	2,457,106	4,160,407	4,219,425	20,617,678
Paid-in or capital surplus	44,031,823	-	44,333	81,992	200,698	433,460	1,371,278	2,628,522	39,271,540
Surplus reserves	12,175,541	-	1,330	5,387	18,859	44,447	147,716	404,747	11,553,055
Earned surplus and undivided profits	46,820,023	-	[1]217,786	160,906	400,507	1,750,905	3,451,031	3,697,964	37,576,496
Total receipts	110,465,502	737,031	843,276	791,936	1,471,744	3,015,553	5,481,834	6,876,312	91,247,816
Business receipts	61,370,561	261,264	663,334	554,933	986,347	1,747,152	2,888,128	3,635,256	50,634,147
Interest on Government obligations:									
United States	3,396,551	30,047	502	542	1,599	4,935	25,826	240,061	3,093,039
State and local	1,628,157	1,979	76	128	74	1,389	6,474	45,472	1,572,565
Other interest	29,279,207	168,440	8,788	13,602	30,319	139,922	610,934	1,212,113	27,095,089
Rents	3,866,633	54,109	58,727	109,162	243,207	596,981	970,702	553,821	1,279,924
Royalties	649,092	25,275	8,421	7,352	13,639	24,908	40,845	80,123	448,529
Net short-term capital gain reduced by net long-term capital loss	54,609	3,026	802	1,148	1,504	4,838	4,909	7,307	31,075
Net long-term capital gain reduced by net short-term capital loss	3,003,094	69,245	23,095	22,930	31,275	88,623	189,221	236,899	2,341,806
Net gain, noncapital assets	2,303,889	19,110	50,042	53,270	108,115	280,057	492,455	453,632	847,208
Dividends, domestic corporations	3,048,757	74,170	2,857	2,561	6,656	19,014	62,764	147,602	2,733,133
Dividends, foreign corporations	144,573	799	349	98	111	336	4,844	12,713	125,323
Other receipts	1,720,379	29,567	26,283	26,210	48,898	107,398	184,732	251,313	1,045,978
Total deductions	98,036,490	630,837	840,928	726,314	1,314,371	2,639,467	4,784,048	6,240,784	80,859,741
Cost of sales and operations	30,086,411	59,293	163,675	157,498	254,982	457,995	712,389	1,124,712	27,155,867
Compensation of officers	3,404,387	17,400	133,927	100,646	182,974	303,216	389,514	429,851	1,846,859
Repairs	373,879	4,155	5,989	7,279	19,404	41,163	71,449	64,783	159,657
Bad debts	2,088,043	13,014	9,475	6,839	12,606	32,732	111,307	152,705	1,749,365
Rent paid	1,351,628	14,937	48,716	32,123	54,949	84,297	140,615	127,118	848,873
Taxes paid	3,677,855	35,608	38,219	59,784	127,837	276,063	488,254	443,094	2,208,996
Interest paid	16,661,068	208,922	30,710	36,051	96,048	291,475	784,641	1,187,374	14,025,847
Contributions or gifts	98,258	998	220	325	956	2,565	6,792	9,004	77,398
Amortization	35,294	1,359	630	1,103	1,037	1,664	7,767	8,025	13,709
Depreciation	2,845,406	28,036	25,747	48,075	114,929	300,470	578,768	495,697	1,253,684
Depletion	506,666	50,381	734	550	3,449	13,951	14,020	44,266	379,315
Advertising	870,273	4,206	19,305	13,877	23,205	42,749	77,075	84,512	605,344
Pension, profit sharing, stock bonus, annuity plans	760,970	1,099	1,348	1,912	3,038	10,122	16,346	25,572	701,533
Other employee benefit plans	178,704	460	942	704	1,359	3,578	7,582	11,875	152,204
Net loss, noncapital assets	294,231	9,692	7,107	3,371	7,505	12,182	18,072	55,574	180,728
Other deductions	34,803,417	181,277	354,184	256,177	410,093	765,245	1,359,457	1,976,622	29,500,362
Total receipts less total deductions	12,429,012	106,194	2,348	65,622	157,373	376,086	697,786	635,528	10,388,075
Certain taxable income from related foreign corporations	43,522	-	-	15	-	([2])	157	401	42,949
Net income (less deficit)	10,844,377	104,215	2,272	65,509	157,299	374,697	691,469	590,457	8,858,459
Net income	12,509,473	184,888	85,428	112,129	232,115	529,207	955,517	960,839	9,449,350
Deficit	1,665,096	80,673	83,156	46,620	74,816	154,510	264,048	370,382	590,891
Income subject to tax	7,757,359	90,922	45,171	75,873	181,625	427,022	775,834	730,546	5,430,366
Income tax	3,114,990	29,732	9,141	15,915	41,733	106,670	233,203	257,176	2,421,420
Investment credit	55,679	59	25	50	393	1,424	3,163	3,766	46,799
Net income (less deficit) after tax	7,785,066	74,542	[3]6,844	49,644	115,959	269,451	461,429	337,047	6,483,838
Net income after tax	9,451,025	155,786	76,312	96,264	190,775	423,974	725,496	707,465	7,074,953
Distribution to stockholders:									
Cash and property except own stock	5,924,388	82,476	53,098	57,087	47,889	103,804	188,816	251,690	5,139,528
Corporation's own stock	714,916	33,044	608	269	263	5,752	18,819	27,239	628,922

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division, item	Total	Size of total assets							
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SERVICES									
Number of returns	188,177	6,545	79,593	29,728	26,579	26,212	15,594	3,340	586
	(Thousand dollars)								
Total assets	33,480,898	-	731,662	1,052,152	1,885,793	4,112,627	7,130,801	6,367,910	12,199,953
Cash	2,773,380	-	142,923	158,641	258,429	461,071	560,787	445,243	746,286
Notes and accounts receivable	5,960,391	-	124,322	208,202	369,505	724,191	1,137,905	987,606	2,408,660
Less: Allowance for bad debts	96,362	-	1,709	2,390	2,908	8,887	18,491	24,425	37,552
Inventories	1,585,066	-	38,068	54,053	82,137	140,519	204,711	186,483	879,095
Investments in Government obligations	552,233	-	769	3,268	20,594	27,561	63,737	101,368	334,936
Other current assets	880,575	-	19,235	32,492	47,531	92,527	171,392	164,067	353,331
Loans to stockholders	150,470	-	18,258	23,179	24,727	34,597	30,098	15,273	4,338
Other investments	3,777,076	-	20,662	44,783	92,100	232,389	417,843	568,919	2,400,380
Depreciable assets	24,091,405	-	650,548	860,287	1,503,239	3,515,497	6,030,802	5,033,414	6,497,618
Less: Accumulated depreciation	9,753,129	-	368,068	448,146	718,354	1,581,333	2,346,883	1,892,954	2,397,391
Depletable assets	56,174	-	879	4,831	4,419	4,720	14,473	6,248	20,604
Less: Accumulated depletion	10,877	-	56	1,510	2,129	2,255	1,859	205	2,863
Land	1,996,405	-	16,404	41,490	108,240	294,104	577,555	471,138	487,474
Intangible assets	273,191	-	13,582	7,995	8,540	28,606	38,069	116,201	60,198
Less: Accumulated amortization	146,028	-	9,282	3,253	3,794	12,337	12,279	65,370	39,713
Other assets	1,390,928	-	65,127	68,230	93,517	161,657	262,941	254,904	484,552
Total liabilities	33,480,898	-	731,662	1,052,152	1,885,793	4,112,627	7,130,801	6,367,910	12,199,953
Accounts payable	3,492,496	-	139,806	175,654	226,251	414,374	694,607	573,930	1,267,874
Mortgages, notes, and bonds payable in less than one year	4,191,373	-	102,240	123,948	226,483	509,583	897,055	934,697	1,397,367
Other current liabilities	2,317,007	-	63,040	77,230	126,632	246,039	397,502	388,835	1,017,729
Loans from stockholders	1,296,330	-	135,970	129,830	128,728	211,229	272,817	176,545	241,211
Mortgages, notes, and bonds payable in one year or more	9,536,110	-	110,321	173,172	374,776	1,025,449	2,338,602	2,251,118	3,262,672
Other liabilities	1,641,222	-	49,808	43,543	63,245	119,938	236,846	315,373	812,469
Capital stock	4,628,289	-	329,787	296,513	426,549	789,040	1,106,191	676,549	1,003,660
Paid-in or capital surplus	2,137,229	-	52,260	48,589	64,303	133,545	285,559	332,851	1,220,122
Surplus reserves	218,839	-	2,548	1,462	6,203	11,479	29,997	46,719	120,431
Earned surplus and undivided profits	4,022,003	-	[1] 254,118	[1] 17,789	242,623	651,951	871,625	671,293	1,856,418
Total receipts	38,377,034	304,584	2,801,202	2,640,594	3,446,346	5,970,948	7,274,261	5,683,184	10,255,915
Business receipts	36,546,559	261,334	2,729,806	2,587,687	3,346,124	5,781,359	6,925,532	5,339,458	9,575,259
Interest on Government obligations:									
United States	13,723	484	40	95	393	919	3,032	2,587	6,173
State and local	5,790	244	61	[2]	50	49	422	812	4,152
Other interest	94,175	722	737	1,540	4,052	9,415	14,341	18,633	44,735
Rents	627,756	6,787	12,903	10,418	35,683	71,541	126,552	145,614	218,258
Royalties	54,360	4,564	373	331	413	3,018	1,221	13,062	31,378
Net short-term capital gain reduced by net long-term capital loss	7,607	[2]	223	55	695	1,040	1,328	3,013	1,248
Net long-term capital gain reduced by net short-term capital loss	199,165	16,450	11,975	7,407	8,151	14,345	25,905	27,469	87,463
Net gain, noncapital assets	106,067	6,311	13,565	2,223	2,981	9,267	26,793	21,711	23,216
Dividends, domestic corporations	52,130	221	51	501	737	1,600	7,511	9,845	31,664
Dividends, foreign corporations	54,454	-	[2]	[2]	[2]	58	722	1,144	52,530
Other receipts	615,248	7,462	31,468	30,337	47,067	78,337	140,902	99,836	179,839
Total deductions	36,794,876	286,904	2,812,325	2,601,504	3,341,054	5,738,598	6,982,777	5,455,352	9,576,362
Cost of sales and operations	19,851,041	139,828	1,330,933	1,325,508	1,750,838	3,174,816	3,715,438	2,981,981	5,431,699
Compensation of officers	2,126,519	10,483	401,805	302,264	332,577	403,896	346,781	167,225	161,488
Repairs	392,266	3,041	22,037	23,084	35,964	66,496	95,990	57,277	88,377
Bad debts	131,466	4,307	5,488	6,803	7,685	17,915	30,033	24,529	34,706
Rent paid	1,445,269	12,031	207,937	153,721	173,890	259,569	264,486	138,024	235,611
Taxes paid	1,291,461	9,881	77,689	111,097	100,528	192,784	256,349	197,593	345,540
Interest paid	714,174	8,030	15,691	17,621	32,194	83,407	173,331	161,713	222,187
Contributions or gifts	30,563	234	299	321	862	2,510	4,072	3,929	18,336
Amortization	42,291	1,447	2,628	514	996	3,473	5,351	16,607	11,275
Depreciation	2,577,766	14,814	76,825	86,291	147,769	315,679	509,470	493,506	933,412
Depletion	4,539	[2]	105	221	391	349	1,286	163	2,023
Advertising	618,565	4,683	60,998	35,907	67,062	98,480	91,420	84,281	175,734
Pension, profit sharing, stock bonus, annuity plans	211,400	1,200	9,738	9,742	10,124	27,533	39,284	38,454	75,325
Other employee benefit plans	94,422	534	4,142	4,073	6,285	12,605	19,822	16,840	30,121
Net loss, noncapital assets	31,796	3,871	4,019	4,947	1,495	4,312	5,231	3,141	4,780
Other deductions	7,231,338	72,519	591,991	519,390	672,394	1,074,774	1,424,433	1,070,089	1,805,748
Total receipts less total deductions	1,582,158	17,680	[1]11,123	39,090	105,292	232,350	291,484	227,832	679,553
Certain taxable income from related foreign corporations	13,729	-	-	-	-	-	1,269	111	12,349
Net income (less deficit)	1,590,097	17,436	[3]11,184	39,090	105,242	232,301	292,331	227,131	687,750
Net income	2,302,933	42,968	107,137	109,697	188,736	331,499	431,470	333,498	757,928
Deficit	712,836	25,532	118,321	70,607	83,494	99,198	139,139	106,367	70,178
Income subject to tax	1,836,733	20,751	44,356	67,648	128,063	253,687	330,917	293,715	697,596
Income tax	699,172	7,726	8,950	15,200	30,880	70,745	120,183	128,935	316,553
Investment credit	46,887	116	416	1,190	2,145	7,275	13,433	8,025	14,287
Net income (less deficit) after tax	937,812	9,826	[3]19,718	25,080	76,507	168,831	185,581	106,221	385,484
Net income after tax	1,650,730	35,401	98,603	95,687	160,001	268,029	324,722	212,614	455,673
Distribution to stockholders:									
Cash and property except own stock	376,527	20,968	29,759	17,541	28,192	52,592	43,077	46,891	137,507
Corporation's own stock	50,143	[2]	104	203	1,035	7,887	11,934	3,479	25,501

[1]Negative amount.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[3]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included with the data for "All industrial divisions," are data for the industry classification "Nature of business not allocable."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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Section 6

Law and Terminology

CHANGES IN LAW

Corporation Income Tax Rates

General effect

The reduction in corporation income tax rates under the Revenue Act of 1964 became fully effective on January 1, 1965. Table 6A shows how the reduction was effected. The rates shown in the last two columns in the table apply to the corporations with accounting periods covered by this report. For taxable years overlapping the effective date of the rate change (accounting periods ended July through November 1965, for purposes of this report), tax was computed under both the old and the new rates. The actual tax liability was then determined by prorating the two tentative tax amounts according to the number of days under each rate.

Table 6A.—CORPORATION INCOME TAX RATES BEFORE AND AFTER REVENUE ACT OF 1964

Tax rate	Tax rates		
	Before Jan. 1, 1964	Jan. 1-Dec. 31, 1964	After Dec. 31, 1964
	(1)	(2)	(3)
	(Percent)		
Combined normal tax and surtax rates	52	50	48
Normal tax rate	30	22	22
Surtax rate on taxable income in excess of a $25,000 surtax exemption	22	28	26
Consolidated return additional tax rate on total taxable income	2	-	-
Maximum tax rate on long-term capital gain	25	25	25

NOTE: Rates in columns (2) and (3) do not reflect restrictions applicable to controlled groups filing under Code sections 1561 and 1562.

Effect on income subject to tax

In addition to the general business deductions used in arriving at net income, there were four statutory special deductions used to determine income subject to tax. Three of these deductions were computed using percentages based on the combined normal tax and surtax rates. As a result the following deductions were affected by the 1964 changes in tax rates:

(1) The part of the dividends received deduction based on amounts received on certain preferred stock of public utilities;

(2) The deduction for dividends paid on certain preferred stock of public utilities;

(3) The deduction allowed Western Hemisphere Trade Corporations.

In computing income tax, corporations with accounting periods overlapping the effective dates of the changes in tax rates, computed two taxable incomes based on the tax rates shown in table 6A. Income tax was computed on each taxable income separately and was then prorated in the manner previously described. For purposes of *Statistics of Income*, the special deductions and taxable income determined under the tax rates for January 1 through December 31, 1965, were used in tabulating the data for income subject to tax even though part of the income tax of some corporations had been computed using 1964 tax rates (those with accounting periods ended July through November 1965) or 1965 tax rates (those with accounting periods ended January through June 1966).

Depreciation

The central objective of the 1962 depreciation guidelines was to facilitate the adoption of asset lives even shorter than those suggested as long as they were consistent with retirement and replacement practices actually used by a company. For this purpose as well as to justify continued use of the guideline useful lives, a "reserve ratio" test was included. This ratio was based on the approximate relationship between useful lives and replacement practices and, in addition to the lives used, took into consideration the depreciation methods utilized and the rate of growth of a company's assets. The reserve ratio, computed for each class of assets described in the guidelines, was equal to the sum of current and prior year depreciation on the assets in the class divided by the cost of the assets. In general, the slower the rate of asset replacement, the higher the ratio. Ranges within which the resulting ratios could fall without being challenged were also provided.

Revenue Procedure 65-13, issued in February 1965, provided three measures that were designed to facilitate adoption of the guidelines. But limitations on depreciation calculation techniques were also provided to prevent unjustified tax benefits that might result from the combination of guideline usage and certain accelerated depreciation methods during the period of transition to the guideline lives. Generally, the overall effect of the 1965 provisions was to increase the amount of the depreciation deduction over what it would have been if Revenue Procedure 62-21 had not been modified.

EXPLANATION OF TERMS

For the major items and classifications selected for this report, brief definitions as well as descriptions of statistical methods used are presented in this section. Also, statements are included to indicate for which business organizations the data were available from the several administrative source documents. Frequently, more detailed information can be obtained from the 1965 in-

come tax and information returns, and their instructions, facsimiles of which appear in section 8.

Explanations of terms were designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited are those in effect for 1965.

Accounts payable

Partnership and corporate accounts payable were liability amounts of relatively short duration not secured by notes of indebtedness. Generally only liabilities which arose during the normal course of conducting the trade or business were included.

Active businesses

Corporations and partnerships in existence during the current year were liable for filing a Federal income tax or information return. For statistical purposes, "active" organizations were those with any items of income or any expenses (deductions). Active corporations and partnerships filed the vast majority of the returns filed by these organizations and were the basis for the financial statistics in this report.

A proprietor need not attach a schedule C or F to his individual income tax return, Form 1040, unless he had business income or business expenses during the year. Consequently, data from these schedules used for this report represented proprietorships in operation during the current year.

Adjusted gross income

Adjusted gross income used in the proprietorship statistics and abstracted from page 1 of the individual income tax return, Form 1040, represented gross income of the proprietor from all sources subject to income tax *minus* (1) ordinary and necessary expenses of operating a trade or business, (2) expense deductions attributable to rents and royalties, (3) expenses of outside salesmen attributable to earning salary or other compensation, (4) expenses of travel, meals, and lodging while away from home overnight paid by an employee with respect to services rendered, (5) transportation cost related to the performance of services as an employee, (6) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (7) exclusion of allowable sick pay if the sick pay was included in gross salary, (8) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (9) deductible losses from sales of capital assets, and other property, (10) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, (11) net operating loss deduction, (12) contributions to a retirement fund by the self-employed, (13) reasonable expenses incurred in moving from old residence to new residence at new place of employment, and (14) any other deductions or exclusions from gross income. A deficit in adjusted gross income occurred when the above deductions exceeded the gross income.

In table 2.12, adjusted gross income was the basis for a size classification of taxable returns filed by proprietors.

Advertising

This deduction for promotional activities, directed toward the sale of goods and services in the course of the business activity, was separately identified only on the corporation income tax form. Advertising cost for corporations consisted of the reported business deduction and any identifiable amount of advertising reported as a cost of sales or of operations.

Amortization

Amortization was the sum of the amounts of deferred expenses written off for research and experimental expenditures (section 174), exploration and development expenditures (sections 615 and 616), and trademark and trade name expenditures (section 177), and deductions taken in lieu of depreciation for Government-certified emergency facilities for the national defense (under section 168 of the 1954 Code). The amounts shown in the statistics include amortization reported as a manufacturing or operating cost.

Bad debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Business receipts

Business receipts were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

For proprietorships, business receipts were all income from the operation of the business, including incidental income from such things as sale of scrap or cash rebates that corporations and partnerships generally included in other receipts or other income. Dividends, interest, rents, royalties, and other investment-type income were generally not included in the proprietorship receipts, though rents or interest that were actually income from business operations were included for some businesses. The latter included, for example, rents received by real estate operators and interest received by small-loan companies.

For partnerships, business receipts were, generally, the income from the company's principal business activity. Dividends, interest, rents, and royalties earned in addition to the income from the principal activity were shown as separate items; however, if rent or interest was the *principal* source of income, it was generally shown as business receipts. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as other income.

For corporations, business receipts were the income from the company's business operations. Investment income was shown in the separate categories for dividends, interest, rents, royalties, and gains from the sale of property, even if it was the principal source of income. However, when rent was actually operating income, as, for example, for hotels, real estate operators, public utilities, or manufacturers who rent rather than sell their products, the rental income was included in business receipts. In the finance area, where interest was usually the principal income, business receipts included such operating income as service charges, box rentals, commissions, and fees. For insurance companies, business receipts were insurance premiums earned. (Mutual insurance companies with less than $500,000 in total receipts were not required to report premiums, so business receipts in the insurance area are slightly understated.)

Returns filed by corporate and partnership security dealers and real estate developers were given special treatment in statistical processing. Sales of securities or real estate were netted against the cost of these "goods" and only the net was shown in the statistics. For partnerships, the net gain from the sale of securities or real estate was shown as business receipts; for corporations, it was shown as gain from the sale of noncapital assets. Since it was usually not possible to separate sales of securities or real estate from other sources of receipts, such as commissions or construction activities, an arbitrary rule was used for corporations and partnerships in these industries: if cost of goods sold was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts (for partnerships) or gain from the sale of noncapital assets (for corporations). No such adjustments were made for proprietorships in these industries, and receipts and cost of goods sold were shown in the tables as the taxpayers reported them.

Capital gain (or loss)

Capital gains (or losses) were includible in the income of a corporation, but were excluded from the income, as such, of a proprietorship or partnership. On the individual income tax return, Form 1040, a proprietor or partner should have reported capital gains, even though they arose from business assets, as a portion of his "other income."

Usually a capital gain or loss arose from the sale or exchange of capital assets, as defined by law. However, under certain circumstances, net gains from other than capital assets (business assets), often referred to as "1231" gains, may also have been recognized as capital gains. Capital assets consisted of all property held, with the following exceptions: (1) property used in trade or business (inventories, depreciable assets, and receivables), (2) certain U. S. Government obligations, and (3) copyrights and creative works.

Capital gains and losses were short-term (if the asset was held for six months or less) or long-term (if the asset was held for more than six months). For tax purposes, corporations were required to reduce net short-term gains by net long-term losses, and net long-term gains by net short-term losses. The two resulting gains were tabulated.

Capital stock

This balance sheet item, available for all active corporations in this report, represented amounts of outstanding shares.

Casualty losses

A casualty loss deduction may be taken for losses due to a sudden, unusual, or unexpected cause. The amount of loss deductible was limited to the difference between the value of the property immediately prior to the casualty and the value of the property immediately after the casualty with the difference reduced by any insurance coverage. For proprietorships and partnerships a casualty loss was a separate deduction. For corporations it was included in "Other deductions."

Commissions

This deduction was shown separately only for proprietorships in this report, and included payments to salesmen in lieu of salaries and wages; and to brokers and agents for services connected with real estate, insurance, securities, and other financial transactions.

Compensation of officers

Compensation of officers of a corporation included amounts reported on the income statement of the return (or in supporting schedules) as salaries, wages, stock, bonuses, or bonds, if the item was identified as having been paid to officers for personal services rendered.

Contributions or gifts

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible with certain legal limitations, in the computation of income of corporations. Proprietorships and partnerships were not allowed this deduction in the computation of business net profit, but it could be claimed by the owner or partner on his individual income tax return.

Cost of depreciable property

Cost of depreciable property for tax purposes was shown in these statistics only for proprietorships. It was generally the cost at the end of the year, though for the few taxpayers using the depreciation guidelines of Revenue Procedure 62-21, it included only cost at the *beginning* of the year and did not reflect additions or retirements during the year. It was taken from the depreciation schedule on schedule C or schedule F of Form 1040. Since the cost was only for property used in the proprietorship businesses, the cost of property held for the production of income reported on schedule B (rents and royalties) or schedule D (capital gains) was excluded.

The cost of depreciable property for proprietorships was the cost of tangible property (such as buildings and equipment) and cost of the intangible assets (such as patents and copyrights) on which depreciation was allowed. The data included cost of property without regard to salvage value and may also have included the cost of fully depreciated property. Cost was excluded when the tax-

payer did not show gross depreciable assets before subtracting accumulated depreciation or showed only partial cost of the property.

The cost of depreciable property for proprietorships was similar to, but not identical with, the balance sheet account, "depreciable assets," reported by partnerships and corporations. Balance sheet accounts reflected the value of depreciable assets reported in the books of account, while cost of depreciable property was the cost of that property on which depreciation was allowable for tax purposes. (See "Depreciable assets.")

Cost of goods sold (cost of sales and operations)

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise for all types of business organizations. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for the three types of businesses. For corporations and partnerships, cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. It is obvious from the data, however, that many partnerships and most proprietorships did not report cost of operations as completely as did corporations. In the case of proprietorships, the return form does not call for the reporting of cost of operations as such, and most of them probably reported their operating expenses as deductions rather than as costs.

Farm costs for proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold computation. The cost of goods sold statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this section under "Inventories," "Merchandise purchased," "Cost of labor," and "Other costs."

For all types of businesses, certain deduction items which might sometimes be considered direct costs were never included in cost of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes, and contributions to employee pension plans. Advertising, rental of real property, and contributions to other employee benefit plans were also transferred for corporations.

Statistical adjustments to cost of goods sold made for corporate and partnership security dealers and real estate developers are explained in "Business receipts."

Cost of investment credit property

Cost of investment credit property was the cost of that property which, under section 48 of the Code, qualified for the investment credit. "Qualifying property" was defined as tangible personal property, elevators and escalators constructed, reconstructed, or acquired new after June 30, 1963, and other real property (except a building and its structural parts) if used in production, extraction, manufacturing, or furnishing transportation, communication, gas, electric, water, or sewage disposal services, or as a research or storage facility for these activities.

Investment credit could not be claimed for (1) certain property used predominantly outside the United States, (2) property used for lodging, except by hotels and motels, (3) property used by certain tax-exempt organizations, (4) property leased to or owned by governmental units, or (5) property consisting of livestock.

Cost of labor

The cost of labor, tabulated for proprietorships and partnerships, was a component of cost of goods sold. For proprietorships in nonfarm industries it represented the amount reported on line 4, page 1 of schedule C, Form 1040. For proprietors and partnerships engaged in farming who used schedule F, which did not contain a cost of goods sold schedule as such, it represented the amount reported on page 1, part III for the item, "labor hired." For nonfarm partnerships, it was the amount reported in schedule A, line 3 on page 2 of Form 1065.

Depletable assets

Depletable assets and accumulated depletion, reported on the balance sheet, are presented in this report for partnerships and corporations. In general, depletable assets represented the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the books of account.

The value of depletable assets and accumulated depletion may not be closely related to the current-year depletion deduction. The balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some transportation of the mineral and certain "treatment processes considered as mining" (IR Code section 613(c)).

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the taxable income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit

were listed in Code section 613 and ranged from 5 to 27 1/2 percent.

The statistics include any identifiable depletion reported as a cost of sales and operations.

Depreciable assets

Depreciable assets, reported in the balance sheet, consisted of tangible property (such as buildings and equipment) which was used in the trade or business or held for the production of income and which had a useful life of one year or more. The statistics for depreciable assets exclude intangible assets. The amounts shown as accumulated depreciation represent the portion of the assets that were written off in the current year as well as in prior years.

The statistics for this item include Government-certified emergency facilities which were eligible for five-year amortization in lieu of regular depreciation. Also included, when reported in the balance sheet as depreciable, were fully depreciated assets and partially completed assets for which no deduction was allowable.

The amounts shown in the statistics are, in general, the gross amounts before adjustments for depreciation charged in current and prior years. Some businesses, however, reported only the net amount of depreciable assets after adjusting for these depreciation charges.

In relating depreciable assets and accumulated depreciation to the current-year depreciation deduction shown in this report, it should be noted that the balance sheet accounts reflected amounts reported in the books of account, while the deductions were those claimed for tax purposes based on methods of computation and useful lives of assets which may have varied for book accounting and tax accounting purposes.

Depreciation

Depreciation deducted as a reasonable allowance for the exhaustion, wear, and tear, and obsolescence of business property was allowable under Code section 167. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments added to it.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copy-rights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships and corporations but not for partnerships.

Distributions to stockholders

Distributions to stockholders consisted of the corporation's own stock, and of cash and other property, generally reported as part of the analysis of earned surplus and undivided profits. Liquidating dividends where identified were excluded.

In those instances where a corporation reported one total for distributions to stockholders and did not identify this distribution as cash or stock, the total was treated as a distribution to stockholders in cash and property other than in the company's own stock. For Small Business Corporations for which an election was made to be taxed through stockholders, the statistics do not include amounts taxed but not actually distributed to stockholders in the current year. Conversely, the statistics do include amounts previously taxed to stockholders but retained in the corporation until actually distributed in the current year.

Dividends received

Dividends received were a component of corporate income, but not of partnership income (except nonqualifying dividends) or of proprietorship income. All dividends received by a proprietor and dividends which qualified for an exclusion or credit received by a partner were reported in the dividend schedule on his individual income tax return.

In a corporate income statement, dividends received from domestic corporations were distinguished from those received from foreign corporations. While the full amount was reported in arriving at net income, most domestic as well as those foreign dividends deemed earned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. Domestic dividends not qualifying for the deduction were treated as other receipts.

The sources of dividends received by Small Business Corporations electing to be taxed through shareholders were not reported and all such dividends were treated as dividends from domestic corporations.

Earned surplus and undivided profits

Earned surplus and undivided profits consisted of the retained earnings and profits of the corporation less any reserves. The statistics shown are net figures after deduction of any negative amounts. For Small Business Corporations, this amount was the company's retained earnings before electing to file as a Small Business Corporation. Amounts earned and retained after it began filing as a Small Business Corporation were reported as "Shareholders' undistributed net income (or deficit)." The amounts are kept separate because dividends paid out of the former are taxable as ordinary dividends to the shareholder, but amounts paid from the latter are nontaxable.

Gross profit (gross loss)

For proprietorships, partnerships, and corporations, gross profit was business receipts less cost of goods sold or cost of sales and operations. When the cost of goods sold or cost of sales and operations exceeded business receipts a gross loss resulted.

For the reasons discussed in section 1, gross profit ratios computed from these statistics should be used with caution in all areas except retail trade. See also the explanations of the terms, "Business receipts" and "Cost of goods sold."

Income (or loss) from other partnerships, syndicates, etc.

This is the partnership's share of the profits (whether received or not) or losses of another partnership, except

the partnership's distributive share of another partnership's capital gains or losses.

Income subject to tax

Income subject to tax was the amount upon which the corporation income tax was imposed. For many companies, income subject to tax was less than net income. This occurred because, in addition to the ordinary and necessary business deductions allowed in arriving at net income, certain other deductions were allowed in computing income subject to tax.

Income tax

Income tax of corporations was the gross amount of tax liability, based on the income subject to tax, before deducting foreign tax and investment credits. Income tax of proprietorships was based on the individual's taxable income and did not include the self-employment tax. Income tax after credits was the individual's tax liability reduced primarily by amounts of credit for investment and credit for dividends received from domestic corporations, retirement income, and partially tax-exempt interest.

Industry classification

The Standard Enterprise Classification (SEC), developed in 1962 by the Office of Statistical Standards of the Bureau of the Budget, was used as the basis of the industrial classification in *U. S. Business Tax Returns* for 1963 and 1965. For 1957-62, the Standard Industrial Classification was used.

The definitions in the Standard Classification were applied to the kind of business which accounted for the largest percentage of current-year receipts. The 261 SEC groups were consolidated somewhat to (1) fit the amount of information on business activity furnished on tax returns and (2) avoid producing estimates highly unreliable because the number of sample returns on which they were based was insufficient. Also, in the corporate area, some departures were made for the finance industries in order to reflect particular provisions of the Internal Revenue Code.

Usually, each return was assigned one four-digit industry code. However, when a Form 1040 had more than one schedule C (non-farm business) or schedule F (farm), each schedule was treated as a separate proprietorship to the extent that it could be identified as engaging in a business activity different from the others. As an illustration, two schedules C with the same Form 1040, one identified by the taxpayer as a beauty shop and the other a retail grocery store, would each be assigned the appropriate *Statistics of Income* industry code and treated for statistical purposes as two proprietorships. In contrast, if both schedules were identified by the taxpayer as having the same business activity, e.g., each a gas station, the two schedules would be combined and treated as one proprietorship.

Insurance

This deduction is shown separately only for proprietorships, in this report, and includes premiums paid for business insurance against losses by fire and other hazards, and other coverage, such as workmen's compensation, employees group life and hospitalization, liability, credit, and crop insurance.

Intangible assets

Intangible assets and accumulated amortization, reported on the balance sheet, are presented in this report for corporations and partnerships. Such assets were included in this item on the balance sheet if they were amortizable. Other intangible assets, not amortizable, were included with other assets. Intangible assets could be amortized for income tax purposes only if they had a definite life and value. Accumulated amortization represented the cumulative adjustment to intangible assets shown on the corporations' and partnerships' books of accounts.

Interest income

This item for partnerships included interest received by the business from all sources except: (a) interest wholly exempt from tax; (b) interest on tax-free covenant bonds; and (c) partially tax-exempt interest.

This item for proprietors was not considered business income, and was therefore reported on Form 1040, rather than on schedule C.

Interest paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than his capacity as a partner, for the use of capital.

Interest received on Government obligations

Interest received on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on obligations of a State, Territory, United States possession, or their political subdivisions or of the District of Columbia was wholly tax-exempt.

Any interest still received from United States savings bonds and Treasury bonds owned in excess of the principal amount of $5,000 and issued prior to March 1, 1941, was included in interest on United States obligations. However, such interest, when included in the net income of a Small Business Corporation reporting on Form 1120-S, lost its identity and was fully taxable to the shareholder.

Amounts shown are less amortizable bond premium.

Inventories

Inventories included goods on hand held for sale, and raw materials and supplies which will physically become a part of merchandise intended for sale.

For corporations, inventory data were obtained from the tax return balance sheet. For partnerships and proprietorships, inventory data were obtained from the cost

of goods sold schedule, since balance sheet data were not furnished by many partnerships and were not required for proprietorships.

Investment credit

The Revenue Act of 1962, enacted October 16, 1962, allowed an individual, estate, trust, or corporation a credit against income tax for investment in certain depreciable property acquired after December 31, 1961, for tax years ended after that date. In the case of partnerships and Small Business Corporations, the amount of investment was allocated to the partners and shareholders, and the credit was claimed on their returns.

The credit was allowable for the first year that qualifying property (see "Cost of investment credit property" in Explanation of Terms) was placed in service.

"Qualified investment" was a prescribed portion of the cost of qualifying property having a useful life of 4 years or more. In computing qualified investment, the full cost of new property and the first $50,000 of the cost of used property could be taken into account. Qualified investment was computed as one-third of the cost for property with a life of 4 to 6 years, two-thirds of the cost for property with a life of 6 to 8 years, and the full amount of the cost of property with a life of 8 years or more.

The tentative investment credit was equal to 7 percent of qualified investment except for public utility property, for which the rate was 3 percent of qualified investment.

The amount of tentative credit that could actually be claimed as investment credit for the year was limited by tax liability. If the income tax liability was $25,000 or less, investment credit could not be greater than income tax; if the tax liability exceeded $25,000, investment credit was limited to $25,000 plus 25 percent of the excess. The income tax against which the credit could be used was first reduced by foreign tax credit and, for individuals, by the dividends received and retirement income credits.

Investments in Government obligations

This balance sheet item, shown in this report for corporations and partnerships, comprised bonds or other obligations of a State, or United States possession, including obligations of political subdivisions and of the District of Columbia. United States obligations include those of instrumentalities of the Federal Government.

Legal and professional fees

This deduction was shown separately only for proprietorships in this report, and included fees paid to attorneys, accountants, and other professionals. Also included were amounts paid for subscriptions to professional publications, and membership fees or dues to professional organizations.

These deductions were included in other deductions for partnerships and corporations.

Loans from stockholders

This liability item on the balance sheet was shown in this report for corporations. Loans from stockholders were regarded as long-term in duration and may have included loans from individuals and corporations as well as from other stockholders.

Loans to stockholders

This asset item on the balance sheet was shown in this report for corporations. Loans to stockholders were regarded as long-term in duration and may have included loans to individuals and corporations as well as other stockholders.

Materials and supplies

The amount of materials and supplies, a component of cost of goods sold, was secured for proprietorships from schedules C or F. For nonfarms, it was the amount on line 5, page 1 of schedule C. For farms, it was the item, "supplies purchased," reported in part III, page 1 of schedule F (for both cash and accrual methods of accounting). On the partnership returns, this amount was included in other costs.

Merchandise purchased

Merchandise purchased (called "purchases" for partnerships) was a component of cost of goods sold. For nonfarm businesses, the sources were: (1) line 3, page 1 of schedule C, Form 1040, and (2) line 2, schedule A, of Form 1065. For farmers, the sources were on schedule F, column (d), part II, page 1, for farmers using the cash accounting method, and line 4, part VII, page 2, for farmers using the accrual accounting method.

Mortgages, notes, and bonds payable

Mortgages, notes, and bonds payable were separated on the balance sheets of corporations and partnerships into short-term (those due and payable within one year of the date of the balance sheet) and long-term (those due and payable one year or more from the date of the balance sheet). Long-term obligations maturing within the coming year were reportable with short-term obligations.

Net farm profit (loss)

This is a partnership's net profit or loss from farming operations as reported on line 9, page 1, Form 1065. It is shown in the tables primarily for partnerships whose principal business activity was not farming.

The partnership was asked to explain the amount on line 9 by attaching a copy of schedule F, Form 1040, showing the detail of its farm income and expenses. If farming was the partnership's principal business activity, the schedule F, if one was attached, was edited and the detail was included in business receipts, cost of goods sold, and the other income and expense items. A small number of partnerships whose principal business activity was farming did not report the detail of their farm income and expenses; thus, in the tables, small amounts of net farm profit and loss are shown for farm partnerships.

Net gain (or loss), noncapital assets

This investment-type income for partnerships and corporations represented gains and losses from the sale or

exchange of property not eligible for capital gains tax treatment.

Net income (or deficit)

For corporations, net income (or deficit) was the difference between gross taxable receipts and the sum of cost of sales and operations and other business deductions. Gross taxable receipts were business receipts and investment income. Investment income included dividends, interest, royalties, net capital gains, net gain from sales of noncapital assets, and other income. Contributions or gifts were allowed as a deduction, and the corporate depreciation deduction included additional first-year depreciation.

The concept of net income for corporations is not strictly comparable with the concept of net profit for proprietorships or partnerships (see Net profit, below).

Net profit (or loss)

For proprietorships, net profit (or loss) represented the difference between *business* receipts and the sum of cost of goods sold and other business deductions. Unlike corporate net income, defined above, proprietorship net profit did not reflect investment income, and salaries to owners and contributions or gifts were not allowed as deductions from proprietorship business receipts.

For partnerships, net profit (or loss) represented the difference between *total* receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership. Unlike corporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation.

In this report, the term "net profit" was used for both proprietorships and partnerships although it was not strictly comparable for the two forms of business organization. Three differences were: (1) investment income was reflected in the partnership net profit but not in the proprietorship net profit, (2) salaries paid to the owner(s) were a business deduction for partnerships but not for proprietorships, and (3) additional first-year depreciation was a deduction in the computation of proprietorship net profit but not in the determination of partnership net profit.

Nonqualifying dividends received

This investment-type income for partnerships represented certain corporate dividends which were includible in the income of the partnership and for which the individual partners were not entitled to an exclusion or credit on their individual income tax returns.

Notes and accounts receivable

Notes and accounts receivable and the reserve for bad debts, reported on the balance sheet, are presented for partnerships and corporations in this report. Gross amounts of current trade items constituted notes and accounts receivable, i.e., amounts receivable arising from sales or services to customers on credit during the ordinary course of trade or business which would normally be converted to cash within one year. Nontrade receivables were generally included in other current assets.

Number of businesses

Number of business organizations in this report represented the number of businesses operated as proprietorships by individuals, the number of active partnerships, and the number of active Small Business Corporations. For corporations the number of businesses represents the number of active corporation returns filed, including those Forms 1120-S filed for Small Business Corporations. This total slightly understates the total number of corporations to the extent that subsidiary corporations were included in a consolidated return filed by a parent corporation.

Number of proprietorships was based on the number of schedules C and F filed with the income tax return, Form 1040, of the owner or proprietor. In a number of instances, proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business. If these businesses were in different industry groups, each of these schedules was counted separately. Only in the relatively few instances where the attached schedules were for businesses in the identical industry group were they combined and counted as one.

The few returns of unincorporated businesses for which an election was made to be taxed as corporations under Code section 1361 were excluded.

Other assets

In general, corporate other assets comprised noncurrent assets not allocable to a specific account in the return form balance sheet, and certain accounts for which no distinction could be made between current and noncurrent status.

Other costs

Other costs was a component of cost of goods sold. For nonfarm businesses, these costs were reported on line 4, schedule A, Form 1065, or line 6, page 1, of schedule C, Form 1040. For farmers, the amount was computed from schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part III, on page 1) less the sum of the items in part III on page 1--labor hired, repairs and maintenance, interest, supplies purchased, taxes, insurance, rent of farm or pasture, retirement plans, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs.

Other current assets

Partnership and corporate other current assets comprised assets not allocable to a specific current account in the return form balance sheet, and, when specifically reported as short-term by the corporation, marketable securities other than Government obligations.

Other current liabilities

Partnership and corporate other current liabilities included for the most part certain amounts due and payable

within the coming year. This account comprised accrued expenses, as well as current payables not arising from the purchase of goods and services and not evidenced by bonds, notes, and mortgages.

Other deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For proprietorships the last three were shown as specific deductions.

Other employee benefit plans

Other employee benefit plans to which corporations contributed were deductible to the extent of their contributions under Code section 162 and comprised employee death plans, health or accident and sickness plans, and other welfare plans. The statistics for this item include any identifiable amounts reported as a cost of sales or operations.

Excluded were deductions claimed for contributions to pension plans and certain other deferred compensation plans within the purview of Code section 404 (see Retirement plans).

Other income

This income item for partnerships included income not elsewhere reported on the income statement, such as income from annuities and insurance proceeds. It excluded items such as capital gains or losses and qualifying dividends, which are not considered by law as income of the partnership.

Other interest

Other interest consisted of amounts received by corporations on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium.

Other investments

These assets on the partnership and corporate balance sheets comprised in general, long-term nongovernment investments and certain investments for which no distinction could be made as to their current or long-term nature.

Other liabilities

Partnership and corporate other liabilities were obligations not allocable to a specific account in the return form balance sheet and were either noncurrent accounts, in general not due within 1 year, or accounts which could not be identified as either current or long-term.

Other receipts

For corporations this item included amounts not elsewhere reported on the return, such as: profits from sales of commodities other than the principal commodity in which the corporation dealt; income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste.

Paid-in or capital surplus

Paid-in or capital surplus comprised additions to the corporation's capital from sources other than earnings. The amount shown is after deducting any negative amounts.

Includible were amounts of surplus occasioned by donation, appreciation of assets, receipts from sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions.

Payments to partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net profit (or loss).

Payroll

This amount is the sum of labor costs reported as a part of the cost of goods sold schedule and the salaries and wages reported as a deduction item. It does not include payments to owners or partners.

Proprietor

Throughout this report the term "proprietor" refers to the owner of a proprietorship. The number of proprietors was determined by the number of individual income tax returns, Form 1040, filed by such owners.

Purchases

(See Merchandise purchased)

Rent (paid)

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. Excluded were payments in the form of crops by tenant farmers to landlords under crop sharing agreements.

For corporations, an attempt was made to limit this deduction to only rent paid on real property. Rental of land or buildings reported in cost of sales and operations was transferred to this deduction item. Rental of machinery and equipment was, if identifiable, shown as cost of sales and operations or other deductions.

Rents received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs,

interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in business receipts, as was the rental income of partnerships if it constituted the major portion of income.

Repairs

This deduction included cost of labor and supplies, and other costs necessary for incidental repairs to the property. It did not include capital expenditures which add to the property value, improvements which appreciably prolong its life, or expenditures for restoring or replacing property.

Retirement plans

Contributions to pension, profit-sharing, stock bonus, annuity, or bond purchase plans, and to other deferred compensation plans for employees, were deductible, with limitations, under section 404 of the Internal Revenue Code.

For corporations, the annual contribution to retirement plans was a deduction in the computation of corporate net income (or deficit).

Beginning as recently as 1963, allowance for deductions for contributions to employer retirement plans was extended to unincorporated businesses. The contribution by a proprietorship or partnership to retirement plans for its employees was deducted in the computation of net profit (or loss) of the business. A contribution by a self-employed person--proprietor or partner--to a retirement plan for himself was deducted in the computation of adjusted gross income on the individual income tax return filed by either the proprietor or partner.

In order that self-employed individuals could be covered under qualified retirement plans, in the same manner as their employees, proprietors and partners were designated in the Code as employees of the business they conducted. For this purpose, two kinds of self-employed persons were distinguished: (1) "owner-employees" and (2) "employees."

"Owner-employees" were proprietors of an unincorporated trade or business, or partners who owned more than 10 percent of either the capital interest or the profit interest in the partnership. They were covered only if they so desired, but in order for them to participate, the retirement plan also must have provided coverage for their employees with more than 3 years of service (excluding part-time and seasonal workers).

"Employees" were self-employed individuals who owned 10 percent or less of the capital interest or the profit interest in a partnership and who were not proprietors. These partners automatically were eligible to participate in a retirement plan.

An "owner-employee" might contribute annually to a retirement plan 10 percent of his earned income, or $2,500, whichever was the lesser. However, his deduction for the computation of adjusted gross income was limited to 50 percent of the contribution but could not exceed $1,250. Partners designated by law as "employees" were not bound by the $2,500 limit on contributions, but they were subject to the same limitation regarding the amount of the deduction. The Code also provided a carryforward feature for certain amounts of deductions which would have been in excess of the limitations.

Royalties

This investment-type income item for partnerships and corporations was the gross amount received for the use of property rights, such as patents, copyrights, and mineral rights. Expenses related to this income, such as depletion and taxes, were not deducted directly from the income but were reported among the specific deduction items.

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of goods sold schedule. Salaries to partners and proprietors were not included in this amount.

For corporations, salaries and wages paid to employees not reported as cost of sales and operations and not reported as a part of another deduction item were included in other deductions.

Shareholders' undistributed taxable income

This item on Small Business Corporation balance sheets was the companies' earnings and profits accumulated since they began filing as Small Business Corporations. Shareholders were taxed on these profits in the year they were earned (see "Small Business Corporations" below), so dividends paid from them are not taxed to the shareholders in the year distributed. The statistics shown are net figures after deducting any negative amounts. (See also "Earned surplus and undivided profits.")

Small Business Corporations

Small Business Corporation returns, Form 1120-S, were information returns of income filed by corporations electing to be taxed through shareholders under section 1372, added to the Internal Revenue Code by the Technical Amendments Act of 1958.

To qualify as a Small Business Corporation, a firm had to be a domestic corporation with no more than ten shareholders, each of whom was an individual (or an estate) and no one of whom was a nonresident alien. The corporation could have only one class of stock and could not be a member of an affiliated group eligible to file a consolidated return. Also, it could not receive more than 20 percent of its gross receipts from personal holding company income (rents, royalties, interest, annuities, and gains from sales or exchanges of stock and securities), and could not receive more than 80 percent of its gross receipts from sources outside the United States.

Net income of Small Business Corporations, whether or not distributed, was taxed directly through each shareholder. It was computed in the same manner as for most corporations. However, the net operating loss deduction and the additional statutory special deductions allowed corporations, such as for dividends received, could not

be taken and no foreign tax credit was available to the corporation.

Generally, the income of the Small Business Corporation was taxable to its shareholders as ordinary income. But net long-term capital gain retained its character in the hands of the shareholders. Shareholders were allowed to deduct their share of the corporate net operating loss from other forms of individual (or fiduciary) income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

Surplus reserves

Surplus reserves were those retained earnings set aside for specific purposes and not available for distribution to stockholders. Included were guaranty funds and reserves such as those for plant expansion, bond retirements, and contingencies for extraordinary losses. Specifically excluded were the reserves for bad debts, depreciation, depletion, and amortization, which were shown separately, and reserves for taxes, and unrealized profits or unearned income, which were included in other liabilities.

Taxable and nontaxable returns

These classifications, used in the proprietorship statistics, were based on the amount of income tax. Although a self-employment tax also may have been reported on the individual income tax return of the proprietor, it was disregarded for the purpose of these classifications.

Taxable returns had an income tax, after subtracting allowable tax credits, which was greater than zero.

Nontaxable returns had no income tax remaining after tax credits (even though they may have had an income tax before the subtraction of the credits).

Taxable income

Taxable income was adjusted gross income minus deductions and personal exemptions, and is shown only in table 2.12 of this report. It was the base to which the individual income tax rates were applied, i.e., the amount upon which the income tax before credits was computed.

Taxes paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the excise and related taxes included in the sales price of its products, these taxes also are generally included in the deduction for taxes paid.

Total assets and liabilities

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' and partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Asset and liability estimates for the few returns of corporations that failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; from reference books; and, from relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group. Asset and liability estimates were not made for partnership returns without balance sheets.

Total deductions

Total deductions for proprietorships consisted of (1) the deduction for cost of goods sold and (2) the ordinary and necessary business deductions from gross income. In addition, for both partnerships and corporations, total deductions also included expenses connected with investment income, other income (or other receipts) and net loss from sales of noncapital assets. Total deductions for partnerships also included net farm loss and net loss from other partnerships.

Total receipts

For partnerships, total receipts represented the sum of business receipts, investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of noncapital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts did not reflect net losses from the foregoing sources.

For corporations, total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.

Section 7

Sample Design and Limitations

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DESCRIPTION OF THE SAMPLES

The data presented in this report for 1965 are based on stratified samples, selected before audit, of the following types of returns filed in 1966: (1) Individual Income Tax Returns, Form 1040 (to provide the data for proprietorships); (2) Partnership Returns of Income, Form 1065; and (3) Corporation Income Tax Returns, Form 1120 series.

Sample Selection

In the stratified sample design the population of returns was first classified into strata. Sample returns were then selected at random from each stratum at the prescribed rate for the stratum.

The sample strata for *Statistics of Income* were designed to fit the regular numbering and grouping procedures used to process returns for collection and audit purposes. The basis for stratification was as follows: Proprietorships - size of adjusted gross income reported on Individual Income Tax Returns, Form 1040, and presence of business income; Partnerships - size of business receipts or total income; Corporations - type of corporation return, and size of total assets, net income, or deficit.

For each of these sample strata, the number of returns in the population, the number of returns in the sample, and the prescribed and achieved sampling rates are given in tables 7A, 7B, and 7C. Differences between prescribed and achieved sampling rates occurred mainly because some returns were unavailable even after followup.

The statistics in the basic tables of this report include only active returns. An active partnership or corporation, for *Statistics of Income*, has at least one income or deduction item reported on the return form. The returns of inactive partnerships and corporations were included, however, in the count of the total number of returns and the number of returns in the sample as given in tables 7B, and 7C. Also excluded from the tables of this report, and not counted in the totals shown in tables 7A, 7B, and 7C, were tentative returns, amended returns not associated with the original returns, returns in the Form 990 series of exempt organizations, returns of partnerships and proprietorships electing to be taxed as corporations, and returns of fiduciaries reporting business data on Form 1041.

The following are brief descriptions of the samples for each type of business:

Proprietorships.--The sample of 172,002 Forms 1040 with schedules C or F or the taxpayer's equivalent schedule was selected from an estimated population of 10,085,102 individual returns with business income. This business sample is a subclass of the sample of 391,284 Form 1040 returns, other than 1040A, selected for *Statistics of Income.*

Individual returns which showed adjusted gross income of $100,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for the other returns included in the sample. The number of returns in the population, in the sample, the number of business returns, and the sampling rates are shown in table 7A.

Following the selection of the sample, there was, in some cases, reclassification of sample returns between

Table 7A.—PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1965

Sample stratum (Size of adjusted gross income)	Total number in—		Sampling rates		Number of business returns in[1]—	
	Population	Sample	Prescribed	Achieved	Sample	Population[2]
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total	49,799,221	391,284	-	-	172,002	10,085,102
Business returns, total	9,807,287	169,480	-	-	168,083	9,727,261
Under $10,000	7,562,760	52,151	.0070	.0069	51,698	7,497,067
$10,000 under $30,000	1,920,664	37,763	.0200	.0197	37,530	1,908,813
$30,000 under $100,000	303,087	58,790	.2000	.1940	58,364	300,890
$100,000 or more	20,776	20,776	1.0000	1.0000	20,491	20,491
Nonbusiness returns, total	39,586,025	218,393	-	-	3,081	263,490
Under $10,000	30,890,923	46,613	.0015	.0015	274	181,583
$10,000 under $50,000	8,569,462	126,974	.0150	.0148	1,139	76,871
$50,000 under $100,000	100,055	19,221	.2000	.1921	800	4,168
$100,000 or more	25,585	25,585	1.0000	1.0000	868	868
Prior year delinquent returns, total	405,909	3,411	-	-	838	94,351
Under $50,000	405,696	3,198	.0100	.0079	743	94,256
$50,000 or more	213	213	1.0000	1.0000	95	95

[1]Data in columns (5) and (6) opposite business returns in the stub exclude such returns subsequently reclassified after the sampling stage as nonbusiness returns; data opposite nonbusiness returns in the stub represent returns subsequently reclassified as business returns.

[2]Estimated by multiplying the number of businesses in the sample, column 5, by the weight obtained by dividing the total number of returns in the population, column 1, by the number of returns in the sample, column 2.

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the business and nonbusiness categories. For example, as shown in table 7A, 52,151 returns were selected for the sample (column 2) from the 7,562,760 population of returns (column 1) originally classified for revenue processing as business returns with adjusted gross income of less than $10,000. For *Statistics of Income* purposes, 453 returns were reclassified as nonbusiness, leaving 51,698 returns (column 5) in the business category.

Not all returns with business income were included in the basic tables. Adjustments were made principally to exclude (1) schedules C or F filed by partners for the sole purpose of reporting self-employment income, and (2) schedules C or F in which *Statistics of Income* industrial activity definitions were not met. These adjustments reduced to 9,078,466 the number of proprietorships shown in this publication.

A description of the sample of individual income tax returns on which the data for proprietorships are based is included in the report: *Statistics of Income--1965, Individual Income Tax Returns.*

Partnerships.--The sample of 63,117 Forms 1065 was selected from a population of 931,060 partnership returns. These figures reflect an adjustment to exclude duplicate returns sometimes submitted by more than one partner. The exclusion of inactive returns, which consisted of those with no income or deduction items, reduced the estimated number of active partnerships shown in the basic tables to 914,215.

Partnership returns with business receipts or total income (which is defined as business receipts plus investment income less cost of goods sold) of $500,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for selecting the other returns included in the sample. The number of returns in the population, in the sample, and the sampling rates are shown in table 7B.

Table 7B.—PARTNERSHIPS: NUMBER OF FORMS 1065 IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1965

Sample stratum (Size of business receipts)	Number of returns—[1]		Sampling rate	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Form 1065, total	931,060	63,117	-	-
Business receipts, or total income:				
Under $200,000	870,645	35,489	.0400	.0408
$200,000 under $500,000	41,290	8,503	.2000	.2059
$500,000 under $5,000,000	18,352	18,352	1.0000	1.0000
$5,000,000 or more	773	773	1.0000	1.0000

[1]Adjusted to exclude duplicate returns and includes inactive partnership returns.

Corporations.--The sample of 148,682 returns in the Form 1120 series was selected from a population of 1,490,279 corporation income tax returns. An adjustment to exclude inactive corporations reduced the total number of corporations in the basic tables to 1,424,033 active corporations.

Corporation returns with total assets of $10,000,000 or more, or net income or deficit of $1,000,000 or more were sampled at a one-to-one rate. Also sampled at this rate were Forms 1120-S with total assets of $1,000,000 or more, and the special types of returns described in footnote 3 of table 7C. The rates at which other returns were selected are shown in that table, together with the number of returns in the population and in the sample.

Table 7C.--CORPORATIONS: NUMBER OF FORMS 1120,1120-F (RESIDENT ONLY), 1120-L, 1120-M, AND 1120-S IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1965

Sample stratum (Size of total assets)	Number of returns in—[1]		Sampling rate	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Corporation returns, total	1,490,279	148,682	-	-
Forms 1120, 1120-F, 1120-L, 1120-M, total	1,313,836	139,341	-	-
Zero or not reported:				
Regular	105,371	8,114	0.0800	0.0770
Early fiscal[2]	6,231	584	0.1000	0.0937
Under $100,000:				
Regular	597,366	23,537	0.0400	0.0394
Early fiscal[2]	75,053	3,721	0.0500	0.0496
$100,000 under $1,000,000:				
Regular	375,911	29,927	0.0800	0.0796
Early fiscal[2]	51,106	5,055	0.1000	0.0989
$1,000,000 under $10,000,000	65,923	31,528	0.5000	0.4783
$10,000,000 or more[3]	36,875	36,875	1.0000	1.0000
Form 1120-S, total	176,443	9,341	-	-
Under $1,000,000; zero, or not reported:				
Regular	158,829	6,247	0.0400	0.0393
Early fiscal[2]	15,265	745	0.0500	0.0488
$1,000,000 or more	2,349	2,349	1.0000	1.0000

[1]Includes returns of inactive corporations.
[2]Early fiscal returns sampled at 1966 rates from returns filed in 1966.
[3]Also included in this stratum are Special returns, and any return, regardless of assets, having net income or deficit of $1,000,000 or more. Special returns include consolidated returns, returns with personal holding company schedules, life (1120-L) and mutual (1120-M) insurance company returns, resident foreign corporation returns, returns with overpayment of tax, and returns filed under Section 1361.

Method of Estimation

Estimates for all returns received and numbered were determined by multiplying the sample data by "weighting factors" obtained by dividing the total number of returns in each sampling stratum by the number of sample returns received from that stratum. For example, using data in table 7A, a "weighting factor" of 145.02 was used for "Business returns with adjusted gross income under $10,000." The weighting factor was obtained by dividing the population of this size class, 7,562,760, by the number of returns in the sample, 52,151. The primary sources of population data are counts, submitted by the district offices or regional service centers, showing number of returns filed.

LIMITATIONS OF THE DATA

Sampling Variability

The relative sampling variability of an estimate is the sampling variability expressed as a percent of the estimate. The sampling variability at the one standard deviation level, when added to and subtracted from the estimate, provides the upper and lower limits within which two out of three estimates derived from similarly selected samples would be expected to fall. Relative sampling variabilities of selected estimates for proprietorships, partnerships and corporations are shown in tables 7.1, 7.2, and 7.3.

Data were deleted from tables where sampling variability was considered excessive. Where such deletions were made, the applicable tables have been footnoted.

Other Limitations Due to Sampling

The absence of statistics of items, indicated by means of a dash, may be interpreted in several ways. If the statistics were based on returns sampled at the 100 percent

rate, the dash indicates no returns with the particular characteristics. But if the statistics were based on returns sampled at less than the 100 percent rate, either there were no returns in the population with the particular characteristic, or, because of their rarity, instances of the characteristics were not present among the sample returns.

Response and Other Nonsampling Errors

In processing returns for collection purposes in the district offices and service centers and in processing the samples of returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and errors introduced in data processing operations. A large proportion of the returns were mathematically verified, but not audited, before they were made available for sample selection. Corrections resulting from mathematical verification of the taxpayer's entries are reflected in the statistics.

In transcribing and tabulating the information from the sample returns, additional checks were imposed to improve the quality of the resulting estimates. Returns with data not on appropriate return lines and returns with obvious errors were edited and the data properly transcribed. Mechanical transcribing to punch cards was verified by the process of repeat punching, and, prior to tabulating, tests for consistency were applied while the information was being processed through the electronic computer system.

An extensive system of sample management and control was used to insure the selection of the prescribed samples. Sample controls were maintained on a district basis using the most detailed Internal Revenue Service numbering and grouping system for classifying returns. Name control files, which are historical records of the tax return information for very large taxpayers, provided a further check on the completeness of the samples.

Practical operating considerations allowed a reasonable tolerance in controlling the selection of the sample returns and the processing of the data.

Table 7.1—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP

Industrial group	Businesses		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial groups	9,078,466	0.56	199,384,594	0.59	31,637,317	0.48	3,749,900	2.53
Agriculture, forestry, and fisheries	3,225,266	0.53	32,159,830	1.45	5,740,515	0.98	1,959,798	2.49
Farms	3,063,552	0.62	29,908,445	5.12	5,266,887	1.25	1,880,925	2.56
Field crop farms	1,113,472	1.03	9,695,907	1.74	2,284,613	1.57	455,543	4.95
Fruit, tree nut, and vegetable farms	138,905	3.04	1,830,385	7.51	292,678	4.32	163,047	14.28
Livestock farms	1,599,873	0.85	17,591,368	2.16	2,546,910	1.46	1,056,570	2.59
Farms, not elsewhere classified	211,302	2.43	790,785	8.60	142,686	6.18	205,765	11.23
Agricultural services and hunting and trapping	117,703	3.56	1,812,532	8.73	380,141	11.50	59,545	12.43
Offices of veterinarians and animal hospitals	12,082	10.89	368,985	11.06	138,031	12.03	(1)	(1)
Agricultural services and hunting and trapping, not elsewhere classified	105,621	3.74	1,443,547	10.59	242,110	5.28	57,642	12.69
Forestry and forestry services	12,703	9.90	110,078	19.99	22,275	15.25	(1)	(1)
Fisheries	31,308	6.50	328,775	19.66	71,212	9.07	11,810	25.40
Mining	36,378	5.22	943,037	7.70	121,754	7.08	129,184	14.66
Crude petroleum, natural gas, and natural gas liquids and services	27,084	5.76	712,658	8.64	95,982	8.14	114,767	16.27
Other mining	9,294	11.62	230,379	16.75	25,772	14.11	14,417	22.24
Contract construction	704,627	1.31	19,308,272	2.55	2,822,495	1.53	137,065	9.18
General contractors	125,806	3.12	8,084,475	4.93	721,796	3.14	63,702	13.37
Special trade contractors	567,451	2.21	10,976,490	2.66	2,059,304	1.79	68,175	6.05
Plumbing, heating, and air conditioning	63,175	4.59	2,329,733	5.88	323,748	4.69	(1)	(1)
Electrical work	42,187	5.29	1,484,436	7.45	215,353	5.59	6,392	32.62
Special trade contractors, not elsewhere classified	458,508	1.67	7,104,717	3.22	1,508,102	2.08	41,751	12.00
Special trade contractors not allocable	3,581	19.01	57,604	34.63	12,101	24.34	(1)	(1)
Contractors not allocable	11,370	10.57	247,307	18.01	41,395	12.30	(1)	(1)
Manufacturing	185,843	2.56	7,266,965	4.05	869,854	2.71	95,896	15.51
Food and kindred products	14,550	10.71	1,279,053	12.50	75,224	10.81	6,937	29.89
Textile mill products	2,407	19.60	242,236	34.62	17,344	18.96	(1)	(1)
Apparel and other fabricated textile products	6,198	12.95	433,434	14.26	43,075	12.30	(1)	(1)
Lumber and wood products, except furniture	52,763	5.01	1,509,371	9.18	168,223	6.22	24,050	23.08
Furniture and fixtures	7,950	12.15	342,464	19.19	37,278	13.59	(1)	(1)
Printing, publishing, and allied industries	29,955	6.19	731,892	8.77	125,579	6.73	12,357	31.00
Chemicals and allied products	3,592	23.96	86,999	19.96	14,500	26.02	927	33.69
Leather and leather products	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Stone, clay, and glass products	8,747	13.28	378,671	16.10	38,911	15.37	(1)	(1)
Primary metal industries	1,894	24.23	121,534	22.80	14,865	18.46	(1)	(1)
Fabricated metal products, except machinery and transportation equipment	7,718	11.33	423,211	18.10	59,629	9.74	(1)	(1)
Machinery, except electric	19,442	7.18	713,461	8.06	138,039	6.60	(1)	(1)
Electrical machinery, equipment, and supplies	3,408	17.04	79,730	22.84	13,984	16.79	(1)	(1)
Transportation equipment	2,935	19.96	167,561	27.74	13,634	23.45	(1)	(1)
Manufacturing industries, not elsewhere classified	21,754	6.99	702,767	11.29	98,669	7.48	(1)	(1)
Manufacturing not allocable	1,836	24.18	39,033	33.97	8,130	27.65	(1)	(1)
Transportation, communication, electric, gas, and sanitary services	296,621	2.07	5,526,927	4.80	926,793	2.59	100,401	16.57
Transportation	276,579	2.15	5,246,673	3.38	862,118	3.32	95,297	17.37
Motor freight transportation and warehousing, terminals, and related services	202,891	2.51	4,089,834	4.99	668,185	3.11	62,453	9.67
Other transportation	73,688	4.16	1,156,839	14.36	193,933	5.34	(1)	(1)
Communication, electric, gas, and sanitary services	20,042	8.96	280,254	13.17	64,675	9.97	5,104	33.75
Wholesale and retail trade	1,853,913	0.76	97,190,462	1.46	7,254,231	0.94	630,387	4.07
Wholesale trade	265,320	2.11	17,933,837	4.74	1,558,274	2.08	75,736	11.20
Motor vehicles and automotive equipment	11,724	9.68	738,224	12.37	72,336	9.92	(1)	(1)
Drugs, chemicals, and paints	7,074	15.28	239,061	18.68	29,091	14.23	(1)	(1)
Dry goods and apparel	11,888	9.42	621,239	17.26	82,186	9.59	2,061	29.81
Groceries and related products	41,482	5.55	4,978,964	11.56	216,059	5.66	20,798	31.80
Farm products—raw materials	15,530	8.85	2,975,692	15.88	66,574	10.00	6,153	18.05
Electrical goods	5,742	16.92	216,402	18.80	37,707	12.50	(1)	(1)
Hardware, and plumbing and heating equipment and supplies	4,540	14.38	348,123	17.42	42,417	14.81	(1)	(1)
Machinery, equipment, and supplies	21,716	7.49	956,506	8.96	144,726	6.61	4,617	27.12
Alcoholic beverages	3,563	16.30	1,000,344	23.33	37,687	16.09	(1)	(1)
Lumber and construction materials	7,686	12.02	689,457	19.35	53,010	11.41	(1)	(1)
Wholesale trade, not elsewhere classified	93,886	3.51	4,526,595	5.52	536,459	3.48	25,217	16.72
Wholesale trade not allocable	40,489	5.47	643,230	6.90	240,022	5.49	5,846	21.00
Retail trade	1,554,097	0.84	77,760,046	1.46	5,558,255	1.08	539,157	4.44
Building materials, hardware, and farm equipment	58,796	3.71	3,936,073	6.35	275,927	4.79	40,662	29.25
Building materials dealers	24,383	6.97	1,351,377	9.14	111,525	7.27	(1)	(1)
Hardware stores	22,919	7.25	1,177,032	8.58	104,218	8.11	14,067	27.45
Farm equipment dealers	11,494	10.04	1,407,664	13.67	60,184	10.15	(1)	(1)
General merchandise stores	169,224	2.81	3,897,639	4.72	335,138	4.09	38,624	15.04
Food stores	280,588	2.17	17,670,672	3.27	951,961	3.57	82,414	14.15
Grocery stores, meat and fish markets, and fruit and vegetable markets	225,828	2.41	16,116,503	3.53	767,209	2.96	72,253	15.86
Retail bakeries	17,080	9.35	574,651	11.55	72,822	10.22	(1)	(1)
Other food stores	37,680	5.91	979,518	8.15	111,930	8.10	7,002	24.84
Automotive dealers and gasoline service stations	283,439	2.92	23,514,261	2.86	1,110,663	2.47	106,904	8.70
Automobile and truck dealers	44,527	5.13	7,160,095	8.86	219,129	5.47	31,742	20.28
Gasoline service stations	208,640	2.49	14,506,276	3.16	761,445	3.00	55,070	9.96
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	30,272	6.48	1,847,890	8.42	130,089	7.16	20,092	19.40
Apparel and accessory stores	65,774	4.38	3,103,440	5.19	319,610	4.64	36,083	17.93
Furniture, home furnishings, and equipment stores	81,709	3.83	4,174,771	6.09	378,121	4.25	30,604	14.69
Eating and drinking places	288,207	2.12	9,532,655	2.95	924,981	2.69	101,558	7.54
Drug stores and proprietary stores	28,785	5.53	2,714,064	5.77	300,393	4.86	8,671	29.86
Liquor stores	27,313	6.34	2,066,541	6.93	150,270	6.68	6,596	23.73
Jewelry stores	17,890	9.23	593,918	10.40	115,625	13.50	(1)	(1)
Sporting goods stores and bicycle shops	17,622	8.43	456,831	11.77	44,984	11.31	9,408	24.91
Fuel and ice dealers	17,819	8.32	642,856	10.60	77,284	9.22	2,173	29.08
Antique stores and secondhand stores	37,249	6.11	486,430	10.22	64,736	9.31	12,919	21.74

Footnote at end of table.

Table 7.1—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP—Continued

Industrial group	Businesses		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wholesale and retail trade—Continued								
Retail trade—Continued								
News dealers and cigar stores	26,083	7.41	512,006	10.24	64,982	9.42	2,261	34.75
Florists	20,079	8.44	511,295	10.42	53,693	10.96	10,406	23.52
Retail stores, not elsewhere classified	120,199	3.23	3,721,510	5.68	368,083	4.32	42,928	11.38
Retail trade not allocable	13,321	9.90	225,084	15.46	21,804	15.44	3,737	24.15
Wholesale and retail trade not allocable	34,496	6.33	1,496,579	14.20	137,702	6.89	15,494	19.14
Finance, insurance, and real estate	539,443	1.41	7,022,354	4.20	2,336,854	1.69	186,202	9.28
Banks and trust companies; and insurance, holding, and other investment companies	1,286	25.42	17,555	27.30	7,145	22.13	(1)	(1)
Credit agencies other than banks	7,709	10.55	97,556	11.98	42,748	11.72	7,155	21.28
Security and commodity brokers, dealers, exchanges, and services	20,011	6.99	668,403	32.68	118,096	5.85	8,434	17.43
Security brokers, dealers, and flotation companies	13,084	8.72	(1)	(1)	80,615	8.56	5,189	29.15
Commodity brokers and dealers; security and commodity exchanges, and allied services	6,927	11.62	(1)	(1)	37,481	9.89	3,245	22.07
Insurance agents, brokers, and service	181,245	2.43	2,414,767	3.69	1,025,789	2.57	17,060	17.16
Real estate	329,192	1.81	3,824,073	2.66	1,143,076	2.50	150,360	10.71
Real estate operators (except developers) and lessors of buildings	23,816	6.83	362,352	16.47	65,964	18.55	31,277	25.29
Lessors of real property other than buildings	76,668	4.25	250,737	6.18	102,152	6.39	30,552	13.84
Agents, brokers, and managers	185,569	2.44	1,692,275	3.64	710,907	2.91	47,687	10.17
Combinations of real estate, insurance, loans, and law offices	27,292	5.91	443,976	8.10	160,332	6.29	10,372	22.37
Other real estate	15,847	7.79	1,074,733	13.98	103,721	9.51	(1)	(1)
Services	2,207,927	0.64	29,788,755	0.98	11,509,803	0.68	501,870	4.62
Hotels, rooming houses, camps, and other lodging places	113,359	1.14	1,386,906	5.64	192,191	4.86	82,623	8.95
Hotels, tourists courts, and motels	48,709	5.06	928,416	7.61	120,596	6.82	45,366	12.84
Hotels	12,352	10.23	325,275	16.89	28,177	14.12	12,021	15.19
Tourists courts and motels	36,357	5.82	603,141	7.35	92,419	7.78	33,345	16.59
Lodging places, except hotels, tourist courts, and motels	64,650	4.59	458,490	7.34	71,595	7.74	37,257	12.21
Personal services	514,476	4.34	4,819,508	2.59	1,342,298	2.06	72,900	10.39
Laundries, laundry services, cleaning and dyeing plants	86,506	3.91	1,475,620	5.22	263,159	4.88	35,700	17.44
Photographic studios, including commerical photography	25,888	6.77	337,319	13.04	74,620	9.40	7,076	21.16
Beauty and barber shops	313,343	2.05	2,132,575	3.38	766,481	2.64	22,024	16.43
Shoe repair shops, shoe shine parlors, and hat cleaning shops	20,131	8.30	143,674	11.22	43,327	11.01	(1)	(1)
Funeral service and crematories	13,491	8.34	563,600	7.95	126,483	7.44	3,242	33.04
Personal services, not elsewhere classified	55,117	5.14	166,720	8.87	68,228	7.36	(1)	(1)
Business services	258,781	2.08	2,599,083	4.68	803,428	7.43	56,858	11.89
Advertising	14,231	8.41	446,396	19.51	72,116	9.81	2,066	30.96
Services to dwellings and other buildings	43,048	5.55	321,133	10.21	96,691	7.64	(1)	(1)
Miscellaneous business services	201,502	2.32	1,831,554	4.24	634,621	2.95	49,525	12.61
Automobile and other repair services	327,968	2.44	4,315,109	4.00	846,722	2.84	52,099	8.95
Automobile parking, repair, and services	133,484	3.16	2,671,932	4.84	417,330	4.30	27,552	12.76
Automobile parking	4,797	15.80	85,079	22.80	16,918	20.13	(1)	(1)
Automobile repair shops	112,775	3.45	2,330,601	5.32	349,312	4.33	20,106	15.27
Automobile services except repair, including automobile rental without drivers	15,912	9.34	256,252	12.61	51,100	17.46	7,029	24.32
Repair services, except automobile	194,484	2.59	1,643,177	4.47	429,392	3.75	24,547	12.44
Motion pictures	6,004	11.17	118,314	13.75	25,843	10.25	3,209	12.39
Motion picture production, distribution, and related services	3,320	15.78	41,233	17.40	15,996	17.16	2,522	28.71
Motion picture theaters	2,684	20.11	77,081	18.94	9,847	23.87	(1)	(1)
Amusement and recreation services, except motion pictures	113,950	3.21	1,300,880	6.95	253,141	5.73	126,283	11.70
Bowling alleys and billiard and pool parlors	9,794	11.36	197,351	15.72	27,291	14.31	(1)	(1)
Amusement and recreation services, except motion pictures, bowling alleys, and billiard and pool parlors	104,156	3.36	1,103,529	7.70	225,850	6.18	120,431	12.07
Medical services	407,313	1.37	10,302,318	1.19	5,622,670	1.02	39,669	11.69
Offices of physicians and surgeons	152,029	1.75	5,668,075	1.30	3,418,048	1.21	17,050	25.27
Offices of dentists and dental surgeons	85,014	2.80	2,670,735	2.52	1,371,246	2.40	2,784	28.94
Offices of osteopathic physicians	9,095	9.34	239,679	7.55	130,493	7.18	(1)	(1)
Offices of chiropractors	16,937	8.41	186,182	8.88	96,189	8.64	(1)	(1)
Registered and practical nurses	89,068	3.86	266,570	5.25	216,532	4.73	(1)	(1)
Hospitals, sanatoria, and convalescent and rest homes	14,783	9.23	451,715	11.72	55,885	10.51	(1)	(1)
Medical and dental laboratories	7,699	11.40	164,539	10.76	62,523	9.98	(1)	(1)
Medical and health services, not elsewhere classified	32,688	5.19	654,823	5.58	271,754	5.10	1,536	24.84
Educational services	90,748	3.57	359,262	7.60	138,454	5.45	7,315	17.65
Legal services	124,013	2.40	2,323,749	2.26	1,305,075	2.12	17,966	13.37
Engineering and architectural services	53,572	4.03	924,913	5.39	315,551	4.34	13,088	16.70
Accounting, auditing, and bookkeeping services	110,574	3.15	765,362	4.27	393,999	3.98	4,366	18.61
Other services	87,169	3.37	573,351	6.78	270,431	4.57	25,494	8.59
Nature of business not allocable	28,448	6.93	177,992	13.44	55,018	11.07	9,097	19.96

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 7.2—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP

Industrial group	Partnerships		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial groups	914,215	0.07	73,588,349	0.35	11,267,913	0.68	1,568,768	2.71
Agriculture, forestry, and fisheries	127,782	1.25	5,023,893	2.00	915,849	2.72	238,932	6.45
Farms	116,317	1.32	4,096,901	2.25	799,505	2.94	218,937	6.87
Field crop farms	35,024	2.53	1,216,044	4.25	281,871	4.59	41,673	13.23
Fruit, tree nut, and vegetable farms	12,332	4.27	675,379	5.74	127,869	7.42	41,837	15.89
Livestock farms	52,964	2.03	1,883,247	3.28	304,834	3.74	106,843	10.39
Farms, not elsewhere classified	15,997	3.78	322,231	8.22	84,931	15.55	28,584	18.98
Agricultural services and hunting and trapping	8,989	4.93	826,000	4.77	98,293	8.11	17,489	18.49
Offices of veterinarians and animal hospitals	1,346	13.08	99,143	14.42	42,881	15.54	(1)	(1)
Agricultural services and hunting and trapping, not elsewhere classified	7,643	5.33	726,857	5.06	55,412	7.92	17,475	18.51
Forestry and forestry services	786	17.05	27,449	21.10	(1)	(1)	(1)	(1)
Fisheries	1,690	11.54	73,543	17.92	13,445	18.99	1,106	33.05
Mining	14,902	3.84	865,822	3.41	128,196	5.37	141,264	13.73
Crude petroleum, natural gas, and natural gas liquids and services	12,467	4.24	532,367	4.63	80,963	6.68	128,060	15.01
Other mining	2,435	9.16	333,455	4.87	47,233	9.03	13,204	19.24
Contract construction	58,481	1.87	7,003,491	1.28	769,398	2.02	93,014	9.31
General contractors	19,089	3.22	4,205,381	1.47	331,469	2.70	69,659	11.21
Special trade contractors	39,290	2.34	2,792,007	2.36	436,930	2.93	23,344	16.02
Plumbing, heating, and air conditioning	5,783	6.10	530,226	5.96	68,748	7.58	3,251	21.50
Electrical work	3,243	8.23	385,409	6.92	51,108	9.26	2,980	30.18
Special trade contractors, not elsewhere classified	30,160	2.69	1,866,459	2.77	315,491	3.40	17,113	20.82
Special trade contractors not allocable	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Contractors not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	36,566	2.34	5,596,362	1.46	623,704	2.52	34,315	8.57
Food and kindred products	3,924	6.86	1,258,208	2.53	73,205	4.75	2,590	17.49
Textile mill products	347	21.04	179,508	3.90	14,420	8.05	(1)	(1)
Apparel and other fabricated textile products	2,799	8.25	623,533	3.94	46,174	6.29	3,860	27.58
Lumber and wood products, except furniture	6,541	5.66	787,515	4.23	83,178	6.49	7,502	22.88
Furniture and fixtures	1,442	12.07	197,264	8.92	19,918	12.62	(1)	(1)
Printing, publishing, and allied industries	5,569	6.27	501,802	5.48	87,555	6.74	3,651	21.43
Chemicals and allied products	1,103	13.78	148,028	8.88	21,497	19.13	(1)	(1)
Leather and leather products	265	27.17	53,946	15.47	5,775	30.30	(1)	(1)
Stone, clay, and glass products	1,930	10.47	218,144	10.49	26,970	14.01	2,303	34.89
Primary metal industries	693	16.74	154,483	6.74	18,701	10.40	(1)	(1)
Fabricated metal products, except machinery and transportation equipment	2,191	9.54	352,514	5.54	53,615	9.69	(1)	(1)
Machinery, except electric	4,395	6.99	432,919	6.31	84,492	8.76	2,101	31.03
Electrical machinery, equipment, and supplies	808	16.09	89,973	11.31	13,960	16.75	(1)	(1)
Transportation equipment	490	20.41	64,586	20.36	7,404	23.65	(1)	(1)
Manufacturing industries, not elsewhere classified	3,889	7.28	522,493	5.11	65,485	8.12	3,864	24.46
Manufacturing not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services	17,779	3.49	1,315,036	3.31	170,957	4.82	24,162	16.18
Transportation	15,773	3.71	1,201,947	3.49	147,926	5.22	22,104	17.18
Motor freight transportation and warehousing, terminals, and related services	11,971	4.26	945,437	3.84	105,949	5.76	15,659	20.16
Other transportation	3,802	7.60	256,510	8.22	41,977	11.31	6,445	32.76
Communication, electric, gas, and sanitary services	2,007	10.56	113,089	10.38	23,031	12.61	(1)	(1)
Wholesale and retail trade	235,322	0.82	34,373,043	0.62	2,356,481	1.07	140,339	3.74
Wholesale trade	31,683	2.31	10,878,558	0.83	576,162	2.43	28,604	8.48
Motor vehicles and automotive equipment	2,040	9.61	367,466	6.34	30,174	10.34	1,689	27.96
Drugs, chemicals, and paints	955	14.87	126,149	8.73	11,347	15.74	(1)	(1)
Dry goods and apparel	1,291	11.39	420,256	4.07	28,784	10.39	(1)	(1)
Groceries and related products	5,769	5.04	2,780,949	1.63	113,872	4.99	4,228	10.00
Farm products--raw materials	3,071	7.16	2,292,651	1.27	46,128	6.64	6,545	20.21
Electrical goods	987	14.08	194,358	8.34	15,953	17.92	(1)	(1)
Hardware, and plumbing and heating equipment and supplies	774	14.21	266,994	6.26	21,829	15.13	399	22.62
Machinery, equipment, and supplies	3,291	7.63	629,858	4.42	66,559	10.59	2,669	21.35
Alcoholic beverages	830	12.41	469,218	4.24	17,190	6.80	667	26.37
Lumber and construction materials	891	12.91	444,074	3.43	17,473	7.34	(1)	(1)
Wholesale trade, not elsewhere classified	11,567	3.98	2,861,679	1.79	203,875	3.89	8,777	16.50
Wholesale trade not allocable	218	31.19	24,906	21.04	2,978	23.08	-	-
Retail trade	202,164	0.91	23,244,161	0.85	1,764,934	1.21	110,785	4.21
Building materials, hardware, and farm equipment	14,748	3.61	2,284,192	2.83	165,657	4.15	13,566	14.04
Building materials dealers	6,454	5.48	985,708	4.13	78,200	6.30	6,180	17.07
Hardware stores	5,456	6.32	586,183	6.62	53,554	8.01	(1)	(1)
Farm equipment dealers	2,838	7.29	712,301	4.60	33,903	6.40	3,576	21.03
General merchandise stores	11,075	4.34	1,289,455	4.03	98,305	5.44	5,017	16.68
Food stores	32,152	2.47	4,950,918	1.99	272,844	2.70	11,805	10.92
Grocery stores, meat and fish markets, and fruit and vegetable markets	27,469	2.65	4,630,671	2.07	240,254	2.83	10,812	11.73
Retail bakeries	2,401	9.62	175,178	10.10	21,886	11.15	(1)	(1)
Other food stores	2,282	9.95	145,069	10.50	10,704	13.88	764	28.22
Automotive dealers and gasoline service stations	38,157	2.27	5,760,344	1.64	300,872	2.64	21,515	7.69
Automobile and truck dealers	8,325	4.29	2,947,583	1.73	96,529	3.72	7,082	12.32
Gasoline service stations	23,503	3.02	2,227,416	3.30	154,930	3.97	7,914	12.36
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	6,329	5.77	585,345	5.51	49,413	7.35	6,519	15.52
Apparel and accessory stores	12,612	4.10	1,375,196	4.02	135,529	4.88	7,809	24.46
Furniture, home furnishings, and equipment stores	14,297	3.83	1,458,961	3.84	152,450	4.61	10,811	19.00
Eating and drinking places	39,407	2.35	2,343,869	2.85	268,376	3.34	18,438	8.99
Drug stores and proprietary stores	6,097	5.64	958,536	5.16	101,831	6.31	1,693	23.94
Liquor stores	5,923	5.86	805,729	5.64	65,164	7.29	1,683	15.82
Jewelry stores	2,149	10.10	156,119	10.42	21,150	12.55	1,593	31.25
Sporting goods stores and bicycle shops	1,822	10.98	143,202	11.61	13,267	14.84	1,422	28.56
Fuel and ice dealers	2,510	9.20	241,866	8.50	24,033	12.74	(1)	(1)
Antique stores and secondhand stores	3,053	8.65	95,972	15.04	13,356	17.41	1,163	26.92
News dealers and cigar stores	850	16.24	80,288	19.42	5,576	25.02	(1)	(1)
Florists	3,003	8.72	165,801	11.66	24,467	13.45	1,281	29.05
Retail stores, not elsewhere classified	13,617	3.98	1,088,011	4.28	98,702	5.83	9,768	10.28
Retail trade not allocable	689	17.85	45,702	23.00	3,355	25.01	(1)	(1)
Wholesale and retail trade not allocable	1,476	11.45	250,324	8.77	15,385	12.39	950	23.82

Footnotes at end of table.

Table 7.2—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP—Continued

Industrial group	Partnerships		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance, insurance, and real estate	248,987	0.82	6,845,420	1.28	1,713,027	1.81	729,916	4.27
Banks and trust companies; and insurance, holding, and other investment companies	9,846	4.77	518,869	0.90	110,751	7.37	[1]	[1]
Credit agencies other than banks	21,710	3.24	136,331	8.34	122,913	7.29	43,050	18.17
Security and commodity brokers, dealers, exchanges, and services	12,983	4.10	1,288,899	1.79	342,869	3.04	36,499	12.66
Security brokers, dealers, and flotation companies	6,019	5.88	1,210,699	1.85	306,016	3.25	29,819	14.73
Commodity brokers and dealers; security and commodity exchanges, and allied services	6,964	5.74	78,200	6.83	36,853	8.39	6,680	21.74
Insurance agents, brokers, and service	11,617	4.40	690,502	4.69	213,004	5.75	[1]	[1]
Real estate	192,833	0.97	4,210,819	2.15	923,490	2.59	619,492	4.51
Real estate operators (except developers) and lessors of buildings	156,418	1.11	3,333,566	2.50	596,434	3.13	499,587	4.99
Lessors of real property other than buildings	11,929	4.39	127,957	7.91	55,926	10.52	21,487	23.55
Agents, brokers, and managers	11,926	4.37	400,528	6.68	121,610	7.71	34,680	23.32
Combinations of real estate, insurance, loans, and law offices	2,181	10.18	110,185	12.46	41,133	12.65	[1]	[1]
Other real estate	10,379	4.61	238,583	7.71	108,387	8.49	61,153	13.13
Services	168,850	1.04	12,442,300	1.09	4,560,001	1.44	157,883	6.74
Hotels, rooming houses, camps, and other lodging places	13,850	4.02	715,678	4.81	92,374	7.49	41,909	11.93
Hotels, tourist courts, and motels	9,995	4.71	637,918	5.11	81,934	8.21	34,276	11.62
Hotels	2,909	8.63	265,890	7.25	25,096	11.75	15,944	17.67
Tourist courts and motels	7,086	5.64	372,028	7.07	56,838	10.65	18,332	15.35
Lodging places, except hotels, tourist courts, and motels	3,855	7.76	77,760	14.29	10,440	15.47	[1]	[1]
Personal services	34,196	2.55	1,207,230	3.63	250,195	3.89	12,399	11.39
Laundries, laundry services, cleaning and dyeing plants	13,071	4.16	585,707	5.61	88,570	6.10	7,377	15.61
Photographic studios, including commercial photography	1,394	12.77	62,961	15.39	14,709	17.62	[1]	[1]
Beauty and barber shops	14,843	3.94	274,636	5.62	79,624	5.62	2,800	17.84
Shoe repair shops, shoe shine parlors, and hat cleaning shops	834	16.79	16,554	23.52	4,863	24.74	[1]	[1]
Funeral service and crematories	3,003	8.66	239,160	9.12	57,565	10.59	[1]	[1]
Personal services, not elsewhere classified	1,051	14.75	28,212	21.15	4,864	22.17	[1]	[1]
Business services	18,538	3.47	823,317	4.13	194,619	5.95	27,020	24.95
Advertising	1,583	11.94	109,014	12.86	18,789	17.06	[1]	[1]
Services to dwellings and other buildings	2,446	9.73	72,269	12.61	18,492	14.22	[1]	[1]
Miscellaneous business services	14,509	3.94	642,034	4.62	157,338	6.88	25,552	26.31
Automobile and other repair services	26,562	2.91	1,022,019	4.02	191,116	4.46	10,622	13.28
Automobile parking, repair, and services	18,196	3.53	770,891	4.73	133,457	5.36	8,746	15.37
Automobile parking	715	17.76	37,301	20.62	5,663	25.25	[1]	[1]
Automobile repair shops	14,021	4.03	600,004	5.23	110,757	5.74	3,108	16.03
Automobile services except repair, including automobile rental without drivers	3,460	8.12	133,586	12.71	17,037	17.53	4,000	24.52
Repair services, except automobile	8,365	5.25	251,128	7.65	57,659	8.11	1,876	22.77
Motion pictures	2,248	9.88	212,667	6.48	27,741	11.44	10,730	31.08
Motion picture production, distribution, and related services	583	18.87	108,834	4.51	10,967	11.94	[1]	[1]
Motion picture theaters	1,666	11.58	103,833	12.41	16,774	17.24	1,508	30.79
Amusement and recreation services, except motion pictures	10,692	4.60	362,919	5.51	54,985	7.99	32,765	12.54
Bowling alleys and billiard and pool parlors	1,774	11.27	93,332	14.58	7,501	19.00	8,186	28.38
Amusement and recreation services, except motion pictures, bowling alleys, and billiard and pool parlors	8,917	5.05	269,587	5.44	47,484	8.75	24,579	13.79
Medical services	21,233	3.09	2,880,780	2.64	1,483,981	3.15	10,878	24.48
Offices of physicians and surgeons	14,492	3.69	2,269,392	3.06	1,319,591	3.44	[1]	[1]
Offices of dentists and dental surgeons	1,555	12.09	131,167	12.39	64,199	13.95	[1]	[1]
Hospitals, sanatoria, and convalescent and rest homes	2,147	9.83	292,328	7.68	37,402	12.05	[1]	[1]
Medical and dental laboratories	1,526	12.12	95,482	12.31	35,879	13.31	[1]	[1]
Other medical services	1,515	12.29	92,411	11.92	26,910	14.76	[1]	[1]
Educational services	2,487	9.65	72,683	16.65	17,999	23.07	769	27.70
Legal services	22,668	3.00	2,892,229	2.36	1,582,708	2.47	4,330	30.30
Engineering and architectural services	6,163	5.73	945,853	3.50	219,260	5.27	2,641	24.25
Accounting, auditing, and bookkeeping services	9,082	4.86	1,262,258	3.25	434,866	3.81	[1]	[1]
Other services	1,133	14.03	44,667	16.61	10,157	18.07	[1]	[1]
Nature of business not allocable	5,546	6.46	122,982	11.05	30,300	13.94	[1]	[1]

[1] Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 7.3—ACTIVE CORPORATIONS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP

Industrial group	Number of active corporations	Relative sampling variability (Percent)	Business receipts: Amount (Thousand dollars)	Business receipts: Relative sampling variability (Percent)	Net income: Amount (Thousand dollars)	Net income: Relative sampling variability (Percent)	Deficit: Amount (Thousand dollars)	Deficit: Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial groups	1,423,980	0.07	1,120,381,727	0.24	80,796,801	0.17	6,906,980	1.11
Agriculture, forestry, and fisheries	27,530	2.56	7,186,345	4.11	425,327	3.44	188,098	6.98
Farms	18,526	3.06	4,876,830	4.27	340,552	3.81	152,876	7.49
Agricultural services and hunting and trapping	6,707	5.43	1,968,611	10.18	65,040	9.22	27,066	22.54
Forestry and forestry services	780	16.13	136,494	23.05	7,642	21.28	2,123	31.94
Fisheries	1,517	11.93	204,410	26.17	12,093	22.65	6,033	32.21
Mining	13,285	3.56	11,903,304	1.54	1,702,451	1.52	310,512	3.69
Iron ores	89	33.71	739,645	3.59	153,760	3.58	48,077	0.93
Copper, lead and zinc, gold and silver ores	429	19.81	1,472,815	0.22	242,733	0.17	22,624	6.99
Miscellaneous metal mining	355	23.38	132,884	7.76	13,644	23.35	(1)	(1)
Coal mining	2,159	8.93	2,577,786	2.81	139,248	2.55	35,620	13.14
Crude petroleum, natural gas, and natural gas liquids	3,381	7.01	2,757,884	1.79	831,449	1.82	107,584	5.96
Oil and gas field services	3,334	7.41	1,800,438	6.77	148,879	10.73	43,001	16.06
Crushed, broken, and dimension stone; sand and gravel	2,946	7.33	1,814,844	5.42	133,869	8.27	16,560	18.85
Miscellaneous nonmetallic minerals, except fuels	592	17.03	607,008	4.58	38,869	8.72	32,028	3.80
Contract construction	113,284	1.24	55,696,213	1.50	1,780,576	2.07	522,944	3.94
Building construction	40,312	2.11	21,100,915	2.49	478,961	3.19	205,362	6.49
Heavy construction, except building construction	11,235	3.70	12,916,545	3.08	574,573	4.05	122,698	8.30
General contractors not allocable	1,198	12.69	732,588	19.16	18,558	19.01	(1)	(1)
Plumbing, heating, and air conditioning	15,106	3.61	6,119,591	4.49	167,734	6.11	50,666	12.63
Electrical work	8,668	4.71	4,055,310	6.52	153,335	10.24	24,448	16.23
Special trade contractors, not elsewhere classified	35,834	2.34	10,647,699	3.14	379,983	3.89	105,922	7.35
Special trade contractors not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contractors not allocable	809	16.07	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	185,924	0.87	502,981,871	0.28	41,870,269	0.22	1,622,710	2.30
Meat products	2,678	7.39	20,466,485	3.51	222,084	4.98	45,554	9.61
Dairy products	3,186	6.81	10,374,643	2.43	414,866	2.18	23,955	12.83
Canned and frozen foods	1,963	8.41	6,292,976	3.25	366,845	3.26	29,031	16.88
Grain mill products	2,217	8.03	8,456,568	2.89	422,300	2.69	19,432	16.04
Bakery products	2,377	8.42	5,209,136	3.41	223,184	3.86	26,906	29.46
Sugar	141	24.11	2,056,021	2.82	124,786	2.60	8,612	12.37
Confectionery and related products	836	13.28	1,722,397	5.53	163,745	4.18	6,243	30.85
Malt liquors and malt	269	20.66	3,815,278	1.54	225,996	1.17	18,564	8.19
Wines, brandy, and brandy spirits	180	28.18	376,728	12.24	18,882	8.62	(1)	(1)
Distilled, rectified, and blended liquors, except brandy	113	26.55	3,682,123	2.81	178,989	2.58	(1)	(1)
Bottled soft drinks and flavorings	2,777	7.27	3,707,231	4.76	368,719	4.09	9,025	24.06
Vegetable and animal oils	535	14.77	3,155,766	4.97	112,958	6.35	4,960	10.45
Food and kindred products, not elsewhere classified	1,791	9.44	4,118,320	4.21	222,919	3.15	(1)	(1)
Food and kindred products not allocable	(1)	(1)	1,854,206	1.99	186,304	1.66	(1)	(1)
Tobacco manufactures	223	23.77	5,559,558	0.64	642,999	0.39	(1)	(1)
Broad woven fabric mills, cotton	333	18.86	4,274,521	2.31	342,908	1.91	(1)	(1)
Broad woven fabric mills, man-made fiber and silk	238	22.18	1,780,673	4.65	124,427	4.20	(1)	(1)
Dyeing and finishing textiles, except wool fabrics and knit goods	491	17.28	657,170	10.57	36,818	11.16	5,735	32.12
Broad woven fabric mills and finishing, wool	263	20.91	1,270,254	5.02	83,513	3.74	1,321	28.77
Knitting mills	1,890	8.85	2,940,562	5.27	160,314	5.94	7,769	22.96
Carpets and rugs: woven, tufted, and braided	322	19.50	1,384,058	6.74	76,245	7.29	16,011	31.97
Yarn and thread mills	647	12.81	2,048,029	5.07	117,453	5.26	4,552	26.00
Narrow fabrics	496	18.47	476,317	12.96	30,169	10.68	(1)	(1)
Textile mill products, not elsewhere classified	1,213	11.06	1,864,871	5.10	94,366	5.87	7,320	29.80
Textile mill products not allocable	9	22.22	777,253	0.83	55,676	0.39	(1)	(1)
Men's and boys' clothing	2,677	7.28	5,713,876	3.52	281,780	3.52	21,451	22.29
Women's, children's and infants' clothing	8,605	4.58	8,020,020	4.11	259,970	4.51	37,312	16.36
Apparel and accessories, not elsewhere classified	2,571	8.48	1,468,015	8.65	46,754	9.85	7,895	25.27
Fabricated textile products, not elsewhere classified	3,100	7.74	2,045,068	7.27	75,043	8.44	11,220	26.17
Apparel and other fabricated textile products not allocable	(1)	(1)	75,127	14.28	3,167	22.51	(1)	(1)
Logging, lumber and wood basic products	3,976	6.47	4,833,708	3.14	322,041	3.33	44,135	24.13
Millwork, veneers, plywood, and prefabricated structural products	3,058	7.23	4,148,043	5.79	221,603	6.43	23,898	12.93
Miscellaneous wood products, except furniture	2,708	8.01	1,574,261	8.30	82,371	12.89	12,042	28.04
Household furniture	4,245	6.05	4,761,767	4.54	271,078	5.14	31,996	25.64
Furniture and fixtures, except household furniture	2,052	9.16	2,259,110	6.69	160,036	6.76	9,103	30.20
Pulp mills	36	33.33	622,453	3.91	78,986	3.38	2,763	12.27
Paper, paperboard, building paper, and building board mills	387	16.54	7,996,241	0.97	666,052	1.05	14,375	12.04
Converted paper and paperboard products, except containers	1,577	9.06	3,564,090	3.81	333,115	2.49	18,605	21.90
Paperboard boxes and other containers	1,509	9.34	2,817,931	4.62	181,048	4.43	12,403	23.70
Newspapers	4,650	5.98	5,531,865	2.22	699,000	2.54	16,689	24.64
Periodicals	2,479	8.68	2,762,975	3.74	188,710	4.39	36,472	6.98
Books: publishing, and publishing and printing; and miscellaneous publishing	2,037	9.28	2,563,562	2.52	272,522	2.62	9,444	21.91
Printing, including manifold business forms and books	10,354	4.24	6,247,235	3.12	431,320	2.88	35,697	15.25
Bookbinding and printing trade services	4,057	6.88	1,354,062	7.02	84,967	8.59	9,464	30.26
Printing, publishing, and allied industries not allocable	206	32.04	17,179	34.94	(1)	(1)	(1)	(1)
Basic chemicals	1,256	10.90	10,935,634	1.18	1,394,388	0.72	9,732	24.37
Plastics materials and synthetic resins, rubber, and man-made fibers, except glass	1,527	10.09	7,273,653	1.51	1,127,942	1.07	44,930	15.12
Drugs	1,271	11.17	5,672,114	1.57	1,028,227	1.03	8,191	33.06
Soap and related products, except perfumes, cosmetics, and other toilet preparations	1,486	11.17	3,945,595	2.54	364,904	2.92	(1)	(1)
Perfumes, cosmetics, and other toilet preparations	721	15.12	1,688,100	5.79	237,847	4.18	8,552	28.79
Paints and allied products, including gum and wood chemicals	1,621	9.49	3,239,785	4.44	251,555	3.63	18,682	21.94
Fertilizers and other agricultural chemicals	905	12.93	1,239,126	7.14	28,867	8.70	11,319	31.60
Miscellaneous chemical products	1,914	9.20	3,187,014	4.43	294,431	3.77	16,431	22.72
Chemical and allied products not allocable	(1)	(1)	3,040,638	0.89	314,124	0.51	(1)	(1)
Petroleum refining, without extraction	267	23.22	946,442	6.97	36,198	11.54	9,734	14.35
Integrated petroleum refining, and extraction	101	24.75	46,609,825	0.08	2,928,935	0.05	24,880	8.07
Miscellaneous petroleum and coal products	662	13.70	1,181,281	7.25	60,687	8.15	(1)	(1)
Tires and inner tubes	87	27.59	5,834,895	0.60	387,121	0.60	(1)	(1)
Rubber products, except tires and inner tubes	938	11.82	2,152,029	5.47	133,545	6.49	7,072	10.93
Miscellaneous plastics products	4,194	6.34	2,414,429	5.39	162,149	6.27	35,601	18.65
Footwear, except rubber	923	10.20	3,132,648	4.11	147,229	5.03	10,746	24.96
Leather tanning and finishing, and leather products, not elsewhere classified	1,706	9.84	1,658,911	8.72	83,938	11.28	8,412	21.63

Footnotes at end of table.

Table 7.3—ACTIVE CORPORATIONS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP—Con.

Industrial group	Number of active corporations	Relative sampling variability (Percent)	Business receipts		Net income		Deficit	
			Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufacturing—Continued								
Glass and glass products	1,019	13.04	3,559,296	1.84	440,498	1.07	6,506	19.32
Cement, hydraulic	88	29.21	1,185,536	1.56	112,682	3.62	13,978	5.04
Structural clay products	760	13.01	957,943	7.29	85,621	11.36	8,933	20.36
Pottery and related products	246	24.18	357,099	8.74	30,266	9.30	(1)	(1)
Concrete, gypsum, and plaster products	5,263	5.42	3,994,716	3.99	257,371	3.75	29,076	12.36
Miscellaneous nonmetallic mineral products	1,757	9.68	2,881,613	2.61	282,161	2.24	8,869	23.85
Blast furnaces, steel works, foundries, and forgings	1,485	8.22	23,390,308	0.71	2,107,656	0.69	29,998	16.93
Smelting, refining, rolling, drawing, and alloying of nonferrous metals, including foundries and forgings	2,171	7.65	13,256,379	1.64	961,366	1.35	31,091	10.74
Miscellaneous primary metal industries	689	14.51	985,125	8.16	96,652	9.07	(1)	(1)
Primary metal industries not allocable	(1)	(1)	134,969	21.02	14,531	13.05	(1)	(1)
Metal cans	101	31.00	2,758,296	1.24	188,167	1.05	(1)	(1)
Cutlery, hand tools, and general hardware	1,390	10.29	2,379,389	4.36	273,069	3.13	(1)	(1)
Heating apparatus (except electric) and plumbing fixtures	998	12.02	2,596,050	3.99	179,331	4.38	13,568	13.64
Fabricated structural metal products	6,031	5.02	7,802,117	2.75	462,683	3.02	61,665	14.13
Screw machine products, and bolts, nuts, screws, rivets, and washers	1,761	9.20	1,963,833	5.45	179,088	5.87	(1)	(1)
Metal stampings	2,408	8.02	3,844,562	3.38	274,902	3.86	10,961	25.17
Metal coating and engraving	2,672	8.31	892,031	9.34	83,669	13.44	8,614	33.60
Fabricated wire products and miscellaneous fabricated metal products	4,738	5.72	5,883,250	3.62	490,259	3.48	19,746	16.88
Fabricated metal products not allocable	(1)	(1)	132,260	2.36	6,866	8.74	(1)	(1)
Engines and turbines	238	26.58	1,140,734	2.80	110,425	2.23	4,425	34.86
Farm machinery and equipment	1,041	11.43	5,199,025	1.92	362,196	2.76	9,306	15.47
Construction, mining, and materials handling machinery and equipment	1,400	9.43	6,780,773	1.78	831,881	1.45	14,817	22.10
Metalworking machinery and equipment	5,240	5.57	5,747,215	2.62	621,328	2.72	9,555	19.75
Special industry machinery and equipment, except metalworking	2,495	7.58	4,421,698	2.71	400,750	3.00	23,121	10.18
General industrial machinery and equipment	2,092	8.27	4,802,347	2.78	505,753	2.61	15,109	18.38
Office, computing, and accounting machines	300	20.67	5,795,771	0.79	1,073,691	0.82	9,967	15.87
Service industry machines	1,002	11.27	2,428,150	4.33	186,073	5.99	7,599	21.24
Miscellaneous machinery, except electrical	5,639	5.71	2,138,915	4.83	168,147	6.20	11,376	20.82
Machinery, except electric, not allocable	(1)	(1)	123,485	4.80	7,190	3.60	2,219	12.30
Electrical transmission and distribution equipment	719	14.29	7,294,098	0.85	812,695	0.66	5,453	28.15
Electrical industrial apparatus	908	12.44	2,240,472	3.88	218,178	3.56	(1)	(1)
Household appliances	421	17.30	3,932,260	1.73	347,664	1.03	11,837	13.77
Radio and TV receiving sets, except communication types	506	18.38	5,007,591	1.09	425,592	1.44	(1)	(1)
Communication equipment	411	17.27	2,446,454	1.78	168,701	2.58	19,222	10.41
Electronic components and accessories	2,833	7.34	6,009,958	2.12	373,142	3.43	70,256	8.98
Electric lighting and wiring equipment, except insulated wire	1,179	11.96	1,677,777	7.47	117,600	7.91	6,319	27.49
Electrical machinery, equipment, and supplies, not elsewhere classified	1,642	10.23	2,170,430	4.60	195,390	4.13	15,952	22.69
Electrical machinery, equipment, and supplies not allocable	(1)	(1)	2,997,863	0.99	193,376	1.71	744	3.23
Motor vehicles	778	13.57	36,482,699	0.24	5,937,245	0.11	13,757	16.64
Motor vehicle parts and accessories	1,229	10.24	6,273,905	2.29	532,188	2.25	5,050	23.98
Aircraft, and complete guided missiles and space vehicles	121	26.45	11,811,252	0.25	702,291	0.35	24,974	5.51
Aircraft parts, and guided missile and space vehicle subassemblies	767	13.30	5,114,524	1.51	308,191	2.49	9,744	11.26
Ship and boat building and repair	1,034	12.26	1,628,635	5.59	101,564	10.53	18,055	27.61
Railroad equipment, including street cars	110	30.91	2,033,670	2.08	175,013	4.78	1,007	14.50
Transportation equipment, not elsewhere classified	822	13.37	1,461,678	9.50	65,533	12.59	10,938	20.85
Scientific and mechanical measuring instruments	1,045	11.57	3,154,763	2.39	297,904	3.08	12,186	22.72
Optical, medical, and ophthalmic goods	2,460	8.78	1,949,899	3.88	220,277	5.15	9,225	22.92
Photographic equipment and supplies	359	21.17	2,527,724	2.05	621,417	0.77	12,100	31.65
Watches and clocks	123	29.51	613,137	6.83	49,833	8.87	3,448	6.47
Jewelry and silverware	1,176	12.32	962,092	8.62	66,336	7.11	(1)	(1)
Toys and sporting goods	1,639	9.94	2,132,641	6.46	92,791	7.78	77,868	14.57
Ordnance, except guided missiles	(1)	(1)	280,212	10.69	33,886	7.46	(1)	(1)
Costume jewelry	392	20.97	274,081	20.33	10,206	28.61	(1)	(1)
Musical instruments, office and artists' materials and manufacturing industries, not elsewhere classified	5,846	5.52	3,937,297	3.71	338,381	3.75	19,968	14.19
Manufacturing not allocable	672	17.26	184,023	19.54	10,694	21.81	(1)	(1)
Transportation, communication, electric, gas, and sanitary services	59,676	1.71	86,438,612	0.54	11,019,778	0.27	320,469	4.16
Railroad transportation, terminals, and related services	381	13.16	11,658,109	0.21	644,597	0.70	61,075	0.58
Local, suburban, and intercity passenger transportation, terminals, and related services	8,818	4.84	2,268,167	4.42	184,940	3.57	11,612	16.39
Motor freight transportation and warehousing, terminals, and related services	22,798	2.82	12,804,923	2.85	594,447	3.16	66,922	8.71
Water transportation, terminals, and related services	5,133	5.75	3,428,377	3.67	236,846	4.67	50,374	14.50
Air transportation, terminals, and related services	2,441	8.89	5,778,714	1.20	539,895	1.61	14,025	17.12
Pipe line transportation, terminals, and related services	382	20.21	1,210,285	7.08	173,693	2.27	2,246	6.19
Miscellaneous transportation services	5,890	5.76	2,342,871	8.32	109,161	6.07	33,972	8.54
Telephone communications	2,270	7.57	17,751,589	0.10	3,731,538	0.11	1,910	18.96
Telegraph communications	156	29.49	398,802	4.37	16,521	19.89	(1)	(1)
Radio and television broadcasting	3,940	6.78	2,675,226	2.39	368,270	3.38	27,428	14.06
Communication services, not elsewhere classified	1,403	11.26	240,028	10.80	18,576	15.88	21,984	12.23
Electric companies and systems	279	18.64	7,994,119	0.20	1,904,701	0.18	1,937	12.55
Gas companies and systems	1,078	11.32	9,121,041	0.43	952,368	0.42	4,627	15.41
Combination companies and systems - gas, electric, or other services	205	24.51	8,103,860	0.13	1,452,201	0.04	(1)	(1)
Water supply and other sanitary services	4,502	6.33	662,501	6.51	92,024	5.04	21,432	33.06
Wholesale and retail trade	440,304	0.59	358,173,249	0.64	9,175,718	0.73	1,554,954	2.46
Wholesale trade	146,555	1.03	171,414,482	1.03	4,070,473	1.26	553,089	5.85
Motor vehicles and automotive equipment	9,815	4.27	11,381,856	2.70	350,099	3.31	(1)	(1)
Drugs, chemicals, and paints	6,702	5.18	7,624,068	4.41	201,563	5.95	37,845	13.24
Dry goods and apparel	8,861	4.39	7,571,908	4.33	209,500	6.12	25,480	16.94
Meat and meat products	2,979	7.75	5,214,087	8.04	59,634	11.54	8,494	25.86
Groceries and related products, except meat and meat products	13,555	3.59	26,836,435	3.30	321,688	4.28	56,559	11.32
Farm products - raw materials	6,310	4.90	14,458,014	4.33	141,619	4.68	32,147	17.76
Electrical goods	7,880	4.66	8,376,365	5.64	277,703	5.82	24,163	15.34
Hardware, and plumbing and heating equipment and supplies	8,428	4.37	8,356,933	3.72	239,904	4.46	25,157	25.59
Machinery, equipment, and supplies	20,517	2.87	16,465,002	2.72	661,018	3.15	86,896	19.30
Metals and minerals, except petroleum products and scrap	3,360	6.63	7,155,284	4.46	245,676	5.10	12,961	20.77
Petroleum bulk stations and terminals	5,917	5.22	7,216,136	4.64	138,507	5.43	29,573	11.27
Alcoholic beverages	3,605	6.69	9,178,802	4.48	162,965	4.53	10,378	22.48
Paper and its products	3,279	6.99	4,637,414	5.54	88,026	6.85	(1)	(1)
Lumber and construction materials	8,333	4.37	7,379,577	4.87	165,230	6.18	27,905	11.92
Wholesale trade not elsewhere classified	34,650	2.27	28,955,310	2.43	789,062	3.52	111,682	10.67
Wholesale trade not allocable	2,364	9.26	607,291	11.71	18,279	18.45	7,901	34.78

Footnotes at end of table.

Table 7.3—ACTIVE CORPORATIONS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP—Con.

Industrial group	Number of active corporations	Relative sampling variability (Percent)	Business receipts		Net income		Deficit	
			Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wholesale and retail trade—Continued								
Retail trade	287,591	0.72	183,924,517	0.80	5,036,325	0.85	984,236	2.03
Building materials dealers	16,950	3.22	7,661,755	3.59	249,632	4.96	49,151	10.45
Hardware stores	7,172	5.33	1,412,724	6.83	40,881	11.93	18,563	17.94
Farm equipment dealers	5,128	5.71	2,585,316	6.66	64,470	9.91	20,657	18.09
Department stores	3,809	5.80	26,246,374	1.07	1,247,736	1.23	303,788	0.96
Variety stores	2,555	8.72	5,327,728	2.31	195,231	2.06	3,141	31.48
Mail order houses	1,278	12.36	1,183,861	7.58	39,740	15.13	(1)	(1)
General merchandise stores, not elsewhere classified	9,260	4.50	4,261,046	5.05	155,361	7.31	28,843	16.50
Food stores	21,167	3.00	42,077,945	1.94	737,213	1.80	67,013	8.10
Automobile and truck dealers	27,172	2.36	40,335,976	2.46	505,942	3.18	94,256	13.05
Gasoline service stations	7,965	4.97	2,874,036	6.16	62,042	8.57	13,646	15.03
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	12,209	3.89	3,768,521	4.50	100,516	6.00	42,612	10.64
Apparel and accessory stores	30,147	2.51	10,303,565	2.48	391,221	3.47	52,820	7.83
Furniture, home furnishings, and equipment stores	28,738	2.55	8,993,361	2.99	306,182	3.85	64,424	7.50
Eating and drinking places	49,774	2.00	9,065,374	2.60	302,105	3.91	113,610	5.35
Drug stores and proprietary stores	16,456	3.52	6,356,343	3.30	223,288	4.35	31,013	8.85
Liquor stores	7,202	5.36	1,832,182	8.09	37,183	11.59	6,221	16.81
Jewelry stores	5,034	6.08	1,240,579	6.96	74,256	7.57	7,824	21.66
Sporting goods and secondhand stores, fuel and ice dealers, and retail stores, not elsewhere classified	35,101	2.34	8,250,905	3.02	298,239	4.06	61,602	7.60
Retail trade not allocable	474	20.17	146,926	33.81	(1)	(1)	(1)	(1)
Wholesale and retail trade not allocable	6,158	5.59	2,834,250	6.65	68,920	9.40	17,629	21.14
Finance, insurance, and real estate	388,428	0.56	61,370,561	0.30	12,509,473	0.39	1,665,096	2.22
Mutual savings banks	503	1.39	79,798	0.24	124,265	0.13	3,003	1.23
Banks and trust companies, except mutual savings banks	14,920	1.24	2,501,862	0.47	2,239,404	0.23	56,145	3.57
Savings and loan associations	6,241	2.12	370,862	0.70	323,647	0.33	26,607	3.74
Personal credit agencies	17,187	2.73	1,263,186	2.26	453,382	1.99	59,269	7.90
Business credit agencies	4,323	5.67	1,289,918	1.83	245,671	1.26	15,276	9.54
Loan correspondents and brokers, and other credit agencies	6,383	4.78	440,380	6.50	124,532	20.88	18,107	15.68
Credit agencies and finance not allocable	17,641	3.10	45,095	11.83	129,317	12.61	101,817	23.69
Security brokers, dealers, and flotation companies	2,918	7.53	369,279	8.05	217,606	3.68	19,933	10.62
Commodity contracts brokers and dealers; security and commodity exchanges; and allied services	911	13.80	144,754	21.20	44,841	18.87	7,219	28.95
Regulated investment companies	406	7.16	(1)	(1)	2,419,781	0.17	676	26.04
Real estate investment trusts, 1960 Act	147	23.13	28,624	5.40	(1)	(1)	1,190	27.31
Small business investment credit companies, 1958 Act	564	13.27	2,754	32.69	18,066	15.98	(1)	(1)
Other holding and investment companies	22,162	2.59	268,618	6.56	1,674,112	0.97	92,837	14.79
Life insurance	1,784	-	26,825,335	-	1,810,227	-	153,439	-
Mutual insurance, except life or marine, and certain fire or flood insurance companies	1,197	-	5,434,582	-	93,854	-	78,152	-
Other insurance companies	1,773	8.23	13,058,957	0.58	390,557	1.30	140,467	3.20
Insurance agents, brokers, and service	25,649	2.81	2,325,366	4.38	216,646	4.68	31,306	12.46
Real estate operators (except developers) and lessors of buildings	185,010	0.88	5,137,725	1.34	1,237,868	1.66	482,284	3.43
Lessors of mining, oil, and similar property	2,319	8.28	141,242	23.73	116,449	6.26	32,545	9.28
Lessors of railroad property	54	24.07	(1)	(1)	6,595	17.44	(1)	(1)
Lessors of real property, not elsewhere classified	5,543	5.66	22,644	18.68	31,853	10.67	7,854	11.73
Real estate subdividers, developers, and operative builders	44,762	1.95	158,385	5.96	417,547	3.60	268,851	5.14
Agents, brokers, and managers	16,589	3.49	1,106,400	7.59	98,534	6.89	36,645	10.54
Title abstract companies	2,145	9.56	140,304	10.60	22,275	11.42	1,427	33.36
Combinations of real estate, insurance, loans, and law offices	7,297	5.13	210,161	10.33	27,271	12.01	15,987	13.91
Services	188,177	0.95	36,546,559	1.37	2,302,933	2.52	712,836	4.17
Tourist courts and motels	7,097	4.82	1,230,131	5.50	76,761	7.11	50,111	10.81
Hotels and other lodging places, except tourist courts and motels	10,021	4.27	2,555,206	4.88	128,803	9.47	108,686	19.65
Laundries, laundry services, cleaning and dyeing plants	15,197	3.67	2,753,394	4.55	146,217	5.39	20,136	8.74
Photographic studios, including commercial photography	2,514	9.35	341,439	11.16	15,740	13.15	4,333	27.04
Beauty and barber shops and miscellaneous personal services	12,256	4.10	1,187,798	5.63	72,597	7.95	13,518	12.41
Advertising	8,708	4.82	4,736,877	4.90	190,615	4.54	22,272	18.98
Services to dwellings and other buildings, and miscellaneous business services	43,283	2.12	8,276,407	2.86	621,459	3.88	138,082	6.34
Automobile parking, repair, and services	20,668	3.11	2,909,046	3.23	157,271	6.01	38,335	7.65
Repair services, except automobile	8,742	4.95	1,156,847	7.25	56,705	9.75	10,086	19.65
Motion picture production, distribution, and related services	3,343	7.48	2,050,613	3.53	196,943	4.66	36,542	18.19
Motion picture theaters	4,087	6.70	856,032	7.09	58,090	8.05	14,341	12.86
Amusement and recreation services, except motion pictures	21,927	2.94	3,028,327	4.68	227,648	6.67	151,178	8.51
Offices of physicians and surgeons, including osteopathic physicians	1,048	14.69	241,023	18.84	8,280	26.39	(1)	(1)
Other medical services	7,253	5.03	1,400,788	7.27	77,650	9.24	32,391	13.02
Educational services	3,383	7.80	353,792	11.79	20,608	14.01	12,060	32.70
Legal services	(1)	(1)	51,693	17.88	12,843	6.94	(1)	(1)
Services, not elsewhere classified	18,601	3.30	3,417,146	6.30	234,703	18.69	60,534	10.43
Nature of business not allocable	7,372	5.24	85,013	19.54	10,276	26.86	9,361	16.56

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Descriptfon of the Samples and Limitations of the Data."

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Form **1040** **U.S. Individual Income Tax Return** **1965**

for the year January 1–December 31, 1965 or other taxable year beginning ....., 1965, ending ....., 19..... US Treasury Department—Internal Revenue Service

▼ Attach Copy B of Form W-2 here ▲

First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number (Husband's if joint return)

Home address (Number and street or rural route) | Your occupation & present employer

City, town or post office, and State | Postal ZIP code | Wife's number, if joint return

Enter the name and address used on your return for 1964 (if the same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1964 names and addresses. | Wife's occupation & present employer

Filing Status—check one:

1a ☐ Single

1b ☐ Married filing joint return (even if only one had income)

1c ☐ Married filing separately. If your husband or wife is also filing a return give his or her first name and social security number.

.....

1d ☐ Unmarried Head of Household

1e ☐ Surviving widow(er) with dependent child

Exemptions

	Regular	65 or over	Blind
2a Yourself	☐	☐	☐
2b Wife	☐	☐	☐

Enter number of exemptions checked ▶▶▶ .....

3a First names of your dependent children *who lived with you*.....

.....Enter number ▶▶▶ .....

3b Number of other dependents (from page 2 Part I, line 3) .....

4 Total exemptions claimed ▶▶▶ .....

Income (If joint return, include all income of both husband and wife)

5	Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation ▶	
6	Other income (from page 2, Part II, line 9) ▶	
7	Total (add lines 5 and 6)	
8	Adjustments (from page 2, Part III, line 5) ▶	
9	Total income (subtract line 8 from line 7) ▶	

▼ Please print or type ▲

Tax Computation

Figure tax by using either 10 or 11

10 **Tax Table**—If you do not itemize deductions and line 9 is less than $5,000, find your tax from tables in Instructions. Do not use lines 11 a, b, c, or d. **Enter tax on line 12.**

11 **Tax Rate Schedule**—

11a If you itemize deductions, enter total from page 2, Part IV .....
If you do not itemize deductions, and line 9 is $5,000 or more enter the larger of:
(1) 10 percent of line 9 or;
(2) $200 ($100 if married and filing separate return) plus $100 for each exemption claimed on line 4, above.
The deduction computed under (1) or (2) is limited to $1,000 ($500 if married and filing separate return). ▶

11b Subtract line 11a from line 9 .....

11c Multiply total number of exemptions on line 4, above, by $600 .....

11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) **Enter tax on line 12.** .....

Tax Credits Payments

12	Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see line 11) ▶	
13	Total credits (from page 2, Part V, line 5) ▶	
14	Income tax (subtract line 13 from line 12)	
15	Self-employment tax (Schedule C-3 or F-1) ▶	
16	Total tax (add lines 14 and 15) ▶	
17a	Total Federal income tax withheld (attach Forms W-2) ▶	
17b	1965 Estimated tax payments ▶ (Include 1964 overpayment allowed as a credit) (Office where paid)	
17c	Total (add lines 17a and 17b)	

If either you or your wife worked for more than one employer see page 5 of Instructions

Tax Due or Refund

18	If payments (line 17c) are less than tax (line 16), enter **Balance Due.** Pay in full with this return ▶	
19	If payments (line 17c) are larger than tax (line 16) enter **Overpayment** ▶▶▶	
20	Amount of line 19 you wish credited to 1966 Estimated Tax	
21	Subtract line 20 from 19. Apply to: ☐ U.S. Savings Bonds, with excess refunded or ☐ Refund only	

▼ Attach Check or Money Order here ▲

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here ▶ ..... Date .....

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

Sign here ..... Date .....

Signature of preparer other than taxpayer. Address

PART I. Exemptions Complete only for dependents claimed on line 3b, page 1

Form 1040 1965 Page 2

(a) NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of $600 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
1				$	$
2					

3 Total number of dependents listed above. Enter here and on page 1, line 3b ▶▶▶▶

PART II. Income from all sources other than wages, salaries, etc.

Dividends and Other Distributions

A Gross amount

B Nontaxable and capital gain distributions

C Subtract item B from item A. Give details in lines 1a through 1d

Explanation of C (Write (H), (W), (J), for stock held by husband, wife, or jointly)

1a Qualifying dividends (name of payer)

Total qualifying

1b Subtract $100. If joint return see instructions

1c Balance (but not less than zero)

1d Nonqualifying dividends (name of payer)

Total nonqualifying

2 Total dividends (add lines 1c and 1d) ▶▶▶▶

3 Interest (name of payer)

Total interest income ▶▶▶▶

4 Pensions and annuities, rents and royalties, partnerships, & estates or trusts (Schedule B)

5 Business income (Schedule C) ▶

6 Sale or exchange of property (Schedule D)

7 Farm income (Schedule F) ▶

8 Other sources (state nature)

Total other sources ▶▶▶▶

9 Add lines 2 through 8. Enter here and on page 1 line 6 ▶▶▶▶

PART III. Adjustments

1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement)

2 Moving expenses (attach Form 3903)

3 Employee business expense (attach Form 2106 or other statement)

4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE)

5 **Total adjustments** (lines 1 through 4). Enter here and on page 1, line 8

EXPENSE ACCOUNT INFORMATION—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 7 of instructions.

PART IV. Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense.—Attach itemized list. Do not enter any expense compensated by insurance or otherwise. NOTE: if you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of instructions for possible larger deduction:

1 Enter excess, if any, of medicine and drugs over 1% of line 9, page 1 (See note above)

2 Other medical, dental expenses (include hospital insurance premiums)

3 Total (add lines 1 and 2)

4 Enter 3% of line 9, page 1 (See note above)

5 Subtract line 4 from line 3; see page 8 of instructions for maximum limitation ▶

Contributions.—Cash—including checks, money orders, etc. (itemize)

1 Total cash contributions

2 Other than cash (see instructions for required statement). Enter total of such items here

3 Total contributions (add lines 1 and 2—see instructions for limitations) ▶▶▶▶

Taxes.—Real estate $

State and local gasoline $

General sales $

State and local income $

Personal property $

Total taxes ▶▶▶▶

Interest expense.—Home mortgage $

Other (itemize)

Total interest expense ▶▶▶▶

Other deductions.—(see page 9 of instructions)

Total other deductions ▶▶▶▶

TOTAL DEDUCTIONS (for page 1, line 11a) ▶

PART V. Credits

1 Retirement income credit (Schedule B)

2 Investment credit (Form 3468)

3 Foreign tax credit (Form 1116)

4 Tax-free covenant bonds credit

5 **Total credits** (add lines 1 through 4). Enter here and on page 1, line 13

☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1965—O-780-837

A Special Message for Taxpayers

Every year more than 60 million individuals demonstrate their faith in America by filing income tax returns. The season has rolled around again and we are sending you this package of forms and instructions to help you do this.

There have been no basic changes in the law and therefore you will find few differences from last year's forms. One exception is that the recent "medicare" legislation added physicians to all of the other business and professional people who pay a "self-employment" tax along with their income tax, in order to qualify for social security benefits.

We have tried to make this year's form easier to read and more attractive by using more modern type and arrangement. Also, we have rearranged the tax tables in the instructions to make it easier for you to find the correct tax.

Our automatic data processing system has continued its steady progress and this year more returns will be processed electronically than ever before. This system promises more uniform application of our tax laws.

More improvements also have been made in the use of information from payers of dividends, interest, and other income so as to lessen mistakes in reporting such items. It has been very gratifying to see how much improvement has been made by citizens as they have become better acquainted with these responsibilities. Other points that need your special attention are:

NAME AND ADDRESS—If your return form is not preaddressed, be sure you enter your name and address correctly.

COPY YOUR SOCIAL SECURITY NUMBER exactly as it appears on your account card.

BE SURE TO FILL OUT EACH ITEM on the form which applies to you. Please be accurate and follow the instructions.

ATTACH FORMS W–2 to your return. If not available, please explain.

BE SURE TO SIGN YOUR RETURN.

BE SURE TO FILE EARLY—before the April 15 deadline. A hastily prepared return may have errors.

We appreciate your efforts toward good compliance and we are proud of this Nation's record in this area. If you have any questions, please write or call your nearest district office.

Commissioner of Internal Revenue

16—78860-1

Instructions for Preparing Your Federal Income Tax Return Form 1040 for 1965



INTERNAL REVENUE SERVICE

INSTRUCTIONS FORM 1040 (1965)

2

IMPORTANT NEW FEATURES

For 1965.—State sales tax tables showing acceptable levels of deductible sales tax are provided on pages 15, 16, and 17. State gasoline tax rates are also listed on page 9.

Information relating to the pay exclusion for Servicemen in Vietnam is contained on page 3 of these instructions.

For 1966.—The amount of wages subject to FICA (social security) tax is increased from $4,800 to $6,600 beginning in January 1966. The increase in FICA (social security) tax, to provide for hospital coverage and other benefits will be effective January 1, 1966.

The maximum amount of self-employment income has been increased from $4,800 to $6,600 for years ending after December 31, 1965. Appropriate changes should be made to Schedule C–3 and Schedule F–1 by self-employed individuals whose taxable year ends after December 31, 1965 and before December 31, 1966.

In general, cash tips received by an employee on and after January 1, 1966, amounting to $20 or more in a month must be reported to the employer on a monthly basis. Such tips are considered wages and are subject to employee FICA (social security) tax at 4.2 percent and to income tax withholding.

Since Federal tax on gasoline used after June 30, 1965, on a farm and for other nonhighway purposes will now be allowed as a credit against tax on your income tax return for taxable years beginning after June 30, 1965, rather than refunded as heretofore, such anticipated amounts may be taken into consideration in making your 1966 income tax estimate. Federal tax on lubricating oil used after December 31, 1965, for any purpose other than in a highway motor vehicle, may also be claimed in the same manner.

HOW TO USE FORM 1040

Individuals have two return forms to choose from, Form 1040 and card form, Form 1040A. Form 1040 is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

Generally, if your income was entirely from salary, wages, interest, dividends, and sources other than those for which schedules (B, C, D, and F) are required as prescribed below, you will need only Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If you have income from sources listed below, complete and attach one or more of the following forms:

Schedule B for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property; and

Schedule F for income from farming.

These schedules as well as other supporting schedules described in these instructions may be obtained from any Internal Revenue Service office.

WAGE EARNERS WITH LESS THAN $10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punch card, if:

1. Your income was less than $10,000, AND

2. It consisted of wages subject to withholding tax and not more than $200 total of other wages, interest, and dividends, AND

3. Instead of itemizing deductions, you wish to use the tax table or to take the standard deduction which is generally the higher of:

(a) the 10-percent standard deduction—about 10 percent of your income, or

(b) the minimum standard deduction—an amount equal to $200 ($100 if married and filing separate return) plus $100 for each exemption claimed in item 15 on the back of your Form 1040A. Example: Husband and wife filing joint return claiming 4 dependent children. Minimum standard deduction is $800 ($200 plus $100 for each of 6 exemptions).

The instructions for Form 1040A provide further information about its use. One of the special features is that if your income is less than $5,000, you can choose to have the Internal Revenue Service figure your tax for you. You can obtain these forms from most banks and some post offices.

o59—16—78880-1

GENERAL INSTRUCTIONS 3

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had $600 or more income in 1965 must file; if 65 or over, $1,200 or more.

A person with income of less than these amounts should file a return to get a refund if tax was withheld. Generally, a married person with income less than her (his) own personal exemption will get the smaller tax or larger refund by filing a joint return with husband or wife.

WHEN AND WHERE TO FILE

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue." For addresses of District Directors' Offices see page 10. U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, income must be computed without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, attach Form 2555 to your return.

Social Security Numbers.— Be sure to enter your number in the space provided, exactly as shown on your card. If you need a number, file application Form SS–5 with the local office of the Social Security Administration. File the application early to make certain you receive your card before April 15, the deadline for filing your return. If you file an application but do not receive your card by that date—file your return and enter "Applied for" in the space provided for the number.

MEMBERS OF ARMED FORCES

A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose service for any part of a month is considered a full month. A commissioned officer may exclude up to $200 a month of such compensation. Forms W–2 issued for 1965 by the Armed Forces early in 1965 will, in most cases, include combat pay. Forms W-2 issued after that time should not include these payments. If there is any doubt as to whether the amount shown on your Form W–2 includes the nontaxable amount, contact the pay office which issued the form. If you are reporting less income on page 1, line 5, Form 1040, than is shown on your Form W–2, attach a statement to your return showing how the exclusion was figured.

WHERE TO GET FORMS

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at most banks and some post offices.

HOW TO PAY

The balance of tax shown to be due on page 1, line 18, **Form 1040** must be paid in full with your return if it amounts to $1.00 or more. Make checks or money orders payable to "Internal Revenue Service."

ROUNDING OFF TO WHOLE DOLLARS

The money items on your return and schedules may be shown in whole dollars. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

ATTACHMENTS TO THE RETURN

Attachments may be used if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 or 2 of Form 1040, the total must be entered on the summary line on page 1 or 2, but need not be entered on the official schedule.

The above does not apply to Schedules C–3 and F–1 (self-employment tax) which the Service separates from the returns and transmits to the Social Security Administration for the recording of information in benefit accounts, or to any tax computation portion of a form or schedule.

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.—Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return, which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, the couple assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—Separate returns may be filed by husband and wife where each has income of his own. In such case each should report his or her own income, exemptions and deductions in separate returns. Only the name of the filer should be entered in the name and address area of the return. Check the box "Married filing separately," page 1, line 1c of the return and give the first name and social security number of your husband or wife in the space provided. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.)

If one itemizes and claims actual deductions then both must do so. If one uses the 10 percent standard deduction (instead of the minimum standard deduction—page 1, line 11a(2), Form 1040), then the other may not use the minimum standard deduction.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one having income in the name and address area. Check the box "Married filing separately," page 1, line 1c of the return and do not enter your wife's (husband's) first name or social security number. To claim the exemption for your wife or husband check the boxes provided on page 1, line 2.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally a joint return may be filed for the year provided you have not remarried before the end of the year. If an executor or administrator has been appointed, the return should be filed by both you and the executor or administrator. If no executor or administrator has been appointed, you may file the return. Indicate you are filing

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as a surviving husband or wife in the signature area of the return. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer. You may also be entitled to the benefits of a joint return for the 2 years following the death of your husband or wife. See "Widows and Widowers," below.

SPECIAL COMPUTATIONS

Unmarried Head of Household.—The law provides special tax rates for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your unmarried child or stepchild (see list in upper left corner of page 5) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence.

See head of household rates on page 11.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return were being filed. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer (a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or wife) for the year of death.

HOW TO REPORT YOUR INCOME

All income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by deductions. Examples are given below:

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Interest on tax refunds.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings bonds.
Profits from business or profession.
Your share of partnership profits.
Profits from sales or exchanges of real estate, securities, or other property.
Industrial, civil service and other pensions, annuities, endowments.
Rents and royalties from property, patents, copyrights.
Your share of estate or trust income.
Employer supplemental unemployment benefits.
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).
Prizes and awards (such as items received from radio and TV shows, contests, raffles, etc.).

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.
Life insurance proceeds upon death.
Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Federal Social Security benefits.
Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Exemptions ($600 for Each Allowable Exemption)

Line 2—YOU AND WIFE

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1965. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1966, you get the additional exemption for age on your return for 1965.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not the dependent of another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than $600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1965, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

Line 3—CHILDREN, OTHER DEPENDENTS

Enter on line 3a the first names and the total number of your dependent children who lived with you during 1965.

Enter on line 3b the total number of dependents from page 2, Part I, line 3 of your return.

Each child, stepchild and other dependent claimed must meet all of the following tests:

1. Income.—Received less than $600 income (if the child was under 19 or was a student, this limitation does not apply), and

2. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition of support on page 5), and

3. Married Dependents.—Did not file a joint return with her husband (or his wife), and

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad, and

5. Relationship.—EITHER (1) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

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Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if
Father	Stepfather	related by blood:
Grand-	Mother-in-law	Uncle
parent	Father-in-law	Aunt
Brother	Brother-in-law	Nephew
Sister	Sister-in-law	Niece
Grandchild		

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from income (for example, social security benefits).

In figuring whether you provide more than half of the support of your child who is a student, you may disregard amounts received by him as scholarships.

Definition of Student.—The law defines a student as an individual who, during each of 5 calendar months during the year, is (*a*) a full-time student at an educational institution or (*b*) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

Children Under 19 and Students.—If your dependent child has income of $600 or over and is under 19, or is a student, he must file an income tax return, report the income, and claim his exemption. If you provide over half of your child's support and meet the other qualifications for claiming a dependent, you may also claim the exemption on your return.

Birth or Death of Dependent.—You can claim a full $600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Support by More Than One Taxpayer.—If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

(a) They as a group have provided over half of the support of the individual; and

(b) Each of them, had he contributed over half of the support, would have been entitled to claim the individual as a dependent; and

(c) The person claiming the exemption for the individual contributed over 10 percent of the support; and

(d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration that he will not claim the individual as a dependent for the year. The declarations must be filed with the return of the person claiming the exemption. Form 2120, Multiple Support Declaration, is available at any Internal Revenue Service office.

Line 5—WAGES, SALARIES, TIPS, ETC.

Report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. If an amount appears on Form W–2 in the box captioned "Other compensation paid in 1965," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1965" and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W–2. See page 7 for treatment of reimbursed employee business expenses.

If your employer furnishes you a statement showing that a portion of the cost of group term life insurance is taxable to you, include the taxable amount with other payments reported on this line.

All income regardless of where earned must be reported on one Federal tax return.

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated wages, must include the fair market value in income.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported.

TAX—CREDITS—PAYMENTS—BALANCE DUE OR REFUND

FIGURING YOUR TAX

Line 10.—The Tax Tables are provided by law and save you the trouble of itemizing deductions and computing your tax. The tables allow $600 for each exemption claimed on your return and also provide for the standard deduction.

Line 11.—The tax rate schedules on page 11 are to be used to figure your tax. Be sure to use the right schedule. See page 4 for special computations.

Line 12.—Tax.—If your income has increased substantially this year, it may be to your advantage to figure your tax under the "averaging method." Obtain Schedule G from any Internal Revenue Service office for full details.

Line 14.—Income Tax.—Include any tax from Recomputing Prior Year Investment Credit due to early disposition of such property. Also show the amount separately and write "Inv. Cr." to left of the entry. Attach computation.

Line 17a.—Payments.—Include any amounts from the following sources on this line.

Income Tax Withheld.—As reflected on the Forms W–2 which you received from your employers.

Two or More Employers.—If more than $174 of Social Security (F.I.C.A.) employees tax was withheld during 1965 *because either you or your wife received wages from more than one employer,* the excess should be claimed as a credit against income tax. Include any excess of Social Security tax withheld over $174. Also show the amount separately and write "F.I.C.A." to left of the entry. If a joint return, do not add the Social Security tax withheld from both husband and wife to figure the excess over $174; compute the credit separately.

Credit for Taxes Paid by Regulated Investment Companies.—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, include the credit on this line and write "Reg. Inv." to left of the entry. To substantiate the credit claimed attach Copy B of Form 2439.

Line 17c.—If the total amount shown on this line is substantially less than the amount of tax shown on line 14, you may be liable for the additional charge imposed by law for underpayment of estimated tax. This charge is mandatory unless the taxpayer qualifies for relief under one of the specific exceptions provided by law. Details of this additional charge, and exceptions to it are printed on Form 1040-ES and Form 2210. If you believe one of the excep-

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tions applies, attach a statement or Form 2210 to your return. See paragraph below, headed "Declarations of Estimated Tax" for filing requirements.

Lines 18 and 19.—Tax Due or Refund Under $1.—In order to facilitate the processing of collections and refunds, balances due of less than $1 need not be paid, and overpayments of less than $1 will be refunded only upon separate application to your District Director.

Line 20.—To properly claim the credit shown on line 20 file **Form 1040-ES,** Declaration of Estimated Income Tax for 1966, and enter this amount on line 7 of the estimate form.

Line 21.—Purchase of U.S. Savings Bonds.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds by checking the first box on line 21, page 1. You will be issued as many bonds as your refund will buy providing it does not leave a balance of less than $1 to be paid by check. The excess will automatically be refunded to you. If you make this election, do not check the second box on line 21. For example, if your refund is $40 you will receive a $50 face value bond and a check for $2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

Declarations of Estimated Tax.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the United States to file a Declaration of Estimated Income Tax, **Form 1040-ES,** and to make quarterly payments in advance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by $40 or more, and he:

(*a*) can reasonably expect gross income exceeding—

(1) $10,000 for a head of a household or a widow or widower entitled to the special tax rate;

(2) $5,000 for other single individuals;

(3) $5,000 for a married individual not entitled to file a joint declaration;

(4) $5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed $10,000; OR

(*b*) can reasonably expect to receive more than $200 from sources other than wages subject to withholding.

Farmers and fishermen may postpone filing their 1966 declarations until January 15, 1967.

Additional Charge for Underpayment of Estimated Tax.—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return; also the prospect of your being liable for the additional charge imposed by law for underpayment of estimated tax when filing your 1966 income tax return. See instructions for line 17c.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040

Part II

Line 1—DIVIDENDS

If you own stock, the payments you receive out of the company's earnings and profits are dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

Enter in item A, above line 1a, the gross amount of dividends and other distributions received by you as a shareholder, either directly or through a nominee or other intermediary. *Do not include any amount paid to you as a distribution in liquidation.*

Enter in item B, above line 1a, the total of any capital gain dividends and nontaxable distributions included in item A. An example of this is an amount designated by a paying corporation as a return of capital.

Some payers, especially mutual funds and investment club partnerships, distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion on this line, and the capital gain portion in Part I, line 8 of Schedule D (**Form 1040**).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income up to $100 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude $100 of dividends received from qualifying corporations, but one may not use any portion of the $100 exclusion not used by the other. For example, if the husband had $300 in dividends, and the wife had $20, only $120 may be excluded on a joint return.

Use this line to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. If you receive dividends through a nominee or other intermediary, list the name of such person. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid on deposits or withdrawable accounts by the following corporations are considered interest and should be reported as interest in line 3; mutual savings banks, cooperative banks, savings and loan associations and credit unions.

If you received qualifying dividends through a fiduciary or partnership see paragraph for dividends received credit on page 10.

Taxable dividends from the following corporations, which do not qualify for the dividends received exclusion should be reported on line 1d:

(a) foreign corporations, including your share from a controlled foreign corporation.

(b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(d) real estate investment trusts.

(e) China Trade Act corporations.

(f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

Line 3—INTEREST

You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and can be withdrawn by you. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities.

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report this interest until you cash the bond or until the year of final maturity, whichever is earlier. However, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to date on all such bonds and must continue to report the annual increase each year.

Line 8—OTHER SOURCES

If you cannot find any specific place on your return (or related schedules) to list certain types of income, report it on line 8. Income reported on this line must be identified as to its source. Report here amounts received as alimony, separate maintenance, prizes and

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awards. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported here. A refund of State income tax should be entered here. The general rule is that a refund of State income tax is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed, report when the taxing authority notifies you of the overpayment).

Net Operating Loss.—If, in 1965, your business or profession lost money instead of making a profit, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply the losses against your 1965 income. If the losses exceed your income, the excess is a "net operating loss" which generally may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1965, it should be reported on this line. Attach a statement showing the computation.

Part III

Line 1—SICK PAY EXCLUSION

You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

(*1*) *Over 75 percent*—

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is a 30-calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed $100 a week.

(*2*) *75 percent or less*—

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If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed $75 a week. There is no exclusion for the waiting period regardless of whether you were sick or injured, unless you were hospitalized at least 1 day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed $100.

Where the exclusion is limited to a weekly rate of $100 and the payments exceed this rate the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of $75 and the payments exceed this rate the exclusion is figured by multiplying the amount received by 75 and dividing the result by the weekly rate of payment.

See Form 2440 for additional information. Attach this form or a statement showing your computation, and indicating the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

The exclusion for periods of absence which began before 1964 should be computed under the 1963 rules.

Line 2—MOVING EXPENSES

Except as noted below, employees, including new employees, can deduct moving expenses (transportation of household goods and members of the household, and meals and lodging while in transit). The deduction is allowed only if (*a*) the change in job location would have required at least 20 additional miles travel if the taxpayer had not moved to a new residence, or, (*b*) he had no former principal place of work, his new place of work is at least 20 miles from his former residence, and (*c*) during the 12-month period immediately following his arrival in the general location of his new principal place of work, the taxpayer is a full-time employee, in such general location, during at least 39 weeks.

See Form 3903 for full details. Attach the form or a statement which includes the amount of your reimbursement and the amount of the deductible expenses. Enter any excess reimbursement on page 2, Part II, line 8 of your return and enter any excess expenses on page 2, Part III, line 2 of your return. However, if the reimbursement was included on Form W–2 by your employer and the reimbursement is included on page 1, line 5, of your return, merely attach a list of your deductible expenses and enter the total on page 2, Part III, line 2.

If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the expenses, you should not report the reimbursement or the expenses.

Line 3—EMPLOYEE BUSINESS EXPENSES AND EMPLOYER PAYMENTS

Deductible Expenses and Excess Payments.— You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, the excess must be reported as income on your return.

(1) *Travel and transportation.*—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(2) *Meals and lodging.*—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location.

(3) *Outside salesmen.*—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

(4) *Other business expenses.*—If you itemize deductions on page 2, Part IV of your return, you may also deduct (under the heading "Other deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Additional Information.—If you claim a deduction for these employee business expenses you must submit the following information with your return. You may use Form 2106 for this purpose.

(1) The total of all amounts received from or charged to your employer for business expenses,

(2) The amount of your business expenses broken down into broad categories, and

(3) The number of days away from home on business.

If you do not claim a deduction, you must attach the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting, if you received an allowance not in excess of $25 per diem in lieu of subsistence, or a mileage allowance not in

8 INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

excess of 15 cents per mile, and established time, place, and business purpose of the travel.

If you operate your own automobile for business purposes, you may figure the cost of operating your automobile at a standard mileage rate of 10 cents per mile for the first 15,000 miles of business use and 7 cents per mile for such use in excess of 15,000 miles rather than deducting the actual expenses. Use of this method is optional on a yearly basis. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

This simplified method cannot be used if depreciation has been claimed using a method other than straight line (or where additional first-year depreciation has been claimed).

Whether or not you are required to submit the additional information described above, check the box for expense accounts on page 2 of Form 1040. See "Note" below.

Reporting Deductions and Excess Payments.—The expenses and payments are to be reported as follows:

(1) If the employer payments exceed the expenses, report the excess on page 2, Part II, line 8.

(2) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "Outside Salesman," may be deducted on page 2, Part III, line 3. If you itemize deductions the unreimbursed portion of *Other business expenses* may be deducted on page 2, Part IV, under "Other deductions"; or

(3) If the expenses equaled the payments, no further entry is required on the form.

Note: If, however, the reimbursement was included on Form W–2 by your employer and the reimbursement is included on page 1, line 5, of your return, attach a statement containing the information set forth under the caption "Additional Information" on page 7 and enter the total expense on page 2, Part III, line 3.

Part IV—ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amounts you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had $600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For:

Physicians, dentists, nurses, and other professional practitioners
Drugs or medicines
Hospitals
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance

You CANNOT Deduct Payments For:

Funeral expenses and cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance
Cosmetics

FIGURING THE DEDUCTION

(A) General Rule:

(1) *Medicine and drugs.*—The total amount paid for medicine and drugs must be reduced by 1 percent of line 9, page 1, Form 1040 for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medical and dental expenses.*—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for the persons described in (1) above.

(B) Special Rule for Certain Persons 65 or over:

The unreimbursed portion of the medical and dental expenses including medicine and drugs are deductible in full for the following persons:

(1) The taxpayer and his wife if EITHER is 65 years of age or over;

(2) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you have expenses under both the General Rule and Special Rule, you may obtain Form 2948 from any Internal Revenue Service office to assist you. If, however, you have expenses only for those persons described in the Special Rule, attach an itemized list and enter the total amount in line 5 of the "Medical and dental expense" section, page 2, Part IV.

Limitations.—The deduction for medical and dental expenses may not exceed $5,000 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). However, in no case may the deduction exceed:

(a) $10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax computation;

(b) $10,000 if the taxpayer is married but files a separate return; or

(c) $20,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax computation.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to:

(1) religious, charitable, educational, scientific or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or a substantial part of its activities is the carrying on of propaganda or otherwise attempting to influence legislation; and

(2) fraternal organizations if they are to be used for charitable, religious, etc., purposes; and

(3) veterans' organizations; and

(4) governmental agencies which will use the gifts for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities. The law does not allow deductions for gifts to individuals, foreign organizations, or to other types of organizations.

A contribution may be made in cash (checks, money orders, etc.) or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than $200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. A special rule is provided to determine the amount deductible in the

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued 9

case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code (see instructions for Schedule D for definition of sections 1245 and 1250 property). Generally, a charitable deduction for a transfer of a future interest in tangible personal property is not allowed until the entire interest has been transferred.

Generally, the deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10 percent is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraphs (1) and (4), above. Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult the nearest Internal Revenue Service office for a possible carryover deduction.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you expend to maintain such a student.

You CAN Deduct Gifts To:
Churches, including assessments
Salvation Army, Red Cross, CARE
United Funds and Community Chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations
Nonprofit organizations primarily engaged in conducting research or education for the alleviation and cure of diseases and disabilities such as cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

You CANNOT Deduct Gifts To:
Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Do not include as interest such items as carrying charges and insurance which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

You CAN Deduct Interest On:
Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On:
Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

TAXES

If you itemize deductions, you can deduct general State or local retail sales taxes if under the laws of the State they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In certain cases you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax.

If part or all of the cost of your automobile tags is based on the value of your automobile, then such amount is deductible as personal property tax.

If you had any other deductible tax which does not fit one of the five categories shown, for example, "stock transfer tax," describe the tax and list amount in the space below "Personal property" and include amount in "Total taxes."

Average general sales tax tables for many States are provided in these instructions. In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

You may figure the deduction for State gasoline tax by multiplying the number of gallons by the applicable tax rates which follow:

Alabama 7¢
Alaska 8¢
Arizona 6¢, after July 19, 7¢
Arkansas 6.5¢, after June 9, 7.5¢
California 7¢, except 8¢ from March 31 to September 1
Colorado 6¢, after July 31, 7¢
Connecticut 6¢
Delaware 6¢, after July 31, 7¢
Dist. of Columbia 6¢
Florida 7¢
Georgia 6.5¢
Hawaii 5¢ (Hawaii County 8¢)
Idaho 6¢
Illinois 5¢
Indiana 6¢
Iowa 6¢, after June 30, 7¢
Kansas 5¢
Kentucky 7¢
Louisiana 7¢
Maine 7¢
Maryland 7¢
Massachusetts 5.5¢, after May 12, 6.5¢
Michigan 6¢
Minnesota 6¢
Mississippi 7¢
Missouri 5¢
Montana 6¢
Nebraska 7¢, after March 31, 7.5¢
Nevada 6¢ (Clark and Washoe Counties 7¢, after July 31)
New Hampshire 7¢
New Jersey 6¢
New Mexico 6¢
New York 6¢
North Carolina 7¢
North Dakota 6¢
Ohio 7¢
Oklahoma 6.58¢
Oregon 6¢
Pennsylvania 7¢
Rhode Island 7¢
South Carolina 7¢
South Dakota 6¢
Tennessee 7¢
Texas 5¢
Utah 6¢
Vermont 6.5¢
Virginia 7¢
Washington 7.5¢
West Virginia 7¢
Wisconsin 6¢
Wyoming 5¢

Note: Above rates from information available as of September 1.

Deduct business Federal taxes, or any taxes paid in connection with a business or profession in Part II of Schedule B, or Schedule C or F.

You CAN Deduct:
Real estate taxes
State and local gasoline taxes
General sales taxes
State and local income taxes
Personal property taxes

You CANNOT Deduct:
Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees, tags, drivers licenses
Water taxes
Taxes paid by you for another person
Alcoholic beverage, cigarette, and tobacco taxes
Selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax

OTHER DEDUCTIONS

Care of Children and Other Dependents.—If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies, may deduct expenses paid, not to exceed a total of $600, for one dependent, or not to exceed a total of $900 for two or more dependents for the care of:

(a) dependent children under 13 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves;

if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

In the case of a woman who is married, the deduction is allowed if:

(a) she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or

(b) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds $6,000. *This limita-*

10 INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

tion does not apply to expenses incurred while the husband is incapable of self-support because he is mentally or physically defective.

In case of a husband whose wife is incapacitated the deduction is allowed if he files a joint return with his wife, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds $6,000. *This limitation does not apply to expenses incurred while the wife is institutionalized if she is institutionalized for at least 90 consecutive days or a shorter period if she dies.*

Do not deduct any child care payments to a person for whom you claim an exemption.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

Attach Form 2441 or a statement setting forth all pertinent information.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces limited to the amount in excess of $100 for each loss. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or willful negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received and the $100 limitation. Attach an explanation showing details of each casualty.

You CAN Deduct Losses On:
Property such as your home, clothing, or automobile destroyed or damaged by fire
Property, including cash, which is stolen from you
Loss or damage of property by flood, lightning, storm, explosion, or freezing
You CANNOT Deduct Losses On:
Personal injury to yourself or another person
Accidental loss by you of cash or other personal property
Property lost in storage or in transit
Damage by rust, gradual erosion or deterioration
Animals or plants damaged or destroyed by disease

Expenses for Education.—These expenses may be deducted if primarily for:

(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your salary, status, or employment.

Expenses incurred for obtaining a new position, meeting minimum requirements, a substantial advancement in position, or for personal purposes are not deductible.

The rules for reporting deductible education expenses are the same as those shown on pages 7 and 8 for employee business expenses.

Miscellaneous.—If you itemize deductions, you can deduct several other types of expenses under "Other deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 2, Part III.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not made under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.
You CAN Deduct Cost Of:
Safety equipment, tools and supplies, used in your job
Dues to unions or professional societies
Business entertainment
Fees to employment agencies
You CANNOT Deduct Cost Of:
Travel to and from work
Entertaining friends
Bribes and illegal payments

Part V
DIVIDENDS RECEIVED CREDIT

Generally, the 2-percent dividends received credit is no longer applicable. However, you are entitled to the dividends received credit on qualifying dividends you received through a fiduciary or partnership which were paid to the fiduciary or partnership on or before December 31, 1964. This credit is the smallest of the following amounts (a) 2 percent of such dividends included on page 2, Part II, line 1c, Form 1040; (b) tax shown on page 1, line 12, Form 1040, less foreign tax credit; or (c) 2 percent of taxable income. Taxable income means (a) if tax is computed, the amount shown on page 1, line 11d, Form 1040, or (b) if tax table is used, the amount shown on page 1, line 9, Form 1040, less the standard deduction and the deduction for exemptions ($600 multiplied by the number of exemptions claimed on page 1, line 4, Form 1040). If you are entitled to the credit, write "Dividends Received Credit" in the space directly below the heading "Part V Credits," show the credit in the amount column, and include it in the total on line 5.

ADDRESSES OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office. Use street address only if shown.

[1] ALABAMA—Birmingham, Ala., 35203.
ALASKA—Anchorage, Alaska, 99501.
ARIZONA—Phoenix, Ariz., 85025.
ARKANSAS—Little Rock, Ark., 72203.
CALIFORNIA—Los Angeles, Calif., 90012; San Francisco, Calif., 94102.
COLORADO—Denver, Colo., 80202.
CONNECTICUT—Hartford, Conn., 06115.
[2] DELAWARE—Wilmington, Del., 19802.
[3] DISTRICT OF COLUMBIA—Baltimore, Md., 21202.
[1] FLORIDA—Jacksonville, Fla., 32202.
[3] GEORGIA—Atlanta, Ga., 30303.
HAWAII—Honolulu, Hawaii, 96813.
IDAHO—Boise, Idaho, 83701.
ILLINOIS—Chicago, Ill., 60602; Springfield, Ill., 62704.
INDIANA—Indianapolis, Ind., 46204.
IOWA—Des Moines, Iowa, 50309.
KANSAS—Wichita, Kans., 67202.
KENTUCKY—Louisville, Ky., 40202.
LOUISIANA—New Orleans, La., 70130.
MAINE—Augusta, Maine, 04330.
[2] MARYLAND—Baltimore, Md., 21202.
MASSACHUSETTS—Boston, Mass., 02115.
MICHIGAN—Detroit, Mich., 48226.
MINNESOTA—St. Paul, Minn., 55101.
[1] MISSISSIPPI—Jackson, Miss., 39202.
MISSOURI—St. Louis, Mo., 63101.
MONTANA—Helena, Mont., 59601.
NEBRASKA—Omaha, Nebr., 68102.
NEVADA—Reno, Nev., 89502.
NEW HAMPSHIRE—Portsmouth, N.H., 03801.
[2] NEW JERSEY—Newark, N.J., 07102.
NEW MEXICO—Albuquerque, N. Mex., 87101.
NEW YORK—Brooklyn, N.Y., 11201; 120 Church Street, New York, N.Y., 10007; Albany, N.Y., 12210; Buffalo, N.Y., 14202.
[1] NORTH CAROLINA—Greensboro, N.C., 27401.
NORTH DAKOTA, Fargo, N. Dak., 58102.
OHIO—Cleveland, Ohio, 44113; Cincinnati, Ohio, 45202.
OKLAHOMA—Oklahoma City, Okla., 73102.
OREGON—Portland, Oreg., 97232.
PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.
[2] PENNSYLVANIA—Philadelphia, Pa., 19108; Pittsburgh, Pa., 15222.
PUERTO RICO—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907.
RHODE ISLAND—Providence, R.I., 02907.
[1] SOUTH CAROLINA—Columbia, S.C., 29201.
SOUTH DAKOTA—Aberdeen, S. Dak., 57401.
[2] TENNESSEE—Nashville, Tenn., 37203.
TEXAS—Austin, Tex., 78701; Dallas, Tex., 75201.
UTAH—Salt Lake City, Utah, 84110.
VERMONT—Burlington, Vt., 05402.
[2] VIRGINIA—Richmond, Va., 23240.
VIRGIN ISLANDS—Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I., 00801; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907.
WASHINGTON—Tacoma, Wash., 98402.
WEST VIRGINIA—Parkersburg, W. Va., 26102.
WISCONSIN—Milwaukee, Wis., 53202.
WYOMING—Cheyenne, Wyo., 82001.
FOREIGN ADDRESSES—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

[1] Please mail refund returns to Internal Revenue Service Center, 4800 Buford Highway, Chamblee, Ga., 30005.

[2] Please mail refund returns to Internal Revenue Service Center, 11601 Roosevelt Blvd., Philadelphia, Pa., 19154.

16—78860-1

SCHEDULE B (Form 1040)
U.S. Treasury Department
Internal Revenue Service

SUPPLEMENTAL SCHEDULE OF INCOME AND RETIREMENT INCOME CREDIT

(From pensions and annuities, rents and royalties, partnerships, and estates or trusts)

Attach this schedule to your income tax return, Form 1040

1965

Name and address as shown on page 1 of Form 1040

Part I.—PENSION AND ANNUITY INCOME

A.—General Rule (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.)

				AMOUNT
1. Investment in contract		4. Amount received this year •		
2. Expected return		5. Amount excludable (line 4 multiplied by line 3)		
3. Percentage of income to be excluded (line 1 divided by line 2)	%	6. Taxable portion (excess of line 4 over line 5)		

B.—Special Rule—Where your employer has contributed part of the cost and your own contribution will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received on line 5 and omit lines 1 through 4.

1. Cost of annuity (amounts you paid)		4. Amount received this year •	
2. Cost received tax-free in past years			
3. Remainder of cost (line 1 less line 2)		5. Taxable portion (excess, if any, of line 4 over line 3)	

Part II.—RENT AND ROYALTY INCOME

1. Kind and location of property (Identify whether rent or royalty)	2. Total amount of rents or royalties	3. Depreciation (explain in Part IV) or depletion	4. Repairs (attach itemized list)	5. Other expenses (attach itemized list)
1. Totals •				

2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5) . . . . . AMOUNT

Part III.—INCOME OR LOSSES FROM PARTNERSHIPS AND ESTATES OR TRUSTS

1. Partnerships (name, address, and nature of income)

2. Estates or trusts (name and address)

Total of Parts I, II, and III (Enter here and on page 2, Part II, line 4, Form 1040) . . . . . AMOUNT

Part IV.—SCHEDULE FOR DEPRECIATION CLAIMED IN PART II ABOVE—This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62–21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below) →							
Total cost or other basis . . .							
2. Total depreciation							

B

16—78857-1

B–1

INSTRUCTIONS FOR SCHEDULE B (Form 1040)

PENSIONS • ANNUITIES • RENTS • ROYALTIES • PARTNERSHIPS • ESTATES • TRUSTS • RETIREMENT INCOME CREDIT

Part I

PENSIONS AND ANNUITIES

Noncontributory Annuities.—If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included in his income.

Other Annuities. — Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part I is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part I for each one.

General Rule for Annuities. — Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities. — There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the *employer* and the amount contributed by the *employee* will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxed); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received $200 a month from an annuity. While he worked, he contributed $4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid $7,200 during the first 3 years, which amount exceeds his contribution of $4,925. He would exclude from income all the payments received from the annuity until he has received $4,925. All payments received thereafter are fully taxable.

Death Benefit Exclusion.—If you receive pension or annuity payments as a beneficiary of a deceased employee, and the employee had received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to $5,000. Consult the Internal Revenue Service.

Part II

RENTS AND ROYALTIES

If you are not engaged in selling real estate to customers, but receive rent from property owned or controlled by you, or royalties from copyrights, patents, mineral leases, and similar rights, report the total amount received in this part. If property other than money was received as rent, its fair market value should be reported.

In the case of buildings you can deduct depreciation, as explained on page B–2. You can also deduct all ordinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in this part. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

Part III

PARTNERSHIPS AND ESTATES OR TRUSTS

Partnerships.—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on **Form 1065**. Only one **Form 1065** need be filed for each partnership. Each partner must report his share of the partnership's income.

Include in this part your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.
Interest.
Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), separate Schedule C–3. Members of farm partnerships should use Schedule F–1 to figure self-employment tax.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income on line 1 of this part except that portion which is reportable as a long-term capital gain in separate Schedule D. Nei-

ther type of income is eligible for the dividends exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest.

Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in this part. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

Part IV—DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical development added to it.

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes.

In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

Alternative Depreciation Guidelines and Rules.—Revenue Procedure 62–21, dated July 12, 1962 (supplemented by Revenue Procedure 65–13), sets forth alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62–21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62–21 is contained in IRS Publication No. 456 (Rev. 8–64). This publication may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 30 cents.

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62–21 or previously prescribed rules and standards.

Straight-Line Method.—To compute the deduction, determine the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

Declining Balance Method.—A uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year, but depreciation must stop when the unrecovered cost is reduced to salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

Special Rules for New Assets Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

(a) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the property (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(c) *Other methods.*—A taxpayer may use any consistent method which does not result at the end of any year in accumulated allowances greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the property's useful life.

Additional First-Year Depreciation.—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost (before adjustment for salvage value) of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds $10,000 ($20,000 for joint return) the additional depreciation is limited to $2,000 ($4,000 for joint return).

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which was not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation for the year should be entered in total on the line provided in the depreciation schedule and is not to be included on the line used to show the regular depreciation of an asset.

16—78340-1

SCHEDULE C
(Form 1040)
U.S. Treasury Department
Internal Revenue Service

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)
(Compute social security self-employment tax on Schedule C-3 (Form 1040))

1965

Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065

Name and address as shown on page 1, Form 1040

A. Principal business activity ..... ; product .....
(See separate instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name ..... **C. Employer Identification Number** .....

D. Business location .....
(Number and street or rural route) (City or post office) (State)

E. Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other.

1. Gross receipts or gross sales $..... Less: Returns and allowances $.....		$.....	
2. Inventory at beginning of year (If different than last year's closing inventory attach explanation)			
3. Merchandise purchased $....., less cost of any items withdrawn from business for personal use $.....			
4. Cost of labor (do not include salary paid to yourself)			
5. Material and supplies			
6. Other costs (explain in Schedule C-1)			
7. Total of lines 2 through 6			
8. Inventory at end of this year			
9. Cost of goods sold (line 7 less line 8)			
10. Gross profit (subtract line 9 from line 1)			
OTHER BUSINESS DEDUCTIONS			
11. Depreciation (explain in Schedule C-2)			
12. Taxes on business and business property (explain in Schedule C-1)			
13. Rent on business property			
14. Repairs (explain in Schedule C-1)			
15. Salaries and wages not included on line 4 (exclude any paid to yourself)			
16. Insurance			
17. Legal and professional fees			
18. Commissions			
19. Amortization (attach statement)			
20. Retirement plans, etc. (other than your share—see separate instructions)			
21. Interest on business indebtedness			
22. Bad debts arising from sales or services			
23. Losses of business property (attach statement)			
24. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)			
25. Other business expenses (explain in Schedule C-1)			
26. Total of lines 11 through 25			
27. Net profit (or loss) (subtract line 26 from line 10). Enter here; in Schedule C-3, line 1; and on page 2, Part II, line 5, Form 1040			

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25

C

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

16—78883-1

Schedule C (Form 1040) 1965 **Page 2**

SCHEDULE C–2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62–21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below) →							
2. Totals							
3. Less: Amount of depreciation claimed elsewhere in Schedule C							
4. Balance—Enter here and on page 1, line 11							

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 27, page 1, is less than $10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and Wages
Owner		XXXXXXXXXXXXX
1.		
2.		
3.		
4.		
5.		

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

F. A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was your principal business.) ☐ YES ☐ NO

G. Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W–2.) ☐ YES ☐ NO

H. The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) ☐ YES ☐ NO

I. The attendance of members of your family or your employees' families at conventions or business meetings? ☐ YES ☐ NO

ADDITIONAL INFORMATION

1. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? ☐ YES ☐ NO. If "Yes," attach explanation.

2. Are you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1965? (See last paragraph of separate instructions for Schedule C.) ☐ YES ☐ NO. If "Yes," where were they filed? _____

16—78863–1

U.S. Treasury Department—Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1965

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (or loss) on page 2, Part II, line 5, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C–3 (Form 1040). If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income, Claim for Refund, and Waiver of Benefits, do not file Schedule C–3; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal business activity and product.—Give the one business activity that accounts for the largest percentage of gross income included on page 1, line 1, of Schedule C. State the broad field of business activity as well as the product or service, for example "wholesale—drugs," "retail—apparel," etc.

Item D—Business location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, etc. **Returns and allowances.**—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1962, 1963, 1964, and 1965 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2–9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington, D.C., 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

OTHER BUSINESS DEDUCTIONS

Line 11—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, see the instructions for Form 1040. The depreciation instructions discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedures 62–21 and 65–13. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C–2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Amortization.—If you elect to amortize an emergency facility and have a certificate of necessity, a statement of the pertinent facts should be filed with your return. (See section 168 of the Internal Revenue Code.)

For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 20—Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Line 22—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 23—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, if not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

Line 24—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be submitted with your return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

Line 25—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 8 of the Form 1040 instructions for optional method of computing deductible automobile expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered in Part II, line 8, (Form 1040).

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

Information returns.—You may be required to file information returns for certain salaries, fees, compensation, interest, rents, royalties, annuities, pensions, and foreign items. For more detailed information see instructions on Form 1096.

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SCHEDULE C-3 (Form 1040)
U.S. Treasury Department
Internal Revenue Service

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX

Attach this schedule to your income tax return, Form 1040.
See instructions on page 2.

1965

NOTE.—Fiscal year taxpayers see "Important New Features" on page 2 of Form 1040 Instructions.

▶ If you had wages of $4,800 or more which were subject to social security taxes, do not fill in this page.

▶ Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule.

▶ Each self-employed person must file a separate schedule.

NAME AND ADDRESS (as shown on page 1 of Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card) | Social Security Number

1. Net profit (or loss) shown in Schedule C (Form 1040), line 27 (Enter combined amount if more than one business)		
2. Add to net profit (or subtract from net loss) losses of business property shown in Schedule C, line 23		
3. Total (or difference)		
4. Net income (or loss) from excluded services or sources included on line 3		
Specify excluded services or sources		
5. Net earnings (or loss) from self-employment—		
(a) From business (line 3 less any amount on line 4)		
(b) From partnerships, joint ventures, etc. (other than farming)		
(c) From service as a minister, member of a religious order, or a Christian Science practitioner. Enter only if you have filed or are filing Form 2031		
(d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040)		
(e) From service with a foreign government or international organization		
6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below		
(If line 6 is under $400, you are not subject to self-employment tax. Do not fill in rest of page.)		
7. The largest amount of combined wages and self-employment earnings subject to social security tax is	$ 4,800 00	
8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G, below		
9. Balance (line 7 less line 8)	$	
10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below		
11. Self-employment tax—If line 10 is $4,800, enter $259.20; if less, multiply the amount on line 10 by 5.4%. Enter this amount here and on page 1, line 15, Form 1040		

Do not detach

c59—16—78863-1

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

SCHEDULE SE (Form 1040)
U.S. Treasury Department
Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME

For crediting to your social security account

1965

A. Indicate year covered by this return (even though income was received only in part of year):
Calendar year 1965 ☐; or other taxable year beginning _____, 1965, ending _____.
If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

B. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)

C. BUSINESS ADDRESS (number and street, city or post office, State, Postal ZIP code)

D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW ▶

E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

PRINT OR TYPE HOME ADDRESS (number and street or rural route)

(City or post office, State, and Postal ZIP code)

PLEASE DO NOT WRITE IN THIS SPACE

F. ENTER AMOUNT FROM LINE 6 $

G. ENTER AMOUNT FROM LINE 8, IF ANY $

H. ENTER AMOUNT FROM LINE 10 $

SE

16—78863-1 GPO

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

In general, every individual deriving self-employment income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 1 through 11. This tax must be paid regardless of age and even though the individual is receiving social security benefits. If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income, Claim for Refund, and Waiver of Benefits, do not file Schedule C–3; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership is subject to the self-employment tax for taxable years ending on or after December 31, 1965.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any District Director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, together with a dated and signed statement indicating that you desire to be covered under the Social Security Act, and then file Form 2031 as promptly as possible.

Ministers and members of religious orders who desire coverage shall in addition to their other items of income include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

U.S. citizens employed by foreign governments or international organizations.—A U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These employees should report their income from such employment on line 5(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Farmers report farm income and net earnings from farm self-employment on separate Schedules F and F–1 (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as: (a) a public official, including a notary public; (b) an employee or employee representative under the railroad retirement system; or (c) an employee (except as indicated above).

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Schedule B (Form 1040), Part II. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F–1.

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on this Schedule.

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported on page 2, Part II, Form 1040.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includable in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on page 2, Part II, line 8, Form 1040.

MORE THAN ONE TRADE OR BUSINESS.—If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one Schedule C–3, including Schedule SE, for any one year.

JOINT RETURNS.—Where husband and wife file a joint income tax return, Schedule C–3 (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, separate Schedules C and C–3 must be attached for each. In such cases the total of amounts shown on line 27 of each separate Schedule C should be entered on page 2, Part II, line 5, Form 1040, and the aggregate self-employment tax (line 11) Schedule C–3 should be entered on page 1, line 15, Form 1040.

COMMUNITY INCOME.—For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, Schedules C and C–3 should be attached to the return of the one with self-employment income. Community income included on Schedule C must be allocated between the two returns (on page 2, Part II, line 5, Form 1040) on the basis of the community property laws.

PARTNERSHIPS.—In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Schedule B (Form 1040), Part III, for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(b), Schedule F–1 (Form 1040) rather than on line 5(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any social security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

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SCHEDULE F (Form 1040)
U.S. Treasury Department
Internal Revenue Service

SCHEDULE OF FARM INCOME AND EXPENSES

(Compute social security self-employment tax on Schedule F-1 (Form 1040))
Attach this schedule to your income tax return, Form 1040

1965

Name and address as shown on Form 1040.

Business name and address

Location of farm(s) and number of acres in each farm | **Employer identification number**

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

PART I. Report receipts from sale of livestock held primarily for sale in the applicable column below. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle		$	Eggs		$	Mdse. rec'd for produce	$
			Meat products			Machine work	
Sheep			Poultry, dressed			Breeding fees	
Swine			Wool			Wood and lumber	
Poultry			Honey			Other forest products	
Bees			Sirup and sugar			Patronage dividends, rebates or refunds	
Grain			Other (specify):			Agricultural program payments	
Hay						Other (specify):	
Cotton							
Tobacco							
Vegetables							
Fruits and nuts							
Dairy products							

Total of columns 1, 2, and 3. Enter here and in Part IV, line 1 below ..... $

PART II. SALES OF PURCHASED LIVESTOCK AND OTHER ITEMS PURCHASED FOR RESALE

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		$	$	$
Totals (enter amount from column e, in Part IV, line 2 below)		$	$	$

PART III. FARM EXPENSES FOR TAXABLE YEAR (see separate instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

F

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	$	Veterinary, medicine	$	Retirement plans, etc. (other than your share—See instructions)	$
Repairs, maintenance		Gasoline, fuel, oil		Other (specify):	
Interest		Storage, warehousing			
Feed purchased		Taxes			
Seed, plants purchased		Insurance			
Fertilizers, lime		Utilities			
Machine hire		Rent of farm, pasture			
Supplies purchased		Freight, trucking			
Breeding fees		Conservation expenses			

Total of columns 1, 2, and 3. Enter here and in Part IV, line 4 below (cash method), or page 2, Part VII, line 6 (accrual method) ..... $

PART IV. SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income	$	4. Farm expenses (from Part III)	$
2. Profit (or loss) on sale of purchased livestock and other purchased items		5. Depreciation (from Part V)	
		6. Other farm deductions (specify):	
3. Gross profits*	$	7. Total deductions	$

8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on page 2, Part II, line 7, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1 ..... $

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

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Schedule F (Form 1040) 1965 — Page 2

PART V. DEPRECIATION (see instructions) (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes)

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62–21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below) →							
Total cost or other basis.							
2. Total depreciation (enter in Part IV, line 5 (cash method), or in Part VII, line 7 (accrual method))							$

PART VI. FARM INCOME FOR TAXABLE YEAR—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
Totals (enter here and in Part VII below)		$ (Enter on line 3)		$ (Enter on line 4)				$ (Enter on line 1(b))		$ (Enter on line 1(a))

PART VII. SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1(a). Inventory of livestock, crops, and products at end of year.	$	**6.** Farm expenses (from Part II)	$
(b). Sales of livestock, crops, and products during year		**7.** Depreciation (from Part V)	
(c). Other farm income (specify):		**8.** Other farm deductions (specify):	
Total of line 1(c)		Total of line 8	
2. Total	$		
3. Inventory of livestock, crops, and products at beginning of year	$		
4. Cost of livestock and products purchased during year			
5. Gross profits (subtract the sum of lines 3 and 4 from line 2)*	$	**9.** Total deductions	$
10. Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on page 2, Part II, line 7, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1			$

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

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U.S. Treasury Department—Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1965

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

CASH RECEIPTS AND DISBURSEMENTS METHOD

Under this method include in income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) income received from all other sources. Farm expenses will be the amounts paid during the taxable year plus deductions such as depreciation, etc.

ACCRUAL METHOD

Under this method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not. Under this method you may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, in addition to other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm and did not materially participate in its operation, report the income in Part II of Schedule B (Form 1040).

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Patronage dividends received from cooperatives in cash, qualified written notices of allocation, or other property (to the extent of fair market value), are to be included in farm income.

Patronage dividends received in the form of nonqualified written notices of allocation are not to be included in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

Income from farming is subject to the social security self-employment tax. See page 2 of Schedule F–1 (Form 1040). If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income, Claim for Refund, and Waiver of Benefits, do not file Schedule F–1; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. Some of these expenses are:

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—These and similar materials may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, etc.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Rent of farm, part of farm, or pasture.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on the line provided on page 1, Part III, column 3, of Schedule F. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Automobile Expenses, Special Rule.—See page 8 of the Form 1040 Instructions for optional method.

Other farm expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from farming, or $5,000 whichever is lesser.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See instructions for Form 1040 for methods of computing depreciation. The depreciation instructions also discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedure 62–21. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, if not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible; for animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered on page 2, Part II, line 8, Form 1040. See instructions for Form 1040.

Additional information available.—More information and illustrative examples are contained in I.R.S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from your county agricultural agent or any Internal Revenue Service Office.

U.S. GOVERNMENT PRINTING OFFICE: 1965—O-774-721 a59—16—78862-1

320-560 O-68—23

SCHEDULE F-1 (Form 1040)
U. S. Treasury Department
Internal Revenue Service

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS (For social security)

Attach this schedule to your income tax return, Form 1040
(See instructions—page 2)

1965

NOTE.—Fiscal year taxpayers see "Important New Features" on page 2 of Form 1040 instructions.

- ▶ If you had wages of $4,800 or more which were subject to social security taxes, do not fill in this page.
- ▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.
- ▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered in Schedule C-3 (Form 1040) on line 5(d).

NAME AND ADDRESS (as shown on page 1, Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card) | **Social Security Number**

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are $1,800 or less, or (2) whose GROSS profits are more than $1,800 and NET profits are less than $1,200. If your GROSS profits from farming are not more than $1,800 and you elect to use the optional method, you need not complete lines 1 and 2.

Computation Under Regular Method

1. Net farm profit (or loss) from:
   (a) Schedule F, page 1, line 8 (cash method), or page 2, line 10 (accrual method) ..... $
   (b) Farm partnerships .....
2. Net earnings from self-employment from farming. Add lines 1 (a) and (b) ..... $

Computation Under Optional Method

3. If gross profits from farming are:* (a) Not more than $1,800, enter two-thirds of the gross profits .....
   (b) More than $1,800 and the net farm profit is less than $1,200, enter $1,200 ..... $

***NOTE.**—Gross profits from farming are the total of the gross profits from Schedule F, Part IV, line 3 (cash method), or Part VII, line 5 (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2.

If line 2 (or line 3, if you choose the optional method) is under $400, do not fill in rest of page.

Computation of Social Security Self-Employment Tax

4. The largest amount of combined wages and self-employment earnings subject to social security tax is ..... $ 4,800 00
5. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G of Schedule SE below .....
6. Balance (line 4 less line 5) ..... $
7. Self-employment income. Enter here and in item H of Schedule SE below your choice of **EITHER:**
   (a) REGULAR METHOD.—The smaller of line 2 or 6 .....
   (b) OPTIONAL METHOD.—The smaller of line 3 or 6 ..... $
8. Self-employment tax—if line 7 is $4,800, enter $259.20; if less, multiply the amount on line 7 by 5.4%. Enter this amount here and on page 1, line 15, Form 1040 ..... $

Do not detach o59—16—78870-1

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item **accurately** and **completely.**

SCHEDULE SE (Form 1040)
U.S. Treasury Department
Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME

For crediting to your social security account

1965

A. Indicate year covered by this return (even though income was received only in part of year):
Calendar year 1965 ☐ or other taxable year beginning _____ 1965, ending _____
If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

B. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)

C. FARM ADDRESS (rural route, post office, State and Postal ZIP code)

D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW ▶

E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

PRINT OR TYPE HOME ADDRESS (number and street, or rural route)

(City or town, State and Postal ZIP code)

PLEASE DO NOT WRITE IN THIS SPACE

CHECK HERE IF YOU USE OPTIONAL METHOD. ☐

F. ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED) . $

G. ENTER AMOUNT FROM LINE 5, IF ANY ..... $

H. ENTER AMOUNT FROM LINE 7 ..... $

SE

16—78870-1 U.S. GOVERNMENT PRINTING OFFICE

SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits. If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income, Claim for Refund, and Waiver of Benefits, do not file Schedule F–1; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross profits for the year from farming are not more than $1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than $1,800 and his actual net earnings from farming are less than $1,200, he may report $1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F–1 (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part II of Schedule B (Form 1040).

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C–3 (Form 1040). Fill in Schedule F–1 (Form 1040) through line 3.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F–1, or a separate Schedule C–3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on page 2, Part II, line 5 or 7, Form 1040, and the combined self-employment tax should be entered on page 1, line 15, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from farming is community income, all the income from such farm operations is considered the income of the husband unless the wife exercises substantially all the management and control of the operation, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F–1 or Schedules C and C–3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on page 2, Part II, line 5 or line 7, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part III of Schedule B for income tax purposes, and on page 1, line 1(b), of separate Schedule F–1 for self-employment tax purposes. (Use separate Schedule C–3, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part II of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered on page 2, Part II, line 8, Form 1040.

Other items.—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F–1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

16—78870–1 U.S. GOVERNMENT PRINTING OFFICE

FORM 1065
U.S. Treasury Department
Internal Revenue Service

U.S. PARTNERSHIP RETURN OF INCOME

(To be filed also by syndicates, pools, joint ventures, etc.)

FOR CALENDAR YEAR 1965

1965

A. Date business commenced

or other taxable year beginning ....., 1965, and ending ....., 19....

(PLEASE TYPE OR PRINT PLAINLY)

B. County in which located

Name

C. Principal business activity (See General Inst. K)

Number and street

E. Employer identification number

D. Principal product or service

City or town and State — Postal ZIP code

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction R.

Line and instruction No.			
	INCOME		
1.	Gross receipts or gross sales ..... Less: Returns and allowances		
2.	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)		
3.	Gross profit (line 1 less line 2)		
4.	Income (or loss) from other partnerships, syndicates, etc. (attach statement)		
5.	Nonqualifying dividends (attach itemized list—see Instruction 5)		
6.	Interest		
7.	Rents (Schedule B)		
8.	Royalties (attach schedule)		
9.	Net farm profit (or loss) (Schedule F, Form 1040)		
10.	Net gain (or loss) from sale or exchange of property other than capital assets (from line 16, Separate Schedule D, Form 1065)		
11.	Other income (attach schedule)		
12.	Total income (lines 3 through 11)		
	DEDUCTIONS		
13.	Salaries and wages (other than to partners)		
14.	Payments to partners—salaries and interest		
15.	Rent		
16.	Interest (explain in Schedule C)		
17.	Taxes (explain in Schedule C)		
18.	Losses by fire, storm, shipwreck, or other casualty or theft (attach statement)		
19.	Bad debts (from Schedule H if reserve method is used)		
20.	Repairs		
21.	Depreciation (Schedule I)		
22.	Amortization (attach schedule)		
23.	Depletion of mines, oil and gas wells, timber, etc. (attach schedule)		
24.	Retirement plans, etc. (other than for partners—see instructions)		
25.	Other deductions authorized by law (explain in Schedule J)		
26.	Total deductions (lines 13 through 25)		
27.	Ordinary income (or loss) (line 12 less line 26)		

F. Is any member of the partnership related by blood or marriage to any other member? ☐ YES ☐ NO

G. Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member? ☐ YES ☐ NO

H. Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act? ☐ YES ☐ NO

If "YES," see General Instruction P and enter appropriate amount here ..... $.....

I. Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

1. A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where operation of facility was the partnership's principal business.) ..... ☐ YES ☐ NO
2. Vacations for partners or members of their families or employees or members of their families? (Other than vacation pay reported on Form W-2.) ..... ☐ YES ☐ NO
3. The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by partners, customers, employees, or members of their families? (Other than use by partners or employees while in business travel status.) ..... ☐ YES ☐ NO
4. Attendance of members of partners' families or your employees' families at conventions or business meetings? ☐ YES ☐ NO

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here .... Signature of partner or member — Date

Sign here ..... Signature of preparer other than partner or member — ..... Address — ..... Date

Form 1065—1965 Page 2

Schedule A.—COST OF GOODS SOLD

1. Opening inventory*		5. Total of lines 1, 2, 3, and 4	
2. Purchases		6. Less: Closing inventory	
Less: Cost of items withdrawn for personal use		7. Cost of goods sold. Enter here and on page 1, line 2	
3. Cost of labor		*If different from last year's closing inventory, attach explanation.	
4. Other costs per books (attach schedule)			

Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes ☐ No ☐. If "Yes," attach explanation.

Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1965? Yes ☐ No ☐.

If "Yes," where were they filed? ---

Note: Any items specially allocated to the partners should be included in the appropriate column of Schedule K, instead of the lines indicated by Schedules B through J. (See General Instruction Q)

Schedule B.—INCOME FROM RENTS

1. Kind and location of property	2. Amount of rent	3. Depreciation (explain in Schedule I)	4. Repairs (explain in Schedule B-1)	5. Other expenses (explain in Schedule B-1)
1. Totals				

2. Net income (or loss) (column 2 less sum of columns 3, 4, and 5). (Enter here and on page 1, line 7)

Schedule B-1.—EXPLANATION OF COLUMNS 4 AND 5 OF SCHEDULE B

Column	Explanation	Amount	Column	Explanation	Amount

Schedule C.—EXPLANATION OF INTEREST AND TAXES (Lines 16 and 17, Page 1)

Explanation	Amount	Explanation	Amount

Schedule H.—BAD DEBTS. (See Instruction 19)

1. Taxable year	2. Notes and accounts receivable outstanding at end of year	3. Sales on account	4. Gross amount added to reserve	5. Amount charged against reserve	6. Reserve for bad debts at end of year
1960					
1961					
1962					
1963					
1964					
1965					

NOTE.—Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D, Form 1065.

Form 1065—1965 **Schedule I.—DEPRECIATION. (See Instruction 21)** Page 3

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62–21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below) →							
2. Totals							
3. Less: Amount of depreciation claimed on line 1 above and in Schedules A and B							
4. Balance—Enter here and on page 1, line 21							

Schedule J.—OTHER DEDUCTIONS. (See Instruction 25)

Explanation	Amount	Explanation	Amount
		Total (enter here and on line 25, page 1)	

Schedule K.—PARTNERS' SHARES OF INCOME, CREDITS, AND DEDUCTIONS

1. State name and address of each partner. (Designate nonresident aliens, if any.) Where return of partner or member is filed in another internal revenue district, specify district	2. Social Security number	3. Percentage of time devoted to business	4. Ordinary income (or loss) (line 27, page 1)	5. Additional first-year depreciation
(a)				
(b)				
(c)				
(d)				
(e)				
Totals				

Continuation of Schedule K

	6. Payments to partners—salaries and interest (line 14, page 1)	7. Qualifying dividends (attach itemized list)	8. Net short-term gain (or loss) from sale or exchange of capital assets (from line 9, Schedule D)	9. Net long-term gain (or loss) from sale or exchange of capital assets (from line 13, Schedule D)	10. Net gain (or loss) under section 1231 (from line 6, Schedule D)	11. Net earnings from self-employment (from line 10, Schedule N)	12. Expense account allowance (see instructions)
(a)							
(b)							
(c)							
(d)							
(e)							
Totals							

NOTE.—See the instructions for other items required to be reported separately including property subject to investment credit.

Form 1065—1965 **Schedule L.—BALANCE SHEETS** Page 4

ASSETS	Beginning of taxable year		End of taxable year	
	Amount	Total	Amount	Total
1. Cash				
2. Notes and accounts receivable				
(a) Less: Reserve for bad debts				
3. Inventories				
4. Investments in Government obligations				
5. Other current assets (attach schedule)				
6. Other investments (attach schedule)				
7. Buildings and other fixed depreciable assets				
(a) Less: Accumulated amortization and depreciation				
8. Depletable assets				
(a) Less: Accumulated depletion				
9. Land (net of any amortization)				
10. Intangible assets (amortizable only)				
(a) Less: Accumulated amortization				
11. Other assets (attach schedule)				
12. Total assets				
LIABILITIES AND CAPITAL				
13. Accounts payable				
14. Mortgages, notes, and bonds payable in less than 1 year				
15. Other current liabilities (attach schedule)				
16. Mortgages, notes, and bonds payable in 1 year or more				
17. Other liabilities (attach schedule)				
18. Partners' capital accounts				
19. Total liabilities and capital				

Schedule M.—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS

	1. Capital account at beginning of year	2. Capital contributed during year	3. Income not included in column 4 plus non-taxable income	4. Ordinary income (or loss) from line 27, page 1	5. Losses not included in column 4, plus unallowable deductions	6. Withdrawals and distributions	7. Capital account at end of year
(a)							
(b)							
(c)							
(d)							
(e)							
Totals							

Schedule N.—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT. (See instruction for Schedule N)

1. Ordinary income increased by casualty losses (line 27 plus line 18, page 1). Include income from the performance of services as a doctor of medicine		
2. Add: Payments to partners—salaries and interest (line 14, page 1)		
3. Net loss from sale or exchange of property other than capital assets (line 10, page 1)		
4. Total		
5. Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment		
6. Nonqualifying dividends (from line 5, page 1)		
7. Interest (see instructions)		
8. Net rentals from real estate		
9. Net gain from sale or exchange of property other than capital assets (line 10, page 1)		
10. Net earnings from self-employment. (Enter in column 11, Schedule K)		

Instructions for • FORM 1065

1965 U.S. PARTNERSHIP RETURN

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not within the meaning of the Internal Revenue Code, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

GENERAL INSTRUCTIONS

A. Who must file Form 1065.—Every partnership (see general instruction L for exceptions) shall, for its taxable year, make a return of income on Form 1065. If the return is filed on behalf of a syndicate, pool, joint venture, or similar group, a copy of the agreement, together with all amendments thereto, should be attached to the return, unless a copy has been previously filed.

Only one return is required for each partnership. If copies of the form are furnished to individual partners, they should be clearly identified as "duplicate copy."

B. Period to be covered by return.—The return shall be filed for the calendar year 1965 or other taxable year beginning in 1965. A partnership taxable year shall be determined as though the partnership were a taxpayer.

C. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or the adoption by a new partnership of an initial taxable year, must meet the provisions of section 706(b) of the Code. A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442 of the Code. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

D. Time and place for filing.—The return of a resident partnership must be filed on or before the 15th day of the 4th month following the close of the taxable year of the partnership, with the District Director of Internal Revenue for the district in which the partnership has its principal office or principal place of business. The return of a foreign partnership in which all the partners are nonresident aliens shall be filed on or before the 15th day of the 6th month following the close of the taxable year of the partnership with the District Director for the district in which such partnership has a principal office or place of business.

Where the partnership does not have a principal office or place of business in the United States, the return shall be filed with the Director of International Operations, Internal Revenue Service, Washington, D.C., 20225, U.S.A.

E. Signature.—The return must be signed by one partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business of the organization, such receivers, trustees, or assignees must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. The verification is not required if the return is prepared by a regular, full-time employee of the partnership such as a clerk, secretary, bookkeeper, etc.

F. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

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G. Accounting methods.—Ordinary income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect income. (See Section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 through 121, for example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia is exempt.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies, paid to the partnership by reason of the death of a partner, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is exempt.

I. Information at source.—Every partnership making payments in the course of its trade or business during the calendar year of (1) interest, rents, commissions, or other fixed or determinable income of $600 or more, or (2) salaries and wages of $600 or more shall make returns on Forms 1096 and 1099. If the partnership makes payments of interest aggregating $10 or more, it shall make returns on Forms 1096 and 1099. A copy of Form 1099 shall also be furnished the recipient of the interest. *Exceptions*—No report is required of the following: (a) Wages and other compensation reported on Form W-2, (b) payments of any type to a corporation, (c) distributions or salaries to the partners, (d) rent paid as a tenant to a real estate agent, and (e) payments made as a broker to your customers.

J. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account, otherwise any differences should be explained in an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as at the beginning and end of the taxable year.

K. Principal business activity and principal product or service.—On page 1 of the return, give the one business activity that accounts for the

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largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 11, page 1). State the broad field of business activity such as "retail," etc., and the principal product or service, such as "food," etc.

L. Elections.—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120 rather than Form 1065 should be filed.

(2) An unincorporated organization qualifying under section 761(a), as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761–1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired.

(3) With one exception, elections affecting the computation of taxable income derived from partnership operations shall be made by the partnership. Such elections might be as to the method of accounting employed, methods of depreciation, etc. The one exception is with regard to the foreign tax credit provided for in section 901, in which case each partner may make a separate election on his individual income tax return.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations.

M. Section 702(a) items.—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows: (1) Gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7 above.

N. Distribution of unrealized receivables and inventory items.—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income and reported on line 11 of page 1. See section 751 and the Regulations issued thereunder.

O. Net operating loss deduction.—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, each partner shall take into account his share of the income and losses of the partnership. The net operating loss deduction shall not be allowed in computing the net earnings from self-employment. (For limitation, see instr. for Sch. K, page 4.)

P. Information regarding renegotiable contracts.—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question H, page 1, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

Q. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly between three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in Schedule K, instead of in the other numbered lines on page 1.

R. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachments must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the official schedule, but must be entered on page 1.

SPECIFIC INSTRUCTIONS

The following instructions correspond with line numbers on the first page of the return, and with schedules appearing on other pages of the return.

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

Installment sales.—If, pursuant to section 453, the installment method is used, attach a schedule showing separately for the years 1962, 1963, 1964, and 1965 the following (*a*) Gross sales; (*b*) cost of goods sold; (*c*) gross profits; (*d*) percentage of gross profits to gross sales; (*e*) amount collected; and (*f*) gross profit on amount collected.

Farmer's income schedule.—For farm income attach separate Schedule F (Form 1040). (See instruction 9.)

2. Cost of goods sold (Schedule A).—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may be valued at (*a*) cost, (*b*) cost or market, whichever is lower, or (*c*) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories, must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2, includes an amount applicable to cost of operations, attach a schedule showing: (1) Salaries and wages; and (2) other costs in detail.

4. Income (or loss) from other partnerships, syndicates, etc.—Enter the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year does not coincide with the annual accounting period of the other partnership, include in the return the distributive share of the net profits (or losses) for the accounting period of such other partnership ending within the period for which the return is filed.

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion. Such dividends are derived from the following sources:

(*a*) Corporations organized under the China Trade Act (section 941);

(*b*) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(1) Exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(2) Corporations to which section 931 (income from sources within possessions of the United States) applies;

(*c*) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(*d*) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(*e*) Certain real estate investment trusts under sections 856 to 858.

(*f*) Foreign corporations, including your share from a controlled foreign corporation.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.

6. Interest.—Enter total interest from all sources except: (*a*) Interest exempt from tax; (*b*) Interest on tax-free covenant bonds. See instruction for Schedule K.

8. Royalties.—Enter net income (or loss) as shown on the detailed schedule to be attached to the return.

9. Net farm profit (or loss).—Enter the net profit (or loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K, Form 1065.

11. Other income.—Enter any other taxable income and explain its nature in an attached schedule except items requiring separate computation which are required to be reported in Schedule K. (See instr. for Sch. K.) Include taxable income from annuities and insurance proceeds.

DEDUCTIONS

13. Salaries and wages.—Enter all salaries and wages not included as a deduction in line 3 of Schedule A, except salaries to partners.

14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, a deduction may be taken for

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payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in column 6, Schedule K.

15. Rent.—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for residential purposes.

16. Interest.—Enter interest on business indebtedness. Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as a result of a transaction wherein the partner acts in a capacity other than as a partner should be entered on this line. (The limitations on deductions for unpaid interest are set forth in section 267 of the Code.)

17. Taxes.—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc., Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported in Schedule K.

18. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained and not compensated for by insurance in any amount, nor reflected in cost of goods sold. Theft losses can be deducted in the year in which the partnership discovers the loss, and only in that year. Attach a statement setting forth a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss claimed.

19. Bad debts.—Bad debts may be deducted in either of two ways—(1) when they become wholly or partially worthless, or (2) by a reasonable addition to a reserve for bad debts. A partnership filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted to change to the other method. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change. (See instructions on separate Schedule D (Form 1065) regarding nonbusiness debts.)

20. Repairs.—Enter the cost of incidental repairs, etc., which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts.

21. Depreciation.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule I.

Adjustments to basis of property:

(*a*) *Additional first-year depreciation.*—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(*b*) *Salvage value.*—In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

ALTERNATIVE DEPRECIATION GUIDELINES AND RULES

Revenue Procedure 62–21 dated July 12, 1962 (supplemented by Revenue Procedure 65–13), sets forth alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62–21 and previously prescribed rules and standards.

Revenue Procedure 62–21 is contained in IRS Publication No. 456. This publication may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 30 cents.

Depreciation Methods

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62–21 or previously prescribed rules and standards:

(1) *Straight line.*—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(2) *Declining balance.*—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(3) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past, or it may be depreciated under any of the following methods provided: (1) That the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the partnership and commenced after December 31, 1953.

(*a*) *Declining balance.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(*b*) *Sum of the years-digits.*—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(*c*) *Other methods.*—A partnership may use any reasonable consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(4) *Additional first-year depreciation.*—A partnership may elect to write off part of the cost of its tangible depreciable personal property, which has a useful life of at least 6 years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property (before making any adjustment to the basis for salvage value) but the deduction for each partner may not exceed $2,000 ($4,000 if married and filing a joint return). For example—The A & B Company, a partnership consisting of A and B, purchased an asset which cost $100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is $8,000 (20 percent of $100,000 limited to $4,000 for each partner). If the asset had been purchased for $30,000 and the profit and loss ratio had been 90 percent to A and 10 percent to B, the total that could be written off would be $4,600 (20 percent of $30,000, limited to $4,600)—$4,000 for A (90 percent of $30,000 × 20 percent, limited to $4,000) and $600 for B (10 percent of $30,000 × 20 percent).

The total additional first-year depreciation for the year should be shown on the line provided in the depreciation schedule. Do not include it on the line used to show the regular depreciation of the asset.

Enter the total depreciation, both additional first-year and regular, on the "Total" line of the depreciation schedule.

The amount of additional first-year depreciation is deducted from the total depreciation and allocated to each partner in col. 5, Schedule K.

Do not deduct additional first-year depreciation on page 1 of the form.

22. Amortization.—If the partnership elects the deduction with respect to the amortization of (a) the adjusted basis of any emergency facility (section 168) with respect to which the Government has issued a certificate of necessity, or (b) certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in Schedule J.

For details which must be furnished in the statements of election required by these sections, consult your District Director.

23. Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from the District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), and file with return. If complete valuation data have been filed in previous years, then file with the return information necessary to bring the depletion schedule up to date, setting forth in full, a statement of all the transactions bearing on the deductions from

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or additions to the value of physical assets during the taxable year, with an explanation of how the depletion deduction for the taxable year has been determined. (See sections 611 and 612.)

24. Retirement plans, etc.—Enter on this line deductible contributions made by the partnership for its employees to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan.

If plan does not include partners as self-employed individuals, file Form 2950 (optional in the first year—see instructions for that form). If the plan includes partners as self-employed individuals, attach Form 2950SE. Separate Forms 2950SE also must be used by each partner to determine his deduction for contributions made on his behalf by the partnership.

25. Other deductions authorized by law.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of items requiring separate computation and required to be reported in Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion thereof, shall be allocated to each.

A partnership receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D—Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on the separate Schedule D (Form 1065). Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

Schedule K—Partners' shares of income, credits, and deductions.—This schedule should show complete information with respect to all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members thereof are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his share in his return. However, a partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero. Each partner should be advised by the partnership of his share of the income, deductions, and credits as shown in Schedule K (columns 4 to 11 inclusive) and of any other items required to be shown separately by a schedule attachment.

Column 5.—Enter each partner's distributive share of additional first-year depreciation.

Column 7.—Enter the distributive share of dividends received from domestic corporations, with respect to which the partner is entitled to an exclusion (section 116) and, if applicable, a credit (section 34) on his individual income tax return. See also Instruction 5.

If qualifying dividends paid on or before December 31, 1964, were distributed, such dividends should be set out separately on the itemized list.

Column 12.—EXPENSE ACCOUNT ALLOWANCE.—Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the partnership, for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (*a*) the purchase of goods for resale or use in the business, and (*b*) incidental expenses, such as the purchase of office supplies for the partnership or local transportation in connection with an errand. The partnership should maintain records to substantiate entertainment expenditures.

Complete this column for the 25 highest paid partners including limited partners. To determine the partners for whom the information is required, all allowances including such expense account allowances and the partner's share of ordinary income must be added to each partner's compensation. This column need not be completed for any partner for whom the combined amount is less than $10,000.

A separate schedule must be attached to the return showing each partner's distributive share of the following:

(*a*) Contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

(*b*) The total of the income or gain and the total of the deduction or credit of the following items: Recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263(*c*)); exploration expenditures (section 615); and any items of income, gain, loss, deduction or credit subject to a special allocation under the partnership agreement which differs from the allocation of partnership income or loss generally.

(*c*) Interest on tax-free covenant bonds upon which a Federal tax was paid at source.

(*d*) Taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

If you are a shareholder of a regulated investment company and receive notice on Form 2439 that the company paid tax on undistributed capital gains, enter your share of the tax paid by the regulated investment company. Partners should be instructed to claim their part of the credit on their income tax return by following the tax return instructions except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" in lieu of attaching Form 2439. Attach copy B to the partnership return.

(*e*) For taxable years ending after December 31, 1961, a partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property, acquired after December 31, 1961, having an estimated useful life of 4 years or more. For property which qualifies for the investment credit attach a schedule showing the "life years" assigned to each piece of property and each partner's allocation of the basis of new property and the cost (LIMITED TO AGGREGATE COST OF $50,000) of used property. When property is disposed of prior to the "life years" assigned thereto, each partner should be notified of the dates when property was purchased and sold in order that he may reflect in his return for the year of sale the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to the early disposition of such property. (For information as to whether the investment in property qualifies for the credit and for other information see the instructions on the reverse side of Form 3468, computation of investment credit.)

(*f*) Payments by the partnership to a retirement plan on behalf of partners. For requirement of Form 2950SE and deduction by partner, see instruction 24.

(*g*) If the partnership year ends after June 30, 1965, Federal tax to be claimed as a credit for gasoline used after June 30, 1965, on a farm for farming purposes and for other nonhighway purposes.

Note: Partners should be instructed to include such amounts as credits on Forms 1040 filed for years beginning after June 30, 1965.

Schedule N—Computation of net earnings (or loss) from self-employment.—Payments to partners—salaries and interest.—The total of amounts paid to partners which were included on line 14, on page 1 of the return, must be entered on line 2 and added back to the ordinary income in arriving at the net earnings (or loss) from self-employment.

Sale or exchange of property other than capital assets from line 10 page 1.—Net loss from the sale, exchange, or involuntary conversion of business property held for 6 months or less if such property is neither stock in trade nor other property of a kind which would properly be includible in inventory at the close of the taxable year, nor property held primarily for sale to customers in the ordinary course of the trade or business must be entered on line 3. Net gains should be entered on line 9 as an exclusion.

In determining the amount of net earnings from self-employment, there should be excluded income from the following sources and deductions attributable thereto:

Nonqualifying dividends from line 5, page 1;

Interest.—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer. Receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boardinghouses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net earnings from self-employment.

Partnership with income from farming.—A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See pages 1 and 2 of Schedule F–1 (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming to be included on line 3, page 1 of Schedule F–1 (Form 1040) enter your share of the gross profits shown on either line 3 of page 1 or line 5 of page 2 of the Schedule F (Form 1040) filed with the partnership return.

U.S. GOVERNMENT PRINTING OFFICE 659—16—78889-1

FORM **1120-S**

U.S. Treasury Department
Internal Revenue Service

U.S. SMALL BUSINESS CORPORATION RETURN OF INCOME

FOR CALENDAR YEAR 1965

or other taxable year beginning ____, 1965,
and ending ____, 19

1965

A. Date of election as small business corporation

B. Business Code No. (See page 4 of instructions.)

C. Total assets from line 13 Sch. L (See instruction N)

PLEASE TYPE OR PRINT

Name

Number and street

City, town, State, and Postal ZIP code

D. County in which located

E. Employer identification number

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction M.

GROSS INCOME	**1.** Gross receipts or gross sales ____ Less: Returns and allowances ____	
	2. Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	
	3. Gross profit	
	4. Dividends	
	5. Interest on obligations of the United States and U.S. instrumentalities	
	6. Other interest	
	7. Rents	
	8. Royalties	
	9. Gains and losses (separate Schedule D, Form 1120-S)—	
	(a) Net short-term capital gain reduced by any net long-term capital loss	
	(b) Net long-term capital gain reduced by any net short-term capital loss	
	(c) Net gain (loss) from sale or exchange of property other than capital assets	
	10. Other income (attach schedule)	
	11. Total income, lines 3 through 10	
DEDUCTIONS	**12.** Compensation of officers (Schedule E)	
	13. Salaries and wages (not deducted elsewhere)	
	14. Repairs (do not include cost of improvements or capital expenditures)	
	15. Bad debts (Schedule F if reserve method is used)	
	16. Rents	
	17. Taxes (Schedule G)	
	18. Interest	
	19. Contributions (Schedule H)	
	20. Losses by fire, storm, shipwreck, other casualty, or theft (attach schedule)	
	21. Amortization (attach schedule)	
	22. Depreciation (Schedule I)	
	23. Depletion (attach schedule)	
	24. Advertising	
	25. (a) Pension, profit-sharing, stock bonus, annuity plans (see instructions)	
	(b) Other employee benefit plans (see instructions)	
	26. Other deductions (Schedule J)	
	27. Total deductions in lines 12 through 26	
	28. Taxable income, line 11 less line 27	

SIGNATURE AND VERIFICATION (See instruction F)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

Date ____ Signature of officer ____ Title ____

Date ____ Individual or firm signature of preparer ____ Address ____

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Form 1120-S (1965) Page 2

Schedule A.—COST OF GOODS SOLD (Where inventories are an income-determining factor) **(See instruction 2)**

1. Inventory at beginning of year		5. Total of lines 1 through 4	
2. Merchandise bought for manufacture or sale		6. Less: Inventory at end of year	
3. Salaries and wages		7. Cost of goods sold (enter here and on line 2, page 1)	
4. Other costs per books (attach schedule)			

Schedule E.—COMPENSATION OF OFFICERS (See page 3 of instructions)

1. Name, address, and social security number of officer	2. Title	3. Time devoted to business	Percentage of corporation stock owned		6. Amount of compensation	7. Expense account allowances
			4. Common	5. Preferred		
Total compensation of officers (enter here and on line 12, page 1)						

Schedule F.—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Taxable year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	4. Gross amount added to reserve	5. Amount charged against reserve	6. Reserve for bad debts at end of year
1960					
1961					
1962					
1963					
1964					
1965					

Schedule G.—TAXES (See instruction 17)

Explanation	Amount
Total (enter here and on line 17, page 1)	

Schedule H.—CONTRIBUTIONS (See instruction 19)

Name of organization and date paid	Amount
Contributions carryover (see instructions)	
Total contributions (enter here and on line 19, page 1, subject to 5 percent limitation)	

Schedule I.—DEPRECIATION (See instruction 22)

Taxpayers using Revenue Procedure 62-21, in column 3 state the cost or other basis of assets held at end of year. Column 2 is not applicable to Revenue Procedure 62-21.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2. Totals						
3. Less: Amount of depreciation claimed in Schedule A and elsewhere on return						
4. Balance—Enter here and on line 22, page 1						

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1. Under Rev. Proc. 62-21							
2. Other							

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Schedule J.—OTHER DEDUCTIONS (See general instruction L and specific instruction 26)

		Total (enter here and on line 26, page 1)	

Schedule K.—SHAREHOLDER'S SHARE OF INCOME (See page 3 of instructions)

Computation of Corporation's Undistributed Taxable Income

1. Taxable income (from line 28, page 1) .....
2. Less: Money distributed as dividends out of earnings and profits of the taxable year .....
3. Corporation's undistributed taxable income .....

Schedule of Distribution and Income

1. Name and address of each shareholder (If return of shareholder is filed in another Internal Revenue District, specify district)	Social security number	2. Stock ownership: Number of shares	Period held: From	Period held: To
(a)				
(b)				
(c)				
(d)				
(e)				
(f)				
(g)				
(h)				
(i)				
(j)				
Totals				

Continuation of Schedule of Distribution and Income

	3. Percentage of time devoted to business	4. Compensation	5. Dividends: Dates	5. Dividends: Amounts	6. Share of undistributed taxable income or net operating loss	7. Share of long-term capital gain	8. Dividends entitled to exclusion	9. Amount taxable as ordinary income	10. Nondividend distributions: Date	10. Nondividend distributions: Amount
(a)										
(b)										
(c)										
(d)										
(e)										
(f)										
(g)										
(h)										
(i)										
(j)										
Totals										

F. Date incorporated .....

G. Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes ☐ No ☐ (For rules of attribution, see section 267(c)).
If the answer is "Yes," attach separate schedule showing: (a) name, address, and employer identification no.; and (b) percentage owned.

H. Did the corporation derive more than 80% of its gross receipts from sources outside the United States? ..... Yes ☐ No ☐

Did the corporation derive more than 20% of its gross receipts from royalties, rents, dividends, interest, annuities, and sales or exchanges of stock or securities (gross receipts from sales or exchanges being taken into account for purposes of this question only to the extent of gains therefrom) ..... Yes ☐ No ☐

I. Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes ☐ No ☐
If "Yes," enter the aggregate gross dollar amount billed during the year. ..... $.....

J. Amount of taxable income (or loss) for: 1962 $.....; 1963 $.....; 1964 $.....

K. Refer to page 4 of instructions and state the:
Principal business activity .....
Principal product or service .....

L. Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)
(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐
(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐
(3) The attendance of your employees' families at conventions or business meetings? Yes ☐ No ☐
(4) Vacations for employees or members of their families? (Other than amount reported on Form W-2.) Yes ☐ No ☐

M. Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1965? ..... Yes ☐ No ☐
If "Yes," where were they filed? .....

N. Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? ..... Yes ☐ No ☐
If "Yes," attach explanation.

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Form 1120-S (1965) Page 4

Schedule L.—BALANCE SHEETS (See instructions)

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1. Cash				
2. Notes and accounts receivable				
(a) Less allowance for bad debts				
3. Inventories				
4. Investments in Government obligations				
5. Other current assets (attach schedule)				
6. Loans to shareholders				
7. Other investments (attach schedule)				
8. Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
9. Depletable assets				
(a) Less accumulated depletion				
10. Land (net of any amortization)				
11. Intangible assets (amortizable only)				
(a) Less accumulated amortization				
12. Other assets (attach schedule)				
13. Total assets				
LIABILITIES AND CAPITAL				
14. Accounts payable				
15. Mtges., notes, bonds payable in less than 1 yr.				
16. Other current liabilities (attach schedule)				
17. Loans from shareholders				
18. Mtges., notes, bonds payable in 1 yr. or more				
19. Other liabilities (attach schedule)				
20. Capital stock				
21. Paid-in or capital surplus				
22. Surplus reserves (attach schedule)				
23. Earned surplus & undivided profits accumulated				
24. Shareholders' undistributed taxable income				
25. Total liabilities and capital				

Schedule M.—RECONCILIATION OF TAXABLE INCOME
Itemized entries made below must be identified by account

1. Net income per books		9. Income recorded on books this year not included in this return (itemize)	
2. Contributions in excess of 5% limitation			
3. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary			
4. Unallowable interest expense			
5. Excess of capital losses over capital gains			
6. Taxable income not recorded on books this year (itemize)			
		10. Deductions in this tax return not charged against book income this year (itemize)	
7. Expenses recorded on books this year not deducted in this return (itemize)			
8. Total of lines 1 through 7		11. Total of lines 9 and 10	
		12. Taxable income (line 8 less line 11)	

U.S. GOVERNMENT PRINTING OFFICE : 1965—O-780-722 16—78875-1

Instructions for the 1965 Form 1120–S U.S. Small Business Corporation Return of Income

(References are to the Internal Revenue Code)

A. Corporations required to file Form 1120–S.—Every small business corporation (as defined in section 1371 (a)) which has filed a proper and timely election under section 1372 (a) not to be subject to the income tax imposed by chapter 1 must file Form 1120–S. See Form 2553.

B. Consents of shareholders.—Consents of all shareholders are required to be attached to the election form notifying the District Director of the election. However, where the election was made before the first day of the taxable year, the consents of persons who became shareholders after the date of election and on or before such first day must be filed with the District Director with whom the election was filed as soon as practicable after such first day and in no event later than the last day prescribed for making the election. Copies of such latter consents must be attached to the Form 1120–S at the time the return is filed.

New shareholders (any person who was not a shareholder on the first day of the first taxable year for which the election is effective, or on the day on which the election is made, whichever is later) must consent to the election and such statement of consent must be filed with the District Director with whom the election was filed within a period of 30 days after they become shareholders or the election is automatically terminated. Copies of such consents must also be attached to the return.

C. Termination.—The election by the corporation is automatically terminated (1) by the failure of a new shareholder to consent to such election as explained in B above; (2) where it ceases to be a small business corporation as defined in section 1371 (a); (3) where it derives more than 80 percent of its gross receipts from sources outside the U.S.; or (4) where it has gross receipts of which more than 20 percent is derived from royalties, rents, dividends, interest, annuities, and sales or exchanges of stock or securities (gross receipts from sales or exchanges being taken into account for this purpose only to the extent of gains therefrom). Such termination is effective for the taxable year in which any one of the foregoing occurs and for all succeeding taxable years of the corporation.

The election may be revoked for any taxable year after the first taxable year for which the election is effective. An election to revoke may be made only if all persons who are shareholders on the day on which the revocation is made consent to the revocation. The revocation is effective (1) for the taxable year in which made, if made before the close of the first month of the taxable year, or (2) for the taxable year following the taxable year in which made, if made after the close of the first month; and for all succeeding taxable years. The revocation is to be made in the manner prescribed by regulations.

Where the small business corporation has elected under section 1372 (a) and the election has been terminated or revoked, the corporation is not eligible to again elect under 1372 (a) for 5 years unless the Secretary or his delegate consents to such an election.

D. Period to be covered by return.—The return shall be filed for the calendar year 1965 or other taxable year beginning in 1965.

E. Time and place for filing.—The return must be filed on or before the 15th day of the third month following the close of the taxable year with the District Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

F. Signature and verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

G. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

H. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. The basic methods of accounting are the "cash receipts and disbursements method" and the "accrual method." You may use these methods or any other method permitted under the Code or any combination of these methods in accordance with regulations. If a taxpayer engages in more than one trade or business, it may, with respect to each trade or business, use a different method of accounting. Each method must, however, clearly reflect the income of the particular trade or business with which it is used, and separate profit and loss statements for each trade or business must be submitted. Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

I. Certain information returns which may be required.—

1. *Forms 1096 and 1099.*—Information returns to be filed concerning certain salaries, fees, compensation, interest, rents, royalties, annuities, pensions, dividends, and foreign items.

The term "dividend" does not include any amount which is treated under section 1373 (relating to undistributed taxable income of electing small business corporations) as an amount distributed as a dividend.

2. *Forms 966 and 1099L.*—Information returns regarding dissolution or liquidation, and distributions in liquidation.

J. Stock ownership in foreign corporations.—A corporation owning any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).

K. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. All corporations reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as of the beginning and end of the taxable year.

Line 10, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of section 168.

L. *Net operating loss and other deductions.*—The deduction for net operating losses provided by section 172 and the Special Deductions provided in Part VIII (except section 248) of subchapter B, shall not be allowed to an electing small business corporation. (Section 1373 (d).)

M. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules, and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form, the total need not be entered on the schedule, but must be entered on page 1.

N. Total assets.—Enter the total assets as of the end of the taxable year as shown on line 13, Schedule L. In the event there are no assets at the end of the year, show total assets at the beginning of the year.

SPECIFIC INSTRUCTIONS (*Numbered to correspond with line numbers on page 1 of return*)

1. **Gross receipts.**—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 9.

2. **Cost of goods sold.**—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, lower of cost or market, or by any other permissible method.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing (1) a summary of all inventories, and (2) with

PAGE 2

respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

5. Interest on U.S. obligations.—Enter the amount of interest on obligations of the United States and U.S. instrumentalities.

Non-interest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)

6. Other interest.—Enter the amount of interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.

7. Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Section 110.)

8. Royalties.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 23.

9. Gains and losses from sales or exchanges of capital assets and other property.—See separate Schedule D and Instructions.

10. Other income.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details if spaces provided are not sufficient.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

A taxpayer filing a first return of income may select either of the two methods, and that method must be followed for subsequent years unless permission is granted to change to the other method. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change.

Securities which are capital assets and which become worthless within the taxable year should be reported in separate Schedule D.

16. Rents.—Enter rent paid or accrued for business property in which the corporation has no equity. With respect to leases entered into prior to January, 1954, see instruction 7.

17. Taxes.—Enter taxes paid or accrued during the taxable year. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164 (d) regarding apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations, the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of organizations and governmental bodies as set forth in section 170 (c). If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value.

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the fifteenth day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the five succeeding taxable years subject to the 5-percent limitation provided in section 170 (b) (2). The 5-year carryover also applies to contributions made in taxable years beginning after December 31, 1961.

Special rule for contribution of depreciable property.—The amount to be taken into account for such purposes shall not exceed the fair market value of the property less the amount which would constitute ordinary income under section 1245 (a) or 1250 (a).

20. Losses by fire, storm, shipwreck, other casualty, or theft.—Enter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b) and the regulations thereunder. Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed for amortization, attach a detailed statement. The law makes special provisions for amortization of the following kinds of assets and expenditures:

(a) Emergency facilities—Section 168; (b) Research and experimental expenditures—Section 174; (c) Exploration expenditures—Section 615; (d) Development expenditures—Section 616; (e) Organizational expenses—Section 248; and (f) Trademark and trade name expenditures—Section 177. For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

22. Depreciation.—If a deduction is claimed for depreciation, fill in Schedule I. For reporting purposes, you may (1) group depreciable assets in accordance with the categories specified in Schedule I, or (2) continue to list your assets in the same manner as in prior years. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation of leasehold improvements, patents, and copyrights shall be included in Schedule I.

Adjustments to basis of property:

(a) Additional first-year depreciation.—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction so claimed.

(b) Salvage value.—Salvage value must be taken into account in determining the depreciation deduction (except under declining balance method) either by a reduction of the amount subject to depreciation, or by a reduction in the rate of depreciation, and generally an asset (or an account) shall not be depreciated below a reasonable salvage value. In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

ALTERNATIVE DEPRECIATION GUIDELINES AND RULES

Revenue Procedure 62–21 dated July 12, 1962, supplemented by Revenue Procedure 65–13, sets forth alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those used prior to the Revenue Procedure. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62–21 and previously prescribed rules and standards.

Revenue Procedure 62–21 is contained in IRS Publication No. 456. This publication may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 30 cents.

(a) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of 3 years or more to the taxpayer, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953: (*a*) declining balance method, using a rate not in excess of twice the applicable straight line method; (*b*) the sum of the years-digits method; and (*c*) any other consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(b) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property, but only to the extent of an aggregate cost of $10,000, for the first taxable year for which a deduction is allowable under section 167. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. This additional depreciation is limited to property with a remaining useful life of 6 years or more. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remain-

ing cost of the property may be taken under any of the methods indicated above. Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

23. Depletion.—If a deduction is claimed for depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be submitted with your return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth in full a statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611, 612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616 (b), relating to certain expenditures in the development of mines, and 615 (b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

24. Advertising.—Enter the total amount paid or accrued during the year for advertising. Expenditures for advertising must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

25 (a). File Form 2950 to substantiate the deduction claimed for amounts contributed to pension, profit-sharing, stock bonus, and annuity plans under section 404. Form 2950 must be filed for years other than the first year a deduction is claimed and may be used for the first year instead of submitting the information required by section 1.404 (a)–2 (a), Income Tax Regulations.

25 (b). *Other employee benefit plans.*—Enter deductions for contributions to employee benefit plans (other than those claimed on line 25 (a)), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing (1) the nature of benefits, i. e., group-term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i. e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions.—Enter any other authorized deductions for which no space is provided on the return. (See Gen. Inst. L.) Any deduction claimed should be itemized in Schedule J.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income other than interest income. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule K. Shareholder's Share of Income.—The Schedule of Distribution and Income should show complete information with respect to all the persons who were shareholders of the corporation during any portion of the taxable year. Under the tax treatment provided by Subchapter S, shareholders generally are taxable upon their distributive shares of the current taxable income of the corporation, whether or not actually distributed. Since each shareholder is required to include his share in his individual return, he should be furnished the information applicable to him.

Column 1.—Enter the name, address, and social security number of each shareholder. Where return of shareholder is filed in a district other than that in which this return is filed, specify district.

Column 2.—Enter the number of shares of stock owned by each shareholder. If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Column 3.—Enter the percentage of time devoted to the business by each shareholder.

Column 4.—Enter salary and other payments to each shareholder for services rendered.

Column 5.—Enter for each shareholder the date and amount of each *dividend* distribution made in money or property during the taxable year.

Column 6.—Enter for each shareholder, who was a shareholder on the last day of the corporation's taxable year, his portion of the corporation's undistributed taxable income. A shareholder's portion of the undistributed taxable income is the amount which he would have received as a *dividend* if such income had been distributed pro rata to the shareholders on the last day of the corporation's taxable year. A dividend distribution of property other than money may cause line 3 to exceed the total of column 6.

In the case of a net operating loss for the taxable year, enter in this column for each shareholder who was a shareholder at any time during the corporation's taxable year his pro rata share of the loss. For treatment of, determination of, and limitation on a shareholder's pro rata share of such loss, see section 1374 and the regulations thereunder.

Column 7.—Enter for each shareholder his pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 9b, page 1). Each shareholder is entitled to treat as long-term capital gain a portion of the sum of the dividends he received plus his share of the constructive dividends derived from the undistributed taxable income. A shareholder's portion is determined by applying to such excess the same ratio that the amount of his dividends (actual or constructive), which are out of earnings and profits of the current year, bears to the total dividends (actual or constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over short-term capital loss cannot exceed taxable income (line 28, page 1). The amount entered here should be reported on Schedule D of his individual income tax return as a long-term capital gain from an "electing small business corporation."

Column 8.—Enter for each shareholder the amount of money or property includible in the income of the shareholder as dividends from the small business corporation which are entitled to the dividends-received exclusion provided in section 116. Of the amounts includible in the gross income of a shareholder as dividends from an electing small business corporation, only those which are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends-received exclusion. For purposes of this rule the earnings and profits of the taxable year are deemed not to exceed the taxable income for the year. The dividends entitled to the exclusion would include, for example, dividends paid out of accumulated earnings and profits and from interest on tax exempt securities. The amounts shown in this column should be entered by the shareholders in Part II, page 2, of their individual income tax returns, Forms 1040.

Column 9.—Enter for each shareholder the sum of the dividends actually distributed (column 5) and the constructive dividends derived from undistributed taxable income (column 6), less the sum of the amount treated as long-term capital gain (column 7) and the amount of dividends entitled to the dividends-received exclusion (column 8). The amounts shown in this column should be entered by the shareholders as ordinary income on line 1, Part III, Schedule B, of their individual income tax returns, Forms 1040.

Column 10.—Enter for each shareholder the date and the amount of each distribution of money and property not out of earnings and profits. For taxable years after the first taxable year to which the election applies, include any distribution of accumulated undistributed taxable income. See section 1375 (d).

For election to treat certain distributions of money after the close of the taxable year as a distribution made on the last day of such year, see section 1375 (e).

Investment credit.—Shareholders are allowed a tax credit for investment in certain depreciable property by a small business corporation. The corporation shall attach to its return a statement showing the useful life of each piece of property and the apportionment to each shareholder of the basis of new property and the cost of used property. For additional information see instructions for Form 3468.

EXPENSE ACCOUNT ALLOWANCES—Schedule E, Column 7

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid, all allowances (including expense account) must be added to each officer's compensation. It need not be completed for any officer where the combined amount is less than $10,000. An officer is one who is elected or appointed to office, or designated as such in the charter or bylaws such as officers, chairman of the board, etc.

PAGE 4 CODES FOR PRINCIPAL BUSINESS ACTIVITY AND PRINCIPAL PRODUCT OR SERVICE

These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Bureau of the Budget, Executive Office of the President, to classify enterprises by type of activity in which engaged. The system follows closely the Standard Industrial Classification used to classify establishments.

Using the list below, enter on page 1, under B, the code for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under K, state the principal business activity and principal product or service which account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "cereal preparations."

AGRICULTURE, FORESTRY, and FISHERIES

Code
0110 Farms.
0120 Agricultural services and hunting and trapping.
0130 Forestry and forestry services.
0140 Fisheries.

MINING

Metal mining:
1010 Iron ores.
1020 Copper, lead and zinc, gold and silver ores.
1090 Other metal mining.
1100 Anthracite and bituminous coal and lignite mining.

Crude petroleum and natural gas:
1310 Crude petroleum, natural gas, and natural gas liquids.
1380 Oil and gas field services.

Nonmetallic minerals (except fuels) mining:
1410 Stone, sand, and gravel.
1490 Other nonmetallic minerals, except fuels.

CONTRACT CONSTRUCTION

General contractors:
1510 Building construction.
1520 Highway and street construction, and other heavy construction.

Special trade contractors:
1531 Plumbing, heating, and air conditioning.
1532 Electrical work.
1539 Other special trade contractors.

MANUFACTURING

Food and kindred products:
2010 Meat products.
2020 Dairy products.
2030 Canning and preserving fruits, vegetables, and sea foods.
2040 Grain mill products.
2050 Bakery products.
2060 Sugar.
2070 Confectionery and related products.
2082 Malt liquors and malt.
2084 Wines, brandy, and brandy spirits.
2085 Distilled, rectified, and blended liquors.
2086 Soft drinks, flavoring extracts, and sirups.
2091 Vegetable oil mills, and animal, marine, and edible fats and oils.
2098 Other food and kindred products.

2100 Tobacco manufactures.

Textile mill products:
2211 Broad woven fabric mills, cotton.
2212 Broad woven fabric mills, man-made fiber and silk.
2213 Dyeing and finishing, except wool and knit goods.
2220 Broad woven fabric mills, wool: including dyeing and finishing.
2250 Knitting mills.
2270 Carpets and rugs.
2280 Yarn and thread mills.
2291 Narrow fabrics.
2298 Other textile mill products.

Apparel and other fabricated textile products:
2310 Men's and boys' clothing.
2330 Women's, children's, and infants' clothing.
2380 Hats, caps, millinery, fur goods, and other apparel and accessories.
2398 Other fabricated textile products.

Lumber and wood products, except furniture:
2410 Logging camps and logging contractors, sawmills, and planing mills.
2430 Millwork, veneers, plywood, and prefabricated structural wood products.
2498 Wooden containers and other wood products.

Furniture and fixtures:
2510 Household furniture.
2590 Furniture and fixtures, except household furniture.

Paper and allied products:
2611 Pulp mills.
2614 Paper, paperboard, building paper, and building board mills.
2640 Converted paper and paperboard products, except containers.
2650 Paperboard boxes and containers.

Printing, publishing, and allied industries:
2711 Newspapers: publishing, publishing and printing.
2712 Periodicals: publishing, publishing and printing.
2715 Books: publishing, publishing and printing; and miscellaneous publishing.
2720 Commercial printing, including book printing, manifold business forms, and greeting cards.
2780 Bookbinding, related industries, and printing trade services.

Chemicals and allied products:
2811 Industrial inorganic and organic chemicals.
2812 Plastics materials, synthetic resins, synthetic rubber, and man-made fibers, except glass.
2830 Drugs.
2841 Soaps, detergents, and cleaning preparations.
2842 Perfumes, cosmetics, and other toilet preparations.
2850 Paints and allied products, including gum and wood chemicals.
2870 Fertilizers and other agricultural chemicals.
2898 Other chemical products

Petroleum refining and related industries:
2911 Petroleum refining without extraction.
2912 Integrated petroleum refining and extraction.
2998 Paving and roofing materials, and other products of petroleum and coal.

Rubber and miscellaneous plastics products:
3010 Tires and inner tubes.
3020 Rubber footwear, reclaimed rubber, and other fabricated rubber products.
3098 Miscellaneous plastics products.

Leather and leather products:
3140 Footwear, except rubber.
3198 Leather tanning and finishing, and other leather products.

Stone, clay, and glass products:
3210 Glass and glass products.
3240 Cement, hydraulic.
3250 Structural clay products.
3260 Pottery and related products.
3270 Concrete, gypsum, and plaster products.
3298 Cut stone and stone products, and abrasive, asbestos, and other nonmetallic mineral products.

Primary metal industries:
3310 Blast furnaces, steel works, and iron and steel foundries and forgings.
3330 Nonferrous metals: smelting, refining, rolling, drawing, and alloying, including foundries and forgings.
3398 Other primary metal industries.

Fabricated metal products, except machinery and transportation equipment:
3410 Metal cans.
3420 Cutlery, hand tools, and general hardware.
3430 Heating apparatus (except electric) and plumbing fixtures.
3440 Fabricated structural metal products.
3450 Screw machine products, and bolts, nuts, screws, rivets, and washers.
3461 Metal stampings.
3462 Metal coating and engraving.
3498 Fabricated wire products and other fabricated metal products.

Machinery, except electric:
3510 Engines and turbines.
3520 Farm machinery and equipment.
3530 Construction, mining, and materials handling machinery and equipment.
3540 Metalworking machinery and equipment.
3550 Special industry machinery and equipment, except metalworking.
3560 General industrial machinery and equipment.
3570 Office, computing, and accounting machines.
3580 Service industry machines.
3598 Other machinery, except electrical.

Electrical machinery, equipment, and supplies:
3611 Electrical transmission and distribution equipment.
3612 Electrical industrial apparatus.
3630 Household appliances.
3650 Radio and television receiving sets, except communication types.
3661 Communication equipment.
3662 Electronic components and accessories.
3691 Electric lighting and wiring equipment, except insulated wire.
3698 Other electrical machinery, equipment, and supplies.

Transportation equipment:
3711 Motor vehicles; passenger car, truck, and bus bodies; and truck trailers.
3714 Motor vehicle parts and accessories.
3721 Aircraft, and complete guided missiles and space vehicles.
3722 Aircraft parts, and guided missile and space vehicle subassemblies.
3730 Ship and boat building and repair.
3791 Railroad equipment, including street cars.
3798 Motorcycles, bicycles, and parts, and other transportation equipment.

Scientific instruments; photographic equipment; watches and clocks:
3810 Scientific and mechanical measuring instruments.
3830 Optical, medical, and ophthalmic goods.
3860 Photographic equipment and supplies.
3870 Watches and clocks.

Miscellaneous manufacturing industries, including ordnance and accessories:
3910 Jewelry, silverware, and plated ware.
3920 Toys and sporting goods.
3930 Ordnance, except guided missiles.
3991 Costume jewelry.
3998 Musical instruments, office and artists' materials, and other manufacturing industries.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, and SANITARY SERVICES

Transportation:
4011 Railroad transportation, terminals, and related services.
4020 Local, suburban, and intercity passenger transportation, including taxicabs and school busses.
4030 Motor freight transportation and warehousing.
4040 Water transportation.
4050 Air transportation.
4060 Pipe line transportation.
4098 Other transportation services.

Communication services:
4810 Telephone communications (wire or radio).
4820 Telegraph communications (wire or radio).
4830 Radio and television broadcasting.
4898 Other communication services.

Electric, gas, and sanitary services:
4910 Electric companies and systems (95 percent or more).
4920 Gas companies and systems (95 percent or more).
4930 Combination companies and systems—gas, electric, or other services.
4940 Water supply and other sanitary services.

WHOLESALE TRADE

5010 Motor vehicles and automotive equipment.
5020 Drugs, chemicals, and paints.
5030 Dry goods and apparel.
5047 Meat and meat products.
5048 Poultry and poultry products, fish and sea foods, and other groceries and related products.
5050 Farm products—raw materials.
5060 Electrical goods.
5070 Hardware, and plumbing and heating equipment and supplies.
5080 Machinery, equipment, and supplies.
5091 Metals and minerals, except petroleum products and scrap.
5092 Petroleum bulk stations and terminals.
5095 Beer, wine, and distilled alcoholic beverages.
5096 Paper and its products.
5097 Lumber and construction materials.
5098 Other wholesale trade.

RETAIL TRADE

Building materials, hardware, and farm equipment:
5211 Building materials.
5215 Hardware stores.
5216 Farm equipment dealers.

General merchandise stores:
5221 Department stores.
5222 Variety stores.
5223 Mail order houses.
5228 Other general merchandise stores.

5230 Food stores

Automotive dealers and gasoline service stations:
5241 Automobile and truck dealers.
5243 Gasoline service stations.
5248 Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers.

Other retail stores:
5250 Apparel and accessories.
5260 Furniture, home furnishings, and equipment stores.
5270 Eating and drinking places.
5291 Drug stores and proprietary stores.
5292 Liquor stores.
5293 Jewelry stores.
5298 Sporting goods and secondhand stores, farm and garden supply, fuel and ice dealers, and other retail stores.

FINANCE, INSURANCE, and REAL ESTATE

Banks and trust companies:
6011 Mutual savings banks.
6012 Banks and trust companies, except mutual savings banks.

Credit agencies other than banks:
6021 Savings and loan, building and loan associations.
6022 Personal credit agencies.
6025 Business credit agencies.
6028 Loan correspondents and brokers, and other credit agencies.

Security and commodity brokers, dealers exchanges and services:
6033 Security brokers, dealers, and flotation companies.
6038 Commodity brokers and dealers; security and commodity exchanges; and allied services.

Holding and other investment companies:
6042 Regulated investment companies.
6043 Real estate investment trusts, 1960 Act.
6044 Small business investment companies, 1958 Act.
6048 Other holding and investment cos.

Insurance:
6055 Life insurance.
6056 Mutual insurance, except life, or marine, and certain fire or flood insurance companies.
6058 Other insurance companies.
6060 Insurance agents, brokers, and service.

Real estate:
6510 Real estate operators (except developers) and lessors of buildings.
6521 Lessors of mining, oil, and similar property.
6522 Lessors of railroad property.
6528 Lessors of real property other than buildings, not elsewhere classified.
6550 Subdividers, developers, and operative builders.
6591 Agents, brokers, and managers.
6592 Title abstract companies.
6593 Combinations of real estate, insurance, loans, and law offices.

SERVICES

Hotels, rooming houses, camps, and other lodging places:
7013 Tourist courts and motels.
7018 Hotels and other lodging places, except tourist courts and motels.

Personal services:
7210 Laundries, laundry services, cleaning and dyeing plants.
7220 Photographic studios, including commercial photography.
7298 Beauty, barber, shoe repair, and pressing shops, funeral, and other personal services.

Business services:
7310 Advertising.
7398 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.

Automobile and other repair services:
7510 Automobile parking, repair, and services.
7550 Repair services, except automobile.

Motion pictures:
7810 Motion picture production, distribution, and related services.
7830 Motion picture theaters.
7900 Amusement and recreational services, except motion pictures.
8011 Physicians, surgeons, and oculists.
8019 Other medical services.
8020 Educational services.
8030 Legal services.
8095 Services not elsewhere classified.

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1965—O-760-658

FORM 1120
U.S. Treasury Department
Internal Revenue Service

U.S. CORPORATION INCOME TAX RETURN—1965

or other taxable year beginning ____, 1965, ending ____, 19__
(PLEASE TYPE OR PRINT)

Check if a—
A. Sole proprietorship ☐ or partnership ☐ electing under sec. 1361 to be taxed as a corporation.
B. Consolidated return. ☐
C. Personal Holding Co. ☐
D. Business Code No. (see instr.)

Name
Number and street
City or town, State, and Postal ZIP code

E. Employer Identification No.
F. County in which located.
G. Enter total assets from line 13 Sch. L (see instruction R). $

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction Q.

GROSS INCOME

1.	Gross receipts or gross sales ____ Less: Returns and allowances ____	
2.	**Less:** Cost of goods sold (Schedule A) and/or operations (attach schedule)	
3.	Gross profit	
4.	Dividends (Schedule C)	
5.	Interest on obligations of the United States and U.S. instrumentalities	
6.	Other interest	
7.	Rents	
8.	Royalties	
9.	Net gains (losses)—(separate Schedule D)	
10.	Other income (attach schedule)	
11.	TOTAL income—Add lines 3 through 10	

DEDUCTIONS

12.	Compensation of officers (Schedule E)	
13.	Salaries and wages (not deducted elsewhere)	
14.	Repairs (do not include cost of improvements or capital expenditures)	
15.	Bad debts (Schedule F if reserve method is used)	
16.	Rents	
17.	Taxes (attach schedule)	
18.	Interest	
19.	Contributions (attach schedule—see instructions for limitation)	
20.	Losses by fire, storm, shipwreck, other casualty, or theft (attach schedule)	
21.	Amortization (attach schedule)	
22.	Depreciation (Schedule G)	
23.	Depletion (attach schedule)	
24.	Advertising	
25.	(a) Pension, profit-sharing, stock bonus, annuity plans (see instructions)	
	(b) Other employee benefit plans (see instructions)	
26.	Other deductions (attach schedule)	
27.	TOTAL deductions in lines 12 through 26	
28.	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	
29.	**Less:** (a) Net operating loss deduction (see instructions—attach schedule)	
	(b) Special deductions (Schedule I)	
30.	Taxable income (line 28 less line 29)	

TAX

31.	TOTAL income tax (Schedule J)	
32.	Credits: (a) Tax paid with Form 7004 application for extension (attach copy)	
	(b) Payments and credits on 1965 declaration of estimated tax	
	(c) Credit from regulated investment companies (attach Form 2439)	
	(d) Other (specify)	
33.	If tax (line 31) is larger than credits (line 32), the balance is TAX DUE. Enter balance here →	
34.	If tax (line 31) is less than credits (line 32) Enter the OVERPAYMENT here →	
35.	Enter amount of line 34 you want: Credited on 1966 estimated tax ____ Refunded ____	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

Date ____ Signature of officer ____ Title ____

Date ____ Individual or firm signature of preparer ____ Address ____

16—78869-1

Form 1120 (1965) Page 2

Schedule A—COST OF GOODS SOLD (Where inventories are an income-determining factor) (See instruction 2)

1. Inventory at beginning of year		5. Total of lines 1 through 4	
2. Merchandise bought for manufacture or sale		6. Less: Inventory at end of year	
3. Salaries and wages		7. Cost of goods sold (enter here and on line 2, page 1)	
4. Other costs per books (attach schedule)			

Schedule C—INCOME FROM DIVIDENDS

1. Name of declaring corporation	2. Domestic corporations taxable under chapter 1, Internal Revenue Code	3. Certain preferred stock of public utilities taxable under chapter 1, Internal Revenue Code	4. Foreign corporations	5. Other corporations
Totals				

Total of columns 2, 3, 4, and 5

Add amount includible by shareholder of controlled foreign corporation (attach Form 3646)

Total (enter here and on line 4, page 1)

Schedule E—COMPENSATION OF OFFICERS (See page 5 of instructions)

1. Name, address, and social security number of officer	2. Title	3. Time devoted to business	Percent of corporation stock owned		6. Amount of compensation	7. Expense account allowances
			4. Common	5. Preferred		

Total compensation of officers (enter here and on line 12, page 1)

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	4. Gross amount added to reserve	5. Amount charged against reserve	6. Reserve for bad debts at end of year
1960					
1961					
1962					
1963					
1964					
1965					

Schedule G—DEPRECIATION (See instruction 22)

Taxpayers using Revenue Procedure 62-21, in column 3 state the cost or other basis of assets held at end of year. Column 2 is not applicable to Revenue Procedure 62-21.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2. Totals						

3. Less: Amount of depreciation claimed in Schedule A and elsewhere on return

4. Balance—Enter here and on line 22, page 1

Schedule H—SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1. Under Rev. Proc. 62-21							
2. Other							

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Schedule I—SPECIAL DEDUCTIONS
(Small business investment companies and members of affiliated groups—see instructions)

1. Dividends-received: (a) 85 percent of column 2, Schedule C		
(b) 60.208 percent of column 3, Schedule C		
(c) 85 percent of dividends received from certain foreign corporations		
2. Total dividends-received deductions (sum of lines 1(a), (b), and (c) but not to exceed 85 percent of the excess of line 28, page 1 over line 4 of this schedule). (The 85-percent limitation does not apply to a year in which a net operating loss occurs.)		
3. Dividends paid on certain preferred stock of public utilities (see instructions in case of net operating loss)		
4. Western Hemisphere trade corporations (not allowable in year of net operating loss)		
5. Total special deductions—Add lines 2, 3, and 4. Enter here and on line 29(b), page 1		

SCHEDULE J—TAX COMPUTATION
(Component members of controlled corporate group use Form 3920 to compute your tax)

1. Taxable income (line 30, page 1)		
2. If amount on line 1 is:		
(a) **Not over $25,000**—Enter 22 percent of line 1		
(b) **Over $25,000**—Enter 48 percent of line 1		
Subtract $6,500 and enter difference	6,500.00	
3. Income tax (line 2, or line 22 of separate Schedule D, whichever is lesser)		
4. Foreign tax credit (attach Form 1118)		
5. Balance (line 3 less line 4)		
6. Investment credit (attach Form 3468)		
7. Balance of income tax (line 5 less line 6)		
8. Tax under section 541 of the Internal Revenue Code (attach Schedule 1120 PH)		
9. Tax from recomputing prior year investment credit (attach statement)		
10. Total tax—Add lines 7, 8, and 9. **Enter here and on line 31, page 1**		

H. Date incorporated ----------

I. (1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? ..... Yes ☐ No ☐

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? ..... Yes ☐ No ☐ (For rules of attribution, see section 267 (c).)

If the answer to (1) or (2) is "Yes," attach separate schedule showing:
(a) name, address, and employer identification no.; and (b) percentage owned.

If the answer to (1) above is "Yes," include the taxable income (or loss) of such corporation for the taxable year ending with or within your taxable year.

J. Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? ..... Yes ☐ No ☐

If "Yes," see inst. K. Enter amount here ----------

K. Did you at any time during the year own directly or indirectly any stock of a foreign corporation? ..... Yes ☐ No ☐

If "Yes," attach statement required by instruction N.

L. Amount of taxable income (or loss) for: 1962.. ---------- 1963.. ---------- 1964.. ----------

M. Did you claim a deduction for expenses connected with:
(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐

(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐

(3) The attendance of your employees' families at conventions or business meetings? Yes ☐ No ☐

(4) Vacations for employees or members of their families? (Other than amount reported on Form W-2.) Yes ☐ No ☐

N. Refer to instructions and state the:
Principal business activity ----------
Principal product or service ----------

O. Were you a member of a controlled group subject to the provisions of section 1561? Yes ☐ No ☐, or section 1562? Yes ☐ No ☐
If "Yes," check type of relationship:
(1) parent-subsidiary ☐
(2) brother-sister ☐
(3) combination of (1) and (2) ☐ (see section 1563)

P. Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1965? ..... Yes ☐ No ☐
If "Yes," where were they filed? ----------

Q. Were distributions made to stockholders during the taxable year from other than (a) earnings and profits of the current year or (b) earnings and profits accumulated from February 28, 1913? Yes ☐ No ☐. If "Yes," was the determination made in accordance with Revenue Procedure 65-10? Yes ☐ No ☐

R. Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? ..... Yes ☐ No ☐
If "Yes," attach explanation.

S. Were you a U.S. shareholder of any controlled foreign corporation? Yes ☐ No ☐ (see sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

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Schedule L—BALANCE SHEETS (See Instructions)

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1. Cash				
2. Notes and accounts receivable				
(a) Less allowance for bad debts				
3. Inventories				
4. Investments in Government obligations				
5. Other current assets (attach schedule)				
6. Loans to stockholders				
7. Other investments (attach schedule)				
8. Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
9. Depletable assets				
(a) Less accumulated depletion				
10. Land (net of any amortization)				
11. Intangible assets (amortizable only)				
(a) Less accumulated amortization				
12. Other assets (attach schedule)				
13. Total assets				
LIABILITIES AND CAPITAL				
14. Accounts payable				
15. Mtges., notes, bonds payable in less than 1 yr.				
16. Other current liabilities (attach schedule)				
17. Loans from stockholders				
18. Mtges., notes, bonds payable in 1 yr. or more				
19. Other liabilities (attach schedule)				
20. Capital stock: (a) Preferred stock				
(b) Common stock				
21. Paid-in or capital surplus (attach reconciliation)				
22. Surplus reserves (attach schedule)				
23. Earned surplus and undivided profits				
24. Total liabilities and capital				

ITEMIZED ENTRIES MADE BELOW MUST BE IDENTIFIED BY ACCOUNT

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1. Net income per books		7. Income recorded on books this year not included in this return (itemize)	
2. Federal income tax			
3. Excess of capital losses over capital gains			
4. Taxable income not recorded on books this year (itemize)		8. Deductions in this tax return not charged against book income this year (itemize)	
5. Expenses recorded on books this year not deducted in this return (itemize)			
		9. Total of lines 7 and 8	
6. Total of lines 1 through 5		10. Income (line 28, page 1)—line 6 less 9	

Schedule M-2—ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS PER BOOKS (line 23, page 4)

1. Balance at beginning of year		5. Distributions: (a) Cash	
2. Net income per books		(b) Stock	
3. Other increases (itemize)		(c) Property	
		6. Other decreases (itemize)	
		7. Total of lines 5 and 6	
4. Total of lines 1, 2, and 3		8. Balance end of year (line 4 less 7)	

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Instructions for Form 1120—1965

U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

GENERAL INSTRUCTIONS

A. Taxpayers required to file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.

2. Real estate investment trusts defined under section 856.

3. Regulated investment companies defined under section 851.

4. Partnerships and proprietorships electing to be taxed as domestic corporations. (See section 1361.)

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies required to file Forms 1120L and 1120M—file Form 1120-F.

2. Life insurance companies subject to tax imposed by section 802—file Form 1120L.

3. Mutual insurance companies subject to tax imposed by section 821—file Form 1120M.

4. Exempt farmers' cooperatives subject to tax under section 1381—file Form 990-C.

5. Exempt organizations subject to tax imposed by section 511 on income derived from an unrelated trade or business—file Form 990-T.

6. Small business corporations which qualify and elect under section 1372(a) to have their taxable income taxed directly to shareholders—file Form 1120-S.

C. Information returns and other forms which may be required in addition to Form 1120 include the following.—

1. *Forms 1096 and 1099.*—Information returns to be filed concerning certain salaries, fees, compensation, interest, rents, royalties, annuities, pensions, dividends, and foreign items.

2. *Forms 966 and 1099L.*—Information returns regarding dissolution or liquidation, and distributions in liquidation.

3. *Form 2952.*—Information return to be filed by a domestic corporation with respect to certain controlled foreign corporations.

4. *Form 3921.*—Information return concerning the exercise of a qualified or restricted stock option.

5. *Form 3922.*—Information return concerning the transfer of stock acquired by certain options.

6. *Form 1118.*—Statement in support of credit claimed by a domestic corporation for taxes paid or accrued to foreign countries or possessions of the United States.

7. *Form 2950.*—Statement in support of deductions for payments to an employees' pension, profit-sharing, stock bonus trust or annuity plan and compensation under a deferred payment plan.

8. *Form 3468.*—Computation of investment credit.

9. *Form 3646.*—Income from controlled foreign corporation.

10. *Form 3920.*—Tax computation schedule for component members of controlled corporate group.

11. *Schedule PH (Form 1120).*—Computation of U. S. personal holding company tax.

D. Period to be covered by return.—Returns shall be filed for the calendar year 1965 or fiscal year beginning in 1965 and ending in 1966. For the procedure to follow in changing an established accounting period, see Section 1.442-1, Income Tax Regulations. In cases where prior approval must be obtained, file Form 1128, Application for Change in Accounting Period.

E. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. (See section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts. Eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

F. Filing of return and payment of tax.—In general, returns of corporations must be filed on or before the 15th day of the third month following the close of the taxable year with the District Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081 (b).)

The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

The tax may be paid in cash or by check or money order drawn to the order of "Internal Revenue Service." Cash payment should be made only in person at the District Director's office.

G. Declaration of estimated tax (Form 1120-ES).—A declaration of estimated tax must be filed by every corporation if its income tax for the taxable year can reasonably be expected to exceed $100,000 plus the amount of any estimated credits against the tax under sections 32, 33, 38, and 39. Affiliated corporations filing a consolidated return, see regulations under section 1502. Affiliated corporations receiving qualifying dividends, see section 243 (b) (3). Underpayment of installments of estimated tax will result in additional charges to the tax. If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to the applicability of any of the "relief provisions" of section 6655 (d), attach Form 2220 to your return.

H. Failure to file, etc.—Substantial additions to the tax are imposed for failure to file a return, for late filing, and for filing a false or fraudulent return.

I. Signature and verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

J. Domestic corporations entitled to benefits of section 931.—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the United States, provided (*a*) 80 percent or more of the gross income for the 3-year period immediately preceding the close of the taxable year (or such part thereof as may be applicable) was derived from sources within a possession of the United States, and (*b*) 50 percent or more of the gross income for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States.

K. Information regarding renegotiable contracts.—Every corporation which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951 shall, in answer to question J, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the taxable year under all contracts and/or subcontracts.

L. Consolidated returns.—Subject to the provisions of sections 1501 through 1504, section 1552 and the regulations, an affiliated group of corporations may make a consolidated income tax return in lieu of separate returns. The making of a consolidated return shall be upon the condition that all corporations which at any time during the taxable year have been members of the affiliated group consent to all the consolidated return regulations prescribed under section 1502 prior to the last day prescribed by law for the filing of such return. The common parent corporation, when filing a consolidated return, shall attach Form 851, Affiliations Schedule. Each subsidiary must prepare two signed copies of Form 1122 authorizing the making of the return on its behalf. One such form shall be attached to the consolidated return as a part thereof, and the other shall be filed, at or before the time the consolidated return is filed, in the office of the District Director for the subsidiary's district.

Supporting schedules shall be filed with the consolidated return.

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These schedules shall be prepared in columnar form, one column being provided for each corporation included in the consolidation, showing in detail the items of gross income and deductions and the computation of taxable income; one column for a total of like items before adjustments are made; one column for intercompany eliminations and adjustments; and one column for a total of like items after giving effect to the eliminations and adjustments. The items included in the column for eliminations and adjustments should be symbolized to identify contra items affected, and suitable explanations appended, if necessary. Similar schedules shall also contain in columnar form a reconciliation of surplus for each corporation, together with a reconciliation of the consolidated surplus. A schedule which sets forth the basis of property transferred to or received from an affiliated, subsidiary, or parent corporation must also be attached.

Consolidated balance sheets as of the beginning and close of the taxable year of the group shall accompany the consolidated return in a form similar to that required for reconciliation of surplus.

M. Tax on improperly accumulated earnings.—In order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

N. Stock ownership in foreign corporations.—In addition to the information to be shown in Schedule C of the return, a corporation owning directly or indirectly any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).

O. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. The balance sheets for a consolidated return of affiliated corporations should be furnished in accordance with instruction L.

All corporations reporting to the Interstate Commerce Commission or to any National, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as of the beginning and end of the taxable year.

Line 10, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of section 168.

P. Forms other than prescribed by return.—Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expenses to any National, State, municipal, or other public officer may submit with the return a statement of income and expenses in the form furnished to such officer, in lieu of the information requested in lines 1 to 30, page 1, except that a railroad company may submit with the return a statement on Form 1090. In such cases the taxable income will be reconciled by means of Schedule M–1 with the net profits shown by the income and expense statement submitted, and should be entered as line 30, page 1.

Q. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the schedule, but must be entered on page 1.

R. Total assets.—Enter the total assets as of the end of the taxable year as shown on line 13, Schedule L. In the event there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

S. Unincorporated business enterprise electing under section 1361 to be taxed as domestic corporation.—Attach a separate statement showing the name, address, and social security number of the proprietor or, if a partnership, the name, address, and social security number of each partner.

SPECIFIC INSTRUCTIONS (Numbered to correspond with the line numbers on page 1)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 9.

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost; lower of cost or market, or by any other permissible method.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing (1) a summary of all inventories, and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

5. Interest on U.S. obligations.—Enter the amount of interest on obligations of the United States and U.S. instrumentalities.

Dealers in securities.—For special rules applicable to dealers in securities, with respect to premium attributable to certain tax-exempt securities, see section 75.

Non-interest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)

6. Other interest.—Enter the amount of interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness, or other evidences of indebtedness issued by any corporation and bearing interest, with interest coupons or in registered form. For provisions relating to amortizable bond premiums, see section 171.

7. Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Section 110.)

8. Royalties.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 23.

9. Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on separate Schedule D and filed with Form 1120. Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail. If for any taxable year the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, a computation of the alternative tax should be made on separate Schedule D.

10. Other income.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details. Include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

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A taxpayer filing a first return of income may select either of the two methods, and that method must be followed for subsequent years unless permission is granted to change to the other method. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change.

Securities which are capital assets and which become worthless during the taxable year should be reported in separate Schedule D.

Worthless debts arising from unpaid rents, and similar items of taxable income, will not be allowed as a deduction unless the income such items represent has been included in the return of income for the year for which the bad debt deduction is claimed, or for a previous year.

For treatment of bad debts of a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, and a cooperative bank without capital stock organized and operated for mutual purposes and without profit, see section 593 and the regulations thereunder.

16. Rents.—Enter rent paid or accrued for business property in which the corporation has no equity. With respect to leases entered into prior to January 1, 1954, see instruction 7.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; foreign or United States possession income taxes if any credit is claimed in line 4, Schedule J; Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164 (d) regarding apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

In the case of mutual savings banks, cooperative banks, domestic building and loan associations, and other savings institutions chartered and supervised as savings and loan or similar associations under Federal or State law, any amounts paid or credited to the accounts of depositors or holders of accounts as dividends or interest on their deposits or withdrawable accounts, if such amounts may be withdrawn on demand subject only to customary notice of intention to withdraw, are allowable deductions in computing taxable income. (Section 591.)

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of (1) a State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia for exclusively public purposes; (2) a corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or the prevention of cruelty to children or animals (but in the case of contributions or gifts to a trust, chest, fund, or foundation only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; (3) posts or organizations of war veterans, or auxiliary units of, or trusts or foundations for, any such posts or organizations, if such posts, organizations, units, trusts, or foundations are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual; or (4) nonprofit cemetery or burial companies. The amount claimed shall not exceed 5 percent of the corporation's taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29 (b), and (3) any net operating loss carryback to the taxable year under section 172.

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the fifteenth day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Do not deduct as a business expense charitable contributions which come within the above description, but which are unallowable in whole or in part because of the limitation contained in section 170. (Section 162 (b).)

Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the five succeeding taxable years subject to the 5-percent limitation provided in section 170 (b) (2). The 5-year carryover also applies to contributions made in taxable years beginning after December 31, 1961. In a taxable year to which there is a net operating loss carryover and charitable contributions in excess of the amount deductible (or a charitable contribution carryover from a preceding taxable year), see section 170 (b) (3).

Attach a schedule showing the name of each organization and the amount and the date paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contribution of depreciable property.—The amount to be taken into account for such purposes shall not exceed the fair market value of the property less the amount which would constitute ordinary income under section 1245 (a) or 1250 (a).

20. Losses by fire, storm, shipwreck, other casualty, or theft.—Enter losses sustained during the year arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b). Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed for amortization, attach a schedule showing: (1) A description of the facilities or expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

The law makes special provisions for amortization of the following kinds of assets and expenditures:

(*a*) *Emergency facilities.*—Section 168;

(*b*) *Research and experimental expenditures.*—Section 174;

(*c*) *Exploration expenditures.*—Section 615;

(*d*) *Development expenditures.*—Section 616;

(*e*) *Organizational expenses.*—Section 248; and

(*f*) *Trademark and trade name expenditures.*—Section 177.

For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

22. Depreciation.—If a deduction is claimed for depreciation, fill in Schedule G. For reporting purposes, you may (1) group depreciable assets in accordance with the categories specified in Schedule G, or (2) continue to list your assets in the same manner as in prior years. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation of leasehold improvements, patents and copyrights shall be included in Schedule G.

Adjustments to basis of property: (*a*) Additional first-year depreciation.—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction so claimed.

(*b*) Salvage value.—Salvage value must be taken into account in determining the depreciation deduction (except under declining balance method) either by a reduction of the amount subject to depreciation, or by a reduction in the rate of depreciation, and generally an asset (or an account) shall not be depreciated below a reasonable salvage value. In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

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Alternative Depreciation Guidelines and Rules

Revenue Procedure 62–21 (supplemented by Revenue Procedure 65–13) dated July 12, 1962, sets forth alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those used prior to the Revenue Procedure. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62–21 and previously prescribed rules and standards.

Revenue Procedure 62–21 is contained in IRS Publication No. 456 (8–64). This publication may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 30 cents.

DEPRECIATION METHODS

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62–21 or other prescribed rules and standards:

(*a*) *Straight line method.*—To compute the deduction, determine the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(*b*) *Declining balance method.*—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(*c*) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more to the taxpayer, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

(*1*) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(*2*) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(*3*) *Other methods.*—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(*d*) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property, but only to the extent of an aggregate cost of $10,000, for the first taxable year for which a deduction is allowable under section 167. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. This additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from an affiliated corporation (as defined in section 1504, except that "more than 50 percent" stock ownership is substituted for "at least 80 percent" wherever it appears in section 1504 (a)). All members of the affiliated group will be treated as one taxpayer, and the $10,000 limitation will be apportioned among the members in the manner prescribed by regulations. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above. Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

23. Depletion.—If a deduction is claimed for depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber) should be submitted with your return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth in full a statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611, 612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616 (b), relating to certain expenditures in the development of mines, and 615 (b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

For details concerning the information which must be furnished in the treatment of mineral interests under section 614, consult your District Director.

24. Advertising.—Enter the total amount paid or accrued during the year for advertising. Expenditures for advertising must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

25 (*a*). File Form 2950 to substantiate the deduction claimed for amounts contributed to pension, profit-sharing, stock bonus, and annuity plans under section 404. Form 2950 must be filed for years other than the first year a deduction is claimed and may be used for the first year instead of submitting the information required by Section 1.404 (a)–2 (a), Income Tax Regulations.

25 (*b*). *Other employee benefit plans.*—Enter deductions for contributions to employee benefit plans other than those claimed on line 25 (a), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing (1) the nature of benefits, i.e., group-term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions.—Enter any other authorized deductions for which no space is provided on the return. Any deduction claimed should be explained in an attached schedule.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income other than interest income. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Under section 592 a special deduction in computing taxable income is allowed a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, or a cooperative bank without capital stock organized and operated for mutual purposes and without profit, for repayment during the taxable year of loans made before September 1, 1951, by the United States or its wholly owned agencies, or by a mutual fund established under the authority of State law.

29. (a) Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172 (a).) Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which shall be carried to each of the other 7 taxable years shall be the excess, if any, of the amount of such loss over the sum of the taxable income for each of the prior taxable years to which such loss may be carried. (Section 172 (b).)

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The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172 (d):

(*1*) No net operating loss deduction is allowed.

(*2*) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(*3*) The special deductions allowed by section 243 (dividends received by corporations), section 244 (dividends received on certain preferred stock of public utilities), and section 245 (dividends received from certain foreign corporations) are computed without regard to the 85-percent limitation provided in section 246 (b). See Section 1.172–2, Income Tax Regulations.

(*4*) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to the provisions of subsection (a) (1) (B) of such section.

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income for any year which must be subtracted from a net operating loss to determine the portion of such loss which will still be available to carry to a subsequent year:

(*a*) The special deductions provided in sections 242 (partially tax-exempt interest) and 922 (Western Hemisphere trade corporations) are not allowed.

(*b*) The amount of the net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard to any portion of a net operating loss attributable to a foreign expropriation loss.

If the corporation desires prompt adjustment for an overpayment attributable to a net operating loss carryback, an application for a tentative adjustment should be filed on Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

For treatment of net operating loss carryovers in certain corporate acquisitions, see section 381.

For special limitation on net operating loss carryovers in case of a corporate change of ownership, see section 382.

For treatment of foreign expropriation losses sustained in taxable years ending after December 31, 1958, see section 172 (b).

Sections 852 (b) (2) and 857 (b) (2) provide that no net operating loss deduction shall be allowed in the case of a regulated investment company or a real estate investment trust.

29. (b) Special deductions.—See the instructions for Schedule I.

32. Credits.—Enter all payments and credits except the credit allowed for income taxes paid to a foreign country or U. S. possession and the investment credit (lines 4 and 6, Schedule J).

For taxable years beginning after June 30, 1965, section 39 provides a tax credit for gasoline used after such date (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle, and (3) in vehicles while engaged in furnishing certain public passenger land transportation service.

Enter such credit on line 32 (d), and attach a statement showing how it was determined.

35. If you elect to have all or part of the overpayment applied to your estimated tax, no interest shall be allowed on such portion of the overpayment credited.

EXPENSE ACCOUNT ALLOWANCES—SCHEDULE E, COLUMN 7

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (*a*) the purchase of goods for resale or use in your business; (*b*) incidental expenses, such as the purchase of office supplies for the corporation or local transportation in connection with an errand; and (*c*) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid officers for this purpose all allowances including expense account allowances as described above must be added to each officer's compensation. Column 7 need not be completed for any officer for which the combined amount is less than $10,000.

The information is to be submitted by each member of an affiliated group which files a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officers, chairman of the board, etc.

SCHEDULE I—SPECIAL DEDUCTIONS

1. Dividends-received deductions.—(*a*) *Dividends received from a domestic corporation.*—Enter 85 percent of the amount received as dividends (except dividends on certain preferred stock of public utilities) from a domestic corporation subject to income tax. So called dividends received from mutual savings banks, cooperative banks, domestic building and loan associations and other savings institutions chartered and supervised as savings and loan or similar associations under Federal or State law, are in fact interest and should not be treated as dividends. In the case of dividends received from a regulated investment company, see section 854 regarding limitations on amount deductible. Any dividend received from a real estate investment trust which, for the taxable year of the trust in which the dividend is paid, qualifies under sections 856–858 shall not be treated as a dividend. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100 percent of the dividends received. Members of certain affiliated groups may elect to deduct 100 percent of the qualifying dividends received from other members of the same group if an election under section 1562 is not effective for the taxable year. See section 243.

(*b*) *Dividends received on certain preferred stock of public utilities.*—Enter 60.208 percent of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and is allowed a deduction, as provided in section 247, for dividends paid.

(*c*) *Dividends received from certain foreign corporations.*—Enter 85 percent of dividends received from certain foreign corporations. See sections 243 (d) and 245 for qualifications and limitations on the amount of this deduction.

In general, no dividends-received deduction will be allowed on any share of stock (A) which is sold or otherwise disposed of in any case in which the corporation has held such share for 15 days or less, or (B) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities. Where the stock has preference in dividends, the holding period is 90 days instead of 15 if the corporation receives dividends with respect to such stock which are attributable to a period or periods aggregating in excess of 366 days.

2. Total dividends-received deductions.—In a year in which a net operating loss occurs, sections 172 (d) and 246 (b) provide that the 85-percent limitation on the amount of these special deductions shall not apply even if the loss is created by the dividends-received deduction. In the case of a small business investment company, the dividends-received deduction of 100 percent reported on line 2 is not subject to the overall 85-percent limitation. The limitation for a member of an electing affiliated group is 85 percent of (line 28, page 1 less the deduction for 100 percent of qualifying dividends received from the same group and the deduction for Western Hemisphere trade corporations).

3. Deduction for dividends paid on certain preferred stock of public utilities.—In the case of a public utility there is allowed in accordance with section 247, an amount equal to 29.166 percent of the lesser of (1) the amount of dividends paid on its preferred stock during the taxable year, or (2) the taxable income for the taxable year computed without regard to the deduction provided in section 247. In a year in which a net operating loss occurs, section 172 (d) provides that this special deduction shall be computed without regard to section 247 (a) (1) (B).

4. Deductions for Western Hemisphere trade corporations.—In the case of a Western Hemisphere trade corporation, as defined in section 921, there is allowed under section 922, a deduction equal to 29.166 percent of the taxable income of such corporation computed without regard to the deduction provided in section 922. Under the provisions of section 172 (d), this special deduction is not allowable in a year in which a net operating loss occurs.

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SCHEDULE J—TAX COMPUTATION

1. Normal tax.—Section 11 provides a normal tax for taxable years beginning after December 31, 1963, equal to 22 percent of taxable income.

2. Surtax.—Section 11 provides a surtax for taxable years beginning after December 31, 1964, equal to 26 percent of the amount by which taxable income exceeds the surtax exemption.

3. Exceptions.—The tax imposed by section 11 shall not apply to a corporation subject to a tax imposed by—(1) section 594 (relating to mutual savings banks conducting life insurance business), (2) subchapter L (section 801 and following, relating to insurance companies), (3) subchapter M (section 851 and following, relating to regulated investment companies and real estate investment trusts), or (4) section 881 (a) (relating to foreign corporations not engaged in business in United States).

4. Surtax exemption.—The surtax exemption for any taxable year is $25,000, except for certain controlled corporations to which section 1561 applies. If section 1561 applies, use Form 3920 to compute your tax.

5. Election of multiple surtax exemptions by controlled corporations.—A controlled group of corporations may elect under section 1562 to claim multiple surtax exemptions. If such an election is made, use Form 3920 to compute your tax.

6. Change in accounting period.—Under the provisions of section 443 (b) (1) if a corporation changes its accounting period, the taxable income for the short period beginning on the day after the close of the former taxable year and ending at the close of the day before the day designated as the first day of the new taxable year shall be placed on an annual basis by multiplying the amount thereof by 12 and dividing by the number of months in the short period. The tax shall be that same part of the tax computed on the annual basis which the number of months in the short period is of 12 months.

However, taxpayers may elect to compute the tax for the short period according to the method described below if an application to do so is filed not later than the date when (giving effect to any extensions granted) the return for the first full taxable year after the beginning of the short period must be filed. (Section 443 (b) (2).) For details concerning the form and content of such an application, consult your District Director.

If a proper application is filed, the taxpayer may elect to pay whichever tax under the following two methods is greater, in place of the short period tax under section 443 (b) (1): (1) Establish the actual taxable income for the 12 months beginning with the first day of the short period; then compute the tax on that income. Then determine as a short period tax that part of the tax so computed which bears the same proportion to the total tax so computed as the taxable income of the short period bears to the taxable income of the 12 months. However, a taxpayer which distributes substantially all its assets before the end of the 12-month period described above, shall employ in the above computation the 12-month period ending with the last day of the short period. (2) Compute a tax on the taxable income of the short period as if the short period were a full taxable year.

In annualizing income of a short period consisting of 7 days or more, but less than 359 days, by reason of a change to a 52–53-week fiscal year, the annualization is made on a daily basis as provided in section 441 (f) (2) (B) (iii).

7. Insurance companies other than life or mutual.—All insurance companies (other than life or mutual insurance companies subject to tax imposed by sections 802 and 821) are subject to the taxes imposed by section 11. The taxable income of such insurance companies is defined in section 832 and differs from the taxable income of other corporations. This paragraph does not apply to foreign insurance companies not carrying on an insurance business within the United States. (Section 831.)

8. Life insurance departments of mutual savings banks.—A mutual savings bank not having capital stock represented by shares, authorized under State law to conduct a life insurance business and which conducts such business in a separate department the accounts of which are maintained separately from the accounts of other departments of the bank is taxable under section 594 provided the life insurance department would, if it were treated as a separate corporation, qualify as a life insurance company under section 801.

The tax consists of the sum of—(1) a partial tax computed under section 11 upon the taxable income of the bank determined without regard to any items of gross income or deductions properly allocable to the business of the life insurance department; and (2) a partial tax upon the taxable income (computed as provided in section 802) of the life insurance department determined without regard to any items of gross income or deductions not properly allocable to such department, at the rates and in the manner provided in subchapter L with respect to life insurance companies.

Tax computation.—For the purpose of computing the first partial tax, a mutual savings bank should use Form 1120, filling in all applicable items (except lines 3 and 7) and schedules. The first partial tax should be computed by using lines 1 and 2. For the purpose of computing the second partial tax Form 1120L should be used. The first partial tax should be added to the second partial tax and the sum thereof entered on line 3 as the total income tax. Subtract from line 3 the sum of any credits on lines 4 and 6 and enter on line 7 the balance of income tax. Form 1120L properly filled in should be attached to and made a part of Form 1120 and properly identified as an accompanying schedule. However, any Form 1120L so used need not be separately executed under the penalty of perjury.

9. Credit for taxes.—If, in accordance with section 901, a credit is claimed by a domestic corporation on line 4, Schedule J, for income, war profits and excess profits taxes paid or accrued to a foreign country or a possession of the United States, Form 1118 should be submitted with the return. In case credit is sought for taxes accrued but not paid, the District Director may require a bond on Form 1117 as a condition precedent to the allowance of the credit. For carryback and carryover of a foreign tax credit, see sections 904 (d), 904 (e), and 904 (f).

10. Tax from recomputing prior year investment credit.—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. (Section 47.)

11. Regulated investment companies.—For provisions relating to the method of taxation of regulated investment companies, see sections 851 through 855.

12. Real estate investment trusts.—For provisions relating to the method of taxation of real estate investment trusts, see sections 856 through 858.

13. Personal holding companies.—Section 541 imposes a tax upon the undistributed personal holding company income (as defined in section 545) of corporations classified as personal holding companies. Every personal holding company must file a Schedule 1120 PH with its return on Form 1120.

Under the provisions of section 542, a corporation is a "personal holding company" if at least 60 percent of its adjusted ordinary gross income for the taxable year is personal holding company income and if at any time during the last half of the taxable year more than 50 percent in value of its outstanding stock is owned, directly or indirectly, by or for not more than five individuals. (Sections 541–547.)

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CODES FOR PRINCIPAL BUSINESS ACTIVITY AND PRINCIPAL PRODUCT OR SERVICE PAGE 7

These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Bureau of the Budget, Executive Office of the President to classify enterprises by type of activity in which engaged. The system follows closely the Standard Industrial Classification used to classify establishments.

Using the list below, enter on page 1, under D, the code for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under N, state the principal business activity and principal product or service which account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "Cereal preparations."

AGRICULTURE, FORESTRY, and FISHERIES

Code
0110 Farms.
0120 Agricultural services and hunting and trapping.
0130 Forestry and forestry services.
0140 Fisheries.

MINING

Metal mining:
1010 Iron ores.
1020 Copper, lead and zinc, gold and silver ores.
1098 Other metal mining.
1100 **Anthracite and bituminous coal and lignite mining.**

Crude petroleum and natural gas:
1310 Crude petroleum, natural gas, and natural gas liquids.
1380 Oil and gas field services.

Nonmetallic minerals (except fuels) mining:
1410 Stone, sand, and gravel.
1498 Other nonmetallic minerals, except fuels.

CONTRACT CONSTRUCTION

General contractors:
1510 Building construction.
1520 Highway and street construction, and other heavy construction.

Special trade contractors:
1531 Plumbing, heating, and air conditioning.
1532 Electrical work.
1538 Other special trade contractors.

MANUFACTURING

Food and kindred products:
2010 Meat products.
2020 Dairy products.
2030 Canning and preserving fruits, vegetables, and sea foods.
2040 Grain mill products.
2050 Bakery products.
2060 Sugar.
2070 Confectionery and related products.
2082 Malt liquors and malt.
2084 Wines, brandy, and brandy spirits.
2085 Distilled, rectified, and blended liquors.
2086 Soft drinks, flavoring extracts, and sirups.
2091 Vegetable oil mills, and animal, marine, and edible fats and oils.
2098 Other food and kindred products.
2100 **Tobacco manufactures.**

Textile mill products:
2211 Broad woven fabric mills, cotton.
2212 Broad woven fabric mills, man-made fiber and silk.
2213 Dyeing and finishing, except wool and knit goods.
2220 Broad woven fabric mills, wool: including dyeing and finishing.
2250 Knitting mills.
2270 Carpets and rugs.
2280 Yarn and thread mills.
2291 Narrow fabrics.
2298 Other textile mill products.

Apparel and other fabricated textile products:
2310 Men's and boys' clothing.
2330 Women's, children's, and infants' clothing.
2380 Hats, caps, millinery, fur goods, and other apparel and accessories.
2398 Other fabricated textile products.

Lumber and wood products, except furniture:
2410 Logging camps and logging contractors, sawmills, and planing mills.
2430 Millwork, veneers, plywood, and prefabricated structural wood products.
2498 Wooden containers and other wood products.

Furniture and fixtures:
2510 Household furniture.
2590 Furniture and fixtures, except household furniture.

Paper and allied products:
2611 Pulp mills.
2614 Paper, paperboard, building paper, and building board mills.
2640 Converted paper and paperboard products, except containers.
2650 Paperboard boxes and containers.

Printing, publishing, and allied industries:
2711 Newspapers: publishing, publishing and printing.
2712 Periodicals: publishing, publishing and printing.
2715 Books: publishing, publishing and printing; and miscellaneous publishing.
2720 Commercial printing, including book printing, manifold business forms, and greeting cards.
2780 Bookbinding, related industries, and printing trade services.

Chemicals and allied products:
2811 Industrial inorganic and organic chemicals.
2812 Plastics materials, synthetic resins, synthetic rubber, and man-made fibers, except glass.
2830 Drugs.
2841 Soaps, detergents, and cleaning preparations.
2842 Perfumes, cosmetics, and other toilet preparations.
2850 Paints and allied products, including gum and wood chemicals.
2870 Fertilizers and other agricultural chemicals.
2898 Other chemical products.

Petroleum refining and related industries:
2911 Petroleum refining without extraction.
2912 Integrated petroleum refining and extraction.
2998 Paving and roofing materials, and other products of petroleum and coal.

Rubber and miscellaneous plastics products:
3010 Tires and inner tubes.
3020 Rubber footwear, reclaimed rubber, and other fabricated rubber products.
3098 Miscellaneous plastics products.

Leather and leather products:
3140 Footwear, except rubber.
3198 Leather tanning and finishing, and other leather products.

Stone, clay, and glass products:
3210 Glass and glass products.
3240 Cement, hydraulic.
3250 Structural clay products.
3260 Pottery and related products.
3270 Concrete, gypsum, and plaster products.
3298 Cut stone and stone products, and abrasive, asbestos, and other nonmetallic mineral products.

Primary metal industries:
3310 Blast furnaces, steel works, and iron and steel foundries and forgings.
3330 Nonferrous metals: smelting, refining, rolling, drawing, and alloying, including foundries and forgings.
3398 Other primary metal industries.

Fabricated metal products, except machinery and transportation equipment:
3410 Metal cans.
3420 Cutlery, hand tools, and general hardware.
3430 Heating apparatus (except electric) and plumbing fixtures.
3440 Fabricated structural metal products.
3450 Screw, machine products, and bolts, nuts, screws, rivets, and washers.
3461 Metal stampings.
3462 Metal coating and engraving.
3498 Fabricated wire products and other fabricated metal products.

Machinery, except electric:
3510 Engines and turbines.
3520 Farm machinery and equipment.
3530 Construction, mining, and materials handling machinery and equipment.
3540 Metalworking machinery and equipment.
3550 Special industry machinery and equipment, except metalworking.
3560 General industrial machinery and equipment.
3570 Office, computing, and accounting machines.
3580 Service industry machines.
3598 Other machinery, except electrical.

Electrical machinery, equipment, and supplies:
3611 Electrical transmission and distribution equipment.
3612 Electrical industrial apparatus.
3630 Household appliances.
3650 Radio and television receiving sets, except communication types.
3661 Communication equipment.
3662 Electronic components and accessories.
3691 Electric lighting and wiring equipment, except insulated wire.
3698 Other electrical machinery, equipment, and supplies.

Transportation equipment:
3711 Motor vehicles; passenger car, truck, and bus bodies; and truck trailers.
3714 Motor vehicle parts and accessories.
3721 Aircraft, and complete guided missiles and space vehicles.
3722 Aircraft parts, and guided missile and space vehicle subassemblies.
3730 Ship and boat building and repair.
3791 Railroad equipment, including street cars.
3798 Motorcycles, bicycles, and parts, and other transportation equipment.

Scientific instruments; photographic equipment; watches and clocks:
3810 Scientific and mechanical measuring instruments.
3830 Optical, medical, and ophthalmic goods.
3860 Photographic equipment and supplies.
3870 Watches and clocks.

Miscellaneous manufacturing industries, including ordnance and accessories:
3910 Jewelry, silverware, and plated ware.
3920 Toys and sporting goods.
3930 Ordnance, except guided missiles.
3991 Costume jewelry.
3998 Musical instruments, office and artists' materials, and other manufacturing industries.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, and SANITARY SERVICES

Transportation:
4011 Railroad transportation, terminals, and related services.
4020 Local, suburban, and intercity passenger transportation, including taxicabs and school busses.
4030 Motor freight transportation and warehousing.
4040 Water transportation.
4050 Air transportation.
4060 Pipe line transportation.
4098 Other transportation services.

Communication services:
4810 Telephone communications (wire or radio).
4820 Telegraph communications (wire or radio).
4830 Radio and television broadcasting.
4898 Other communication services.

Electric, gas, and sanitary services:
4910 Electric companies and systems (95 percent or more).
4920 Gas companies and systems (95 percent or more).
4930 Combination companies and systems—gas, electric, or other services.
4940 Water supply and other sanitary services.

WHOLESALE TRADE

5010 Motor vehicles and automotive equipment.
5020 Drugs, chemicals, and paints.
5030 Dry goods and apparel.
5047 Meat and meat products.
5048 Poultry and poultry products, fish and sea foods, and other groceries and related products.
5050 Farm products—raw materials.
5060 Electrical goods.
5070 Hardware, and plumbing and heating equipment and supplies.
5080 Machinery, equipment, and supplies.
5091 Metals and minerals, except petroleum products and scrap.
5092 Petroleum bulk stations and terminals.
5095 Beer, wine, and distilled alcoholic beverages.
5096 Paper and its products.
5097 Lumber and construction materials.
5098 Other wholesale trade.

RETAIL TRADE

Building materials, hardware, and farm equipment:
5211 Building materials.
5215 Hardware stores.
5216 Farm equipment dealers.

General merchandise stores:
5221 Department stores.
5222 Variety stores.
5223 Mail order houses.
5228 Other general merchandise stores.
5230 **Food stores.**

Automotive dealers and gasoline service stations:
5241 Automobile and truck dealers.
5243 Gasoline service stations.
5248 Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers.

Other retail stores:
5250 Apparel and accessories.
5260 Furniture, home furnishings, and equipment stores.
5270 Eating and drinking places.
5291 Drug stores and proprietary stores.
5292 Liquor stores.
5293 Jewelry stores.
5298 Sporting goods and secondhand stores, farm and garden supply, fuel and ice dealers, and other retail stores.

FINANCE, INSURANCE, and REAL ESTATE

Banks and trust companies:
6011 Mutual savings banks.
6012 Banks and trust companies, except mutual savings banks.

Credit agencies other than banks:
6021 Savings and loan, building and loan associations.
6022 Personal credit agencies.
6025 Business credit agencies.
6028 Loan correspondents and brokers, and other credit agencies.

Security and commodity brokers, dealers, exchanges and services:
6033 Security brokers, dealers, and flotation companies.
6038 Commodity brokers and dealers; security and commodity exchanges; and allied services.

Holding and other investment companies:
6042 Regulated investment companies.
6043 Real estate investment trusts, 1960 Act.
6044 Small business investment companies, 1958 Act.
6048 Other holding and investment cos.

Insurance:
6055 Life insurance.
6056 Mutual insurance, except life, or marine, and certain fire or flood insurance companies.
6058 Other insurance companies.
6060 Insurance agents, brokers, and service.

Real estate:
6510 Real estate operators (except developers) and lessors of buildings.
6521 Lessors of mining, oil, and similar property.
6522 Lessors of railroad property.
6528 Lessors of real property other than buildings, not elsewhere classified.
6550 Subdividers, developers, and operative builders.
6591 Agents, brokers, and managers.
6592 Title abstract companies.
6593 Combinations of real estate, insurance, loans, and law offices.

SERVICES

Hotels, rooming houses, camps, and other lodging places:
7013 Tourist courts and motels.
7018 Hotels and other lodging places, except tourist courts and motels.

Personal services:
7210 Laundries, laundry services, cleaning and dyeing plants.
7220 Photographic studios, including commercial photography.
7298 Beauty, barber, shoe repair, and pressing shops, funeral, and other personal services.

Business services:
7310 Advertising.
7398 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.

Automobile and other repair services:
7510 Automobile parking, repair, and services.
7550 Repair services, except automobile.

Motion pictures:
7810 Motion picture production, distribution, and related services.
7830 Motion picture theaters.
7900 **Amusement and recreational services, except motion pictures.**
8011 **Physicians, surgeons, and oculists.**
8019 **Other medical services.**
8020 **Educational services.**
8030 **Legal services.**
8098 **Services not elsewhere classified.**

U.S. GOVERNMENT PRINTING OFFICE c69—16—78858-1

FORM 3468
U.S. Treasury Department
Internal Revenue Service

COMPUTATION OF INVESTMENT CREDIT—1965

or taxable year beginning ----------, 1965, ending ----------, 19---

TO BE ATTACHED TO YOUR TAX RETURN

Name (as shown on page 1 of your tax return)

Address (number and street)

City or town, and State

1. Qualified investment in new or used property

NOTE: Include your share of investment in property by a partnership, estate, trust, small business corporation, or lessor.

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Qualified investment (column 2 x column 3)
NEW PROPERTY	(a)	4 or more but less than 6		33⅓	
	(b)	6 or more but less than 8		66⅔	
	(c)	8 or more		100	
USED PROPERTY (for dollar limitation see instructions)	(d)	4 or more but less than 6		33⅓	
	(e)	6 or more but less than 8		66⅔	
	(f)	8 or more		100	

2. Total qualified investment—add lines 1(a) through (f)
3. Tentative investment credit—7% of line 2 (for public utility property, enter 3% of line 2)
4. Carryback and carryover of unused credit(s) (attach statement)
5. TOTAL (line 3 plus line 4)

COMPUTATION OF TAX FOR PURPOSES OF LIMITATION

6. (a) Individuals (enter amount from line 12, page 1, Form 1040)
   (b) Estates and trusts (enter amount from line 25 or 26, page 1, Form 1041)
   (c) Corporations (enter amount from line 5, Tax Computation Schedule, Form 1120)
7. Individuals, estates and trusts:
   Less: (a) Foreign tax credit
   (b) Dividends received credit
   (c) Retirement income credit
   (d) Total (add lines (a), (b), and (c))
8. Balance (line 6 less line 7(d))

LIMITATION BASED ON AMOUNT OF TAX

(Married persons filing separately, affiliated groups, estates and trusts—see instructions)

9. (a) Enter amount on line 8 or $25,000, whichever is lesser
   (b) If line 8 is in excess of $25,000, enter 25% of the excess
   (c) Total (add lines (a) and (b))
10. Investment credit (enter amount on line 5 or 9(c), whichever is lesser)

SCHEDULE A

If any part of your investment in 1 above was made by a partnership, estate, trust, small business corporation, or lessor complete the following:

Name (Partnership, estate, trust, etc.)	Address	Property		
		New	Used	Life years
		$	$	

16—78812-1

GENERAL INSTRUCTIONS

A. Who Must File.—Any individual, estate, trust, or corporation claiming an investment credit against its tax must attach this form to its income tax return. Partnerships and small business corporations are not required to file this form because the credit is claimed by the partner or shareholder. However, partnerships and small business corporations must attach a statement to their returns showing the allocation of investment to the partners or shareholders by amount, type and life of property as shown in item 1 of this form. Estates and trusts which apportion the investment between the estate or trust and the beneficiaries should in addition to filing this form attach a statement showing the allocation of the investment among the beneficiaries.

B. When Allowed.—A credit is allowed against your tax for investment in certain depreciable property having an estimated useful life of 4 years or more. The credit is allowed for the first year property is placed in service, even though under the depreciation convention used you may not be able to claim a deduction for depreciation on the property until the following year.

C. Property Defined.—The investment credit is applicable to (a) tangible personal property, (b) real property (except for buildings and their structural components) if used as an integral part of manufacturing, production or extraction, or used as a research or storage facility in connection with these activities, and (c) elevators and escalators, if their construction, reconstruction, or erection is completed by the taxpayer after June 30, 1963, or if they are acquired after June 30, 1963, and their original use commences with the taxpayer and commences after such date.

The investment credit is not applicable to (1) certain property which is used predominantly outside the United States; (2) property used for lodging or in connection with furnishing lodging, except (a) property used in certain commercial facilities located therein (such as a restaurant) or (b) property used by a hotel or motel; (3) property used by a tax-exempt organization (other than in a business to which the unrelated business income tax applies); (4) property used by governmental units; (5) livestock (including racehorses).

D. Election for Leased Property.—A lessor may elect to treat an investment in new property as if made by the lessee instead of the lessor. If the lessor makes this election, then the lessee is treated as if he had acquired the property (see section 48(d) for determination of basis).

Where a lessor makes an election with respect to leased property, such election must be made in accordance with section 48(d) and the regulations thereunder.

E. Replacement Property.—Where insured property is lost or destroyed as a result of a casualty or is stolen, reinvestment of the insurance proceeds in replacement property may not be eligible for investment credit.

F. Disposition of Property.—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. Such increase should be reported on the line specified on returns other than Form 1040. If you are filing Form 1040, add this amount to the tax to be reported on line 14, page 1, and also show the increase as a separate amount identified as "Inv. Cr." to the left of the total tax.

G. Limitations With Respect to Certain Persons.—In the case of (1) mutual savings banks, building and loan associations and cooperative banks, (2) a regulated investment company or a real estate investment trust subject to taxation under Subchapter M, and (3) a cooperative organization described in section 1381(a), the qualified investment and the $25,000 limitation shall equal such person's ratable share of such items in accordance with section 46(d)(2).

H. Carryback and Carryover of Unused Credits.—If the amount of the investment credit for any taxable year exceeds the limitation, the excess shall be an investment credit carryback to each of the 3 preceding taxable years and an investment credit carryover to each of the 5 succeeding taxable years and shall be added to the amount allowable as a credit for such years. A claim for refund based upon an unused investment credit carryback should be made on Form 843 or by filing an amended return for the year to which the unused credit is carried.

I. Basis and Cost.—The credit for new property applies to the basis of the property. The credit for used property applies to the cost of the property. The cost (of used property) does not include the basis of any property traded in. No adjustment for additional first-year depreciation or salvage value is required.

SPECIFIC INSTRUCTIONS

Line 1. New Property.—Enter the basis of property as described in General Instructions C and I placed in service during the taxable year. In the case of property constructed, reconstructed or erected by you, enter only that portion of the basis which is properly attributable to construction, reconstruction or erection after December 31, 1961.

Used Property.—Enter the cost (subject to dollar limitation below) of used property placed in service during the taxable year. See General Instruction I above.

Dollar Limitation on Used Property.—In general, the amount of used property taken into account may not exceed $50,000. In the case of a husband and wife filing separate returns, and each has used property taken into account on their returns, the amount may not exceed $25,000. In the case of a partnership, the $50,000 limitation shall apply with respect to the partnership and with respect to each partner. In the case of affiliated groups, the $50,000 limitation shall be reduced for each member of the group by apportioning $50,000 among the members of such group in accordance with their respective amounts of used property which may be taken into account.

Estates and Trusts.—In the case of an estate or trust the amount of the investment is apportioned between the estate or trust and the beneficiaries on the basis of the income of the estate or trust allocable to each.

Line 6. Individuals and corporations filing forms other than Forms 1040 and 1120, use the tax figure shown on your return which is comparable to the figure to be used by a taxpayer using Form 1040 or 1120.

Line 9. Limitation Based on Amount of Tax.—In the case of a husband and wife filing separate returns and both have qualified investments, the amount specified on lines 9(a) and (b) shall be $12,500 instead of $25,000. In the case of affiliated groups, the $25,000 specified on lines 9(a) and (b) shall be reduced for each member of the group by apportioning the $25,000 among the members of such group. In the case of an estate or trust the $25,000 limitation specified on lines 9(a) and (b) shall be reduced to an amount which bears the same ratio to $25,000 as the amount of qualified investment allocated to the estate or trust bears to the entire qualified investment.

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE: 1965—O-780-690 16—78812-1

Section 9

Historical Summary

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U. S. BUSINESS SINCE 1939

To celebrate the 50th anniversary of the publication of the *Statistics of Income* series, a summary is presented of the history of U. S. business conducted for profit by corporations, proprietorships, and partnerships. Unfortunately, data for all these types of returns are not available prior to 1939 and can be secured annually for 1957-1965 only.

Beginning with 1957, annual *Business Tax Returns* volumes were inaugurated in the *Statistics of Income* series. Requested by the Bureau of the Budget as coordinator of statistics prepared by Federal agencies, the Internal Revenue Service agreed to prepare detailed information for unincorporated businesses similar to that for corporations and release it annually on a timely basis.

The Office of Statistical Standards of the Bureau of the Budget recognized the previous difficulties of the users--particularly persons estimating the unincorporated business sectors of the national income and gross national product--who were frequently obliged (because of lack of data) to assume that the financial patterns of unincorporated businesses were similar to those for corporations.

The *Business Returns* reports emphasize the financial characteristics and industrial activities of businesses, rather than their Federal income tax liability.

Beginning with 1959, business receipts have been over $1 trillion for every year. The number of active businesses was over 11 million by 1965, of which 9 million were proprietorships, 1.4 million corporations, and 914 thousand partnerships.

Since 1945 the volume of business has more than tripled and the number of active businesses has nearly doubled. Partnerships are the only group which have shown a rather steady decline in number and receipts since 1957 (see table 9.1 and chart 9D).

Table 9A.—ACTIVE BUSINESS ORGANIZATIONS

Organization	Total number or amount				Percent of total			
	1947	1953	1959	1965	1947	1953	1959	1965
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NUMBER	(Thousands)							
Total	8,065	9,371	11,166	11,417	100	100	100	100
Corporate	552	698	1,074	1,424	7	7	10	13
Noncorporate	7,513	8,673	10,092	9,993	93	93	90	88
Proprietorships	6,624	7,715	9,142	9,078	82	82	82	80
Partnerships	889	959	949	914	11	10	9	8
BUSINESS RECEIPTS	(Billion dollars)							
Total	r515	r757	1,026	1,393	100	100	100	100
Corporate	354	535	773	1,120	69	71	75	80
Noncorporate	r161	r222	253	273	31	29	25	20
Proprietorships	101	144	176	199	20	19	17	14
Partnerships	r60	r79	77	74	12	10	8	5

rRevised.
NOTE: Estimates are rounded and may not add to totals.

Corporations have accounted for the lion's share of the volume of business, whereas proprietorships have been by far the most numerous. However, it must be remembered that for every year since 1945 from 36 to 47 percent of the proprietorships have been engaged in agriculture, forestry, and fishery. The summaries in table 9A, by six-year intervals, give the relative importance of each type of organization. All other years for which data can be secured, beginning with 1939, are presented in table 9.1.

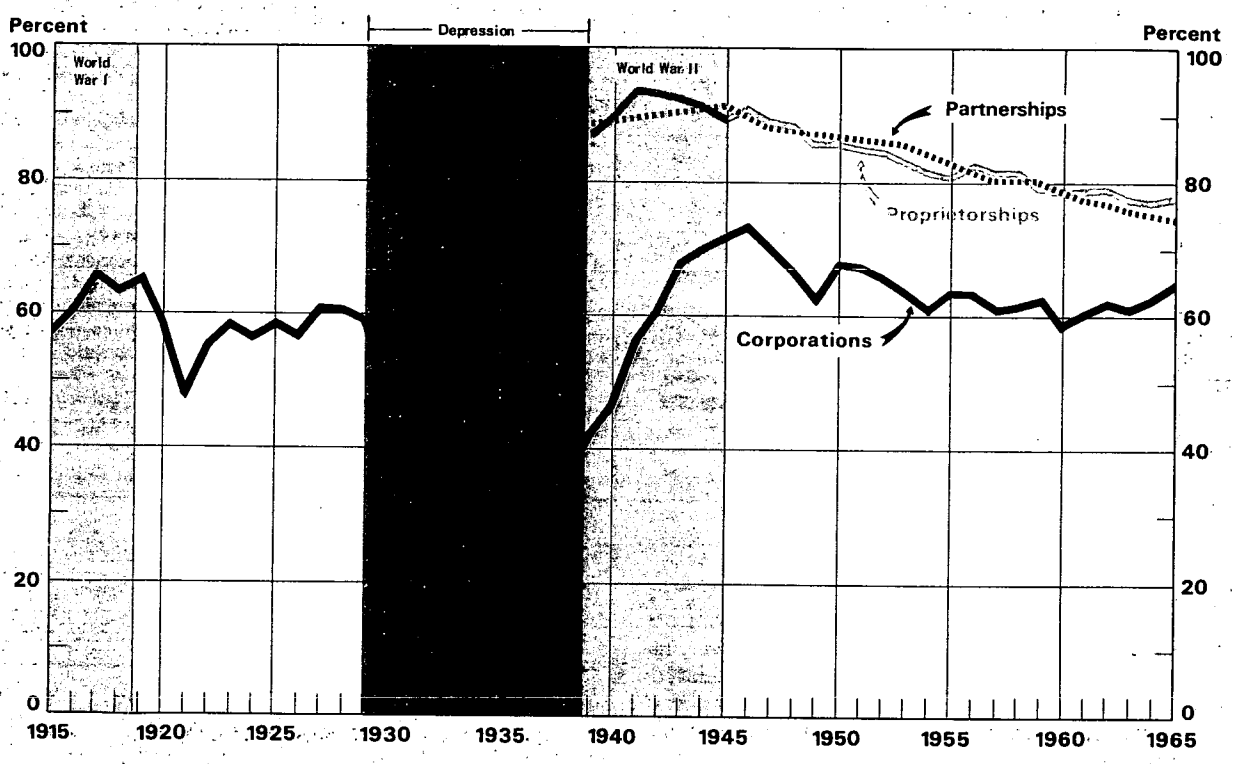
SUCCESSFUL BUSINESSES

Throughout this 27-year period a large proportion of U. S. businesses have shown a profit for tax purposes. For 1965, the most prosperous year to date, 915,387 of the 1,424,033 corporations reported net income before Federal income tax of nearly $81 billion, 7,039,112

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Chart 9A

Number of successful businesses—percent with net profit, 1915-1965



*No comparable data prior to 1939

Source: Table 9.2 and Statistics of Income, Corporation Income Tax Returns, 1915-1938

of the 9,078,466 proprietorships had a profit of $31.6 billion, and 684,822 of the 914,215 partnerships showed a net profit of $11.3 billion.

Income tax returns do not yield a single comparable amount of annual net profit for all types of U. S. business, and it is not possible to adjust the data reported by corporations, partnerships, and proprietorships to attain this goal. Therefore, it has been necessary to present separately the net income before Federal income tax for corporations, and the net profits for proprietorships and partnerships. The main differences, which were generally the same in all years, are given in section 6, "Explanation of Terms."

The percent of corporations, proprietorships, and partnerships with these legally defined profits can be seen in table 9B, by six-year intervals, and in chart 9A. Throughout the entire period the percent of the number of businesses which were successful has been at a noticeably higher level for proprietorships and partnerships than for corporations. However, after recovery from the depression and the stimulus generated by war demands, successful corporations generally maintained a higher percentage level than at any time since World War I.

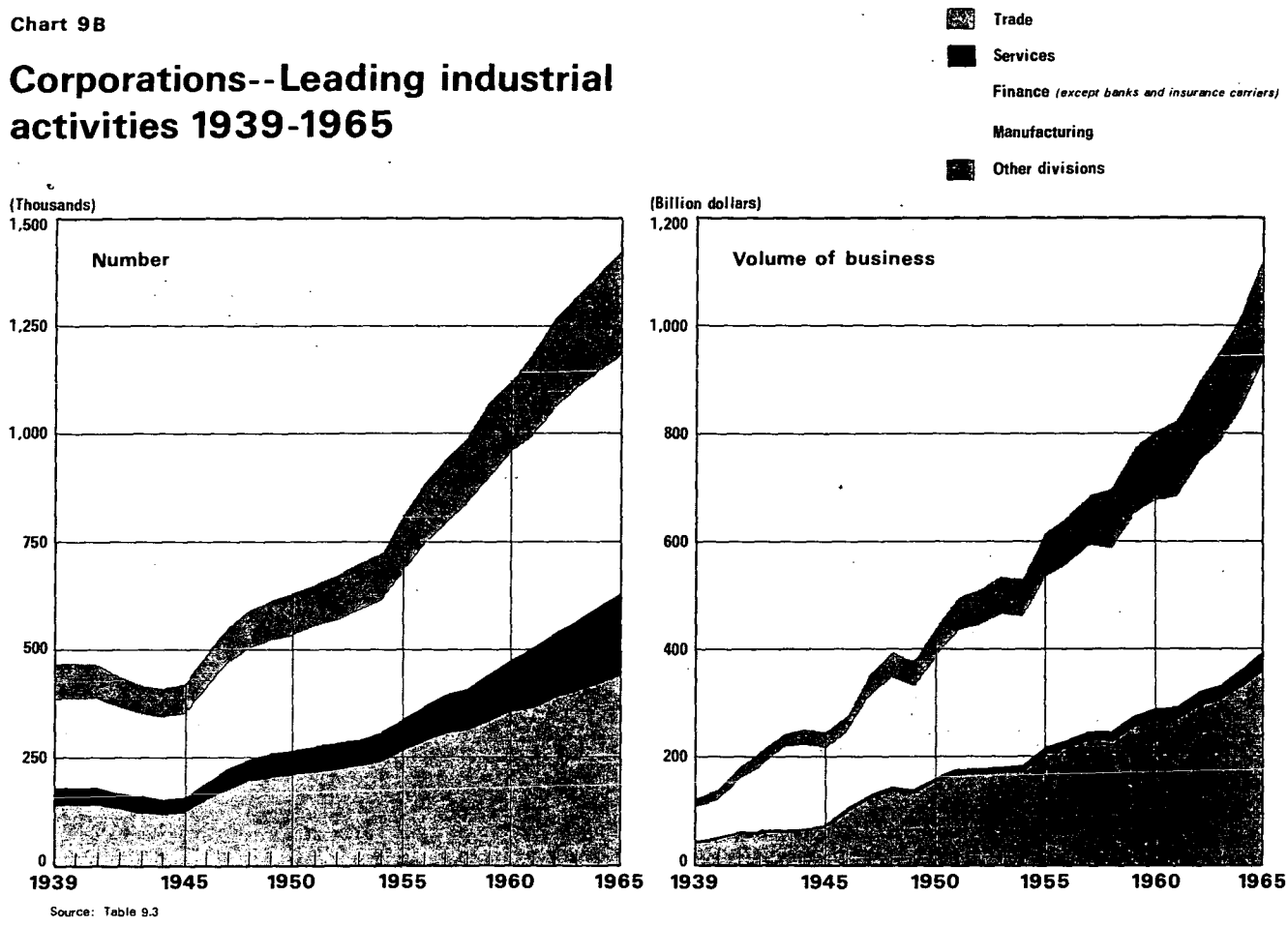
For 1939-1965, the percent of successful businesses ranged from 42 percent to 64 percent for corporations, 75 percent to 92 percent for partnerships, and 77 percent to 94 percent for proprietorships. However, many of the lower percentages in these ranges, particularly for unincorporated businesses, occurred in the recent more "prosperous" years. Creeping higher business costs and more liberal depreciation allowances, which are deductions from business receipts in the computation of net profit or net loss, probably are mainly responsible for a gradual lowering of the proportion of the number with net profit.

Table 9B.—BUSINESS WITH NET PROFIT OR NET INCOME

Income year	Active corporations			Proprietorships			Partnerships		
	Total number	With net income before Federal income tax		Total number	With net profit		Total number	With net profit	
		Number	Percent of total		Number	Percent of total		Number	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	(Thousands)			(Thousands)			(Thousands)		
1947.....	552	383	69	6,624	5,876	89	889	786	88
1953.....	698	442	63	7,715	6,343	82	959	820	86
1959.....	1,074	671	63	9,142	7,220	79	949	759	80
1965.....	1,424	915	64	9,078	7,039	78	914	685	75

Chart 9B

Corporations--Leading industrial activities 1939-1965



Source: Table 9.3

IMPORTANT INDUSTRIAL ACTIVITIES

Leading industrial activities of corporations, proprietorships, and partnerships are shown in charts 9B, 9C, and 9D for all years since 1939 for which data are available (see also table 9.3). These data portray virtually all businesses in the U. S. economy. A major exception is the activity of proprietorships for 1939 and 1941, for which the number and amount of business receipts are low because the filing requirements were more liberal than now (see Technical Notes--Proprietorships.)

Changes since the end of World War II, for each selected industry within each type of organization are given in table 9C. Business receipts were over four times their 1945 level for corporations engaged in trade and services and for both proprietorships and partnerships engaged in finance.

The greatest change in number of businesses was for corporations engaged in services, for which the 1965 number was over five times that for 1945. Also, the number of corporations in trade, and the number of both proprietorships and partnerships in finance, were nearly four times their 1945 number.

The only industry showing a decline between 1945 and 1965 was manufacturing conducted by partnerships. Here the number decreased 39 percent and the business receipts by 47 percent.

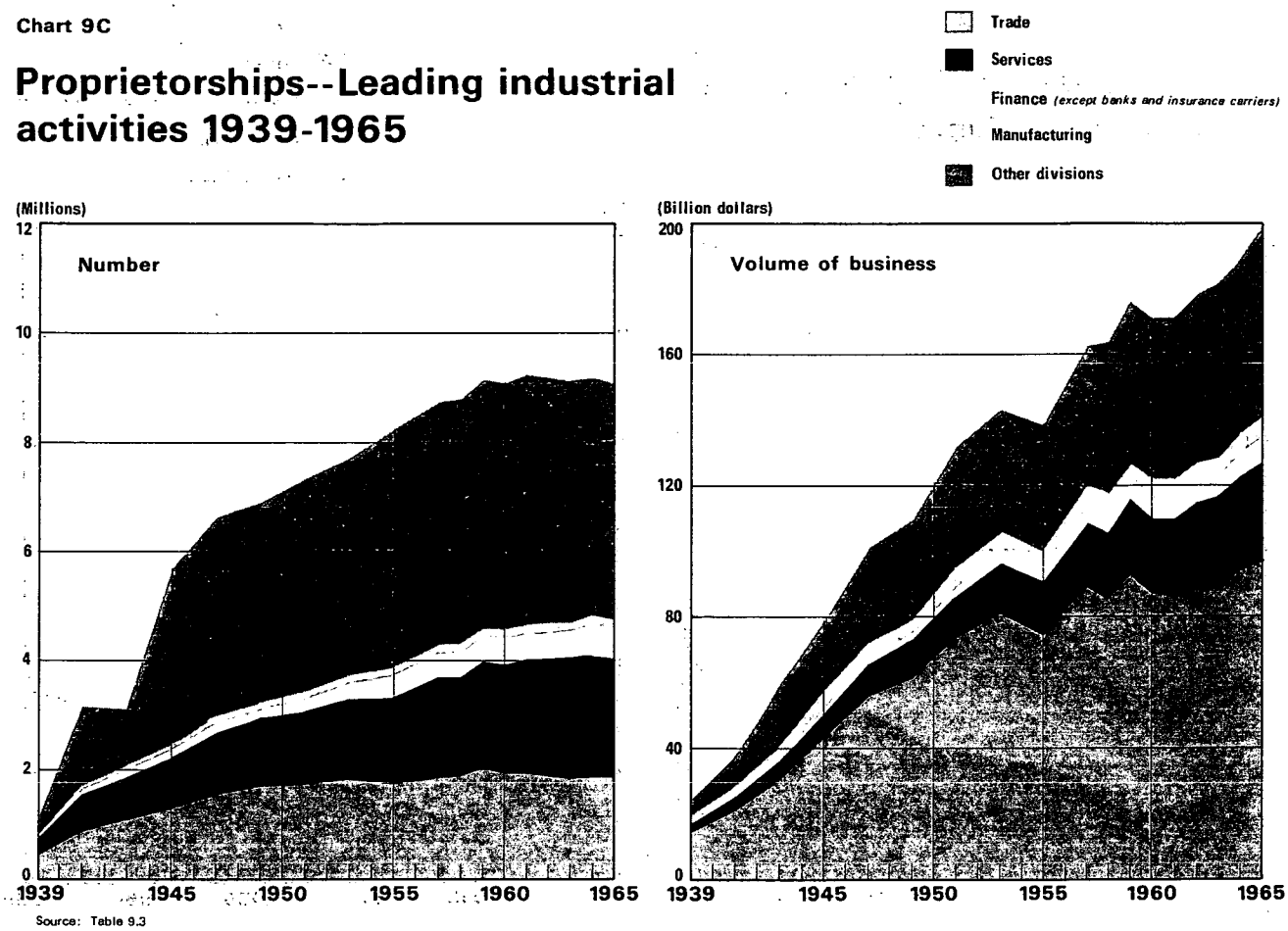
Table 9C.—INDUSTRIAL ACTIVITIES SINCE WORLD WAR II

Industry	Number			Business receipts[1]		
	1945	1965		1945	1965	
		Total	Percent of 1945		Total	Percent of 1945
	(Thousands)	(Thousands)		(Million dollars)	(Million dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)
CORPORATIONS						
Total	421	1,424	338	250,835	1,169,477	466
Trade	121	440	364	65,742	358,173	545
Services	35	188	537	5,719	36,547	639
Finance[2]	119	368	309	4,187	35,099	838
Manufacturing	79	186	235	139,096	502,982	362
Other	64	242	378	36,091	236,676	656
PROPRIETORSHIPS						
Total	5,689	9,078	160	79,028	199,385	252
Trade	1,286	1,854	144	43,033	97,191	226
Services	942	2,208	234	7,827	29,789	381
Finance	121	539	445	1,208	7,022	581
Manufacturing	122	186	152	5,247	7,267	139
Agriculture and other	3,218	4,787	149	21,713	58,115	268
PARTNERSHIPS						
Total	627	914	146	46,816	74,325	159
Trade	249	235	94	26,678	34,373	129
Services	90	169	188	3,139	12,442	396
Finance	64	249	389	1,213	7,582	625
Manufacturing	61	37	61	10,533	5,596	53
Other	163	224	137	5,253	14,331	273

[1]For corporations and partnerships in "Finance, insurance, and real estate," total receipts were used instead of business receipts.
[2]Excludes "Banks" and "Insurance carriers."
NOTE: Estimates are rounded and may not add to totals.

Chart 9C

Proprietorships--Leading industrial activities 1939-1965



Source: Table 9.3

Four large industrial divisions were selected for historical presentation: trade, services, finance (other than the almost-entirely-corporate industries of banks and insurance companies), and manufacturing. Also, separate data are presented for real estate, which is a portion of the group called "Finance other than banks and insurance carriers."

Manufacturing was chosen because of its dominance in the U. S. economy, especially for corporations. The other three industry divisions were selected because of their importance and recent growth among both corporate and noncorporate organizations.

Table 9D.—SELECTED INDUSTRIES

Income year	Percent of active U. S. businesses				
	Four industries, total	Trade	Services	Finance, other than Banks and Insurance carriers	Manufacturing
NUMBER OF BUSINESSES	(1)	(2)	(3)	(4)	(5)
1947	51	26	16	5	4
1953	54	26	18	6	4
1959	56	24	20	8	4
1965	58	22	22	10	4
BUSINESS RECEIPTS[1]					
1947	84	41	4	2	37
1953	83	38	4	2	38
1959	80	37	5	3	35
1965	79	34	6	4	36

[1] "Total receipts" for Finance, other than Banks and Insurance carriers.
NOTE: Percentages are rounded and may not add to totals.

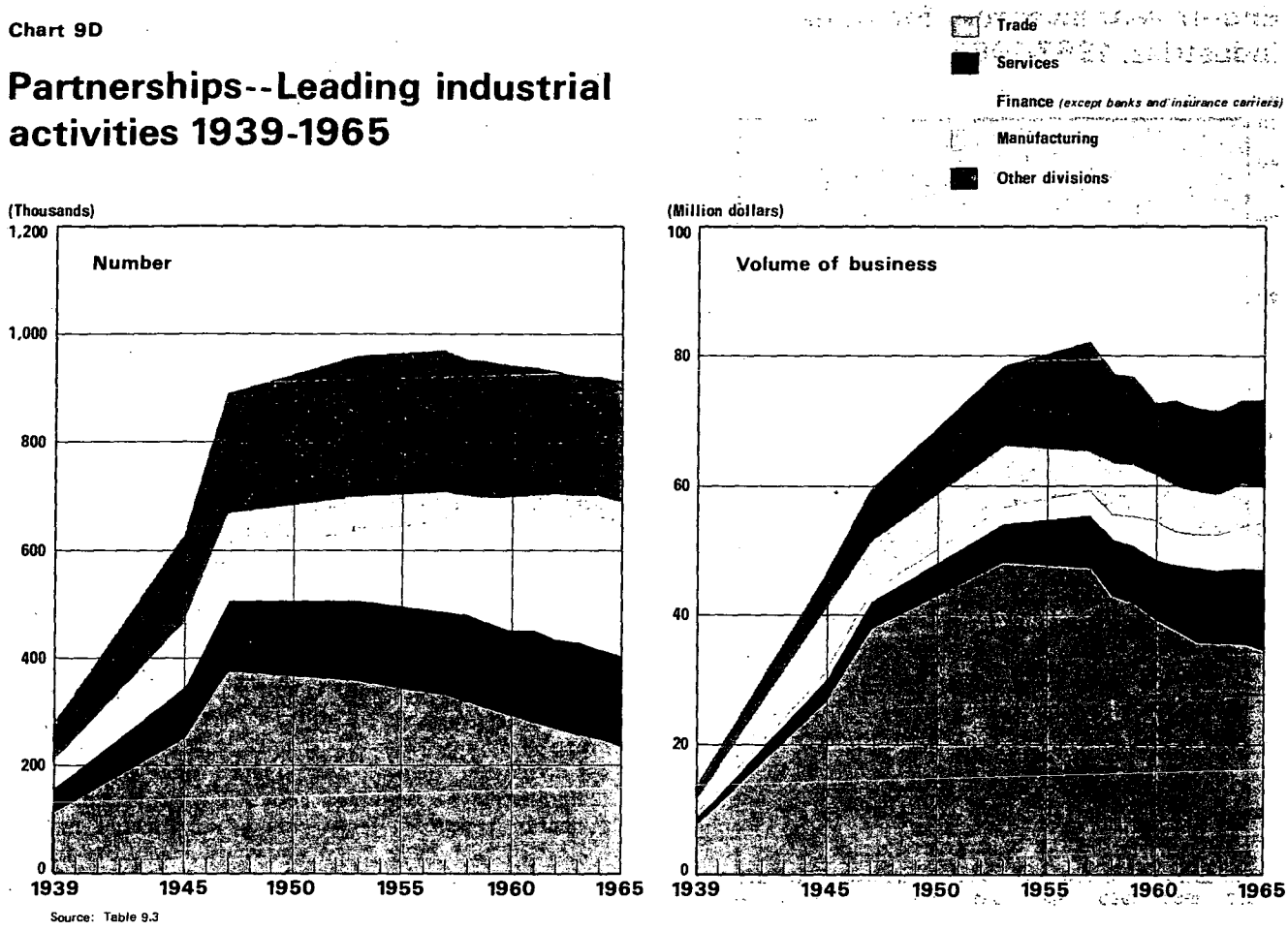
These four industry divisions have accounted for about 80 percent of the volume of U. S. business and over 50 percent of the number of active businesses, as shown in the summaries, by six-year intervals, in table 9D.

In the totals for all three business organizations, the relative positions of trade and manufacturing have been declining slightly, whereas services and finance other than banks and insurance carriers have gained in relative importance. By 1965 the volume of business for services was over three and one-half times its 1947 size, a growth from $22 billion to $78.8 billion. For finance other than banks and insurance the 1965 volume of business had reached $49.7 billion which was six times its 1947 level of $8 billion (see table 9.3).

Real estate was chosen to illustrate a specific activity which has grown substantially since World War II, especially in the noncorporate area. This $20.6 billion industry for 1965 was four times its 1947 size. More than five times as many proprietorships were engaged in real estate in 1965 than in 1947, and their volume of business was over six times greater. Contrary to the downward trend in the number of partnerships for the U. S. as a whole, the number of partnerships engaged in real estate was nearly three times higher in 1965 than in 1947, and their volume of business was nearly six times greater.

Chart 9D

Partnerships--Leading industrial activities 1939-1965



Source: Table 9.3

Table 9E.—REAL ESTATE

Organization	Number or amount				Percent of 1947			
	1947	1953	1959	1965	1947	1953	1959	1965
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ACTIVE BUSINESSES	(Thousands)							
Total	231	365	588	777	100	158	255	336
Corporate	99	133	216	255	100	134	218	258
Noncorporate	132	232	372	522	100	176	282	395
Proprietorships	65	133	231	329	100	205	355	506
Partnerships	67	99	141	193	100	148	210	288
TOTAL RECEIPTS	(Million dollars)							
Total	4,302	7,856	13,200	20,634	100	183	307	480
Corporate	2,926	4,660	8,664	12,336	100	159	296	422
Noncorporate	1,377	3,196	4,536	8,298	100	232	329	603
Proprietorships	596	1,826	2,083	3,824	100	306	349	642
Partnerships	780	1,370	2,453	4,474	100	176	314	574

NOTE: Estimates are rounded and may not add to totals.

INVENTORY, END-OF-YEAR

Certain benchmark data are highlighted in the *Business Income Tax Returns* report, such as number, business receipts, depreciation, net profit or net income, total assets (for corporations), and ending inventory.

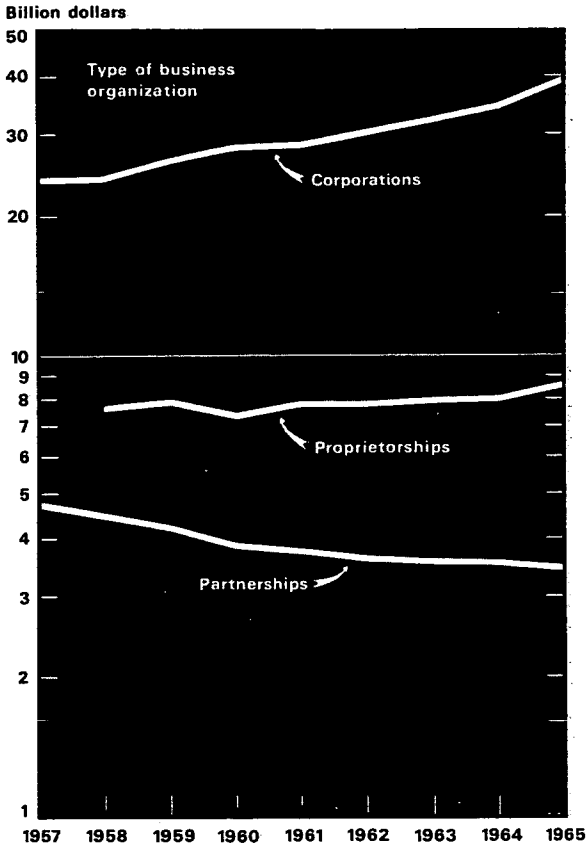
An example of one of these benchmark statistics, end-of-year inventory, is presented in table 9.4, by type of organization, for the divisions of trade, services, and manufacturing. Not only are 1957-1965 included from the *Business Returns* reports, but also all earlier years for which amounts are available, beginning with 1939.

The ratio of business receipts to end-of-year inventory can vary according to the needs of the different industries and the economic conditions of the year. For trade, 1965 business receipts were from 9 to 11 times inventory, and for 1945 they were from 10 to 13 times inventory. For manufacturing, both in 1965 and 1945, corporate business receipts were from 6 to 8 times inventory and partnership business receipts were 13 times inventory. However, for proprietorships, manufacturing business receipts were 19 times inventory for 1965 and 16 times inventory for 1945. As would be expected, business receipts in the service industry were not as closely related to size of end-of-year inventory as they were in the other two selected industries.

Inventory also illustrates the fact that financial patterns for the different forms of business organizations have not been the same. In chart 9E, for the trade industry for 1957-1965, each of the three types of organization has had not only a characteristic level of end-of-year inventory but also a distinct pattern from year to year.

Chart 9E

End-of-year inventory for trade industries, 1957-1965



TECHNICAL NOTES

Comparability from Year to Year

Over this 27-year period, changes in (1) income tax law, notably the 1954 Internal Revenue Code and its amendments, (2) methods of sampling the returns, (3) production techniques, materials, and products, and (4) patterns of reorganizations and mergers, undoubtedly preclude exact comparability of the data from year to year. However, it is felt that the several revisions introduced in the industry classification have not resulted in shifts of companies between the large industry groups selected for this presentation. Changes in the provisions of the Code, methods of sampling, and industry classification may be found in each of the *Statistics of Income* volumes where the data were published originally.

Finance, Insurance, and Real Estate

The data for this industrial division are less comparable for the three forms of business organization than are those for the other divisions selected for comparison. This problem has been lessened somewhat by eliminating from the comparison the almost-entirely corporate industry of banking and the exclusively corporate industry of insurance carriers. Savings and loan associations are also exclusively corporate, but they could not be separated from the other "credit agencies other than banks."

Insurance carriers also affected the year-to-year comparisons because of changes in tax law. In 1957, a revision of the law taxing life insurance companies required them to report premiums earned and the expenses related to premium income. Since these premiums were included in the statistics for business receipts, this change had the effect of increasing the business receipts of this division over 100 percent from 1957 to 1958. A similar law change affecting mutual insurance companies increased this division's business receipts another 11 percent from 1962 to 1963. To avoid this problem, insurance carriers have been eliminated from the statistics for this division in this section; however, they are included in the totals for all industrial divisions.

Another step taken to make the figures more comparable was to use total receipts instead of business receipts as the measure of corporation and partnership volume of business. This was necessary because of reporting and processing differences among the three forms of business (see "Business receipts" in section 6, Explanation of Terms). Small-loan lenders, who could be either proprietors, partnerships, or corporations, make a good illustration. Such a proprietor would probably report all of his income as business receipts; a partnership might report most of it as interest but it might have been recognized as operating income during statistical processing and transferred to business receipts; a corporation would probably report at least part of its income as interest and it would have been shown there in the statistics.

Year-to-year comparability has been enhanced in the partnership area by revising earlier figures to conform to the statistical practices of later years. The revisions were in the figures for business receipts, cost of goods sold, rental income, and total receipts for security and commodity dealers, real estate developers, and real estate operators and lessors, for the years 1939, 1945, 1947, 1953, 1957, 1958, and 1960. In the tables, figures that have been so revised are marked with (r). The revisions were made on the basis of percentage relationships and had as their objectives the showing of net rather than gross income from the sale of securities or real estate and the showing of rents from operating real property as business receipts rather than rental income (see "Business receipts" in section 6, Explanation of Terms).

Lessors of real property other than buildings

Prior to 1963, proprietorships and partnerships engaged in real estate included firms which were lessors of oil, gas, and other real property, except buildings, whereas corporations engaged in such activities were excluded from the real estate category. This difference in definition does not seriously affect the quality and comparability of the data because a relatively small number of noncorporate businesses are normally engaged in such activity. The years involved are 1939, 1945, 1947, 1953, and 1957-1963 for both proprietorships and partnerships, and 1949, 1951, and 1955 for proprietorships only.

Proprietorships

Number and net profit

Because of the restricted scope of the tabulations for certain earlier years and the nature of the source material, certain data for proprietorships are somewhat less reliable than those for corporations and partnerships. However, every effort was made to include as much proprietorship information as possible, beginning with 1939.

For 1957-1965 and certain other years, the number of *proprietorships* and the net profit were secured from the business or farm schedule attached to the Form 1040 (for 1965, see facsimile of schedules C and F, section 8). However, for the missing years, data for the number of *returns* and net profit were based on returns with business or farm profit reported by the taxpayer as a source of income (for 1965, see facsimile of Form 1040, Part II, lines 5 and 7, section 8).

Although the method of counting the number of *returns* differed somewhat from that used to secure the number of *proprietorships*, and although usually there was no reconciliation of the net profit brought forward for the tax computation with that on the schedules, the two sets of data, when available for the same year, show only small differences. Consequently, statistics on number of *returns* and the net profit used in the tax computation were used for the following years: 1956, 1954, 1952, 1950, 1948, 1946, and 1944 for number and net profit, 1943 and 1941 for number, and 1942 for net profit. An industry classification for the number of *returns* is available only for 1943 and 1941.

1939-1942

When compared with subsequent years, the number, business receipts, and net profit for these four years are somewhat understated because the requirements for filing the individual income tax returns were more liberal at that time. Although the requirements were made more stringent for each of the years 1939-1942, it was not until 1943 that the income-level requirements became more similar to those for subsequent years.

However, available data for 1939-1942 are presented, with a cautionary footnote. It is felt that the 1939 proprietorship data do not greatly distort the comparison because proprietorship information for each of the four large industry groups is nearly the same proportion of the information for all industries, except agriculture, for both 1939 and 1943. In other words, although fewer proprietors were required to file returns for 1939 than for 1943, about the same percent were engaged in trade, services, finance, and manufacturing in the two years. Industry percentages for business receipts also show similar characteristics. Table 9F shows the data on which these conclusions are based.

Table 9F.—PROPRIETORSHIPS DISTRIBUTED BY LEADING INDUSTRIES, 1939 AND 1943

Industry	Number or amount		Percent of total	
	1939	1943	1939	1943
	(1)	(2)	(3)	(4)
BUSINESSES	(Thousands)			
All industries, except agriculture..	908	2,532	100.0	100.0
Trade	425	1,080	46.8	42.6
Services	289	804	31.8	31.7
Finance	38	100	4.2	3.9
Manufacturing	40	107	4.4	4.2
BUSINESS RECEIPTS	(Million dollars)			
All industries, except agriculture..	22,214	46,189	100.0	100.0
Trade	14,293	30,111	64.3	65.2
Services	2,863	6,059	12.9	13.1
Finance	583	869	2.6	1.9
Manufacturing	1,555	3,741	7.0	8.1

NOTE: Estimates are rounded and may not add to totals.

SOURCES

Business statistics presented here were originally published in 67 complete reports, *Statistics of Income*:

Organization	Title of Statistics of Income	Years
Corporations	Corporation Income Tax Returns	1939-1965
Proprietorships	Individual Income Tax Returns	1939-1956
	Business Income Tax Returns	1957-1965
Partnerships	Supplement to Statistics of Income for 1939—Partnership Returns of Income	1939
	Treasury Department Press Release, Feb. 16, 1950	1945
	Treasury Department Press Release, April 4, 1951	1947
	Partnership Returns of Income	1953
	Business Income Tax Returns	1957-1965

For each of the nine years 1945, 1947, 1953, 1957-1962, summary business statistics, by industry, may also be found on pages 327-348 of the *Statistics of Income, 1962 U. S. Business Tax Returns*. Data are presented separately for all three types of organizations--corporations, proprietorships, and partnerships. If an industry total is desired, the three must be combined.

ALL BUSINESSES

Table 9.1—ACTIVE BUSINESSES ORGANIZED FOR PROFIT: VOLUME OF BUSINESS, BY ORGANIZATION 1939-1965

Income year	Total		Corporate		Noncorporate					
					Total		Proprietorships		Partnerships	
	Number (Thousands)	Business receipts (Million dollars)	Number (Thousands)	Business receipts (Million dollars)	Number (Thousands)	Business receipts (Million dollars)	Number (Thousands)	Business receipts (Million dollars)	Number (Thousands)	Business receipts (Million dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1965	11,417	1,393,355	1,424	1,120,382	9,993	272,973	9,078	199,385	914	73,588
1964	11,489	1,280,879	1,374	1,018,889	10,115	261,990	9,193	188,738	922	73,252
1963	11,383	1,202,862	1,323	949,549	10,060	253,314	9,136	181,551	924	71,762
1962	11,383	1,145,845	1,268	895,120	10,115	250,724	9,183	178,420	932	72,304
1961	11,371	1,068,337	1,190	823,943	10,181	244,394	9,242	170,981	939	73,413
1960	11,171	r1,046,943	1,141	802,791	10,031	r244,152	9,090	171,257	941	r72,895
1959	11,166	1,026,166	1,074	772,915	10,092	r253,251	9,142	176,205	949	r77,047
1958	10,744	r937,507	990	696,594	9,754	r240,913	8,800	163,399	954	r77,514
1957	10,648	r929,569	940	684,883	9,708	r244,686	8,738	162,687	971	r81,999
1956			886	646,672			8,973	n.a.		
1955	Not available		807	612,683	Not available		8,239	138,841	Not available	
1954			723	528,906			7,786	n.a.		
1953	9,371	r757,022	698	534,568	8,673	222,455	7,715	143,792	959	r78,663
1952			672	509,319			6,873	n.a.		
1951	Not available		652	497,203	Not available		7,340	131,865	Not available	
1950			629	439,881			6,865	n.a.		
1949			615	377,457			6,901	110,028		
1948			594	395,565			7,208	n.a.		
1947	8,065	r514,566	552	353,794	7,513	r160,772	6,624	101,124	889	r59,647
1946	n.a.	n.a.	491	275,687	n.a.	n.a.	6,944	n.a.	n.a.	n.a.
1945	6,738	369,684	421	244,030	6,317	r125,654	5,689	79,028	627	r46,627
1944			412	252,232			6,134	65,722		
1943			421	r240,294			5,121	57,951		
1942			443	208,657			n.a.	n.a.		
1941	Not available		469	180,704	Not available		13,169	137,548	Not available	
1940			473	139,125			12,018	131,113		
1939	11,793	r160,432	470	123,872	11,323	r36,560	11,052	123,505	271	r13,055

n.a. - Not available.
r Revised.
1 Proprietorship data are low because filing requirements for individual returns were more liberal than for subsequent years.
NOTE: Estimates are rounded and may not add to totals.

ALL BUSINESSES

Table 9.2—BUSINESSES WITH NET PROFIT OR NET INCOME: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT OR INCOME, BY ORGANIZATION 1939-1965

Income year	Total		Corporations			Proprietorships			Partnerships		
	Number (Thousands)	Business receipts (Million dollars)	Number (Thousands)	Business receipts (Million dollars)	Net income before Federal income tax (Million dollars)	Number (Thousands)	Business receipts (Million dollars)	Net profit (Million dollars)	Number (Thousands)	Business receipts (Million dollars)	Net profit (Million dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1965	8,639	1,256,783	915	1,011,807	80,797	7,039	179,091	31,637	685	65,885	11,268
1964	8,620	1,141,137	859	906,748	68,735	7,067	169,057	29,600	694	65,333	10,725
1963	8,584	1,058,155	808	834,411	61,315	7,074	160,069	27,436	702	63,675	10,008
1962	8,754	1,004,338	783	780,433	56,248	7,245	159,532	27,167	718	64,373	9,746
1961	8,737	926,229	716	709,251	52,401	7,294	151,761	25,757	728	65,217	9,746
1960	8,517	r902,503	670	685,692	50,382	7,107	151,837	24,269	739	r64,974	9,378
1959	8,649	908,788	671	682,186	51,651	7,220	156,773	24,709	759	69,828	r9,721
1958	8,532	r814,586	611	599,576	43,490	7,155	147,452	23,339	765	r67,558	r9,487
1957	8,446	r811,232	573	595,602	48,664	7,094	145,357	22,807	779	r70,273	r9,513
1956			560	586,109	50,184	7,381	n.a.	23,662			
1955	Not available		513	558,996	50,329	6,618	125,212	19,999	Not available		
1954			441	462,064	39,573	6,321	n.a.	19,235			
1953	7,604	r687,960	442	485,363	41,819	6,343	129,491	19,217	820	r73,107	9,329
1952			443	466,639	40,432	5,792	n.a.	18,195			
1951	Not available		439	460,689	45,333	6,216	119,897	18,377			
1950			426	413,408	44,141	5,877	n.a.	16,863	Not available		
1949			385	335,290	30,577	5,923	99,295	15,979			
1948			396	364,868	36,273	6,387	n.a.	18,049			
1947	7,044	r480,732	383	330,317	33,381	5,876	93,471	16,250	786	r56,944	8,008
1946	n.a.	n.a.	359	253,309	27,185	6,302	n.a.	16,011	n.a.	n.a.	n.a.
1945	5,961	r348,102	303	228,342	22,165	5,085	74,436	12,817	574	r45,324	6,935
1944			289	243,617	27,124	5,595	63,370	12,099			
1943			284	r232,138	28,718	4,735	56,012	11,041			
1942			270	198,175	24,052	n.a.	n.a.	19,276			
1941	Not available		265	167,886	18,111	12,970	135,729	16,453	Not available		
1940			221	118,675	11,203	11,815	128,811	14,177			
1939	11,360	r133,312	199	99,635	8,827	1921	121,342	12,711	241	r12,335	1,649

n.a. - Not available.
r Revised.
1 Proprietorship data are low because filing requirements for individual returns were more liberal than for subsequent years.
NOTE: Estimates are rounded and may not add to totals.

ALL BUSINESSES

Table 9.3—IMPORTANT INDUSTRIAL ACTIVITIES: VOLUME OF BUSINESS FOR FIVE INDUSTRIES, BY ORGANIZATION 1939-1965

Income year and organization	All industrial activities		Wholesale and retail trade		Services		Finance, insurance, and real estate				Manufacturing	
							Total (excluding Banks and Insurance carriers)		Real estate			
	Number	Business receipts	Number	Business receipts	Number	Business receipts	Number	Total receipts[1]	Number	Total receipts[1]	Number	Business receipts
	(Thousands)	(Million dollars)	(Thousands)	(Million dollars)	(Thousands)	(Million dollars)	(Thousands)	(Million dollars)	(Thousands)	(Million dollars)	(Thousands)	(Million dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1965, total	11,417	1,393,355	2,530	489,738	2,565	78,778	1,157	49,703	777	20,634	408	515,845
Corporate	1,424	1,120,382	440	358,173	188	36,547	368	35,099	256	12,336	186	502,982
Noncorporate	9,993	272,973	2,089	131,565	2,377	42,231	788	14,604	522	8,298	222	12,863
Proprietorships	9,078	199,385	1,854	97,191	2,208	29,789	539	7,022	329	3,824	186	7,267
Partnerships	914	73,588	235	34,373	169	12,442	249	7,582	193	4,474	37	5,596
1964, total	11,489	1,280,879	2,534	457,796	2,584	73,386	1,152	45,153	773	19,239	410	466,408
Corporate	1,374	1,018,889	422	329,056	177	32,487	363	32,109	252	11,716	185	453,157
Noncorporate	10,115	261,990	2,112	128,740	2,407	40,899	789	13,044	520	7,523	226	13,251
Proprietorships	9,193	188,738	1,864	93,454	2,240	29,290	543	6,109	335	3,542	185	6,709
Partnerships	922	73,252	249	35,286	167	11,609	246	6,935	185	3,981	40	6,543
1963, total	11,383	1,202,862	2,497	428,849	2,521	68,220	1,095	40,636	741	17,782	409	431,825
Corporate	1,323	949,549	403	303,603	164	30,018	356	29,047	252	11,096	182	419,349
Noncorporate	10,060	253,314	2,093	125,246	2,357	38,202	740	11,589	489	6,687	227	12,476
Proprietorships	9,136	181,551	1,837	89,775	2,185	27,095	506	5,467	313	3,112	187	6,36[illegible]
Partnerships	924	71,762	257	35,471	172	11,106	234	6,122	176	3,575	39	6,10[illegible]
1962, total	11,383	1,145,845	2,545	418,676	2,450	63,067	1,042	37,560	648	16,102	407	413,02[illegible]
Corporate	1,268	895,120	389	293,119	150	26,608	340	26,823	243	10,625	183	399,660
Noncorporate	10,115	250,724	2,156	125,557	2,300	36,459	702	10,737	405	5,477	224	13,364
Proprietorships	9,183	178,420	1,889	88,977	2,133	26,079	473	5,172	238	2,361	181	6,710
Partnerships	932	72,304	267	36,580	167	10,380	229	5,564	167	3,117	43	6,654
1961, total	11,371	1,068,337	2,585	389,449	2,385	58,903	991	35,160	615	14,417	412	383,357
Corporate	1,190	823,943	365	266,419	138	24,563	321	24,442	228	9,525	174	369,911
Noncorporate	10,181	244,394	2,220	123,030	2,247	34,340	669	10,718	387	4,892	238	13,445
Proprietorships	9,242	170,981	1,943	85,639	2,076	24,355	462	5,275	231	2,049	194	6,600
Partnerships	939	73,413	278	37,389	171	9,985	208	5,443	155	2,844	44	6,846
1960, total	11,171	[r]1,046,943	2,591	391,428	2,246	54,643	1,001	32,355	637	14,009	406	378,919
Corporate	1,141	802,791	356	265,363	121	22,106	315	22,365	224	9,110	166	364,612
Noncorporate	10,031	[r]244,152	2,236	126,065	2,125	32,537	686	9,990	413	4,899	240	14,307
Proprietorships	9,090	171,257	1,945	87,062	1,966	23,256	483	5,294	263	2,390	193	6,935
Partnerships	941	[r]72,895	291	39,003	159	9,281	203	4,696	150	2,509	47	7,372
1959, total	11,166	1,026,166	2,649	386,918	2,250	53,479	932	29,599	588	13,200	391	371,400
Corporate	1,074	772,915	335	252,868	110	20,954	300	20,447	216	8,664	156	356,973
Noncorporate	10,092	253,251	2,314	134,050	2,140	32,525	632	9,152	372	4,536	235	14,429
Proprietorships	9,142	176,205	2,010	92,390	1,980	23,481	447	4,407	231	2,083	187	6,726
Partnerships	949	77,047	304	41,660	160	9,044	185	4,745	141	2,453	48	7,703
1958, total	10,744	[r]937,507	2,509	353,815	2,086	47,378	881	n.a.	563	n.a.	382	338,466
Corporate	990	696,594	311	225,737	97	17,741	275	19,405	200	8,320	151	324,135
Noncorporate	9,754	[r]240,913	2,198	128,078	1,989	29,637	605	n.a.	362	n.a.	231	14,331
Proprietorships	8,800	163,399	1,880	85,158	1,826	20,710	436	6,107	232	3,328	180	6,324
Partnerships	954	[r]77,514	318	42,920	163	8,927	169	n.a.	131	n.a.	51	8,007
1957, total	10,648	[r]929,569	2,506	365,436	2,072	45,154	854	n.a.	558	n.a.	361	342,024
Corporate	940	684,883	305	229,076	91	17,329	258	18,126	187	7,860	139	327,539
Noncorporate	9,708	[r]244,686	2,201	136,360	1,981	27,825	595	n.a.	371	n.a.	222	14,485
Proprietorships	8,738	162,687	1,870	89,312	1,826	19,533	425	5,057	237	3,001	170	6,248
Partnerships	971	81,999	331	47,048	155	8,292	170	n.a.	133	n.a.	52	8,237
1956, total	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate	886	646,672	286	215,373	82	15,662	246	15,793	182	7,338	133	314,149
Noncorporate	n.a.	n.a.	Not available		Not available		Not available		Not available		Not available	
Proprietorships	8,973	n.a.										
Partnerships	n.a.	n.a.										
1955, total	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate	807	612,683	265	205,153	73	13,875	215	13,922	161	6,607	130	301,720
Noncorporate	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Proprietorships	8,239	138,841	1,736	73,953	1,579	16,246	398	4,521	231	2,542	163	5,806
Partnerships	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1954, total	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate	723	528,906	239	171,027	65	12,004	188	12,106	140	5,698	121	264,547
Noncorporate	n.a.	n.a.	Not available		Not available		Not available		Not available		Not available	
Proprietorships	7,786	n.a.										
Partnerships	n.a.	n.a.										
1953, total	9,372	[r]757,022	2,411	296,906	1,695	33,066	569	[r]16,399	365	[r]7,866	356	293,255
Corporate	698	534,568	228	167,964	64	11,588	178	10,300	133	4,660	121	277,225
Noncorporate	8,674	[r]222,455	2,182	128,942	1,631	21,478	391	[r]6,099	232	[r]3,197	235	16,030
Proprietorships	7,715	143,792	1,825	80,969	1,485	15,338	260	[r]3,386	133	[r]1,826	172	6,673
Partnerships	959	[r]78,663	357	47,973	146	6,140	131	[r]2,713	99	[r]1,397	63	9,357
1952, total	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate	672	509,319	221	166,657	62	11,067	168	9,310	126	4,361	119	257,322
Noncorporate	n.a.	n.a.	Not available		Not available		Not available		Not available		Not available	
Proprietorships	6,873	n.a.										
Partnerships	n.a.	n.a.										

Footnotes at end of table.

ALL BUSINESSES

Table 9.3—IMPORTANT INDUSTRIAL ACTIVITIES: VOLUME OF BUSINESS FOR FIVE INDUSTRIES, BY ORGANIZATION 1939-1965—Continued

Income year and organization	All industrial activities		Wholesale and retail trade		Services		Finance, insurance, and real estate				Manufacturing	
							Total (excluding Banks and Insurance carriers)		Real estate			
	Number (Thousands)	Business receipts (Million dollars)	Number (Thousands)	Business receipts (Million dollars)	Number (Thousands)	Business receipts (Million dollars)	Number (Thousands)	Total receipts[1] (Million dollars)	Number (Thousands)	Total receipts[1] (Million dollars)	Number (Thousands)	Business receipts (Million dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1951, total	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate	652	497,203	216	166,251	58	10,156	161	8,006	124	4,129	120	251,227
Noncorporate	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Proprietorships	7,340	131,865	1,724	72,613	1,355	13,367	205	2,881	101	1,508	157	6,264
Partnerships	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1950, total	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate	629	439,882	209	153,196	55	9,101	154	7,381	119	3,862	116	216,819
Noncorporate	n.a.	n.a.										
Proprietorships	6,865	n.a.	Not available		Not available		Not available		Not available		Not available	
Partnerships	n.a.	n.a.										
1949, total	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate	615	377,457	204	130,629	54	8,778	150	6,789	113	3,420	117	184,479
Noncorporate	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Proprietorships	6,901	110,028	1,691	61,141	1,251	11,677	137	1,786	61	788	165	4,842
Partnerships	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1948, total	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate	549	395,565	197	135,861	50	8,583	143	6,013	108	3,244	116	197,115
Noncorporate	n.a.	n.a.										
Proprietorships	7,208	n.a.	Not available		Not available		Not available		Not available		Not available	
Partnerships	n.a.	n.a.										
1947, total	8,065	r514,566	2,099	215,177	1,310	22,194	371	8,463	231	4,302	340	191,010
Corporate	552	353,794	177	121,867	46	8,078	134	5,381	99	2,926	112	177,777
Noncorporate	7,513	r160,772	1,922	93,310	1,264	14,116	237	3,082	132	1,377	228	13,233
Proprietorships	6,624	101,124	1,549	55,492	1,133	9,876	149	1,553	65	596	153	5,327
Partnerships	889	r59,647	372	37,818	131	4,240	88	1,530	67	780	75	7,906
1946, total	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate	491	275,687	152	95,489	40	6,993	127	5,072	95	2,777	98	136,906
Noncorporate	n.a.	n.a.										
Proprietorships	6,944	n.a.	Not available		Not available		Not available		Not available		Not available	
Partnerships	n.a.	n.a.										
1945, total	6,738	r369,684	1,656	134,455	1,067	16,685	304	6,608	185	3,188	262	154,876
Corporate	421	244,030	121	65,742	35	5,719	119	4,187	89	2,323	79	139,096
Noncorporate	6,317	r125,654	1,535	69,711	1,032	10,966	185	2,421	97	865	183	15,780
Proprietorships	5,689	r79,028	1,286	43,033	942	7,827	121	1,208	48	362	122	5,247
Partnerships	627	r46,627	249	26,678	90	3,139	64	1,213	49	502	61	10,535
1944, total	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate	412	252,232	117	60,895	35	5,413	117	3,836	87	2,151	77	152,385
Noncorporate	n.a.	n.a.										
Proprietorships	6,134	65,722	Not available		Not available		Not available		Not available		Not available	
Partnerships	n.a.	n.a.										
1943, total	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate	421	r240,294	121	57,518	36	4,965	117	4,217	86	1,983	79	144,723
Noncorporate	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Proprietorships	5,121	57,951	1,080	30,111	804	6,059	100	869	n.a.	n.a.	107	3,741
Partnerships	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1942, total	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate	443	208,657	129	55,066	38	4,410	120	3,754	88	1,893	82	117,958
Noncorporate												
Proprietorships	Not available		Not available		Not available		Not available		Not available		Not available	
Partnerships												
1941, total[2]	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate	469	180,704	139	56,918	40	3,995	126	5,178	91	2,044	84	92,023
Noncorporate[2]	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Proprietorships[2]	3,169	37,548	884	20,752	673	4,548	76	692	n.a.	n.a.	80	2,480
Partnerships	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1940, total[2]	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Corporate	473	139,125	140	46,477	41	3,675	125	4,791	90	1,901	86	65,754
Noncorporate[2]	n.a.	n.a.										
Proprietorships[2]	2,018	31,113	Not available		Not available		Not available		Not available		Not available	
Partnerships	n.a.	n.a.										
1939, total[2]	1,793	r160,432	673	64,041	373	7,529	194	r5,236	123	r2,119	148	60,407
Corporate	470	123,872	138	42,061	41	3,507	124	4,156	93	1,857	86	57,159
Noncorporate[2]	1,323	r36,560	535	21,980	332	4,022	70	r1,080	31	r263	62	3,248
Proprietorships[2]	1,052	r23,505	425	14,293	289	2,863	38	r583	11	r117	40	1,555
Partnerships	271	r13,055	110	7,687	43	1,159	32	r498	20	r146	22	1,693

n.a. - Not available.
r Revised.
[1] For corporations and partnerships in "Finance, insurance, and real estate," total receipts were used instead of business receipts.
[2] Proprietorship data are low because filing requirements for individual returns were more liberal than for subsequent years.
NOTE: Estimates are rounded and may not add to totals.

ALL BUSINESSES

Table 9.4—INVENTORY, END-OF-YEAR: VOLUME OF BUSINESS AND END-OF-YEAR INVENTORY FOR THREE INDUSTRIES, BY ORGANIZATION 1939-1965

Income year and organization	All industries (excluding finance, insurance, and real estate)			Wholesale and retail trade			Services			Manufacturing		
	Number (Thousands)	Business receipts (Million dollars)	Inventory, end-of-year (Million dollars)	Number (Thousands)	Business receipts (Million dollars)	Inventory, end-of-year (Million dollars)	Number (Thousands)	Business receipts (Million dollars)	Inventory, end-of-year (Million dollars)	Number (Thousands)	Business receipts (Million dollars)	Inventory, end-of-year (Million dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1965, total	10,240	1,318,116	141,729	2,530	489,738	51,544	2,565	78,778	2,173	408	515,845	76,794
Corporate	1,036	1,059,011	125,984	440	358,173	39,410	188	36,547	1,585	186	502,982	75,994
Noncorporate	9,204	259,105	15,745	2,089	131,565	12,133	2,377	42,231	588	222	12,863	800
Proprietorships	8,539	192,362	11,151	1,854	97,191	8,642	2,208	29,789	468	186	7,267	381
Partnerships	665	66,743	4,594	235	34,373	3,491	169	12,442	120	37	5,596	418
1964, total	10,315	1,211,384	127,891	2,535	457,796	46,584	2,584	73,386	2,132	410	466,408	68,924
Corporate	990	961,689	112,676	422	329,056	34,892	177	32,487	1,546	185	453,157	68,108
Noncorporate	9,325	249,695	15,215	2,113	128,740	11,692	2,407	40,899	586	225	13,251	816
Proprietorships	8,650	182,629	10,498	1,864	93,454	8,135	2,240	29,290	463	185	6,709	330
Partnerships	676	67,067	4,717	249	35,286	3,558	167	11,609	123	40	6,543	486
1963, total	10,322	1,089,401	121,480	2,497	428,849	44,160	2,521	68,220	1,877	409	431,825	65,501
Corporate	909	848,823	106,123	403	303,603	32,523	164	30,018	1,319	182	419,349	64,664
Noncorporate	9,413	240,576	15,356	2,093	125,246	11,637	2,357	38,202	558	227	12,476	837
Proprietorships	8,710	173,248	10,611	1,837	89,775	8,077	2,185	27,095	432	187	6,369	364
Partnerships	703	67,328	4,745	257	35,471	3,560	172	11,106	127	39	6,107	473
1962, total	10,322	1,089,401	115,373	2,546	418,676	42,203	2,450	63,067	1,636	407	413,024	61,872
Corporate	909	848,823	100,096	389	293,119	30,715	150	26,608	1,113	183	399,660	60,941
Noncorporate	9,413	240,576	15,277	2,156	125,557	11,488	2,300	36,459	523	224	13,364	931
Proprietorships	8,710	173,248	10,500	1,889	88,977	7,855	2,133	26,079	415	181	6,710	436
Partnerships	703	67,328	4,776	267	36,580	3,634	167	10,380	108	43	6,654	495
1961, total	10,361	1,014,944	110,076	2,586	389,447	40,452	2,385	58,903	1,676	412	383,357	58,436
Corporate	850	780,727	94,642	365	266,419	28,783	138	24,563	1,095	174	369,911	57,523
Noncorporate	9,511	234,217	15,435	2,221	123,028	11,669	2,247	34,340	581	238	13,445	913
Proprietorships	8,780	165,706	10,349	1,943	85,639	7,891	2,076	24,355	458	194	6,600	358
Partnerships	731	68,511	5,086	278	37,389	3,778	171	9,985	123	44	6,846	555
1960, total	10,151	r998,018	106,191	2,592	391,428	39,801	2,246	54,643	1,402	406	378,919	56,702
Corporate	806	763,314	91,193	356	265,363	28,434	121	22,106	856	166	364,612	55,763
Noncorporate	9,345	r234,704	14,998	2,236	126,065	11,367	2,125	32,537	546	240	14,307	939
Proprietorships	8,607	165,963	9,887	1,945	87,062	7,478	1,966	23,256	421	193	6,935	369
Partnerships	738	r68,740	5,112	291	39,003	3,890	159	9,281	125	47	7,372	571
1959, total	10,214	981,481	104,563	2,648	386,918	39,051	2,250	53,479	1,405	391	371,401	55,858
Corporate	755	736,852	88,208	335	252,868	26,704	110	20,954	807	156	356,973	54,799
Noncorporate	9,459	244,628	16,355	2,314	134,050	12,347	2,140	32,524	598	235	14,428	1,059
Proprietorships	8,695	171,798	10,598	2,010	92,390	8,097	1,980	23,481	431	187	6,726	427
Partnerships	764	72,830	5,757	304	41,660	4,250	160	9,044	167	48	7,703	632
1958, total	9,845	r894,584	96,027	2,509	353,815	36,524	2,086	47,378	1,271	382	338,466	50,715
Corporate	696	663,540	79,966	311	225,737	24,230	97	17,741	837	151	324,135	49,643
Noncorporate	9,149	r231,044	16,061	2,198	128,078	12,294	1,989	29,637	434	231	14,331	1,072
Proprietorships	8,363	157,292	10,049	1,880	85,158	7,768	1,826	20,710	294	180	6,324	343
Partnerships	785	r73,752	6,012	318	42,920	4,526	163	8,927	140	51	8,007	729
1957, total	9,778	r905,021	n.a.	2,506	365,436	n.a.	2,072	45,154	n.a.	361	342,023	n.a.
Corporate	664	669,215	80,467	305	229,076	24,021	91	17,329	772	139	327,539	50,358
Noncorporate	9,114	r235,806	n.a.	2,201	136,360	n.a.	1,981	27,825	n.a.	222	14,484	n.a.
Proprietorships	8,313	157,630	n.a.	1,870	89,312	n.a.	1,826	19,533	n.a.	170	6,248	n.a.
Partnerships	800	r78,176	6,293	331	47,048	4,758	155	8,292	140	52	8,237	678
1956, corporate	620	632,473	78,685	286	215,373	23,124	82	15,662	718	133	314,149	49,788
1955, corporate	573	599,406	70,874	265	205,153	21,578	73	13,875	630	130	301,720	44,422
1954, corporate	518	516,529	62,866	239	171,027	18,138	65	12,004	574	121	264,547	39,872
1953, total	8,786	r740,527	n.a.	2,411	296,906	n.a.	1,695	33,065	n.a.	356	293,255	n.a.
Corporate	503	523,719	65,519	228	167,964	17,828	64	11,588	551	121	277,225	42,992
Noncorporate	8,283	r216,808	n.a.	2,182	128,942	n.a.	1,631	21,477	n.a.	235	16,030	n.a.
Proprietorships	7,455	140,406	n.a.	1,825	80,969	n.a.	1,485	15,338	n.a.	172	6,673	n.a.
Partnerships	827	r76,402	5,824	357	47,973	4,339	146	6,139	121	63	9,357	754
1952, corporate	486	499,462	64,493	221	166,657	17,802	62	11,067	602	119	257,322	41,801
1951, corporate	475	488,497	63,753	216	166,251	18,089	58	10,156	633	120	251,227	40,774
1950, corporate	457	431,903	54,476	209	153,196	17,394	55	9,101	570	116	216,819	33,008
1949, corporate	449	369,915	44,720	204	130,629	13,446	54	8,778	467	117	184,479	27,780
1948, corporate	434	388,809	48,282	197	135,861	14,016	50	8,583	546	117	197,115	30,355

Footnotes at end of table.

ALL BUSINESSES

Table 9.4—INVENTORY, END-OF-YEAR: VOLUME OF BUSINESS AND END-OF-YEAR INVENTORY FOR THREE INDUSTRIES, BY ORGANIZATION 1939-1965—Continued

Income year and organization	All industries (excluding finance, insurance and real estate)			Wholesale and retail trade			Services			Manufacturing		
	Number (Thousands)	Business receipts (Million dollars)	Inventory, end-of-year (Million dollars)	Number (Thousands)	Business receipts (Million dollars)	Inventory, end-of-year (Million dollars)	Number (Thousands)	Business receipts (Million dollars)	Inventory, end-of-year (Million dollars)	Number (Thousands)	Business receipts (Million dollars)	Inventory, end-of-year (Million dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1947, total	7,677	r506,036	n.a.	2,098	215,177	n.a.	1,310	22,194	n.a.	340	191,010	n.a.
Corporate	401	347,938	43,973	177	121,867	12,758	46	8,078	618	112	177,777	27,634
Noncorporate	7,276	r158,098	n.a.	1,921	93,310	n.a.	1,264	14,116	n.a.	228	13,233	n.a.
Proprietorships	6,475	r99,571	n.a.	1,549	55,492	n.a.	1,133	9,876	n.a.	153	5,327	n.a.
Partnerships	801	r58,427	4,800	372	37,818	3,586	131	4,240	85	75	7,906	681
1946, corporate	347	271,033	36,896	152	95,489	10,746	40	6,993	537	98	136,906	23,282
1945, total	6,417	363,430	33,983	673	64,041	7,531	373	7,529	301	148	60,407	11,320
Corporate	286	240,008	25,991	138	42,061	5,156	41	3,507	218	86	57,159	10,993
Noncorporate	6,132	123,522	7,992	535	21,980	2,375	332	4,022	83	62	3,248	327
Proprietorships	5,569	77,820	4,697	425	14,293	1,543	289	2,863	60	40	1,555	138
Partnerships	563	45,602	3,295	110	7,687	832	43	1,159	23	22	1,693	189
1944, corporate	279	248,329	25,473	117	60,895	5,941	35	5,413	391	77	152,385	18,421
1943, corporate	287	230,606	27,136	121	57,518	6,032	36	4,965	351	79	144,723	19,155
1942, corporate	316	204,728	26,764	129	55,066	6,313	38	4,410	301	82	117,958	18,453
1941, corporate	325	176,337	24,940	139	56,918	6,841	40	3,995	264	84	92,023	16,178
1940, corporate	331	125,328	19,402	140	46,477	5,522	41	3,675	214	86	65,754	12,334
1939, total	1,581	r156,454	20,981	673	64,041	7,531	373	7,529	301	148	60,407	11,320
Corporate	328	120,868	17,676	138	42,061	5,156	41	3,507	218	86	57,159	10,993
Noncorporate[1]	1,253	r35,586	3,305	535	21,980	2,375	332	4,022	83	62	3,248	327
Proprietorships[1]	1,014	r22,923	2,103	425	14,293	1,543	289	2,863	60	40	1,555	138
Partnerships	239	r12,663	1,202	110	7,687	832	43	1,159	23	22	1,693	189

n.a. - Not available.
[r]Revised.
[1]Proprietorship data are low because filing requirements for individual returns were more liberal than for subsequent years.
NOTE: Estimates are rounded and may not add to totals.

Table 9.5—PROPRIETORSHIPS: NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1965

Industrial division	Businesses with and without net profit					Businesses with net profit				
	Number of businesses	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIAL DIVISIONS										
1957	8,737,665	162,686,506	n.a.	n.a.	20,220,171	7,094,181	145,357,029	n.a.	n.a.	22,806,867
1958	8,799,711	163,398,989	n.a.	6,693,878	20,777,789	7,155,412	147,452,112	n.a.	5,222,892	23,339,350
1959	9,142,359	176,204,711	96,784,139	6,913,892	21,516,876	7,219,608	156,773,137	85,321,989	5,259,949	24,708,501
1960	9,089,985	171,257,205	n.a.	7,097,310	21,067,090	7,107,286	151,837,234	n.a.	n.a.	24,269,011
1961	9,241,755	170,981,413	[1]84,815,622	6,912,088	22,696,990	7,294,133	151,761,498	[1]74,886,385	5,258,265	25,756,867
1962	9,182,586	178,420,483	105,786,276	7,200,760	23,894,781	7,245,222	159,532,121	91,803,383	5,515,500	27,166,780
1963	9,135,954	181,551,305	106,411,371	7,338,432	23,770,528	7,074,465	160,069,199	90,913,498	5,484,179	27,435,631
1964	9,192,746	188,737,610	109,491,194	7,580,287	25,555,837	7,067,117	169,056,653	95,374,347	5,667,222	29,599,655
1965	9,078,466	199,384,594	116,417,236	7,937,307	27,887,417	7,039,112	179,091,107	101,629,688	6,037,455	31,637,317
AGRICULTURE, FORESTRY, AND FISHERIES										
1957	3,452,851	23,497,998	n.a.	n.a.	3,441,954	2,525,471	19,433,308	n.a.	n.a.	4,701,701
1958	3,489,164	25,913,881	n.a.	2,940,899	4,016,594	2,621,927	21,846,839	n.a.	2,197,732	5,232,281
1959	3,505,090	27,816,099	5,488,802	3,073,112	2,913,642	2,425,996	22,401,237	4,233,295	2,091,606	4,554,142
1960	3,480,195	27,369,780	n.a.	3,137,393	2,997,639	2,392,771	22,354,956	n.a.	n.a.	4,575,683
1961	3,487,190	27,914,902	n.a.	3,126,214	3,621,946	2,460,607	23,107,783	n.a.	2,232,347	5,135,598
1962	3,444,116	30,200,142	17,918,750	3,277,181	3,695,945	2,404,486	24,702,604	13,157,478	2,338,024	5,331,680
1963	3,338,081	30,049,957	18,150,600	3,268,940	3,048,031	2,213,676	23,590,596	12,475,535	2,222,997	5,007,600
1964	3,288,873	29,532,128	17,203,300	3,378,609	2,998,897	2,133,648	23,299,447	11,825,733	2,284,945	5,154,409
1965	3,225,266	32,159,830	18,593,763	3,586,296	3,780,717	2,140,211	26,391,071	13,832,946	2,504,985	5,740,515
MINING										
1957	33,075	1,164,289	n.a.	n.a.	32,593	20,557	859,076	n.a.	n.a.	166,806
1958	35,413	1,286,608	n.a.	144,327	4,358	20,991	629,421	n.a.	64,999	109,468
1959	33,691	1,005,283	347,920	93,718	[2]4,607	19,207	775,517	215,924	60,014	105,270
1960	33,036	1,501,474	n.a.	134,147	[2]103,044	19,019	949,996	n.a.	n.a.	115,742
1961	35,549	1,209,179	238,465	107,972	[2]12,580	21,702	752,529	183,990	53,074	115,288
1962	34,987	987,483	286,453	102,969	[2]63,855	19,025	617,200	160,074	49,300	94,549
1963	34,438	1,048,761	245,771	90,292	[2]9,875	21,167	612,570	124,595	40,352	111,250
1964	32,147	985,308	185,816	88,906	[2]47,105	19,537	638,720	152,070	38,241	138,289
1965	36,378	943,037	202,169	92,016	[2]7,430	20,533	658,625	152,247	48,746	121,754
CONTRACT CONSTRUCTION										
1957	598,418	13,589,214	n.a.	n.a.	1,759,985	557,398	12,656,878	n.a.	n.a.	1,873,466
1958	604,910	13,561,916	n.a.	443,107	1,691,236	561,979	12,329,170	n.a.	359,635	1,838,868
1959	646,316	15,719,142	9,821,151	416,350	1,979,608	597,483	14,393,515	8,811,044	355,829	2,097,870
1960	655,155	14,941,971	n.a.	457,056	1,898,455	595,941	13,705,620	n.a.	n.a.	2,028,208
1961	678,456	14,487,676	8,502,085	403,401	1,997,795	620,000	13,193,818	7,556,132	339,296	2,112,771
1962	687,187	15,539,360	9,445,822	415,758	2,108,195	628,881	14,411,959	8,650,822	360,575	2,231,212
1963	691,613	16,344,887	9,394,841	464,537	2,170,954	632,049	14,739,090	8,530,603	390,013	2,341,020
1964	695,333	17,100,609	10,241,182	463,749	2,334,785	635,341	15,709,045	9,230,189	402,196	2,489,348
1965	704,627	19,308,272	11,811,695	495,045	2,685,430	641,593	17,847,914	10,746,825	423,136	2,822,495
MANUFACTURING										
1957	170,395	6,248,046	n.a.	n.a.	571,803	137,698	5,025,728	n.a.	n.a.	657,551
1958	179,967	6,323,870	n.a.	214,807	608,824	147,539	5,537,131	n.a.	172,887	666,121
1959	186,901	6,726,173	4,071,610	233,137	626,948	150,668	6,119,557	3,695,307	200,766	692,841
1960	192,634	6,935,367	n.a.	237,383	645,495	159,805	6,151,872	n.a.	n.a.	725,675
1961	194,325	6,599,828	3,985,546	214,480	660,681	157,483	5,870,264	3,468,843	178,223	728,587
1962	180,805	6,710,267	4,030,069	216,946	654,001	145,119	5,813,533	3,393,634	180,933	729,649
1963	187,398	6,369,127	3,689,212	238,098	677,601	152,282	5,778,576	3,280,502	200,668	765,628
1964	185,311	6,708,523	3,894,991	243,219	706,345	147,505	6,108,497	3,522,070	194,686	786,144
1965	185,843	7,266,965	4,269,564	274,676	773,958	148,361	6,438,359	3,729,055	224,306	869,854
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
1957	295,561	3,682,743	n.a.	n.a.	528,251	241,031	3,150,755	n.a.	n.a.	607,408
1958	290,225	3,929,658	n.a.	403,234	545,104	238,953	3,156,860	n.a.	316,599	605,003
1959	283,553	4,044,718	855,371	399,328	553,519	230,881	3,428,054	709,457	312,524	629,667
1960	287,661	4,362,621	n.a.	421,731	540,130	233,835	3,784,378	n.a.	n.a.	619,534
1961	286,672	4,100,142	904,847	395,346	570,078	230,182	3,431,151	707,593	298,325	666,687
1962	283,955	4,241,309	834,279	411,717	642,210	231,482	3,711,428	716,700	321,277	730,785
1963	307,103	4,969,278	915,512	499,867	694,347	250,934	4,135,054	687,216	381,393	786,612
1964	291,888	4,860,538	909,487	479,181	731,110	238,827	4,210,448	793,091	364,673	844,667
1965	296,621	5,526,927	1,193,042	541,025	826,392	247,333	4,903,679	1,035,589	435,595	926,793
WHOLESALE AND RETAIL TRADE										
1957	1,870,401	89,312,470	n.a.	n.a.	5,358,868	1,562,437	80,460,955	n.a.	n.a.	5,878,653
1958	1,880,131	85,157,755	n.a.	1,211,331	5,281,021	1,549,694	78,699,587	n.a.	1,054,836	5,774,977
1959	2,009,785	92,389,543	70,212,867	1,335,386	5,781,879	1,650,985	82,899,947	62,318,340	1,125,557	6,453,601
1960	1,944,759	87,062,497	n.a.	1,294,122	5,454,649	1,578,520	77,677,904	n.a.	n.a.	6,063,866
1961	1,942,804	85,639,324	64,129,190	1,225,264	5,579,784	1,568,917	76,427,840	56,712,991	1,010,470	6,194,923
1962	1,888,602	88,977,310	66,859,635	1,258,403	5,836,878	1,535,639	80,514,561	59,976,632	1,067,439	6,445,813
1963	1,836,746	89,775,198	67,214,690	1,229,788	5,807,485	1,483,457	80,571,901	59,764,939	1,026,317	6,445,488
1964	1,863,551	93,454,166	69,835,183	1,248,312	6,293,638	1,496,152	85,447,079	63,425,836	1,060,178	6,937,648
1965	1,853,913	97,190,462	72,808,563	1,275,387	6,623,844	1,494,437	88,200,688	65,447,690	1,085,794	7,254,231
Wholesale Trade										
1957	260,319	18,511,321	n.a.	n.a.	1,185,309	228,007	16,773,052	n.a.	n.a.	1,256,741
1958	255,457	16,855,588	n.a.	197,458	1,122,102	224,821	16,167,307	n.a.	179,332	1,179,548
1959	269,063	19,084,211	15,299,336	225,257	1,169,079	234,208	17,303,663	13,716,478	194,386	1,298,493
1960	306,403	17,060,590	n.a.	254,642	1,305,877	261,771	15,340,815	n.a.	n.a.	1,395,990
1961	328,130	16,973,390	12,910,653	229,720	1,409,257	276,531	15,384,621	11,562,896	191,997	1,503,539
1962	319,131	16,953,449	12,797,126	234,061	1,453,479	270,439	15,779,629	11,803,120	204,176	1,539,636
1963	324,392	17,916,959	13,465,276	229,568	1,518,269	275,340	16,702,226	12,446,025	202,375	1,610,665
1964	295,908	19,003,445	14,661,801	220,605	1,477,840	251,416	17,762,184	13,589,624	193,457	1,577,255
1965	265,320	17,933,837	13,772,522	210,755	1,482,538	225,838	16,209,256	12,226,042	183,782	1,558,274

Footnotes at end of table.

Table 9.5—PROPRIETORSHIPS: NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1965—Continued

Industrial division	Businesses with and without net profit					Businesses with net profit				
			Deductions					Deductions		
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Retail Trade										
1957	1,538,995	66,668,849	n.a.	n.a.	3,929,500	1,279,974	60,006,250	n.a.	n.a.	4,350,920
1958	1,552,566	63,811,388	n.a.	946,677	3,910,975	1,265,007	58,380,141	n.a.	817,035	4,331,657
1959	1,582,002	66,166,636	49,713,817	965,711	4,122,114	1,288,356	59,176,048	43,998,462	812,488	4,604,463
1960	1,547,858	65,438,678	n.a.	946,757	3,868,716	1,242,720	58,095,729	n.a.	n.a.	4,359,951
1961	1,563,939	65,157,786	48,524,277	939,192	3,974,775	1,252,290	57,827,965	42,688,313	769,440	4,479,633
1962	1,514,774	68,439,778	51,356,872	965,555	4,187,489	1,223,834	61,562,016	45,792,522	814,832	4,684,986
1963	1,471,400	69,200,711	51,787,349	956,677	4,121,256	1,176,295	61,476,755	45,556,988	788,718	4,650,897
1964	1,529,155	71,972,240	53,329,565	985,515	4,665,095	1,215,509	65,452,315	48,189,207	831,095	5,191,828
1965	1,554,097	77,760,046	57,974,961	1,039,476	5,019,098	1,243,194	70,766,802	52,379,740	882,744	5,558,255
Wholesale and Retail Trade Not Allocable										
1957	71,087	4,132,300	n.a.	n.a.	244,059	54,456	3,681,653	n.a.	n.a.	270,992
1958	72,108	4,490,779	n.a.	67,196	247,944	59,866	4,152,139	n.a.	58,469	263,772
1959	158,720	7,138,696	5,199,714	144,418	490,686	128,421	6,420,236	4,603,400	118,683	550,645
1960	90,498	4,563,229	n.a.	92,723	280,056	74,029	4,241,360	n.a.	n.a.	307,925
1961	50,735	3,508,148	2,694,260	56,352	195,752	40,096	3,215,254	2,461,782	49,033	211,751
1962	54,697	3,584,083	2,705,637	58,787	195,910	41,366	3,172,916	2,380,990	48,431	221,191
1963	40,954	2,657,528	1,962,065	43,543	167,960	31,822	2,392,920	1,761,926	35,224	183,926
1964	38,488	2,478,481	1,843,817	42,192	150,703	29,227	2,232,580	1,647,005	35,626	168,565
1965	34,496	1,496,579	1,061,080	25,156	122,208	25,405	1,224,630	841,908	19,268	137,702
FINANCE, INSURANCE, AND REAL ESTATE										
1957	425,156	5,056,909	n.a.	n.a.	1,372,545	355,885	4,679,512	n.a.	n.a.	1,477,029
1958	436,296	6,106,808	n.a.	235,625	1,363,723	356,537	5,369,772	n.a.	169,708	1,523,009
1959	446,995	4,406,676	801,085	226,486	1,504,794	373,046	4,131,403	707,279	176,097	1,614,834
1960	482,909	5,293,971	n.a.	246,109	1,517,428	396,882	4,883,596	n.a.	n.a.	1,648,840
1961	461,649	5,275,142	1,483,145	224,224	1,548,197	379,812	4,854,228	1,306,387	166,383	1,678,067
1962	472,674	5,172,284	1,084,764	247,280	1,638,461	391,224	4,780,621	971,875	177,395	1,768,651
1963	506,111	5,467,484	1,223,668	249,432	1,781,505	412,396	5,033,077	1,061,641	190,602	1,922,059
1964	543,050	6,108,907	1,208,716	283,363	1,978,168	442,584	5,527,666	1,034,497	215,943	2,157,242
1965	539,443	7,022,354	1,744,857	295,444	2,150,652	439,036	6,338,837	1,465,876	203,536	2,336,854
SERVICES										
1957	1,825,599	19,533,328	n.a.	n.a.	7,026,428	1,636,837	18,547,950	n.a.	n.a.	7,302,067
1958	1,825,988	20,710,408	n.a.	1,064,970	7,189,981	1,610,428	19,513,997	n.a.	871,317	7,486,288
1959	1,979,695	23,480,681	4,860,130	1,113,488	8,084,421	1,732,200	22,140,672	4,383,324	921,377	8,469,726
1960	1,966,068	23,256,055	n.a.	1,150,549	8,059,667	1,697,209	21,846,645	n.a.	n.a.	8,420,251
1961	2,075,689	24,355,060	4,813,444	1,166,927	8,580,176	1,797,608	22,882,767	4,304,598	942,764	8,947,154
1962	2,132,751	26,079,027	5,093,628	1,247,634	9,289,343	1,847,426	24,536,355	4,581,921	1,003,976	9,724,645
1963	2,185,196	27,095,434	5,356,790	1,276,880	9,528,995	1,874,384	25,222,511	4,793,642	1,016,149	9,971,311
1964	2,240,321	29,290,178	5,651,938	1,368,862	10,465,517	1,912,823	27,497,188	5,080,763	1,085,104	10,981,852
1965	2,207,927	29,788,755	5,723,494	1,369,449	11,007,933	1,887,005	28,146,136	5,154,546	1,106,446	11,509,803
NATURE OF BUSINESS NOT ALLOCABLE										
1957	66,209	601,509	n.a.	n.a.	127,744	56,867	542,867	n.a.	n.a.	142,186
1958	57,617	408,085	n.a.	35,578	76,948	47,364	369,335	n.a.	15,179	103,335
1959	50,333	616,396	325,203	22,887	76,672	39,142	483,235	248,019	16,179	90,550
1960	47,568	533,469	n.a.	18,820	56,671	33,304	482,267	n.a.	n.a.	71,212
1961	79,421	1,400,160	758,900	48,260	150,913	57,822	1,241,118	645,851	37,383	177,792
1962	57,509	513,301	232,876	22,872	93,603	41,940	443,860	194,247	16,581	109,796
1963	49,268	431,179	220,287	20,598	71,485	34,120	385,824	194,825	15,688	84,663
1964	52,272	697,253	360,581	26,086	94,482	40,700	618,563	310,098	21,256	110,056
1965	28,448	177,992	70,089	7,969	45,921	20,603	165,798	64,914	4,911	55,018

[1]Excludes estimate for Agriculture, forestry, and fisheries which was not prepared for this year.
[2]Net loss exceeds net profit.
n.a. - Not available.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.6—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1965

Industrial division and selected years	Partnerships with and without net profit							Partnerships with net profit						
				Deductions							Deductions			
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1957	970,627	n.a.	81,999,050	52,353,543	2,137,600	n.a.	8,758,488	779,335	n.a.	70,273,306	43,644,616	n.a.	n.a.	9,513,145
1958	953,840	n.a.	77,513,675	48,899,705	2,017,335	n.a.	8,649,053	765,450	n.a.	67,557,661	41,866,050	1,616,799	n.a.	9,487,390
1959	949,396	78,406,071	77,046,643	47,162,367	2,102,722	20,296,274	8,844,708	759,172	71,006,298	69,828,273	42,544,020	1,595,750	17,145,723	9,720,805
1960	940,560	74,307,629	72,894,735	43,441,533	2,083,506	20,422,217	8,360,373	739,428	66,193,449	64,973,846	38,402,311	1,539,015	16,878,834	9,373,289
1961	938,966	74,706,827	73,412,664	44,568,579	2,178,293	19,271,333	8,688,622	727,725	66,352,186	65,217,119	39,105,992	1,575,740	15,924,947	9,745,507
1962	932,181	73,672,672	72,303,784	43,699,378	2,213,291	19,246,984	8,513,019	718,459	65,536,131	64,372,807	38,595,238	1,551,108	15,643,286	9,746,499
1963	924,276	73,274,451	71,762,372	43,076,617	2,267,622	19,262,046	8,668,166	701,660	64,953,784	63,674,634	37,839,310	1,564,086	15,542,489	10,007,899
1964	922,160	74,822,051	73,252,175	42,918,074	2,445,239	20,214,274	9,244,464	694,126	66,665,948	65,332,749	38,096,687	1,646,011	16,197,891	10,725,359
1965	914,215	75,258,639	73,588,349	41,896,201	2,529,645	21,133,648	9,699,145	684,822	67,303,182	65,884,881	37,375,988	1,674,269	16,985,012	11,267,913
AGRICULTURE, FORESTRY, AND FISHERIES														
1957	148,910	n.a.	4,323,272	1,317,418	331,430	n.a.	686,680	115,229	n.a.	3,568,406	1,024,295	n.a.	n.a.	819,367
1958	144,915	n.a.	4,242,768	1,352,517	326,187	n.a.	651,623	113,286	n.a.	3,465,022	1,039,530	233,161	n.a.	816,278
1959	141,715	4,412,813	4,307,393	1,229,814	311,464	2,282,094	589,441	107,350	3,637,415	3,548,103	972,220	226,558	1,687,795	750,842
1960	136,306	4,454,405	4,352,068	1,198,314	330,789	2,370,762	554,540	103,876	3,617,140	3,538,597	910,449	235,818	1,742,279	728,594
1961	136,532	4,711,307	4,609,720	2,197,051	345,647	1,558,816	609,793	103,746	3,882,868	3,802,428	1,722,060	250,647	1,125,751	784,410
1962	133,647	5,076,573	4,982,847	2,884,585	333,887	1,202,895	655,206	101,664	4,219,864	4,144,854	2,248,459	247,758	888,846	834,801
1963	130,420	4,800,591	4,689,503	2,899,338	324,041	1,010,694	566,518	95,820	3,898,547	3,808,028	2,178,024	235,822	718,822	765,879
1964	130,359	5,027,854	4,929,185	2,848,229	359,424	1,209,178	611,023	93,018	4,037,501	3,958,738	2,085,436	252,020	855,039	845,006
1965	127,782	5,141,160	5,023,893	3,125,755	370,825	967,663	676,917	92,417	4,283,259	4,189,628	2,423,572	258,904	684,934	915,849
MINING														
1957	15,383	n.a.	1,337,111	622,986	145,735	n.a.	78,010	9,395	n.a.	1,010,510	434,656	n.a.	n.a.	170,919
1958	18,075	n.a.	1,034,473	611,742	106,522	n.a.	[1]45,959	11,290	n.a.	760,774	364,046	67,586	n.a.	127,459
1959	13,301	986,837	956,740	462,503	91,315	407,300	25,719	7,921	733,595	711,898	319,990	55,510	245,012	113,083
1960	15,697	1,048,288	1,006,936	487,924	103,367	499,813	[1]42,816	8,400	743,074	721,616	310,354	59,997	258,375	114,348
1961	15,939	1,018,877	984,842	565,279	99,763	362,060	[1]8,225	8,903	789,383	767,011	407,032	64,235	206,446	111,670
1962	15,040	944,894	912,334	500,615	83,941	364,099	[1]3,761	8,944	714,356	691,641	336,384	53,966	211,605	112,401
1963	14,150	935,143	893,581	484,560	78,717	381,363	[1]9,497	8,747	726,403	697,644	336,735	52,092	219,925	117,651
1964	14,432	1,027,521	976,134	484,314	79,690	440,564	22,953	8,871	836,461	802,270	351,676	56,589	283,547	144,649
1965	14,902	920,931	865,822	366,200	74,580	493,219	[1]13,068	8,469	703,981	668,410	247,113	50,320	278,352	128,196
CONTRACT CONSTRUCTION														
1957	65,945	n.a.	7,535,301	5,386,101	192,949	n.a.	778,739	58,273	n.a.	6,558,026	4,555,464	n.a.	n.a.	838,123
1958	60,945	n.a.	7,337,987	5,476,813	172,080	n.a.	715,803	52,115	n.a.	6,360,026	4,634,647	144,661	n.a.	768,478
1959	67,130	7,874,934	7,788,135	5,559,971	234,251	1,367,872	712,840	57,481	6,772,682	6,710,360	4,678,919	166,188	1,124,537	803,038
1960	62,451	6,663,365	6,583,633	4,587,492	168,022	1,270,066	637,785	52,944	5,712,514	5,642,037	3,821,513	136,189	1,041,279	713,533
1961	62,290	7,503,350	7,432,568	5,767,076	165,377	880,617	690,280	51,869	6,251,381	6,194,163	4,648,183	134,619	698,296	770,283
1962	58,164	6,877,933	6,804,981	5,284,785	153,763	845,236	594,149	49,019	5,850,327	5,791,860	4,376,880	112,371	661,265	699,811
1963	60,408	6,971,722	6,894,915	5,280,665	138,624	927,905	624,528	50,047	5,933,869	5,872,427	4,378,949	109,912	711,066	733,942
1964	57,298	6,685,456	6,616,175	5,026,633	144,258	832,969	681,596	48,178	5,868,716	5,815,312	4,325,116	117,138	675,116	751,346
1965	58,481	7,092,010	7,003,491	5,220,313	142,726	1,052,587	676,384	49,271	6,183,113	6,108,872	4,474,279	118,702	820,734	769,398
MANUFACTURING														
1957	51,870	n.a.	8,236,637	5,663,611	196,017	n.a.	703,440	40,470	n.a.	7,159,382	4,807,891	n.a.	n.a.	757,257
1958	50,745	n.a.	8,006,907	5,589,824	185,518	n.a.	665,908	41,555	n.a.	7,015,187	4,800,247	155,166	n.a.	728,451
1959	47,869	7,756,708	7,702,613	5,335,354	172,564	1,599,097	649,693	38,681	7,037,923	6,991,887	4,793,335	147,781	1,396,862	699,945
1960	47,183	7,424,192	7,372,219	5,050,843	167,129	1,603,946	602,274	37,898	6,608,613	6,567,029	4,440,512	138,509	1,366,465	663,127
1961	44,462	6,896,121	6,845,687	5,019,037	151,271	1,158,699	567,114	34,909	6,107,450	6,063,476	4,378,321	126,225	976,499	626,405
1962	43,091	6,702,990	6,653,967	4,870,220	141,380	1,096,463	594,927	35,119	6,037,235	5,995,113	4,338,840	118,938	934,332	645,125
1963	39,368	6,155,987	6,106,914	4,462,866	128,458	1,021,600	543,063	31,342	5,510,133	5,470,868	3,938,720	110,092	879,131	582,190
1964	40,411	6,591,833	6,542,733	4,816,939	140,549	1,026,068	608,277	32,376	6,061,654	6,018,885	4,380,628	124,118	908,021	648,887
1965	36,566	5,664,938	5,596,362	3,953,266	123,045	999,238	589,389	29,332	5,204,422	5,143,316	3,597,616	108,557	874,545	623,704
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1957	16,873	n.a.	1,057,162	254,222	69,279	n.a.	139,948	13,804	n.a.	944,845	227,491	n.a.	n.a.	152,249
1958	17,198	n.a.	1,047,915	281,973	76,502	n.a.	131,685	13,009	n.a.	941,977	241,417	63,966	n.a.	143,100
1959	17,623	1,119,613	1,105,980	277,601	75,029	635,337	131,646	13,817	991,397	979,255	236,754	62,502	546,387	145,754
1960	17,638	1,013,882	1,000,332	198,500	76,160	610,296	128,926	13,786	898,273	887,812	169,511	62,357	521,528	144,877
1961	18,100	1,180,641	1,166,703	667,198	74,601	292,653	146,189	14,490	1,050,889	1,037,824	587,966	61,640	243,866	157,417
1962	17,032	1,007,149	995,355	545,769	65,986	271,091	124,303	13,046	876,471	866,826	461,403	55,431	220,579	139,058
1963	16,640	1,137,189	1,121,786	619,013	68,887	306,118	143,171	12,945	950,772	938,721	493,785	54,119	244,516	158,352
1964	16,437	1,093,282	1,081,117	590,668	71,330	289,982	141,302	12,789	937,494	928,009	484,077	57,007	238,762	157,648
1965	17,779	1,338,184	1,315,036	696,637	77,091	417,661	146,795	13,481	1,166,929	1,146,668	602,964	62,815	330,193	170,957
WHOLESALE AND RETAIL TRADE														
1957	331,074	n.a.	47,048,420	37,119,158	495,052	n.a.	2,721,022	270,139	n.a.	39,654,007	30,843,021	n.a.	n.a.	2,878,355
1958	317,656	n.a.	42,919,970	33,564,923	473,776	n.a.	2,535,901	261,491	n.a.	37,399,183	29,014,478	414,313	n.a.	2,713,152
1959	303,822	42,073,880	41,659,862	32,416,175	434,826	6,693,767	2,529,112	253,244	38,848,313	38,475,953	29,856,004	383,803	5,925,216	2,683,290
1960	291,053	39,416,044	39,002,533	30,252,983	405,782	6,466,909	2,290,370	239,575	35,662,167	35,293,247	27,258,314	349,403	5,596,231	2,458,219
1961	277,567	37,745,960	37,389,282	28,607,128	394,477	6,520,348	2,224,007	226,759	34,186,413	33,867,093	25,817,564	340,220	5,644,906	2,383,723
1962	267,493	36,963,635	36,580,084	27,921,815	371,149	6,472,056	2,198,615	217,842	33,660,602	33,313,712	25,354,344	321,247	5,630,587	2,354,424
1963	256,601	35,874,352	35,470,908	27,169,880	364,583	6,182,876	2,157,013	207,737	32,671,985	32,308,920	24,682,147	314,043	5,346,389	2,329,406
1964	248,725	35,664,624	35,286,159	26,811,708	363,001	6,232,307	2,257,608	202,550	32,584,609	32,240,257	24,408,028	314,366	5,451,060	2,411,155
1965	235,322	34,758,290	34,373,043	26,097,580	348,965	6,095,603	2,216,142	191,968	31,922,463	31,569,125	23,882,284	305,027	5,378,671	2,356,481

Footnotes at end of table.

Table 9.6—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1965—Continued

Industrial division and selected years	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions			Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions			Net profit (Thousand dollars)
				Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)					Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE--Continued														
Wholesale Trade														
1957	53,161	n.a.	17,245,681	14,537,160	133,344	n.a.	779,043	44,450	n.a.	14,429,962	11,977,598	n.a.	n.a.	824,761
1958	48,884	n.a.	15,115,810	12,665,191	119,776	n.a.	708,062	40,439	n.a.	13,292,493	11,067,675	101,647	n.a.	755,989
1959	50,456	14,693,198	14,564,794	12,105,900	111,833	1,774,914	700,551	42,017	13,818,440	13,702,947	11,375,396	98,269	1,600,321	744,454
1960	40,572	12,854,708	12,711,942	10,618,177	95,028	1,554,750	586,753	34,392	11,860,627	11,732,368	9,767,682	82,896	1,382,487	627,562
1961	41,950	12,945,796	12,842,911	10,591,842	93,514	1,657,683	602,757	34,699	11,944,394	11,849,851	9,742,828	82,755	1,485,971	632,840
1962	40,960	12,477,567	12,356,676	10,135,081	89,754	1,679,672	573,060	33,535	11,399,743	11,290,057	9,231,481	78,744	1,478,254	611,264
1963	43,498	12,365,831	12,245,849	10,062,946	90,433	1,600,528	611,924	35,163	11,375,099	11,265,428	9,227,570	77,995	1,416,441	653,093
1964	36,098	11,837,339	11,718,204	9,604,014	89,788	1,551,316	592,221	30,007	10,944,669	10,836,095	8,847,346	78,780	1,387,153	631,390
1965	31,683	11,000,021	10,878,558	9,009,826	79,065	1,363,572	547,558	26,281	10,193,029	10,080,687	8,317,994	68,705	1,230,168	576,162
Retail Trade														
1957	266,006	n.a.	27,853,899	21,058,772	338,814	n.a.	1,837,002	216,789	n.a.	23,627,455	17,642,340	n.a.	n.a.	1,938,815
1958	250,629	n.a.	25,378,891	19,044,502	322,728	n.a.	1,676,099	206,607	n.a.	21,920,647	16,275,461	284,180	n.a.	1,797,770
1959	241,170	25,143,176	24,882,099	18,610,526	295,728	4,545,147	1,691,775	200,611	22,933,689	22,700,007	16,893,149	260,770	3,983,536	1,796,234
1960	238,451	25,040,435	24,786,856	18,484,372	292,453	4,651,630	1,611,980	195,737	22,423,898	22,199,029	16,454,267	250,913	3,987,045	1,731,673
1961	228,775	23,662,652	23,420,711	17,171,502	286,873	4,650,864	1,553,413	186,388	21,199,941	20,985,097	15,304,742	245,048	3,972,104	1,678,047
1962	220,585	23,479,010	23,226,584	17,041,669	268,542	4,604,700	1,564,099	179,328	21,323,169	21,095,472	15,432,486	230,736	3,984,371	1,675,576
1963	211,819	23,371,493	23,088,734	17,004,699	272,657	4,559,306	1,534,831	171,625	21,168,642	20,915,916	15,359,399	234,668	3,908,861	1,665,714
1964	208,969	23,356,444	23,102,573	16,860,622	267,438	4,591,927	1,636,457	169,810	21,219,968	20,988,209	15,248,990	231,044	3,993,177	1,746,757
1965	202,164	23,505,215	23,244,161	16,902,427	266,725	4,681,914	1,654,149	164,616	21,502,886	21,264,530	15,400,232	233,421	4,104,299	1,764,934
Wholesale and Retail Trade Not Allocable														
1957	11,907	n.a.	1,948,840	1,523,226	22,894	n.a.	104,977	8,900	n.a.	1,596,590	1,223,083	n.a.	n.a.	114,779
1958	18,143	n.a.	2,425,269	1,855,230	31,272	n.a.	151,740	14,445	n.a.	2,186,043	1,671,342	28,486	n.a.	159,393
1959	12,196	2,237,506	2,212,969	1,699,749	27,265	373,706	136,786	10,616	2,096,184	2,072,999	1,587,459	24,764	341,359	142,602
1960	12,030	1,520,901	1,503,735	1,150,434	18,301	260,529	91,637	9,446	1,377,642	1,361,850	1,036,365	15,594	226,699	98,984
1961	6,842	1,137,512	1,125,660	843,784	14,090	211,801	67,837	5,672	1,042,078	1,032,145	769,994	12,417	186,831	72,836
1962	5,948	1,007,058	996,824	745,065	12,853	187,684	61,456	4,979	937,690	928,183	690,377	11,767	167,962	67,584
1963	1,284	137,028	136,325	102,235	1,493	23,042	10,258	949	128,244	127,576	95,178	1,380	21,087	10,599
1964	3,658	470,841	465,382	347,072	5,775	89,064	28,930	2,733	419,972	415,953	311,692	4,542	70,730	33,008
1965	1,476	253,054	250,324	185,327	3,175	50,117	14,435	1,071	226,548	223,908	164,058	2,901	44,204	15,385
FINANCE, INSURANCE, AND REAL ESTATE														
1957	170,180	n.a.	3,822,641	172,295	368,322	n.a.	1,065,671	131,063	n.a.	3,360,223	149,103	n.a.	n.a.	1,200,725
1958	168,960	n.a.	3,761,778	171,063	347,237	n.a.	1,161,345	126,375	n.a.	3,209,302	156,407	273,142	n.a.	1,277,977
1959	185,173	4,745,143	4,217,032	194,699	444,978	2,904,361	1,201,105	137,648	4,201,259	3,732,150	172,101	294,384	2,336,285	1,398,489
1960	202,630	4,696,220	4,154,424	142,333	473,777	2,988,315	1,091,795	145,653	4,058,786	3,571,157	131,299	294,783	2,296,679	1,336,025
1961	207,678	5,442,938	4,901,991	219,465	580,081	3,525,858	1,117,534	143,766	4,671,158	4,183,196	194,248	346,877	2,698,508	1,431,525
1962	229,400	5,564,292	4,975,893	221,550	689,461	3,700,827	952,454	155,547	4,483,009	3,983,570	205,117	371,806	2,491,740	1,414,346
1963	233,516	6,121,802	5,468,656	380,821	741,931	4,067,433	931,617	155,366	4,897,428	4,354,571	288,347	394,992	2,753,816	1,460,273
1964	246,407	6,935,414	6,185,466	720,803	891,598	4,470,812	852,201	159,966	5,417,299	4,780,057	632,995	439,183	2,802,429	1,542,692
1965	248,987	7,581,963	6,845,420	824,559	956,359	4,817,934	983,111	158,500	5,959,967	5,330,288	716,376	454,495	3,076,069	1,713,027
SERVICES														
1957	155,230	n.a.	8,291,883	1,659,262	330,984	n.a.	2,502,416	130,052	n.a.	7,730,282	1,484,289	n.a.	n.a.	2,606,802
1958	162,881	n.a.	8,927,394	1,728,299	324,117	n.a.	2,779,900	137,066	n.a.	8,207,736	1,521,068	260,506	n.a.	2,853,531
1959	160,498	9,166,991	9,043,783	1,566,623	328,465	4,308,312	2,963,591	134,487	8,538,793	8,437,534	1,411,487	252,631	3,804,792	3,069,883
1960	159,360	9,445,464	9,281,292	1,483,675	354,800	4,551,437	3,055,552	131,521	8,765,888	8,629,767	1,331,103	259,168	4,009,404	3,166,213
1961	171,278	10,109,802	9,985,284	1,494,027	364,684	4,939,214	3,311,877	139,851	9,324,228	9,214,724	1,323,503	249,316	4,303,593	3,447,816
1962	166,737	10,517,086	10,380,375	1,461,501	373,265	5,288,676	3,393,644	136,389	9,678,750	9,569,796	1,266,197	269,278	4,601,260	3,542,015
1963	171,994	11,267,660	11,106,307	1,778,047	422,310	5,357,321	3,709,982	138,845	10,355,353	10,214,348	1,541,176	292,974	4,667,490	3,853,713
1964	166,678	11,767,574	11,608,635	1,605,868	394,412	5,703,266	4,064,028	135,465	10,898,269	10,767,133	1,418,628	285,167	4,977,323	4,217,151
1965	168,850	12,632,449	12,442,300	1,554,506	430,520	6,245,305	4,402,118	137,774	11,769,503	11,624,624	1,387,796	310,925	5,510,781	4,560,001
NATURE OF BUSINESS NOT ALLOCABLE														
1957	15,162	n.a.	346,623	158,490	7,832	n.a.	82,562	10,910	n.a.	287,625	118,406	n.a.	n.a.	89,348
1958	12,465	n.a.	234,483	122,551	5,396	n.a.	52,847	9,263	n.a.	198,454	94,210	4,298	n.a.	58,964
1959	12,265	269,152	265,105	119,627	9,830	98,134	41,561	8,543	244,921	241,133	103,210	6,393	78,837	56,481
1960	8,242	145,769	141,298	39,469	3,680	60,673	41,947	5,775	126,994	122,584	29,256	2,791	46,594	48,353
1961	5,120	97,831	96,587	32,318	2,392	33,068	30,053	3,432	88,416	87,204	27,115	1,961	27,082	32,258
1962	1,577	18,120	17,948	8,538	459	5,641	3,482	889	15,517	15,435	7,614	313	3,072	4,518
1963	1,179	10,005	9,802	1,427	71	6,736	1,771	811	9,294	9,107	1,427	40	1,334	6,493
1964	1,413	28,493	26,571	12,912	977	9,128	5,476	913	23,945	22,088	10,103	423	6,594	6,825
1965	5,546	128,714	122,982	57,385	5,534	44,438	21,357	3,610	109,545	103,950	43,988	4,524	30,733	30,300

n.a. - Not available.
[1]Net loss exceeds net profit.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."
Estimates are rounded and may not add to totals.

ACTIVE SMALL BUSINESS CORPORATIONS

Table 9.7—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1965

Industrial division and year	Returns with and without net income						Returns with net income					
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
1959	71,140	19,199,731	18,858,054	14,346,693	295,201	395,299	46,037	n.a.	n.a.	n.a.	n.a.	605,298
1960	90,221	23,417,799	22,946,017	17,275,261	382,341	382,479	56,123	17,749,983	17,382,847	13,021,184	250,436	678,476
1961	106,048	26,175,449	25,593,550	n.a.	442,765	564,447	67,817	21,253,736	20,774,781	n.a.	302,416	904,377
1962	123,666	29,808,701	29,108,623	21,493,296	515,483	707,097	78,939	n.a.	n.a.	n.a.	n.a.	1,051,326
1963	139,112	35,083,133	34,245,587	25,082,324	605,476	799,453	88,084	28,222,474	27,537,869	20,160,322	394,799	1,237,110
1964	157,855	40,112,212	39,292,010	29,017,749	703,433	1,040,197	102,585	33,088,879	32,421,380	23,999,529	490,050	1,490,392
1965	173,410	46,442,511	45,433,118	33,476,283	792,852	1,447,857	115,475	39,242,734	38,382,811	n.a.	564,789	1,969,400
AGRICULTURE, FORESTRY, AND FISHERIES												
1959	1,485	177,211	168,017	117,373	11,767	[1]4,838	689	n.a.	n.a.	n.a.	n.a.	13,955
1960	2,508	378,213	359,997	254,720	18,517	1,707	1,251	281,194	270,420	195,833	9,289	20,755
1961	3,367	546,707	520,513	n.a.	23,311	11,692	1,934	448,259	428,308	n.a.	14,413	33,936
1962	4,106	650,264	592,735	421,306	31,053	11,066	2,207	n.a.	n.a.	n.a.	n.a.	n.a.
1963	4,988	918,384	867,166	656,647	38,492	16,892	2,320	624,543	582,870	439,229	18,834	56,696
1964	6,144	762,448	728,521	495,058	46,265	[1]797	3,106	523,743	501,384	318,128	22,928	42,557
1965	6,839	1,119,696	1,074,876	796,679	54,346	89	3,778	843,415	806,334	n.a.	32,659	60,244
MINING												
1959	832	130,206	126,259	83,784	10,291	261	457	n.a.	n.a.	n.a.	n.a.	10,634
1960	1,009	225,075	217,251	141,979	18,545	4,174	531	181,172	174,797	115,664	13,182	11,583
1961	1,277	314,687	302,327	n.a.	18,637	[1]3,618	693	254,620	244,338	n.a.	13,636	17,048
1962	1,482	205,495	199,152	131,657	15,981	[1]3,500	687	n.a.	n.a.	n.a.	n.a.	n.a.
1963	1,550	275,214	244,808	158,384	14,035	25,001	843	228,876	199,563	122,954	10,867	33,520
1964	1,606	302,685	289,479	185,731	21,979	6,791	999	233,516	224,025	129,895	15,527	21,770
1965	1,912	425,073	412,351	259,154	27,013	32,754	1,172	342,389	334,033	n.a.	22,655	46,652
CONTRACT CONSTRUCTION												
1959	6,137	1,859,791	1,848,947	1,532,524	27,457	33,777	3,948	n.a.	n.a.	na.a	n.a.	53,182
1960	8,290	2,185,466	2,167,244	1,739,473	33,012	27,352	5,197	1,568,418	1,555,161	1,215,017	23,973	57,551
1961	10,229	2,611,715	2,581,212	n.a.	41,461	42,455	6,313	2,015,334	1,991,142	n.a.	27,900	75,995
1962	12,289	3,117,909	3,087,532	2,475,289	48,669	83,182	8,256	n.a.	n.a.	n.a.	n.a.	n.a.
1963	13,031	3,354,909	3,324,299	2,639,357	53,828	58,474	8,218	2,551,794	2,533,478	1,964,209	38,490	104,033
1964	14,901	4,110,290	4,074,180	3,255,388	61,613	111,054	9,904	3,416,622	3,387,362	2,682,093	49,645	144,022
1965	18,000	5,317,183	5,262,109	4,159,998	86,505	176,623	12,774	4,475,929	4,433,687	n.a.	71,179	225,880
MANUFACTURING												
1959	11,849	4,156,795	4,120,786	3,121,071	74,225	107,795	8,016	n.a.	n.a.	n.a.	n.a.	152,706
1960	14,240	4,549,450	4,506,728	3,239,620	85,147	102,931	8,970	3,555,514	3,520,595	2,503,613	61,016	161,299
1961	15,776	5,290,295	5,230,566	n.a.	96,299	136,234	10,775	4,444,637	4,392,235	n.a.	74,111	201,219
1962	18,152	5,664,272	5,605,105	4,082,706	105,365	162,346	11,740	n.a.	n.a.	n.a.	n.a.	n.a.
1963	19,607	6,904,268	6,831,413	5,077,924	127,933	173,157	12,926	5,590,996	5,536,882	4,088,684	90,714	263,269
1964	21,659	7,576,416	7,501,104	5,500,743	140,671	285,471	15,236	6,463,840	6,396,296	4,656,151	110,149	351,577
1965	22,534	8,239,182	8,123,715	5,787,809	166,221	395,148	15,811	7,212,082	7,107,755	n.a.	132,746	469,019
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES.												
1959	2,510	416,805	408,146	257,104	24,371	16,538	1,546	n.a.	n.a.	n.a.	n.a.	23,168
1960	2,998	491,884	474,926	282,329	33,081	13,667	1,777	363,445	348,291	201,533	18,669	27,019
1961	4,109	674,614	630,869	n.a.	32,836	50,981	2,458	500,093	459,630	n.a.	21,379	60,701
1962	4,802	778,620	764,852	471,080	38,249	29,827	2,910	n.a.	n.a.	n.a.	n.a.	n.a.
1963	5,734	906,563	886,180	569,295	56,239	29,173	3,572	634,852	618,502	378,928	30,437	51,316
1964	6,132	1,080,097	1,046,158	681,636	57,479	41,120	3,856	870,721	843,721	546,633	42,170	64,375
1965	7,090	1,170,673	1,147,357	746,129	60,850	56,678	4,519	941,855	922,417	n.a.	40,522	84,756
WHOLESALE AND RETAIL TRADE												
1959	31,616	11,156,330	11,041,806	8,700,764	91,361	154,724	21,140	n.a.	n.a.	n.a.	n.a.	227,131
1960	38,568	13,842,049	13,656,990	10,990,184	110,418	151,833	25,171	10,513,071	10,373,682	8,328,689	80,906	254,970
1961	43,822	14,456,503	14,257,606	n.a.	124,402	211,661	29,084	11,873,422	11,711,939	n.a.	92,451	314,657
1962	51,541	16,971,630	16,711,110	12,944,061	158,096	321,989	34,696	n.a.	n.a.	n.a.	n.a.	n.a.
1963	57,585	19,433,793	19,141,576	14,783,741	176,460	329,061	39,212	16,122,809	15,883,646	12,300,862	130,898	464,582
1964	63,423	22,837,820	22,556,401	17,455,117	204,455	442,920	43,438	19,048,912	18,816,475	14,613,350	155,755	585,509
1965	68,219	25,904,288	25,545,434	19,928,975	220,009	540,257	47,775	22,161,574	21,855,001	n.a.	172,736	683,123
Wholesale Trade												
1959	9,182	5,014,472	4,979,031	4,135,106	31,941	72,034	6,900	n.a.	n.a.	n.a.	n.a.	94,423
1960	11,637	6,400,030	6,328,542	5,355,449	36,179	87,729	8,477	5,239,931	5,178,389	4,369,116	29,732	114,639
1961	13,189	6,433,336	6,351,684	n.a.	42,135	97,659	9,625	5,580,536	5,511,089	n.a.	33,953	126,781
1962	14,868	n.a.	n.a.	n.a.	n.a.	n.a.	10,907	n.a.	n.a.	n.a.	n.a.	n.a.
1963	17,403	7,884,824	7,784,455	6,276,826	55,306	164,222	12,628	6,839,372	6,752,995	5,438,712	44,625	199,544
1964	18,765	10,090,163	9,988,315	8,162,202	65,486	202,135	13,552	8,850,412	8,761,558	7,143,344	55,894	245,436
1965	19,083	10,730,281	10,604,257	8,792,175	68,951	229,027	14,503	9,557,248	9,445,041	n.a.	59,483	268,987

ACTIVE SMALL BUSINESS CORPORATIONS

Table 9.7—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1965—Continued

Industrial division and year	Returns with and without net income						Returns with net income					
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE-Continued												
Retail trade												
1959	20,310	5,448,169	5,376,824	4,039,395	53,453	67,607	12,772	n.a.	n.a.	n.a.	n.a.	114,066
1960	24,650	6,798,797	6,695,663	5,148,067	67,304	56,739	15,132	4,744,684	4,674,997	3,556,511	45,689	127,170
1961	29,472	7,531,220	7,422,948	n.a.	77,881	102,355	18,595	5,848,634	5,764,898	n.a.	54,588	174,098
1962	34,902	n.a.	n.a.	n.a.	n.a.	n.a.	22,457	n.a.	n.a.	n.a.	n.a.	n.a.
1963	38,868	11,140,331	10,952,089	8,220,178	116,290	149,517	25,577	8,930,568	8,780,866	6,614,789	81,792	248,412
1964	43,583	12,401,091	12,224,957	9,035,471	135,282	232,920	29,146	9,918,860	9,778,183	7,264,228	96,705	329,723
1965	47,921	14,599,476	14,374,186	10,704,861	145,508	296,048	32,391	12,093,564	11,906,233	n.a.	108,270	397,671
Wholesale and Retail Trade not Allocable												
1959	2,124	693,689	685,951	526,263	5,967	15,083	1,468	n.a.	n.a.	n.a.	n.a.	18,642
1960	2,281	643,222	632,785	486,668	6,935	7,365	1,562	528,456	520,296	403,062	5,485	13,161
1961	1,161	491,947	482,974	n.a.	4,386	11,647	864	444,252	435,952	n.a.	3,910	13,778
1962	1,771	n.a.	n.a.	n.a.	n.a.	n.a.	1,332	n.a.	n.a.	n.a.	n.a.	n.a.
1963	1,314	408,638	405,032	286,737	4,864	15,322	1,007	352,869	349,785	247,361	4,481	16,626
1964	1,075	346,566	343,129	257,444	3,687	7,865	740	279,640	276,734	205,778	3,156	10,350
1965	1,215	574,531	566,991	431,939	5,550	15,182	881	510,762	503,727	n.a.	4,983	16,465
FINANCE, INSURANCE, AND REAL ESTATE												
1959	7,480	325,581	195,017	5,250	7,643	58,675	4,970	n.a.	n.a.	n.a.	n.a.	70,349
1960	10,368	423,636	278,441	36,783	10,123	56,296	6,427	338,683	219,368	32,121	6,686	75,549
1961	12,135	513,138	349,966	n.a.	12,202	81,545	7,888	414,288	277,549	n.a.	7,854	103,437
1962	13,395	547,273	342,061	76,235	15,328	76,726	8,590	n.a.	n.a.	n.a.	n.a.	n.a.
1963	15,948	886,222	606,580	103,938	19,002	119,360	10,191	776,355	523,752	86,768	13,955	143,719
1964	17,904	835,319	569,675	165,685	20,319	100,234	11,502	685,395	459,907	133,930	14,540	136,916
1965	19,336	1,036,488	724,983	254,401	20,289	160,361	12,297	879,663	599,948	n.a.	12,942	195,245
SERVICES												
1959	8,652	962,596	935,707	522,983	47,668	28,430	5,047	n.a.	n.a.	n.a.	n.a.	53,058
1960	11,760	1,316,266	1,279,498	589,568	73,343	24,163	6,664	943,993	916,846	428,265	36,646	68,440
1961	14,954	1,761,903	1,714,965	n.a.	93,083	33,552	8,582	1,298,663	1,265,448	n.a.	50,254	96,570
1962	17,537	1,868,164	1,802,023	888,302	102,527	25,046	9,765	n.a.	n.a.	n.a.	n.a.	n.a.
1963	20,217	2,395,781	2,336,657	1,089,750	119,244	48,231	10,677	1,685,090	1,652,946	775,795	60,422	119,059
1964	25,610	2,600,552	2,520,250	1,273,959	150,599	54,219	14,460	1,843,449	1,789,850	918,177	79,315	143,140
1965	28,902	3,217,500	3,130,373	1,535,712	157,290	85,386	17,161	2,373,914	2,312,202	n.a.	79,077	203,511
NATURE OF BUSINESS NOT ALLOCABLE												
1959	579	14,416	13,369	5,840	418	[1]63	224	n.a.	n.a.	n.a.	n.a.	1,115
1960	480	5,760	4,942	605	155	356	135	4,493	3,687	449	69	1,310
1961	379	5,887	5,526	n.a.	534	[1]55	90	4,420	4,192	n.a.	418	814
1962	362	5,074	4,053	2,660	215	415	88	n.a.	n.a.	n.a.	n.a.	n.a.
1963	452	7,999	6,908	3,288	243	104	125	7,159	6,230	2,893	182	916
1964	476	6,585	6,242	4,432	53	[1]815	84	2,681	2,360	1,172	21	526
1965	578	12,428	11,920	7,426	329	561	188	11,913	11,434	n.a.	273	970

n.a. - Not available.
[1]Deficit exceeds net income.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.8—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1957-1965

Industrial division and selected years	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1957	940,147	720,413,567	684,883,382	499,972,076	16,968,312	16,392,993	44,476,464	572,936	625,621,466	595,601,667	430,663,291	14,409,184	14,284,613	48,664,002
1958	990,381	735,338,092	696,593,934	505,251,525	18,677,093	16,691,748	38,522,869	611,131	632,342,814	599,575,755	429,822,603	15,582,519	14,255,608	43,489,773
1959	1,074,120	816,799,884	772,914,545	557,061,668	20,493,626	19,189,112	46,797,267	670,581	719,416,050	682,186,185	486,790,620	17,592,188	16,753,957	51,651,374
1960	1,140,574	849,131,939	802,790,920	577,039,064	22,159,675	21,129,646	43,505,174	670,239	724,451,248	685,691,937	486,312,907	18,565,763	18,216,216	50,382,345
1961	1,190,286	873,177,644	823,943,265	586,557,225	23,687,786	22,428,996	45,893,900	715,589	750,598,885	709,250,561	500,062,940	19,769,298	19,384,082	52,401,331
1962	1,268,042	949,305,342	895,120,385	638,036,184	27,553,447	24,802,873	49,606,038	783,195	825,254,516	780,432,580	552,635,537	23,265,866	21,506,084	56,248,301
1963	1,323,187	1,008,742,704	949,548,793	672,971,818	29,564,177	27,083,705	54,284,740	808,045	887,327,015	834,410,804	587,506,624	25,566,442	23,916,169	61,315,228
1964	1,373,517	1,086,739,483	1,018,889,198	722,476,998	31,696,173	29,802,537	61,575,194	858,515	968,052,709	906,747,757	638,617,794	27,680,039	26,550,334	68,734,651
1965	1,423,980	1,194,600,662	1,120,381,727	792,952,590	34,115,127	31,656,410	73,889,821	915,311	1,079,661,387	1,011,806,929	711,552,708	30,487,972	28,532,330	80,796,801
AGRICULTURE, FORESTRY, AND FISHERIES														
1957	11,833	3,008,157	2,858,156	1,956,642	124,865	61,060	114,695	6,369	2,390,766	2,269,568	1,491,669	89,152	47,403	186,292
1958	13,945	3,613,666	3,454,765	2,302,554	152,352	71,711	143,561	7,654	2,761,341	2,641,189	1,654,248	103,155	54,865	230,662
1959	15,603	3,837,620	3,676,501	2,536,425	164,480	78,142	105,884	8,505	2,964,723	2,833,394	1,864,820	116,164	61,029	206,957
1960	17,139	4,402,207	4,214,621	3,022,983	178,203	86,446	37,334	9,746	3,083,051	2,939,554	2,154,226	109,046	53,625	199,291
1961	18,981	5,339,546	5,077,402	3,698,201	209,562	103,280	110,151	10,560	3,976,505	3,768,956	2,643,549	146,134	77,954	249,043
1962	22,130	6,289,029	5,977,917	4,327,109	227,420	118,656	160,954	12,734	4,953,291	4,706,658	3,321,319	161,540	92,334	288,618
1963	23,270	7,986,375	7,492,590	5,684,850	248,318	140,808	95,652	12,237	5,036,374	4,747,011	3,301,034	167,915	98,126	327,540
1964	25,933	6,329,424	5,965,818	4,328,862	265,701	142,176	138,999	13,968	4,853,505	4,572,049	3,207,877	174,817	103,927	334,105
1965	27,530	7,524,274	7,186,345	5,265,349	280,670	149,438	237,229	15,609	6,122,740	5,852,133	4,177,722	200,108	116,292	425,327
MINING														
1957	12,675	11,539,284	11,107,662	6,754,012	664,658	295,237	948,335	5,785	9,235,769	8,899,353	5,225,684	486,335	224,086	1,286,520
1958	12,117	10,105,633	9,629,295	5,736,820	644,869	264,155	831,761	5,556	7,937,267	7,549,354	4,271,850	439,318	194,246	1,189,790
1959	12,920	10,354,855	9,896,963	5,812,331	691,008	283,555	645,874	6,175	8,265,643	7,899,413	4,400,884	481,831	215,036	1,146,969
1960	13,017	10,925,775	10,408,286	6,067,937	719,555	308,792	738,864	5,735	8,502,316	8,095,143	4,492,932	486,830	224,417	1,259,942
1961	13,731	12,257,972	11,615,577	6,933,073	760,119	338,394	862,437	6,695	9,607,161	9,159,206	5,198,506	545,529	244,027	1,351,156
1962	13,539	12,529,440	11,955,257	7,210,728	846,503	353,764	793,601	6,445	9,575,465	9,140,106	5,252,529	587,799	249,499	1,257,226
1963	14,878	13,055,307	12,448,085	7,295,434	842,167	342,603	1,209,730	6,994	10,982,324	10,482,936	5,893,204	673,922	273,836	1,549,553
1964	14,437	13,314,271	12,709,383	7,525,956	857,731	348,323	1,227,575	7,205	10,428,311	9,965,814	5,468,166	667,551	266,511	1,576,627
1965	13,235	12,602,087	11,903,304	6,905,746	830,015	331,935	1,391,939	6,627	10,475,464	9,924,842	5,499,016	639,276	266,294	1,702,451
CONTRACT CONSTRUCTION														
1957	53,576	27,051,994	26,675,079	22,410,452	480,570	299,336	739,625	31,961	22,857,897	22,543,436	18,809,758	373,295	245,479	959,840
1958	59,847	28,561,305	28,147,531	23,575,022	524,643	327,370	658,894	35,223	23,369,892	23,019,326	19,126,927	402,758	258,749	937,558
1959	66,260	32,140,410	31,681,534	26,610,044	602,495	397,334	579,108	38,438	25,047,786	24,677,714	20,494,586	437,286	299,261	925,146
1960	72,332	32,893,347	32,361,892	27,155,785	627,029	462,323	379,212	39,049	24,066,658	23,661,837	19,575,338	416,844	323,693	837,697
1961	83,791	37,412,748	36,742,702	30,862,895	661,710	551,256	509,159	46,654	28,068,802	27,552,274	22,848,421	459,489	394,526	978,404
1962	90,604	41,065,409	40,311,096	33,857,740	734,138	651,733	617,156	53,010	31,741,147	31,151,492	25,809,681	544,447	492,660	1,111,045
1963	96,466	45,648,687	44,766,916	37,747,598	816,795	788,737	644,416	56,727	34,835,485	34,163,750	28,316,645	614,640	592,320	1,161,300
1964	104,134	49,741,423	48,776,202	40,947,386	859,635	866,453	943,090	62,083	39,668,516	38,875,335	32,224,376	675,551	674,862	1,445,456
1965	113,284	56,694,897	55,696,213	46,611,664	972,906	953,698	1,257,632	71,701	46,777,875	45,998,685	38,042,203	774,779	771,301	1,780,576
MANUFACTURING														
1957	138,566	332,621,264	327,539,023	236,109,673	7,522,777	8,300,297	22,738,048	87,575	300,243,704	295,555,650	210,380,414	6,784,957	7,613,637	24,037,939
1958	150,696	329,432,571	324,134,678	235,472,476	8,529,655	8,042,980	18,500,494	95,303	292,839,015	288,027,438	206,662,059	7,502,409	7,088,561	20,291,170
1959	156,297	363,157,167	356,972,649	256,268,083	9,227,824	9,223,589	24,985,884	102,799	330,069,833	324,260,074	230,113,282	8,452,765	8,353,483	26,434,639
1960	165,862	371,093,042	364,611,950	260,824,028	9,838,599	10,039,780	22,144,790	103,567	328,898,102	322,916,749	227,415,868	8,811,076	9,027,199	24,188,610
1961	173,558	377,580,234	369,911,448	263,691,327	10,503,230	10,625,001	22,493,578	110,494	336,831,731	329,783,972	231,716,733	9,451,646	9,666,305	24,549,132
1962	183,149	407,864,669	399,659,829	283,675,065	12,418,850	11,738,065	25,350,966	120,687	369,340,766	361,788,299	254,091,178	11,319,429	10,674,305	27,200,501
1963	181,800	429,506,943	419,348,765	295,239,898	13,036,630	12,798,693	28,778,748	119,574	395,577,121	385,984,909	268,913,762	12,119,196	11,956,738	30,593,319
1964	184,961	464,819,543	453,156,983	316,726,016	13,992,333	14,813,798	32,555,934	124,556	431,522,477	420,423,494	290,616,682	13,107,548	13,957,937	34,420,063
1965	185,924	514,718,841	502,981,871	350,620,750	15,079,790	15,617,092	40,247,559	131,337	483,408,292	472,222,299	326,241,363	14,257,052	14,762,291	41,870,269
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1957	37,763	56,075,459	54,443,332	33,410,196	3,906,815	3,359,381	5,757,322	22,989	48,363,012	47,044,395	27,975,343	3,431,116	2,941,560	6,046,508
1958	37,920	55,965,004	54,503,312	32,527,907	4,315,077	3,436,570	5,722,321	24,165	47,457,477	46,277,220	26,660,370	3,720,893	2,983,622	6,110,291
1959	43,195	62,308,546	60,609,006	35,330,333	4,808,187	3,924,783	6,790,796	26,832	53,904,887	52,553,600	29,451,757	4,230,474	3,435,319	7,184,523
1960	43,852	65,921,988	64,132,467	38,091,847	5,246,373	4,145,703	6,592,116	26,331	56,958,988	55,549,108	31,719,961	4,643,258	3,654,497	7,530,399
1961	49,048	68,153,902	66,322,225	38,657,096	5,689,673	4,271,346	7,486,686	30,166	57,885,477	56,422,034	31,567,835	4,837,016	3,736,932	8,022,298
1962	52,701	73,156,453	71,091,979	41,351,344	6,734,877	4,667,063	8,010,628	32,612	63,473,967	61,727,021	34,812,763	5,829,785	4,198,528	8,559,069
1963	56,291	77,870,156	75,710,896	44,570,744	7,360,749	4,951,928	8,925,311	35,164	70,164,258	68,224,129	39,146,095	6,703,202	4,599,514	9,393,357
1964	56,338	81,726,057	79,450,169	46,320,351	7,871,703	5,175,269	9,738,884	35,622	74,403,220	72,344,784	41,200,577	7,267,301	4,812,128	10,171,667
1965	59,676	88,956,519	86,438,612	50,591,152	8,593,748	5,495,856	10,699,309	38,379	83,092,647	80,819,924	46,494,587	8,153,590	5,211,130	11,019,778
WHOLESALE AND RETAIL TRADE														
1957	305,117	232,107,862	229,076,399	184,189,590	1,819,172	1,989,157	4,710,899	189,164	197,607,496	195,078,331	156,280,657	1,503,787	1,674,880	5,665,343
1958	311,477	228,759,100	225,736,674	180,894,903	1,820,882	2,110,880	4,424,978	194,776	191,411,280	188,896,328	150,516,524	1,487,230	1,771,451	5,432,866
1959	334,717	256,647,744	252,867,764	202,994,607	1,969,449	2,481,580	5,567,128	217,857	223,361,735	220,103,653	176,162,497	1,649,946	2,150,054	6,488,706
1960	355,623	269,581,271	265,362,564	213,065,409	2,125,202	2,906,697	4,525,610	214,638	223,220,369	219,777,821	175,783,480	1,686,017	2,409,624	5,877,147
1961	364,947	270,846,706	266,419,143	211,854,044	2,189,295	3,093,751	4,563,809	224,948	229,273,523	225,599,088	179,458,786	1,751,839	2,568,801	5,861,975
1962	388,852	298,336,442	293,118,648	233,483,829	2,447,721	3,452,691	5,172,405	249,480	255,960,956	251,524,224	200,543,204	1,979,048	2,866,782	6,522,651
1963	403,435	309,589,920	303,602,592	241,542,871	2,549,203	3,750,782	5,356,626	257,293	267,464,640	262,395,896	209,105,618	2,098,405	3,147,075	6,810,996
1964	421,553	335,319,452	329,056,077	260,687,633	2,719,324	3,854,689	6,633,103	278,306	295,811,803	290,344,293	230,207,982	2,293,783	3,316,237	7,956,192
1965	440,304	365,166,475	358,173,249	282,978,215	2,931,866	4,136,778	7,620,764	299,928	322,343,804	316,160,039	249,940,469	2,463,984	3,529,345	9,175,718

Table 9.8--NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1957-1965—Continued

Industrial division and selected years	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (Thousand dollars)
WHOLESALE AND RETAIL TRADE--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale Trade														
1957	103,474	115,445,818	114,234,568	97,889,282	619,451	740,239	2,223,613	70,687	100,601,801	99,532,721	85,013,920	526,343	645,667	2,593,467
1958	102,342	112,039,513	110,829,609	94,835,625	604,346	800,305	1,988,078	71,596	94,958,533	93,912,553	79,926,720	503,758	695,363	2,367,151
1959	109,648	125,702,917	124,124,376	106,399,412	647,180	955,631	2,562,827	78,958	110,986,419	109,575,240	93,588,992	549,721	855,146	2,890,626
1960	117,437	132,444,133	130,636,700	112,211,313	701,667	1,121,045	2,129,626	79,977	113,577,146	112,001,862	95,962,217	571,565	967,983	2,646,567
1961	123,412	132,513,679	130,588,312	111,230,651	712,168	1,225,429	2,286,650	84,255	114,908,226	113,246,792	96,429,720	587,211	1,055,737	2,774,991
1962	132,372	144,810,079	142,730,398	121,779,889	795,260	1,372,495	2,420,578	91,697	125,223,426	123,432,014	105,089,771	646,925	1,181,793	2,967,311
1963	137,617	148,211,264	145,810,454	124,290,702	831,133	1,478,583	2,479,840	94,215	129,749,851	127,681,567	108,717,039	701,071	1,288,583	3,078,468
1964	142,603	159,899,254	157,538,432	134,329,596	869,185	1,490,783	2,908,468	100,640	142,355,585	140,286,957	119,536,717	739,626	1,325,634	3,439,432
1965	146,555	174,066,994	171,414,482	145,393,480	954,242	1,600,206	3,517,384	107,407	155,115,180	152,809,301	129,434,861	813,905	1,418,960	4,070,473
Retail Trade														
1957	178,493	106,673,226	105,010,490	78,583,348	1,089,459	1,130,717	2,287,077	104,418	88,371,438	87,045,244	64,606,768	885,258	926,140	2,811,824
1958	186,405	106,895,056	105,250,521	78,491,664	1,109,651	1,197,242	2,238,848	109,619	88,112,715	86,786,323	64,168,398	897,633	982,222	2,802,230
1959	199,624	120,151,714	118,156,300	88,324,372	1,208,265	1,378,058	2,762,884	123,795	103,008,332	101,341,621	75,408,518	1,003,445	1,168,041	3,293,445
1960	217,269	128,013,664	125,786,529	93,893,576	1,320,453	1,640,560	2,225,003	122,675	102,348,725	100,637,991	74,255,471	1,034,069	1,325,117	2,989,266
1961	230,243	132,437,539	130,056,689	96,237,308	1,410,538	1,770,564	2,151,902	134,054	109,514,496	107,605,409	79,426,181	1,111,606	1,430,942	2,920,698
1962	245,187	146,678,306	143,687,333	106,530,064	1,574,838	1,983,429	2,639,668	150,391	125,008,491	122,483,492	91,128,620	1,269,926	1,608,229	3,392,899
1963	257,383	157,044,641	153,555,461	114,016,990	1,672,419	2,203,897	2,783,025	158,168	133,877,777	130,962,166	97,509,324	1,357,805	1,800,370	3,617,538
1964	272,166	171,803,854	168,016,983	123,832,699	1,815,259	2,313,809	3,595,633	174,263	150,243,764	146,952,022	108,445,763	1,524,498	1,947,453	4,368,628
1965	287,591	188,200,772	183,924,517	135,432,385	1,947,436	2,495,487	4,052,089	189,142	164,770,323	160,947,831	118,701,618	1,624,888	2,075,614	5,036,325
Wholesale and Retail Trade Not Allocable														
1957	23,150	9,988,818	9,831,341	7,716,960	110,262	118,201	200,209	14,059	8,634,257	8,500,366	6,659,969	92,186	103,073	260,052
1958	22,730	9,824,531	9,656,544	7,567,614	106,885	113,333	198,052	13,561	8,340,032	8,197,452	6,421,406	85,839	93,866	263,485
1959	25,445	10,793,113	10,587,088	8,270,823	114,004	147,891	241,417	15,104	9,366,984	9,186,792	7,164,987	96,780	126,867	304,635
1960	20,917	9,123,474	8,939,335	6,960,520	103,082	145,092	170,981	11,986	7,294,498	7,137,968	5,565,792	80,383	116,524	241,314
1961	11,292	5,895,488	5,774,142	4,386,085	66,589	97,758	125,257	6,639	4,850,801	4,746,887	3,602,885	53,022	82,122	166,286
1962	11,293	6,848,057	6,700,917	5,173,876	77,623	96,767	112,159	7,392	5,729,039	5,608,718	4,324,813	62,197	76,760	162,441
1963	8,435	4,334,015	4,236,677	3,235,179	45,651	68,302	93,761	4,910	3,837,012	3,752,163	2,879,255	39,529	58,122	114,990
1964	6,784	3,616,344	3,500,662	2,525,338	34,880	50,097	129,002	3,403	3,212,454	3,105,314	2,225,502	29,659	43,150	148,132
1965	6,158	2,898,709	2,834,250	2,152,350	30,188	41,085	51,291	3,379	2,458,301	2,402,907	1,803,990	25,191	34,771	68,920
FINANCE, INSURANCE, AND REAL ESTATE														
1957	276,935	39,571,953	15,668,244	5,764,629	1,438,344	1,621,693	8,677,089	177,400	30,352,856	10,344,024	3,106,002	1,038,281	1,187,981	9,378,404
1958	293,928	60,013,793	33,054,294	15,396,932	1,625,162	1,942,977	7,487,269	192,769	52,008,882	29,317,308	13,800,326	1,194,941	1,540,656	8,191,529
1959	318,592	65,911,758	36,062,139	16,084,779	1,763,098	2,221,454	7,152,612	204,761	57,678,675	32,725,859	14,943,699	1,311,905	1,801,639	7,921,686
1960	334,388	70,841,347	39,476,590	17,123,026	1,986,848	2,508,144	8,250,426	204,991	61,558,474	35,496,553	16,030,167	1,456,072	2,039,345	9,163,412
1961	340,210	75,584,053	43,215,510	18,057,618	2,140,516	2,700,119	8,982,109	211,986	65,205,264	38,242,347	16,852,019	1,539,909	2,171,054	9,911,147
1962	359,229	81,858,656	46,294,993	19,625,920	2,370,138	2,963,896	8,680,895	227,118	69,234,990	40,489,117	17,973,600	1,704,169	2,341,450	9,804,170
1963	375,375	93,342,867	56,045,458	24,843,485	2,494,030	3,287,664	8,382,346	232,665	78,950,254	45,252,976	20,290,439	1,767,989	2,525,074	9,852,919
1964	383,727	101,296,801	57,200,239	28,074,208	2,738,852	3,501,119	9,181,629	237,627	85,242,231	45,256,214	21,889,520	1,931,180	2,667,571	10,957,044
1965	388,428	110,465,502	61,370,561	30,086,411	2,845,406	3,677,855	10,844,377	243,113	96,201,348	51,027,191	24,889,704	2,086,918	2,899,166	12,509,473
SERVICES														
1957	90,597	18,230,523	17,329,319	9,270,360	1,002,983	462,136	789,055	48,872	14,457,522	13,769,655	7,345,963	697,962	347,444	1,084,608
1958	97,200	18,678,063	17,740,643	9,255,618	1,057,096	489,435	752,746	52,641	14,407,182	13,709,577	7,070,948	727,484	360,585	1,083,063
1959	110,005	22,227,256	20,954,310	11,350,725	1,259,953	573,405	968,252	61,754	17,980,731	17,004,137	9,309,076	907,557	435,005	1,321,429
1960	121,024	23,346,783	22,106,222	11,645,725	1,433,168	667,807	849,352	64,026	18,080,535	17,180,545	9,119,411	954,085	481,737	1,313,102
1961	137,955	25,920,339	24,563,082	12,764,070	1,530,190	743,243	889,926	72,985	19,701,290	18,677,167	9,758,893	1,036,152	523,307	1,471,242
1962	150,082	28,095,321	26,607,539	14,437,231	1,770,502	854,312	833,141	79,822	20,890,574	19,827,191	10,779,828	1,138,410	588,778	1,497,840
1963	163,766	31,614,898	30,018,042	15,980,626	2,212,270	1,018,212	901,109	85,887	24,250,422	23,100,939	12,507,563	1,419,733	721,702	1,619,972
1964	176,902	34,101,153	32,487,018	17,806,205	2,389,460	1,099,026	1,159,005	98,191	26,059,942	24,905,150	13,761,075	1,561,679	750,359	1,868,887
1965	188,177	38,377,034	36,546,559	19,851,041	2,577,766	1,291,461	1,590,097	107,440	31,176,039	29,747,899	16,240,811	1,910,739	975,256	2,302,933
NATURE OF BUSINESS NOT ALLOCABLE														
1957	13,085	207,071	186,168	106,522	8,128	4,696	1,396	2,821	112,444	97,255	47,801	4,299	2,143	18,548
1958	13,251	208,957	192,742	89,293	7,357	5,670	845	3,044	150,478	138,015	59,351	4,331	2,873	22,844
1959	16,531	214,528	193,679	74,341	7,132	5,270	1,729	3,460	142,037	128,341	50,019	4,260	3,131	21,319
1960	17,337	125,979	116,328	42,324	4,688	3,954	[1]12,530	2,156	82,755	74,627	21,524	2,535	2,079	12,745
1961	8,065	82,144	76,176	38,901	3,491	2,606	[1]3,955	1,101	49,132	45,517	18,198	1,584	1,176	6,934
1962	7,756	109,923	103,127	67,218	3,298	2,693	[1]13,708	1,287	83,360	78,472	51,435	1,239	1,748	7,181
1963	7,906	127,551	115,449	66,312	4,015	4,278	[1]9,198	1,504	66,137	58,258	32,264	1,440	1,784	6,272
1964	5,482	91,359	87,309	60,381	1,434	1,684	[1]3,025	957	62,704	60,624	41,539	629	802	4,610
1965	7,372	95,033	85,013	42,262	2,960	2,297	915	1,177	63,178	53,917	26,833	1,526	1,255	10,276

[1]Deficit exceeds net income.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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*Asterisk denotes textual reference

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