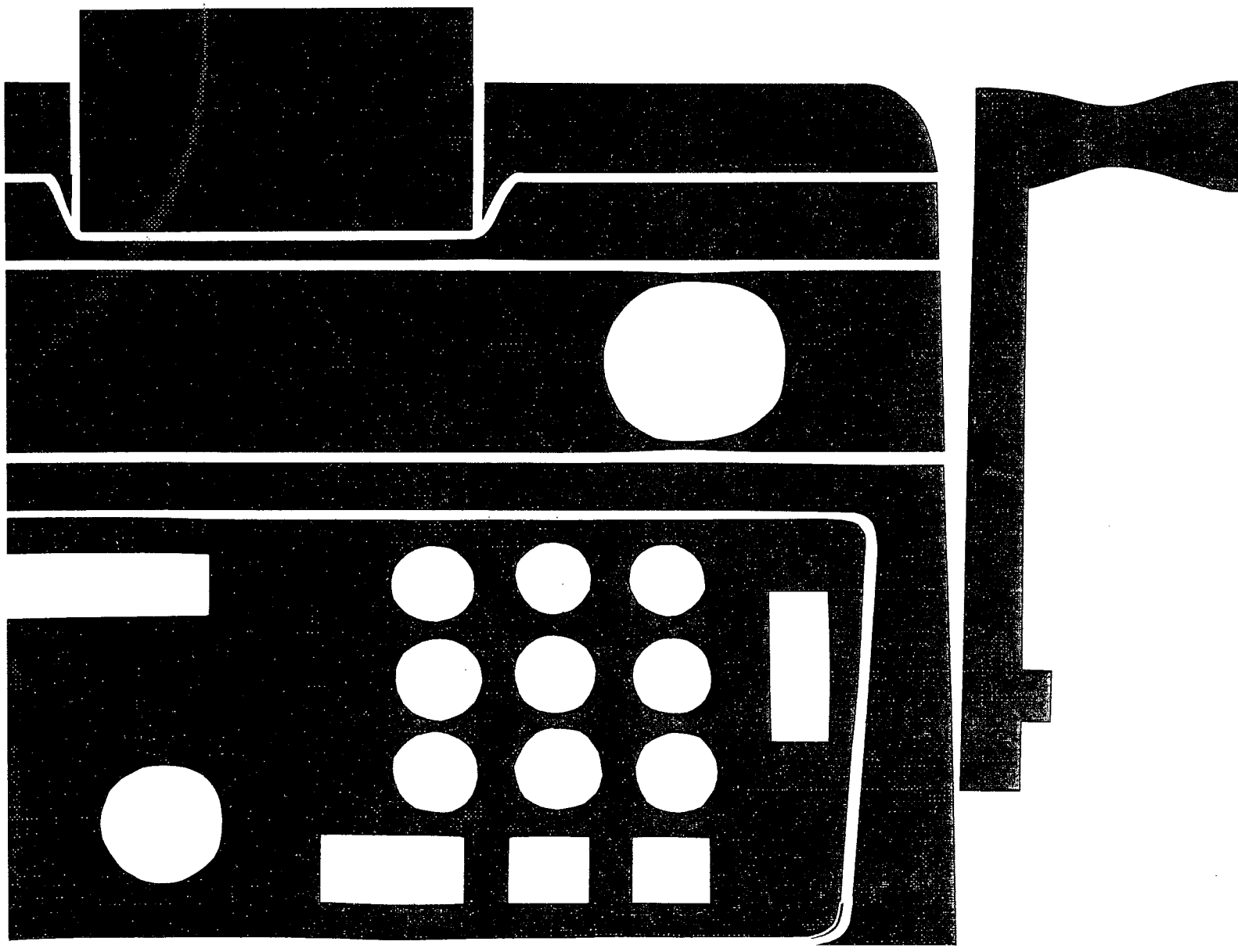
STATISTICS OF INCOME 1968

BUSINESS INCOME TAX RETURNS

Department of the Treasury
Internal Revenue Service

Publication 438 (1-72)



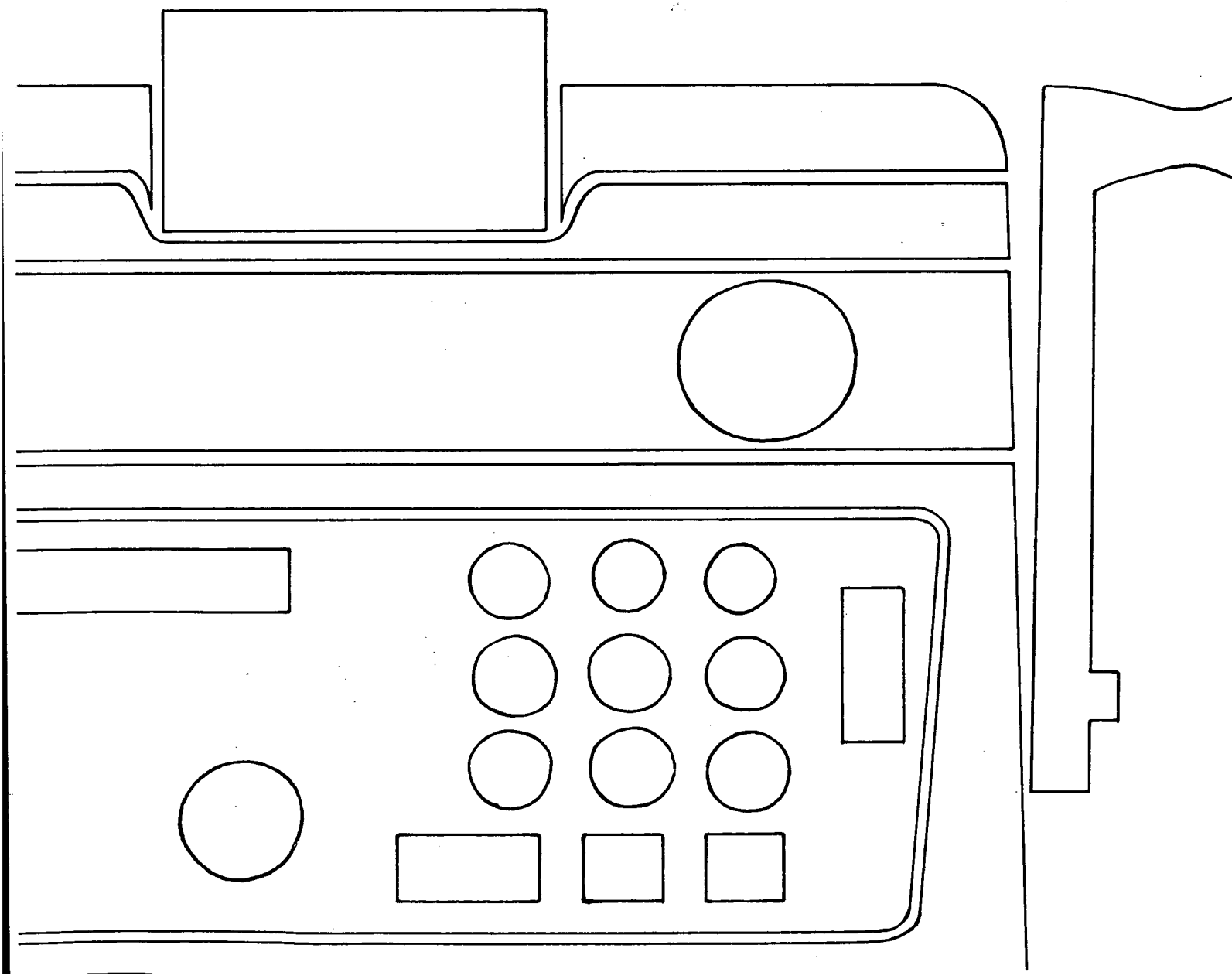
Department of the Treasury
Internal Revenue Service

Johnnie M. Walters, *Commissio*
William H. Loeb, *Deputy Commissio*
J. R. Turner, *Acting Assistant Commissioner (Planning and Resear*

Statistics Divis
Vito Natrella, *Direc*
Robert J. Tolliver, *Assistant Direc*
Thomas F. McHugh, *Chief, Income, Finance, and Wealth Brar*
Ted E. McHold, *Chief, Statistical Techniques Brar*
Alfred J. McKeon, *Chief, Mathematical Statistics Brar*
Thomas M. Durkin, *Chief, Program Management Brar*

This report was prepared under the directio
William J. Smith, Jr., Chief, Business Statis
Staff, Income, Finance, and Wealth Brar

Other branches of the Statistics Division assiste
development of the sample design, the preparatio
processing procedures, and the post-tabula
review of the data. Statistical abstractin
the data was conducted by the service center
Andover, Massachusetts; Austin, Texas; Chamb
Georgia; Covington, Kentucky; Kansas City, Misso
Philadelphia, Pennsylvania; and Ogden, U
and the Data Center in Detroit, Michigan, wh
also developed the computer systems design
conducted computer processing of the d



Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., November 29, 1971.

Dear Mr. Secretary:

The following report, ***Statistics of Income--1968, Business Income Tax Returns***, was prepared in partial fulfillment of the requirement of section 6108 of the Internal Revenue Code that statistics be published annually with respect to the operation of the income tax laws. This report includes financial and economic data from the tax and information returns filed by proprietorships, partnerships, and corporations.

Classification of businesses by type of industrial activity is an important feature of this report series, along with measures of business income, expenses, and size. New features in this report include data on expenses peculiar to farm proprietorships, classification of proprietorships, partnerships, and small business corporations by size of depreciation deduction, and classification of partnerships and small business corporations by accounting period covered.

Commissioner of Internal Revenue.

Hon. John B. Connally,
Secretary of the Treasury.

Contents

Guide to tables by subject, v

Section 1
Total business activity, 1

Section 2
Proprietorships, 19

Section 3
Partnerships, 125

Section 4
Small business corporations, 193

Section 5
All corporations, 213

Section 6
Law and terminology, 249

Section 7
Sample design and limitations, 259

Section 8
1968 Forms and instructions, 269

Section 9
Historical summary, 313

Section 10
Index, 325

Guide to Tables . . . by Subject

ACCOUNTING PERIOD
Partnerships (table 3.8), 192
Small business corporations (table 4.5), 210

COST OF DEPRECIABLE PROPERTY
Proprietorships (table 2.8), 89

HISTORICAL
Proprietorships (table 9.1), 314
Partnerships (table 9.2), 316
Small business corporations (table 9.3), 319
All corporations (table 9.4), 322

INCOME STATEMENTS
Proprietorships (tables 2.2, 2.3), 28, 35
Partnerships (tables 3.2, 3.7), 135, 186
Small business corporations (table 4.2), 199
All corporations (tables 5.2, 5.3), 220, 225

INDUSTRY CLASSIFICATION, MAXIMUM DETAIL
Proprietorships (table 2.1), 24
Partnerships (table 3.1), 129
Small business corporations (table 4.1), 196
All corporations (table 5.1), 215

NUMBER OF SHAREHOLDERS
Small business corporations (table 4.6), 211

SIZE CLASSIFICATIONS
Adjusted gross income:
- Proprietorships (table 2.9), 98

Business receipts:
- Proprietorships (tables 2.4, 2.8), 36, 89
- Partnerships (table 3.3), 143
- Small business corporations (table 4.3), 205
- All corporations (table 5.4), 230

Depreciation:
- Proprietorships (table 2.7), 86
- Partnerships (table 3.6), 183
- Small business corporations (table 4.4), 208

Total assets:
- Partnerships (table 3.7), 186

STATE DATA
Proprietorships (tables 2.5, 2.6), 62, 81
Partnerships (tables 3.4, 3.5), 164, 179
All corporations (table 5.5), 242

TOTAL BUSINESS ACTIVITY
All business summary (table 1.1), 5

Section 1

Total Business Activity

CONTENTS

Industrial activity by State, 3
Depreciation as a business deduction, 4

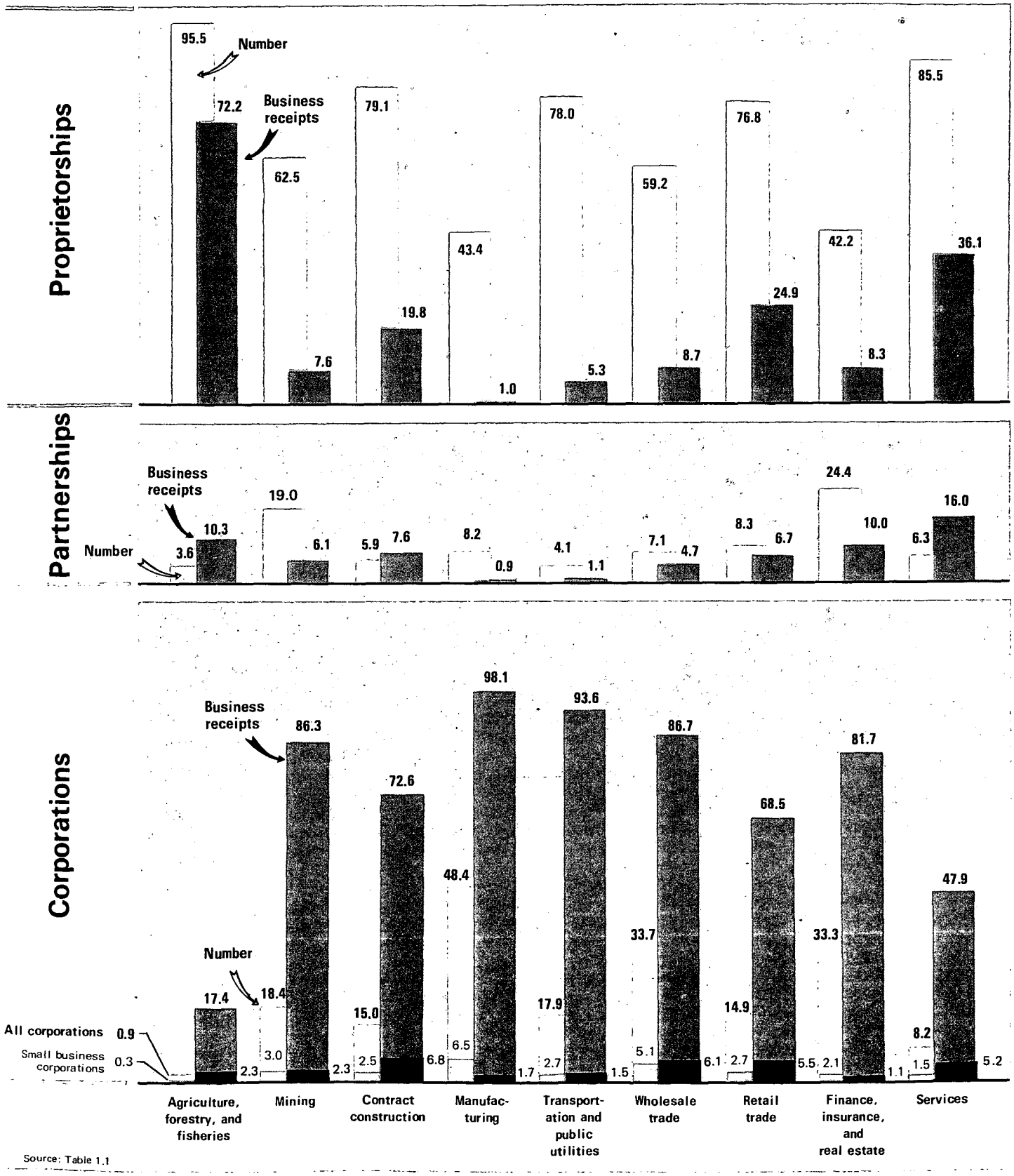
Charts
1A Number of businesses and receipts, by industrial division, 2
1B Depreciation deduction, by type of business organization, 3
1C Depreciation as a percent of total deductions, 4

Basic table
1.1 Number of businesses, business receipts, and selected deductions, for selected industries, 1967 and 1968, 5

Chart 1A

Number of businesses and receipts, by industrial divisions, 1968

Percent distribution by business organization *(Each division totals 100 percent.)*



Source: Table 1.1

This report presents financial and economic data about the tax returns of 9.2 million proprietorships, 917 thousand partnerships, and 1.5 million corporations, portraying virtually all United States business activity in 1968. The data are from samples of tax and information returns, designed to give complete coverage of all business returns filed. The period covered by most of the returns was the calendar year 1968; almost all proprietorships, about 89 percent of the partnerships, and nearly half of the corporations filed for the full-year period ending December 31, 1968. The period covered by the remainder of the returns varied from accounting years ending in July 1967 through those ending in June 1968.

Type of industrial activity is a primary feature of this report, and nearly every table contains some industry classification. In some tables, the industry data are cross-classified by various size categories, such as business receipts, depreciation deduction, or total assets, or by the geographic area where the returns were filed. Chart 1A summarizes the relative importance of the forms of business organization in each industrial division.

Table 1.1 shows business receipts and selected deductions for industries important in one or another of the corporate and noncorporate forms of business. The items selected for presentation in this table are not strictly comparable for all the forms, but they are comparable enough for purposes of rough comparisons within an industry. Limitations on the comparability of these items are mentioned under the item headings in the "Explanation of Terms."

INDUSTRIAL ACTIVITY BY STATE

Data classified by industry and by the State where the returns were filed are presented in sections 2 through 5 for proprietorships, partnerships, and corporations. These data are derived from the same samples as the other data in this report, which were designed to yield national rather than State statistics. Nevertheless, these samples can be used to estimate business activity by State, though reliable data are not available for every industry in all States. Various groupings of industries and in some cases of States have been made to alleviate this problem. Another step taken to increase the reliability of the estimates was to compute separate weights for the sample data by Internal Revenue District rather than using the national weights used in other tables. For this reason, the United States totals in the State tables differ slightly from the totals in other tables. The sampling variability of the figures is also generally somewhat higher in the State tables.

Apart from the sample design, the chief limitation of the data in the State tables is that they are shown for the State where the return was filed, which is not necessarily the State where the business was conducted. For most of the businesses in this report, this presents no problem, because the place of business was in the State where the return was filed. However, in two cases the problem becomes serious.

The first problem arose from the fact that larger businesses, and especially large corporations, often engaged in business activity across State lines. Thus the receipts reported only in the State where the return was filed were actually earned in several different States. In the corporation tables and in chart 5A, only those with business receipts of less than $1,000,000 are shown on the assumption that this group is less likely to be engaged in interstate business activity.

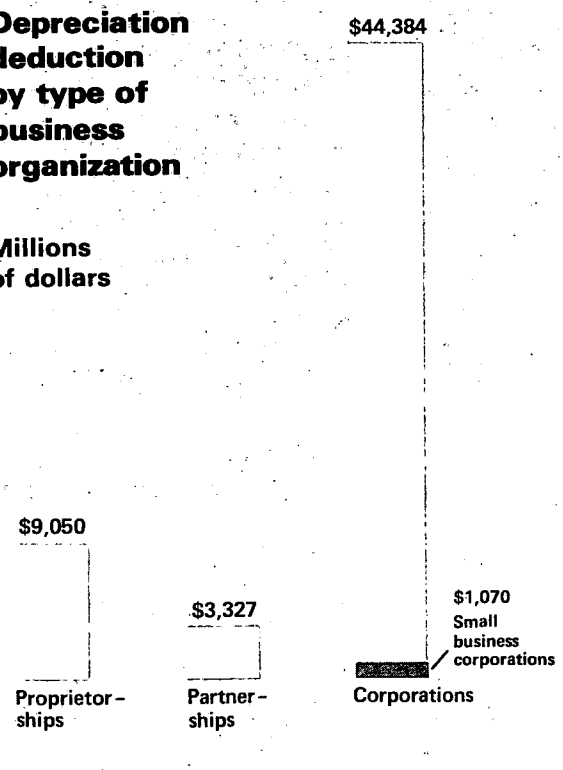
The second problem, which involves primarily proprietorships, came about because of the Internal Revenue processing system. Tax returns were processed in Service Centers, each serving a particular geographic Region. When a return from outside the Region was filed in a Service Center, it was given a code for one of the Districts served by that Center. Each Center had a particular District office it used to accumulate such returns, and in each such State, the return data were somewhat overstated. The States thus overstated were California, Connecticut, Florida, Maryland, Ohio, and Texas. The overstatement is not very serious except in the State of Maryland, where many returns from other parts of the country erroneously filed in Washington, D. C., were classified.

The District of Columbia is shown as a separate classification in the tables for unincorporated businesses but not for corporations. This was due to processing differences. The District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District; however, returns of proprietors and partnerships with District of Columbia addresses were separately identified during statistical processing. This was not done for corporation returns; consequently, in the corporation tables, the District of Columbia is included in the State of Maryland.

Chart 1B

Depreciation deduction by type of business organization

Millions of dollars



DEPRECIATION AS A BUSINESS DEDUCTION

More than 8.8 million businesses claimed depreciation of $57 billion on their 1968 income tax returns. Three-fourths of this amount ($43.3 billion) was reported by corporations, 16 percent by proprietorships, 6 percent by partnerships, and 2 percent by small business corporations. These and other data about the depreciation deduction are presented in several tables in this report.

Industry and size of the depreciation deduction are used as classifiers in tables 2.7, 3.6, and 4.4 for proprietorships, partnerships, and small business corporations. Depreciation data for all corporations are classified by industry in table 5.1.

About 37 percent of the total amount of depreciation claimed by unincorporated businesses was in the industrial division of agriculture, forestry, and fisheries. In the corporate area, 44 percent of the depreciation charges were reported by businesses engaged in manufacturing and 25 percent by those in transportation, communication, electric, gas, and sanitary services.

Chart 1C, which relates depreciation and total deductions for each form of business organization, provides an approximate measure of the relative importance of this deduction in the income computation of each form. Depreciation as a percent of total deductions ranged from 2 percent for small business corporations to 5 percent for proprietorships. By industry, this figure varied from one form of business organization to another. Chart 1C shows that in the industrial division of agriculture, forestry, and fisheries depreciation represented 13 percent of the total deductions of proprietorships and 4 percent of the deductions of corporations. In finance, insurance, and real estate, depreciation accounted for 17 percent of the deductions of partnerships and only 3 percent of corporation deductions.

While broad comparisons can be made between different forms of businesses, the depreciation figures are not strictly comparable because, for example, the data for proprietorships and corporations include additional first-year depreciation which is not included in the partnership and small business corporation data.

For further information about the depreciation deduction refer to section 6, Explanation of Terms.

Chart 1C

Depreciation as a percent of total deductions, by industrial division and type of organization

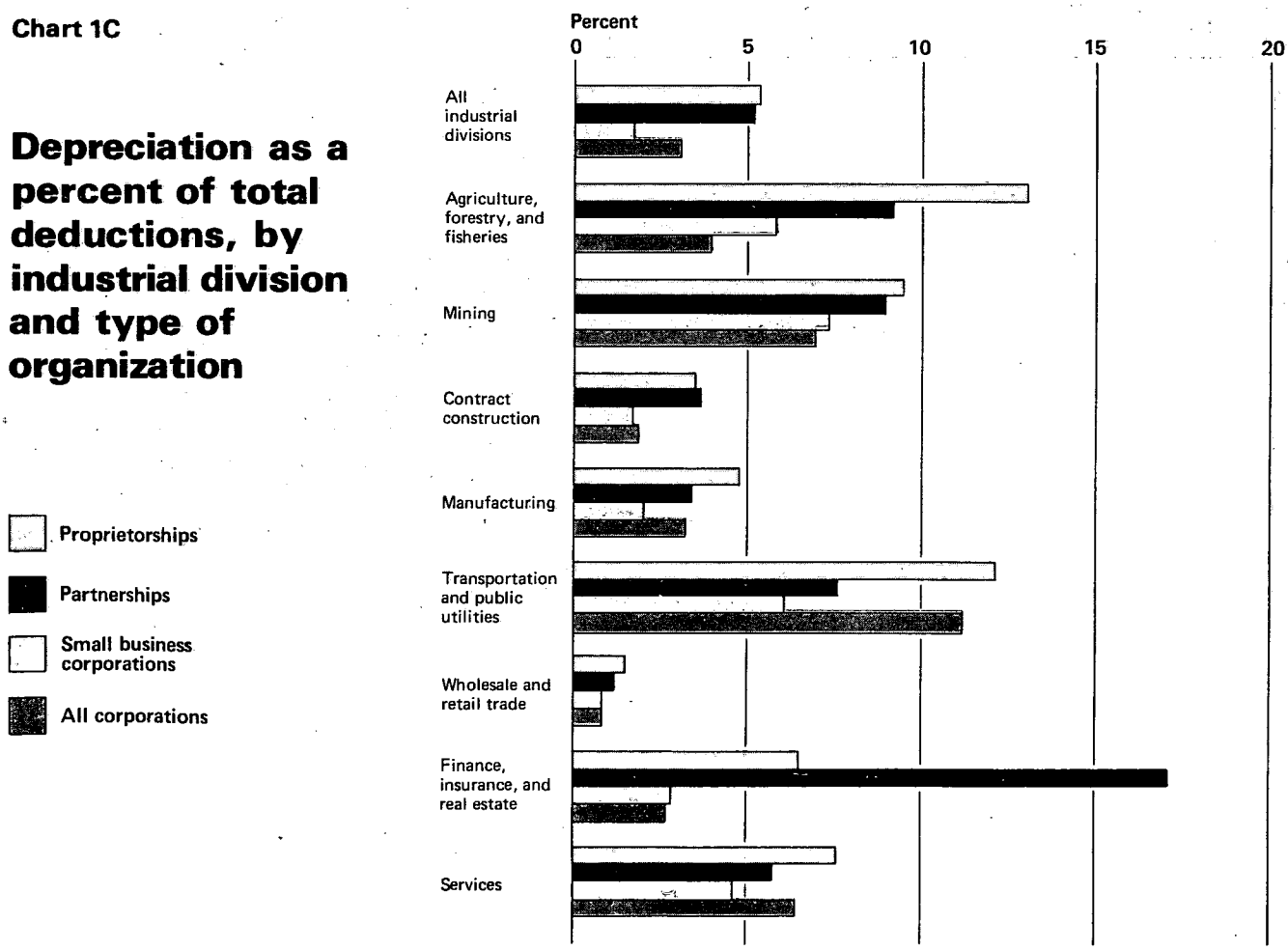


Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL INDUSTRIES																
All businesses, total	11,566,624	11,670,750	1,574,394,661	1,706,136,759	1,072,685,272	1,159,651,216	501,709,428	546,485,543	52,579,618	56,760,932	43,589,167	47,934,160	40,466,340	47,035,961	23,572,696	25,788,807
Corporations, total	1,534,360	1,541,637	1,284,999,547	1,403,499,593	908,598,347	989,550,267	376,401,200	413,949,326	40,819,886	44,384,154	37,066,090	40,979,690	35,370,294	41,205,972	16,808,835	18,635,744
Small Business Corporations	200,784	217,134	55,742,555	60,467,277	40,805,087	43,976,948	14,937,468	16,490,329	1,006,408	1,070,015	1,073,998	1,143,429	396,526	457,647	870,441	966,347
Noncorporate businesses, total	10,032,264	10,129,113	289,395,114	302,637,166	164,086,925	170,100,949	125,308,228	132,536,217	11,759,732	12,376,778	6,523,077	6,954,470	5,096,046	5,829,989	6,763,861	7,153,063
Proprietorships	9,126,082	9,211,613	211,372,116	222,105,222	120,938,866	127,206,770	90,433,289	94,898,452	8,753,059	9,050,068	4,341,819	4,588,981	2,878,427	3,169,092	4,992,155	5,236,200
Partnerships	906,182	917,500	78,022,998	80,531,944	43,148,059	42,894,179	34,874,939	37,637,765	3,006,673	3,326,710	2,181,258	2,365,489	2,217,619	2,660,897	1,771,706	1,916,863
AGRICULTURE, FORESTRY, AND FISHERIES																
All businesses, total	3,352,683	3,357,686	49,576,426	51,722,341	30,209,906	31,892,955	19,366,538	19,829,386	4,845,041	5,059,120	1,636,321	1,672,813	1,900,886	2,156,366	1,510,943	1,495,529
Corporations, total	32,448	31,244	8,855,311	9,016,517	6,524,095	6,631,692	2,331,216	2,384,825	374,213	363,360	200,930	197,528	186,887	207,011	190,985	184,279
Small Business Corporations	8,516	8,579	1,372,674	1,196,337	931,749	842,903	440,925	353,434	83,404	71,516	33,677	36,146	38,552	43,271	35,992	21,364
Noncorporate businesses, total	3,320,235	3,326,442	40,721,115	42,705,824	23,685,811	25,261,263	17,035,322	17,444,561	4,470,828	4,695,760	1,435,391	1,475,285	1,713,999	1,949,355	1,319,958	1,311,250
Proprietorships	3,195,602	3,205,683	35,271,425	37,361,795	20,291,208	22,097,507	14,980,235	15,264,288	4,070,063	4,275,452	1,278,115	1,316,604	1,534,623	1,740,633	1,137,005	1,099,649
Partnerships	124,633	120,759	5,449,690	5,344,029	3,394,603	3,163,756	2,055,087	2,180,273	400,765	420,308	157,276	158,681	179,376	208,722	182,953	211,601
Farms																
All businesses, total	3,166,122	3,172,391	43,545,285	45,269,480	26,482,415	27,881,669	17,062,888	17,387,811	4,569,917	4,771,681	1,530,437	1,562,057	1,831,003	2,079,815	1,440,348	1,417,602
Corporations, total	21,760	19,978	5,844,203	5,745,317	4,149,818	4,021,392	1,694,385	1,723,925	286,093	259,118	149,220	141,941	153,446	173,747	157,786	152,843
Small Business Corporations	6,424	6,162	1,043,686	768,910	680,763	518,940	362,923	249,970	71,894	56,276	27,846	25,690	32,042	40,150	33,907	16,627
Noncorporate businesses, total	3,144,362	3,152,413	37,701,082	39,524,163	22,332,597	23,860,277	15,368,503	15,663,886	4,283,824	4,512,563	1,381,217	1,420,116	1,677,557	1,906,068	1,282,562	1,264,759
Proprietorships	3,030,065	3,042,564	33,135,763	35,017,457	19,546,476	21,234,737	13,589,305	13,782,720	3,915,444	4,126,359	1,237,233	1,273,598	1,506,880	1,708,134	1,110,949	1,065,475
Partnerships	114,297	109,849	4,565,319	4,506,706	2,786,121	2,625,540	1,779,198	1,881,166	368,380	386,204	143,984	146,518	170,677	197,934	171,613	199,284
Other Agriculture, Forestry, and Fisheries																
All businesses, total	186,562	185,295	6,031,141	6,452,861	3,727,491	4,011,286	2,303,650	2,441,575	275,124	287,439	105,885	110,756	69,884	76,551	70,595	77,927
Corporations, total	10,688	11,266	3,011,108	3,271,200	2,374,277	2,610,300	636,831	660,900	88,120	104,242	51,710	55,587	33,441	33,264	33,199	31,436
Small Business Corporations	2,092	2,416	328,988	427,427	250,986	323,963	78,002	103,464	11,510	15,240	5,831	10,456	6,510	3,121	2,085	4,737
Noncorporate businesses, total	175,874	174,029	3,020,033	3,181,661	1,353,214	1,400,986	1,666,819	1,780,675	187,004	183,197	54,175	55,169	36,443	43,287	37,396	46,491
Proprietorships	165,537	163,119	2,135,662	2,344,338	744,732	862,770	1,390,930	1,481,568	154,619	149,093	40,883	43,006	27,744	32,499	26,056	34,174
Partnerships	10,337	10,910	884,371	837,323	608,482	538,216	275,889	299,107	32,385	34,104	13,292	12,163	8,699	10,788	11,340	12,317
MINING																
All businesses, total	73,361	69,528	15,123,041	15,985,242	8,096,759	8,736,556	7,026,281	7,248,686	1,095,127	1,109,893	426,232	459,415	262,005	288,402	153,551	172,833
Corporations, total	14,441	12,813	12,754,444	13,794,849	7,409,515	8,052,484	5,344,929	5,742,365	873,607	911,208	347,512	387,024	210,491	246,181	109,243	110,936
Small Business Corporations	1,896	2,075	387,937	372,552	241,351	204,594	146,586	167,958	25,614	26,596	11,569	12,824	5,156	4,161	2,439	4,705
Noncorporate businesses, total	58,920	56,715	2,368,597	2,190,393	687,244	684,072	1,681,352	1,506,321	221,520	198,685	78,720	72,391	51,514	42,221	44,308	61,897
Proprietorships	45,677	43,488	1,323,164	1,219,968	213,515	267,159	1,109,648	952,809	132,676	118,096	40,799	41,793	31,655	26,814	25,848	33,885
Partnerships	13,243	13,227	1,045,433	970,425	473,729	416,913	571,704	553,512	88,844	80,589	37,921	30,598	19,859	15,407	18,460	28,012
Metal Mining																
All businesses, total	2,739	3,110	2,089,552	2,435,862	1,291,731	1,485,005	797,821	950,857	170,321	187,350	81,630	101,362	36,395	57,386	6,142	8,816
Corporations, total	1,393	971	2,034,297	2,380,158	1,264,043	1,465,415	770,254	914,743	165,307	180,086	80,049	99,831	36,043	56,928	5,527	8,148
Small Business Corporations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)
Noncorporate businesses, total	1,346	2,139	55,255	55,704	27,688	19,590	27,567	36,114	5,014	7,264	1,581	1,531	352	458	615	668
Proprietorships	791	1,680	2,758	10,798	336	3,286	2,422	7,512	666	2,588	77	228	69	265	141	384
Partnerships	555	459	52,497	44,906	27,352	16,304	25,145	28,602	4,348	4,676	1,504	1,303	283	193	474	284
Coal Mining																
All businesses, total	4,283	3,325	3,117,128	2,472,287	2,293,438	1,783,850	823,690	688,437	190,298	154,647	81,209	77,564	41,183	39,276	38,497	35,665
Corporations, total	2,304	1,570	2,872,587	2,213,717	2,167,123	1,655,433	705,464	558,284	169,495	139,038	74,907	70,189	37,775	37,405	33,228	27,667
Small Business Corporations	239	273	43,992	127,091	27,176	77,284	16,816	49,807	3,719	8,286	1,297	4,375	883	1,403	136	1,086
Noncorporate businesses, total	1,979	1,755	244,541	258,570	126,315	128,417	118,226	130,153	20,803	15,609	6,302	7,375	3,408	1,871	5,269	7,998
Proprietorships	1,047	790	53,619	81,773	17,025	30,569	36,594	51,204	5,407	4,629	2,007	3,076	941	640	639	1,997
Partnerships	932	965	190,922	176,797	109,290	97,848	81,632	78,949	15,396	10,980	4,295	4,299	2,467	1,231	4,630	6,001

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MINING--Continued																
Crude Petroleum and Natural Gas																
All businesses, total	57,798	53,499	6,973,582	8,163,994	2,822,646	3,745,312	4,150,934	4,418,682	487,953	521,117	166,652	186,676	141,574	149,687	68,414	96,060
Corporations, total	7,285	6,966	5,160,752	6,567,017	2,392,465	3,311,875	2,768,287	3,255,142	316,513	374,594	104,513	133,209	98,104	114,061	37,036	52,930
Small Business Corporations	1,110	1,140	214,162	117,904	142,781	59,235	71,381	58,669	11,093	8,744	4,954	3,292	2,714	1,317	2,118	2,084
Noncorporate businesses, total	50,513	46,533	1,812,830	1,596,977	430,181	433,437	1,382,647	1,163,540	171,440	146,523	62,139	53,467	43,470	35,626	31,378	43,130
Proprietorships	39,822	35,738	1,136,917	966,444	160,305	189,534	976,610	776,910	112,910	90,272	34,816	32,299	28,074	22,745	21,969	26,070
Partnerships	10,691	10,795	675,913	630,533	269,876	243,903	406,037	386,630	58,530	56,251	27,323	21,168	15,396	12,881	9,409	17,060
Other Mining																
All businesses, total	8,541	9,594	2,942,779	2,913,099	1,688,944	1,722,389	1,253,835	1,190,710	246,555	246,779	96,742	93,813	42,853	42,053	40,497	32,292
Corporations, total	3,459	3,306	2,686,808	2,633,957	1,585,884	1,619,761	1,100,924	1,014,196	222,292	217,490	88,043	83,795	38,569	37,787	33,452	22,191
Small Business Corporations	471	499	127,572	117,794	70,924	64,079	56,648	53,715	10,535	8,619	5,178	4,159	1,559	1,325	125	1,079
Noncorporate businesses, total	5,082	6,288	255,971	279,142	103,060	102,628	152,911	176,514	24,263	29,289	8,699	10,018	4,284	4,266	7,045	10,101
Proprietorships	4,017	5,280	129,870	160,953	35,849	43,770	94,021	117,183	13,693	20,607	3,900	6,190	2,571	3,164	3,098	5,434
Partnerships	1,065	1,008	126,101	118,189	67,211	58,858	58,890	59,331	10,570	8,682	4,799	3,828	1,713	1,102	3,947	4,667
CONTRACT CONSTRUCTION																
All businesses, total	855,982	838,988	92,291,540	97,530,126	71,924,132	75,837,747	20,367,413	21,692,379	1,891,550	2,099,933	1,648,528	1,801,638	625,356	669,945	600,988	654,604
Corporations, total	123,180	125,999	66,828,236	70,831,186	55,629,499	58,532,534	11,198,737	12,298,652	1,204,572	1,364,466	1,206,928	1,353,140	450,357	495,863	362,039	400,738
Small Business Corporations	22,388	20,882	6,611,212	6,658,281	5,283,027	5,243,438	1,328,185	1,414,843	101,047	110,950	125,858	136,468	38,848	29,590	37,527	33,384
Noncorporate businesses, total	732,802	712,989	25,463,304	26,698,940	16,294,633	17,305,213	9,168,676	9,393,727	686,978	735,467	441,600	448,498	174,999	174,082	238,949	253,866
Proprietorships	680,460	663,301	18,334,278	19,333,780	10,921,692	11,783,574	7,412,591	7,550,206	548,032	546,404	325,341	336,758	125,188	133,157	136,168	163,399
Partnerships	52,342	49,688	7,129,026	7,365,160	5,372,941	5,521,639	1,756,085	1,843,521	138,946	189,063	116,259	111,740	49,811	40,925	102,781	90,467
General Contractors																
All businesses, total	204,847	197,832	55,057,607	57,242,018	45,975,347	47,869,699	9,082,260	9,372,319	1,129,351	1,249,717	808,244	872,143	447,929	463,896	307,913	332,507
Corporations, total	58,264	56,966	42,981,391	44,336,311	37,134,287	38,040,039	5,847,104	6,296,272	844,678	940,919	633,418	701,616	341,275	366,718	189,831	218,783
Small Business Corporations	9,504	7,862	3,646,367	3,228,277	3,111,560	2,693,150	534,807	535,127	48,906	56,391	52,476	51,481	25,333	18,169	16,056	11,401
Noncorporate businesses, total	146,583	140,866	12,076,216	12,905,707	8,841,060	9,829,660	3,235,156	3,076,047	284,673	308,798	174,826	170,527	106,654	97,178	118,082	113,724
Proprietorships	125,723	123,540	7,475,850	8,169,018	5,131,415	5,995,535	2,344,435	2,173,483	204,107	185,763	112,539	116,025	67,574	69,359	46,566	53,472
Partnerships	20,860	17,326	4,600,366	4,736,689	3,709,645	3,834,125	890,721	902,564	80,566	123,035	62,287	54,502	39,080	27,819	71,516	60,252
Building construction																
All businesses, total	170,502	165,356	36,671,715	38,253,472	31,432,606	32,883,968	5,239,109	5,369,504	410,158	441,877	453,586	513,762	312,516	314,953	151,368	170,093
Corporations, total	44,341	45,042	26,728,076	28,109,199	23,749,706	24,901,444	2,978,370	3,207,755	260,409	301,036	324,606	387,702	225,172	235,835	105,749	117,034
Small Business Corporations	7,645	6,722	2,811,380	2,618,606	2,472,878	2,264,981	338,502	353,625	21,841	22,174	34,905	37,933	20,660	12,781	6,069	7,060
Noncorporate businesses, total	126,161	120,314	9,943,639	10,144,273	7,682,900	7,982,524	2,260,739	2,161,749	149,749	140,841	128,980	126,060	87,344	79,118	45,619	53,059
Proprietorships	108,983	105,938	6,466,935	7,118,354	4,785,024	5,443,534	1,681,911	1,674,820	110,706	107,601	87,204	90,926	54,873	56,761	17,813	27,069
Partnerships	17,178	14,376	3,476,704	3,025,919	2,897,876	2,538,990	578,828	486,929	39,043	33,240	41,776	35,134	32,471	22,357	27,806	25,990
Other general contractors																
All businesses, total	34,345	32,476	18,385,892	18,988,546	14,542,741	14,985,731	3,843,151	4,002,815	719,193	807,840	354,658	358,381	135,413	148,943	156,545	162,414
Corporations, total	13,923	11,924	16,253,315	16,227,112	13,384,581	13,138,595	2,868,734	3,088,517	584,269	639,883	308,812	313,914	116,103	130,883	84,082	101,749
Small Business Corporations	1,857	1,139	834,987	609,671	638,682	428,169	196,305	181,502	27,065	34,217	17,571	13,548	4,673	5,388	9,987	4,341
Noncorporate businesses, total	20,422	20,552	2,132,577	2,761,434	1,158,160	1,847,136	974,417	914,298	134,924	167,957	45,846	44,467	19,310	18,060	72,463	60,665
Proprietorships	16,740	17,602	1,008,915	1,050,664	346,391	552,001	662,524	498,663	93,401	78,162	25,335	25,099	12,701	12,598	28,753	26,403
Partnerships	3,682	2,950	1,123,662	1,710,770	811,769	1,295,135	311,893	415,635	41,523	89,795	20,511	19,368	6,609	5,462	43,710	34,262
Special Trade Contractors																
All businesses, total	651,135	641,156	37,233,933	40,288,108	25,948,785	27,968,048	11,285,153	12,320,060	762,199	850,216	840,284	929,495	177,427	206,049	293,074	322,097
Corporations, total	64,916	69,033	23,846,845	26,494,875	18,495,212	20,492,495	5,351,633	6,002,380	359,894	423,547	573,510	651,524	109,082	129,145	172,208	181,955
Small Business Corporations	12,883	13,021	2,964,845	3,430,004	2,171,467	2,550,288	793,378	879,716	52,141	54,559	73,382	84,987	13,515	11,421	21,471	21,983
Noncorporate businesses, total	586,219	572,123	13,387,088	13,793,233	7,453,573	7,475,553	5,933,520	6,317,680	402,305	426,669	266,774	277,971	68,345	76,904	120,866	140,142
Proprietorships	554,737	539,761	10,858,428	11,164,762	5,790,277	5,788,039	5,068,156	5,376,723	343,925	360,641	212,802	220,733	57,614	63,798	89,601	109,927
Partnerships	31,482	32,362	2,528,660	2,628,471	1,663,296	1,687,514	865,364	940,957	58,380	66,028	53,972	57,238	10,731	13,106	31,265	30,215

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING																
All businesses, total	401,014	396,908	588,682,221	645,128,726	411,586,182	449,775,698	177,096,042	195,353,028	18,403,232	20,205,085	17,864,768	19,492,815	5,655,685	7,042,530	5,067,448	5,731,186
Corporations, total	197,023	191,910	576,569,503	632,925,330	403,894,962	442,193,190	172,674,541	190,732,140	17,984,660	19,757,114	17,616,569	19,237,835	5,567,510	6,945,304	4,889,976	5,529,717
Small Business Corporations	24,568	25,951	10,491,059	10,690,081	7,650,516	7,848,644	2,840,543	2,841,437	208,066	211,689	225,625	222,180	55,410	56,828	116,514	122,104
Noncorporate businesses, total	203,991	204,998	12,112,718	12,203,396	7,691,220	7,582,508	4,421,501	4,620,888	418,572	447,971	248,199	254,980	88,175	97,226	177,472	201,469
Proprietorships	169,505	172,333	6,472,710	6,672,726	3,728,940	3,756,727	2,743,773	2,915,999	279,090	279,170	140,503	146,939	53,909	61,288	101,187	120,134
Partnerships	34,486	32,665	5,640,008	5,530,670	3,962,280	3,825,781	1,677,728	1,704,889	139,482	168,801	107,696	108,041	34,266	35,938	76,285	81,335
Food and Kindred Products																
All businesses, total	28,660	27,660	82,877,783	88,356,906	63,162,146	67,142,295	19,715,637	21,214,611	1,575,833	1,686,010	2,616,368	2,809,194	527,601	686,323	455,189	535,339
Corporations, total	17,592	16,015	80,632,868	86,341,785	61,415,242	65,598,887	19,217,626	20,742,898	1,530,051	1,644,005	2,588,328	2,780,344	515,540	675,196	438,338	517,775
Small Business Corporations	2,344	2,087	2,053,729	2,422,642	1,681,024	2,048,177	372,705	374,465	35,238	35,620	27,325	26,564	7,637	8,036	12,441	10,129
Noncorporate businesses, total	11,068	11,645	2,244,915	2,015,121	1,746,904	1,543,408	498,011	471,713	45,782	42,005	28,040	28,850	12,061	11,127	16,851	17,564
Proprietorships	7,633	9,075	1,044,346	969,542	803,043	720,190	241,303	249,352	22,402	22,251	12,924	14,385	5,968	6,396	6,056	6,914
Partnerships	3,435	2,570	1,200,569	1,045,579	943,861	823,218	256,708	222,361	23,380	19,754	15,116	14,465	6,093	4,731	10,795	10,650
Textile Mill Products																
All businesses, total	8,915	7,827	19,720,836	21,117,335	15,613,601	16,558,946	4,107,234	4,558,389	537,525	553,922	380,375	421,869	215,825	263,453	134,962	145,268
Corporations, total	6,571	5,900	19,378,504	20,821,964	15,354,272	16,327,838	4,024,232	4,494,126	525,135	543,263	374,700	417,484	214,273	262,384	131,942	142,754
Small Business Corporations	552	441	296,363	251,437	236,967	189,066	59,396	62,371	5,356	3,106	7,082	5,067	651	1,088	3,959	3,494
Noncorporate businesses, total	2,344	1,927	342,332	295,371	259,329	231,108	83,002	64,263	12,390	10,659	5,675	4,385	1,552	1,069	3,020	2,514
Proprietorships	1,734	1,285	108,883	64,141	70,688	42,153	38,194	21,988	2,824	1,182	2,411	1,137	764	154	681	887
Partnerships	610	642	233,449	231,230	188,641	188,955	44,808	42,275	9,566	9,477	3,264	3,248	788	915	2,339	1,627
Apparel and Other Textile Products																
All businesses, total	26,442	27,684	21,803,585	23,834,783	16,701,805	18,178,877	5,101,782	5,655,906	179,797	197,246	449,324	465,142	168,004	205,486	245,472	254,864
Corporations, total	17,682	18,253	20,822,400	22,661,325	16,025,443	17,332,707	4,796,957	5,328,618	170,203	185,704	426,320	437,957	163,898	200,950	223,224	233,267
Small Business Corporations	2,756	3,481	1,639,347	1,848,818	1,259,832	1,442,251	379,515	406,567	7,601	10,007	41,641	32,873	5,710	5,288	19,211	21,372
Noncorporate businesses, total	8,760	9,431	981,185	1,173,458	676,362	846,170	304,825	327,288	9,594	11,542	23,004	27,185	4,106	4,536	22,248	21,597
Proprietorships	6,718	7,208	409,116	519,775	246,068	350,310	163,050	169,465	5,683	6,619	11,334	13,691	1,367	1,609	13,196	11,264
Partnerships	2,042	2,223	572,069	653,683	430,294	495,860	141,775	157,823	3,911	4,923	11,670	13,494	2,739	2,927	9,052	10,333
Lumber and Wood Products, Except Furniture																
All businesses, total	60,491	60,642	12,371,841	13,979,110	8,981,745	9,893,742	3,390,097	4,085,368	506,219	507,905	329,442	339,652	156,604	163,969	94,446	114,173
Corporations, total	9,672	9,182	10,183,872	11,698,371	7,799,787	8,698,270	2,384,085	3,000,101	350,261	367,981	270,237	285,393	129,160	133,711	73,291	75,303
Small Business Corporations	1,550	1,557	568,161	635,025	422,001	470,237	146,160	164,788	20,800	18,963	16,672	14,272	5,911	5,937	2,633	2,845
Noncorporate businesses, total	50,819	51,460	2,187,969	2,280,739	1,181,958	1,195,472	1,006,012	1,085,267	155,958	139,924	59,205	54,259	27,444	30,258	21,155	38,870
Proprietorships	45,533	45,947	1,471,490	1,485,927	684,053	668,566	787,438	817,361	122,492	103,796	41,761	35,598	21,228	19,258	14,980	24,769
Partnerships	5,286	5,513	716,479	794,812	497,905	526,906	218,574	267,906	33,466	36,128	17,444	18,661	6,216	11,000	6,175	14,101
Furniture and Fixtures																
All businesses, total	16,774	14,979	7,154,299	7,518,795	5,097,608	5,363,992	2,056,691	2,154,803	120,447	124,280	162,464	171,622	45,732	48,153	69,960	78,967
Corporations, total	6,636	6,197	6,696,398	7,096,354	4,792,455	5,084,992	1,903,943	2,011,362	111,284	114,521	153,561	162,395	42,384	45,095	64,488	71,231
Small Business Corporations	1,222	833	459,057	318,484	322,268	220,764	136,789	97,720	5,603	4,489	8,654	5,824	1,376	1,724	6,712	6,105
Noncorporate businesses, total	10,138	8,782	457,901	422,441	305,153	279,000	152,748	143,441	9,163	9,759	8,903	9,227	3,348	3,058	5,472	7,736
Proprietorships	8,546	7,511	258,229	264,026	162,780	168,234	95,449	95,792	6,516	7,415	5,049	5,989	2,354	2,241	3,265	5,058
Partnerships	1,592	1,271	199,672	158,415	142,373	110,766	57,299	47,649	2,647	2,344	3,854	3,238	994	817	2,207	2,678
Printing and Publishing																
All businesses, total	53,888	59,267	22,376,486	23,688,641	14,501,276	15,109,669	7,875,213	8,578,972	591,901	658,770	526,626	577,505	184,683	216,577	303,980	323,338
Corporations, total	24,402	23,633	21,292,899	22,400,841	13,963,220	14,463,474	7,329,679	7,937,367	552,862	609,514	503,174	547,615	176,510	204,059	281,213	288,534
Small Business Corporations	2,937	3,613	720,511	964,815	449,366	612,741	271,145	352,074	22,720	26,355	17,776	24,024	4,857	8,786	12,600	13,814
Noncorporate businesses, total	29,486	35,634	1,083,587	1,287,800	538,056	646,195	545,534	641,605	39,039	49,256	23,452	29,890	8,173	12,518	22,767	34,804
Proprietorships	24,144	30,141	613,553	808,679	266,940	374,194	346,616	434,485	27,361	37,074	12,191	18,451	5,286	9,709	14,296	24,611
Partnerships	5,342	5,493	470,034	479,121	271,116	272,001	198,918	207,120	11,678	12,182	11,261	11,439	2,887	2,809	8,471	10,193

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING--Continued																
Chemicals and Allied Products																
All businesses, total	15,762	14,319	46,027,155	51,493,527	27,770,734	31,206,051	18,256,420	20,287,476	2,023,072	2,237,988	861,064	956,185	483,650	570,242	362,605	404,963
Corporations, total	10,597	10,750	45,661,146	51,080,634	27,532,958	30,935,254	18,128,188	20,145,380	2,011,100	2,202,607	855,455	950,333	478,684	566,343	354,763	398,344
Small Business Corporations	1,038	1,194	338,265	477,870	237,154	332,135	101,111	145,735	5,866	10,675	5,082	9,037	951	2,656	6,777	5,491
Noncorporate businesses, total	5,165	3,569	366,009	412,893	237,776	270,797	128,232	142,096	11,972	35,381	5,609	5,852	4,966	3,899	7,842	6,619
Proprietorships	3,980	3,029	154,014	124,092	93,277	76,690	60,736	47,402	4,204	3,602	2,455	1,967	1,061	1,040	4,633	2,841
Partnerships	1,185	540	211,995	288,801	144,499	194,107	67,496	94,694	7,768	31,779	3,154	3,885	3,905	2,859	3,209	3,778
Leather and Leather Products																
All businesses, total	3,977	4,491	5,275,743	5,777,505	3,926,272	4,259,170	1,349,471	1,518,335	66,521	65,981	116,841	131,981	54,841	59,505	66,903	88,239
Corporations, total	2,747	2,729	5,181,647	5,664,919	3,854,552	4,182,565	1,327,095	1,482,354	65,715	64,709	115,154	129,975	54,529	58,815	65,278	86,443
Small Business Corporations	235	273	151,116	87,857	117,598	67,678	33,518	20,179	1,652	704	3,036	2,805	976	253	867	1,035
Noncorporate businesses, total	1,230	1,762	94,096	112,586	71,720	76,605	22,376	35,981	806	1,272	1,687	2,006	312	690	1,625	1,796
Proprietorships	954	1,466	45,223	51,855	34,642	31,541	10,581	20,314	339	810	554	1,049	141	488	1,006	959
Partnerships	276	296	48,873	60,731	37,078	45,064	11,795	15,667	467	462	1,133	957	171	202	619	837
Stone, Clay, and Glass Products																
All businesses, total	18,545	18,592	13,741,925	14,787,051	9,090,076	9,733,041	4,651,847	5,054,010	724,257	754,950	403,994	433,823	162,010	181,784	111,511	131,863
Corporations, total	9,060	8,396	13,303,918	14,227,657	8,847,362	9,424,161	4,456,556	4,803,496	703,674	722,345	391,161	417,095	159,484	175,465	106,139	124,264
Small Business Corporations	960	1,290	201,905	386,352	146,587	262,249	55,318	124,103	10,576	16,250	5,917	10,881	2,628	2,240	1,364	3,403
Noncorporate businesses, total	9,485	10,196	438,007	559,394	242,714	308,880	195,291	250,514	20,583	32,605	12,833	16,728	2,526	6,319	5,372	7,599
Proprietorships	8,431	8,501	273,802	346,114	142,699	182,510	131,101	163,604	14,266	22,021	8,298	10,403	1,806	4,791	3,398	3,604
Partnerships	1,054	1,695	164,205	213,280	100,015	126,370	64,190	86,910	6,317	10,584	4,535	6,325	720	1,528	1,974	3,995
Primary Metal Industries																
All businesses, total	7,189	6,371	40,154,296	43,811,545	28,164,966	31,400,171	11,989,331	12,411,374	2,072,275	2,230,115	1,058,035	1,130,563	485,329	619,238	224,503	267,429
Corporations, total	4,691	4,124	39,701,251	43,564,459	27,825,299	31,221,828	11,875,952	12,342,631	2,063,914	2,223,230	1,051,307	1,125,345	483,753	617,962	220,448	265,570
Small Business Corporations	548	265	304,736	204,927	216,557	133,527	88,179	71,400	7,871	3,729	7,495	8,616	2,661	578	1,054	773
Noncorporate businesses, total	2,498	2,247	453,045	247,086	339,667	178,343	113,379	68,743	8,361	6,885	6,728	5,218	1,576	1,276	4,055	1,859
Proprietorships	1,844	1,561	259,242	113,419	199,333	82,686	59,910	30,733	4,381	3,074	3,395	2,511	793	890	2,202	707
Partnerships	654	686	193,803	133,667	140,334	95,657	53,469	38,010	3,980	3,811	3,333	2,707	783	386	1,853	1,152
Fabricated Metal Products																
All businesses, total	37,453	34,270	33,521,292	37,152,210	23,616,025	26,253,926	9,905,267	10,898,284	826,320	928,559	780,565	893,069	253,267	332,474	286,427	333,490
Corporations, total	24,353	23,346	32,806,038	36,428,652	23,197,021	25,807,834	9,609,017	10,620,818	804,266	908,925	764,815	876,701	247,710	327,527	274,578	322,711
Small Business Corporations	2,995	3,226	1,057,853	862,915	698,010	566,676	359,843	296,239	21,693	22,904	24,684	24,329	5,192	4,276	11,978	15,046
Noncorporate businesses, total	13,100	10,924	715,254	723,558	419,004	446,092	296,250	277,466	22,054	19,634	15,750	16,368	5,557	4,947	11,849	10,779
Proprietorships	10,580	8,781	331,705	361,422	173,021	209,514	158,684	151,908	13,071	11,765	7,576	8,721	2,981	3,454	5,772	6,440
Partnerships	2,520	2,143	383,549	362,136	245,983	236,578	137,566	125,558	8,983	7,869	8,174	7,647	2,576	1,493	6,077	4,339
Machinery, Except Electrical																
All businesses, total	45,796	45,602	48,100,542	50,019,437	31,200,620	31,885,045	16,899,921	18,134,392	1,718,674	1,870,289	1,212,019	1,340,020	506,621	586,818	414,870	468,028
Corporations, total	21,200	22,893	46,821,187	48,781,844	30,488,234	31,208,412	16,332,953	17,573,432	1,666,911	1,817,638	1,182,547	1,312,778	497,915	577,540	394,911	448,776
Small Business Corporations	2,595	2,557	1,111,929	799,920	779,930	520,342	331,999	279,578	30,569	27,300	26,334	27,343	7,131	5,444	13,911	14,826
Noncorporate businesses, total	24,596	22,709	1,279,355	1,237,593	712,386	676,633	566,968	560,960	51,763	52,651	29,472	27,242	8,706	9,278	19,959	19,252
Proprietorships	19,601	18,780	782,093	769,230	412,492	396,154	369,600	373,076	37,392	38,715	18,700	17,199	6,005	6,175	13,782	11,803
Partnerships	4,995	3,929	497,262	468,363	299,894	280,479	197,368	187,884	14,371	13,936	10,772	10,043	2,701	3,103	6,177	7,449
Electrical Equipment and Supplies																
All businesses, total	14,542	13,692	42,639,637	46,546,975	29,527,312	32,263,432	13,112,324	14,283,543	1,086,073	1,271,446	989,005	1,124,795	459,782	598,629	369,930	427,500
Corporations, total	10,737	10,516	42,498,210	46,362,206	29,436,877	32,146,380	13,061,333	14,215,826	1,082,289	1,262,185	986,470	1,121,612	459,045	597,496	367,251	423,279
Small Business Corporations	1,148	854	348,257	186,766	224,925	122,731	123,332	64,035	6,307	3,745	7,794	4,704	2,423	1,731	5,299	1,792
Noncorporate businesses, total	3,805	3,176	141,427	184,769	90,435	117,052	50,991	67,717	3,784	9,261	2,535	3,183	737	1,133	2,679	4,221
Proprietorships	3,263	2,487	66,290	94,402	36,967	55,815	29,322	38,587	2,841	3,057	1,393	1,557	315	849	1,750	2,918
Partnerships	542	689	75,137	90,367	53,468	61,237	21,669	29,130	943	6,204	1,142	1,626	422	284	929	1,303

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING--Continued																
Transportation Equipment																
All businesses, total	9,908	9,214	78,634,885	92,176,721	59,424,302	68,734,346	19,210,584	23,442,375	2,065,664	2,335,213	2,397,642	2,637,971	868,662	1,110,522	518,876	596,105
Corporations, total	5,390	4,957	78,386,153	91,957,703	59,251,615	68,589,052	19,134,538	23,368,651	2,060,329	2,330,125	2,392,053	2,632,333	867,310	1,108,822	515,425	592,027
Small Business Corporations	661	657	185,424	145,339	142,333	97,819	43,091	47,520	4,123	3,251	4,792	3,318	1,566	777	3,035	4,402
Noncorporate businesses, total	4,518	4,257	248,732	219,018	172,687	145,294	76,046	73,724	5,335	5,088	5,589	5,638	1,352	1,700	3,451	4,078
Proprietorships	3,762	3,513	131,503	132,765	89,431	83,840	42,073	48,925	2,422	3,063	2,501	3,433	604	1,119	2,025	3,065
Partnerships	756	744	117,229	86,253	83,256	61,454	33,973	24,799	2,913	2,025	3,088	2,205	748	581	1,426	1,013
Miscellaneous Manufacturing																
All businesses, total	52,671	52,297	114,281,916	124,868,185	74,807,694	81,792,995	39,474,223	43,075,190	4,308,654	4,782,411	5,581,006	6,059,424	1,083,076	1,399,357	1,407,815	1,561,620
Corporations, total	25,693	25,018	113,203,012	123,836,616	74,110,625	81,171,536	39,092,387	42,665,080	4,286,666	4,760,362	5,561,287	6,040,475	1,077,315	1,393,939	1,378,687	1,539,439
Small Business Corporations	3,027	3,622	1,054,406	1,096,914	715,964	762,251	338,442	334,663	22,091	24,591	21,341	22,523	5,740	8,014	14,673	17,577
Noncorporate businesses, total	26,978	27,279	1,078,904	1,031,569	697,069	621,459	381,836	410,110	21,988	22,049	19,719	18,949	5,761	5,418	29,128	22,181
Proprietorships	22,782	23,048	523,221	567,337	313,506	314,330	209,716	253,007	12,896	14,726	9,963	10,848	3,238	3,115	14,146	14,294
Partnerships	4,196	4,231	555,683	464,232	383,563	307,129	172,120	157,103	9,092	7,323	9,756	8,101	2,523	2,303	14,982	7,887
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																
All businesses, total	359,088	366,667	106,040,278	116,537,354	60,380,840	66,008,551	45,659,440	50,528,803	11,010,040	12,072,208	6,830,731	7,621,294	4,236,182	4,936,687	2,436,156	2,836,966
Corporations, total	66,045	65,551	99,190,985	109,132,172	58,303,545	64,005,891	40,887,440	45,126,281	10,400,692	11,386,819	6,567,383	7,317,244	4,127,775	4,816,195	2,258,728	2,643,327
Small Business Corporations	8,598	10,009	1,332,057	1,731,667	780,323	1,079,902	551,734	651,765	80,787	102,033	51,620	77,361	16,150	23,729	26,266	35,473
Noncorporate businesses, total	293,043	301,116	6,849,293	7,405,182	2,077,295	2,002,660	4,772,000	5,402,522	609,348	685,389	263,348	304,050	108,407	120,492	177,428	193,639
Proprietorships	277,807	285,910	5,538,856	6,174,955	1,258,718	1,322,468	4,280,140	4,852,487	525,556	607,306	219,956	260,673	86,559	104,688	146,679	161,647
Partnerships	15,236	15,206	1,310,437	1,230,227	818,577	680,192	491,860	550,035	83,792	78,083	43,392	43,377	21,848	15,804	30,749	31,992
Transportation																
All businesses, total	323,635	334,054	51,170,325	56,319,059	32,581,987	35,386,364	18,588,340	20,932,695	4,614,804	4,989,848	2,554,826	2,812,873	1,419,386	1,612,139	2,017,655	2,351,247
Corporations, total	50,972	51,263	44,844,089	49,400,081	30,638,930	33,491,198	14,205,159	15,908,883	4,050,551	4,347,564	2,307,546	2,525,044	1,320,518	1,498,094	1,851,492	2,164,999
Small Business Corporations	6,848	7,838	1,056,476	1,529,571	634,336	976,149	422,140	553,422	59,552	80,689	41,848	68,338	11,938	17,639	22,888	32,221
Noncorporate businesses, total	272,663	282,791	6,326,236	6,918,978	1,943,057	1,895,166	4,383,181	5,023,812	564,253	642,284	247,280	287,829	98,868	114,045	166,163	186,248
Proprietorships	259,710	270,145	5,180,782	5,831,769	1,208,522	1,276,901	3,972,262	4,554,868	493,570	575,422	209,196	248,956	79,275	100,085	139,426	157,548
Partnerships	12,953	12,646	1,145,454	1,087,209	734,535	618,265	410,919	468,944	70,683	66,862	38,084	38,873	19,593	13,960	26,737	28,700
Local transportation																
All businesses, total	63,546	62,917	2,986,367	3,015,396	1,681,635	1,601,041	1,304,733	1,414,355	274,628	289,374	154,197	161,120	59,808	65,804	85,452	70,382
Corporations, total	9,030	8,999	2,519,120	2,487,793	1,610,030	1,530,281	909,090	957,512	229,777	238,605	141,029	144,518	54,546	56,242	64,373	45,614
Small Business Corporations	948	1,165	82,828	148,506	49,151	93,160	33,677	55,346	7,157	9,301	4,009	6,924	1,496	1,372	1,076	1,963
Noncorporate businesses, total	54,516	53,918	467,247	527,603	71,605	70,760	395,643	456,843	44,851	50,769	13,168	16,602	5,262	9,562	21,079	24,768
Proprietorships	53,314	53,010	401,510	480,868	35,774	49,327	365,737	431,541	39,022	45,682	10,521	14,591	4,197	8,385	18,663	23,938
Partnerships	1,202	908	65,737	46,735	35,831	21,433	29,906	25,302	5,829	5,087	2,647	2,011	1,065	1,177	2,416	830
Trucking and warehousing																
All businesses, total	221,939	233,275	18,737,337	22,467,997	10,665,270	12,795,028	8,072,066	9,672,969	1,269,207	1,377,640	1,029,380	1,196,636	259,185	289,007	480,563	605,909
Corporations, total	25,673	26,128	13,824,016	16,983,877	9,383,677	11,451,631	4,440,339	5,532,246	791,382	836,089	813,668	946,298	174,237	196,707	358,340	467,887
Small Business Corporations	3,200	3,891	548,289	997,008	325,920	607,471	222,369	389,537	31,781	50,312	27,034	53,378	5,308	11,526	13,606	19,259
Noncorporate businesses, total	196,266	207,147	4,913,321	5,484,120	1,281,593	1,343,397	3,631,727	4,140,723	477,825	541,551	215,712	250,338	84,948	92,300	122,223	138,022
Proprietorships	187,019	197,601	4,119,524	4,703,755	794,388	931,524	3,325,135	3,772,231	422,330	488,860	184,280	218,956	68,319	82,401	103,375	113,663
Partnerships	9,247	9,546	793,797	780,365	487,205	411,873	306,592	368,492	55,495	52,691	31,432	31,382	16,629	9,899	18,848	24,359
Water transportation																
All businesses, total	12,030	13,653	4,305,094	4,825,497	3,090,022	3,379,292	1,215,072	1,446,205	308,630	360,841	78,403	101,061	110,127	137,916	105,982	116,526
Corporations, total	5,056	4,763	4,111,638	4,601,763	3,001,019	3,312,161	1,110,619	1,289,602	292,223	334,382	73,986	96,604	107,489	131,343	96,133	105,277
Small Business Corporations	571	761	34,994	89,267	21,278	59,351	13,716	29,916	7,421	9,499	1,338	2,339	2,749	2,162	416	2,437
Noncorporate businesses, total	6,974	8,890	193,456	223,734	89,003	67,131	104,453	156,603	16,407	26,459	4,417	4,457	2,638	6,573	9,849	11,249
Proprietorships	6,172	7,965	117,603	169,142	41,984	41,237	75,619	127,905	10,872	22,546	2,785	3,127	1,797	5,707	7,726	10,319
Partnerships	802	925	75,853	54,592	47,019	25,894	28,834	28,698	5,535	3,913	1,632	1,330	841	866	2,123	930

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (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--Continued																
Air transportation																
All businesses, total	8,636	8,356	8,176,368	8,837,199	5,450,094	5,876,018	2,726,274	2,961,181	973,970	1,229,750	168,494	189,495	258,050	319,479	297,143	379,973
Corporations, total	3,171	4,069	8,023,314	8,726,151	5,372,621	5,822,835	2,650,693	2,903,316	960,133	1,216,212	166,100	187,669	254,624	316,845	293,481	377,885
Small Business Corporations	874	1,172	74,407	68,506	42,345	45,446	32,062	23,060	7,017	9,037	1,352	1,330	1,208	2,316	3,080	2,771
Noncorporate businesses, total	5,465	4,287	153,054	111,048	77,473	53,183	75,581	57,865	13,837	13,538	2,394	1,826	3,426	2,634	3,662	2,088
Proprietorships	5,013	4,048	136,611	79,495	66,652	28,021	69,959	51,474	12,624	13,238	2,256	1,698	3,132	2,551	3,379	1,523
Partnerships	452	239	16,443	31,553	10,821	25,162	5,622	6,391	1,213	300	138	128	294	83	283	565
Other transportation																
All businesses, total	17,484	15,854	16,965,160	17,172,970	11,694,965	11,734,985	5,270,195	5,437,985	1,788,369	1,732,243	1,124,352	1,164,561	732,216	799,933	1,048,515	1,178,457
Corporations, total	8,042	7,305	16,366,001	16,600,497	11,271,583	11,374,290	5,094,418	5,226,207	1,777,036	1,722,276	1,112,763	1,149,955	729,622	796,957	1,039,165	1,168,336
Small Business Corporations	1,255	848	315,958	226,284	195,642	170,721	120,316	55,563	6,176	2,540	8,115	4,367	1,177	263	4,710	5,791
Noncorporate businesses, total	9,442	8,549	599,159	572,473	423,382	360,695	175,777	211,778	11,333	9,967	11,589	14,606	2,594	2,976	9,350	10,121
Proprietorships	8,192	7,521	405,535	398,509	269,723	226,792	135,812	171,717	8,722	5,096	9,354	10,584	1,830	1,041	6,283	8,105
Partnerships	1,250	1,028	193,624	173,964	153,659	133,903	39,965	40,061	2,611	4,871	2,235	4,022	764	1,935	3,067	2,016
Communication																
All businesses, total	9,664	10,084	24,699,281	27,038,870	12,376,625	13,687,331	12,322,656	13,351,539	2,644,561	2,966,308	1,652,027	1,889,878	886,085	1,058,662	288,077	336,808
Corporations, total	7,375	7,479	24,529,756	26,926,511	12,337,414	13,650,645	12,192,342	13,275,866	2,630,470	2,959,930	1,646,450	1,886,562	880,500	1,057,256	283,094	334,085
Small Business Corporations	949	1,322	173,022	106,317	79,891	50,048	93,131	56,269	14,969	11,335	6,565	4,946	3,509	3,754	2,137	2,308
Noncorporate businesses, total	2,289	2,605	169,525	112,359	39,211	36,686	130,314	75,673	14,091	6,378	5,577	3,316	5,585	1,406	4,983	2,723
Proprietorships	1,613	2,024	110,819	66,169	10,613	14,894	100,206	51,275	9,614	3,821	3,870	2,033	4,416	838	3,628	1,443
Partnerships	676	581	58,706	46,190	28,598	21,792	30,108	24,398	4,477	2,557	1,707	1,283	1,169	568	1,355	1,280
Electric, Gas, and Sanitary Services																
All businesses, total	25,789	22,530	30,170,671	33,179,425	15,422,228	16,934,856	14,748,443	16,244,569	3,750,675	4,116,052	2,623,879	2,918,543	1,930,710	2,265,886	130,423	148,911
Corporations, total	7,698	6,810	29,817,140	32,805,580	15,327,201	16,864,048	14,489,939	15,941,532	3,719,671	4,079,325	2,613,387	2,905,638	1,926,757	2,260,845	124,142	144,243
Small Business Corporations	799	849	102,559	95,779	66,096	53,705	36,463	42,074	6,266	10,009	3,207	4,077	703	2,336	1,241	944
Noncorporate businesses, total	18,091	15,720	353,531	373,845	95,027	70,808	258,504	303,037	31,004	36,727	10,492	12,905	3,953	5,041	6,281	4,668
Proprietorships	16,484	13,741	247,254	277,017	39,583	30,673	207,671	246,344	22,372	28,063	6,891	9,684	2,867	3,765	3,624	2,656
Partnerships	1,607	1,979	106,277	96,828	55,444	40,135	50,833	56,693	8,632	8,664	3,601	3,221	1,086	1,276	2,657	2,012
WHOLESALE AND RETAIL TRADE																
All businesses, total	2,527,162	2,590,943	540,310,368	583,828,137	417,507,693	449,065,408	122,802,681	134,762,729	5,260,931	5,572,617	7,335,980	8,152,728	2,922,048	3,384,647	8,005,477	8,545,481
Corporations, total	465,841	471,979	403,232,835	442,509,642	314,809,742	343,742,205	88,423,093	98,767,437	3,567,313	3,865,414	5,285,407	6,009,315	2,336,486	2,752,319	5,709,408	6,138,955
Small Business Corporations	76,929	81,579	29,940,032	33,440,597	22,935,191	25,625,360	7,004,841	7,815,237	273,182	273,505	428,509	433,578	118,420	148,309	425,331	447,886
Noncorporate businesses, total	2,061,321	2,118,964	137,077,533	141,318,495	102,697,951	105,323,203	34,379,588	35,995,292	1,693,618	1,707,203	2,050,573	2,143,413	585,562	632,328	2,296,069	2,406,526
Proprietorships	1,840,621	1,909,640	102,629,235	106,886,227	76,636,294	79,331,819	25,992,947	27,554,408	1,335,780	1,356,218	1,546,231	1,640,229	441,965	481,473	1,808,806	1,909,248
Partnerships	220,700	209,324	34,448,298	34,432,268	26,061,657	25,991,384	8,386,641	8,440,884	357,838	350,985	504,342	503,184	143,597	150,855	487,263	497,278
Wholesale Trade																
All businesses, total	434,137	453,664	213,195,861	235,450,346	178,029,179	195,259,179	35,166,683	40,191,167	1,459,978	1,638,880	2,251,924	2,684,252	1,046,253	1,266,229	1,281,736	1,503,315
Corporations, total	142,531	153,110	182,687,302	204,041,662	153,829,515	170,796,173	28,857,787	33,245,489	1,143,934	1,322,902	1,972,457	2,382,728	936,469	1,148,695	1,082,804	1,264,963
Small Business Corporations	20,809	23,358	11,996,803	14,447,938	9,800,138	11,709,926	2,196,665	2,738,012	84,186	93,170	133,381	152,225	37,875	54,502	91,911	103,255
Noncorporate businesses, total	291,606	300,554	30,508,559	31,408,684	24,199,664	24,463,006	6,308,896	6,945,678	316,044	315,978	279,467	301,524	109,784	117,534	198,932	238,352
Proprietorships	260,145	268,392	19,712,467	20,432,113	15,326,388	15,459,021	4,386,080	4,973,092	228,297	233,568	169,997	195,316	70,446	76,738	131,751	162,914
Partnerships	31,461	32,162	10,796,092	10,976,571	8,873,276	9,003,985	1,922,816	1,972,586	87,747	82,410	109,470	106,208	39,338	40,796	67,181	75,438
Motor vehicles and automotive equipment																
All businesses, total	27,768	27,493	10,016,212	11,667,214	7,793,592	9,248,528	2,222,619	2,418,686	65,733	68,931	99,306	111,851	51,871	46,780	97,530	98,996
Corporations, total	11,336	11,618	8,608,825	10,194,941	6,770,512	8,167,908	1,838,313	2,027,033	50,726	55,115	83,532	97,266	45,922	39,766	84,615	86,520
Small Business Corporations	2,085	1,964	761,281	929,222	583,174	734,822	178,107	194,400	6,247	7,580	8,716	9,650	3,695	3,703	7,534	9,050
Noncorporate businesses, total	16,432	15,875	1,407,387	1,472,273	1,023,080	1,080,620	384,306	391,653	15,007	13,816	15,774	14,585	5,949	7,014	12,915	12,476
Proprietorships	14,262	13,904	962,274	1,074,227	695,780	799,873	266,493	274,354	11,339	10,804	10,781	9,967	3,842	4,849	8,316	8,059
Partnerships	2,170	1,971	445,113	398,046	327,300	280,747	117,813	117,299	3,668	3,012	4,993	4,618	2,107	2,165	4,599	4,417

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE--Continued																
Wholesale Trade--Continued																
Drugs, chemicals, and allied products																
All businesses, total	15,151	13,243	9,436,055	9,877,481	7,691,263	7,970,002	1,744,792	1,907,479	54,511	78,022	65,904	74,927	45,280	52,331	54,388	59,497
Corporations, total	5,847	6,909	9,004,165	9,453,662	7,389,456	7,686,121	1,614,709	1,767,541	47,776	72,723	62,267	70,908	44,151	50,804	48,514	55,262
Small Business Corporations	647	804	156,415	354,327	104,665	297,355	51,750	56,972	1,984	1,151	1,973	2,762	557	2,284	4,246	1,455
Noncorporate businesses, total	9,304	6,334	431,890	423,819	301,807	283,881	130,083	139,938	6,735	5,299	3,637	4,019	1,129	1,527	5,874	4,235
Proprietorships	8,176	5,260	242,561	252,249	154,334	159,132	88,227	93,117	5,387	3,920	2,106	2,418	740	1,057	4,135	2,548
Partnerships	1,128	1,074	189,329	171,570	147,473	124,749	41,856	46,821	1,348	1,379	1,531	1,601	389	470	1,739	1,687
Dry goods and apparel																
All businesses, total	20,163	20,849	7,843,718	10,533,926	6,226,345	8,522,630	1,617,372	2,011,296	32,962	46,889	80,990	100,743	59,670	79,291	65,312	79,401
Corporations, total	6,111	7,732	6,854,714	9,558,023	5,524,444	7,859,091	1,330,270	1,698,932	26,681	39,752	72,451	92,442	56,861	75,764	51,395	65,729
Small Business Corporations	545	1,561	373,138	1,264,840	307,650	1,073,031	65,488	191,809	704	1,864	2,264	7,433	1,929	4,387	3,346	7,770
Noncorporate businesses, total	14,052	13,117	989,004	975,903	701,901	663,539	287,102	312,364	6,281	7,137	8,539	8,301	2,809	3,527	13,917	13,672
Proprietorships	12,433	11,330	545,610	465,081	353,696	271,025	191,913	194,056	4,731	5,237	4,568	3,042	1,522	1,800	9,261	7,418
Partnerships	1,619	1,787	443,394	510,822	348,205	392,514	95,189	118,308	1,550	1,900	3,971	5,259	1,287	1,727	4,656	6,254
Groceries and related products																
All businesses, total	62,987	63,403	45,682,590	47,134,783	40,496,886	41,332,140	5,185,703	5,802,643	229,268	255,644	256,602	287,424	109,365	137,983	211,541	232,095
Corporations, total	16,052	16,553	38,312,007	39,268,921	34,265,432	34,680,411	4,046,575	4,588,510	172,452	195,743	215,347	241,254	95,070	121,067	179,716	193,352
Small Business Corporations	2,332	2,968	2,918,456	2,731,455	2,524,017	2,295,327	394,439	436,128	15,024	12,444	20,195	19,958	5,414	5,973	17,187	13,007
Noncorporate businesses, total	46,935	46,850	7,370,583	7,865,862	6,231,454	6,651,729	1,139,128	1,214,133	56,816	59,901	41,255	46,170	14,295	16,916	31,825	38,743
Proprietorships	41,109	42,070	4,383,120	4,782,051	3,676,591	4,002,074	706,528	779,977	38,513	41,173	23,263	27,007	8,471	10,074	18,724	23,816
Partnerships	5,826	4,780	2,987,463	3,083,811	2,554,863	2,649,655	432,600	434,156	18,303	18,728	17,992	19,163	5,824	6,842	13,101	14,927
Farm products--raw materials																
All businesses, total	23,009	24,364	20,050,204	21,279,049	18,631,362	19,823,190	1,418,843	1,455,859	131,902	144,134	71,685	83,012	124,802	140,896	46,878	49,089
Corporations, total	5,628	5,417	14,148,473	15,902,907	13,193,913	14,887,712	954,560	1,015,195	97,940	110,501	56,060	67,777	105,630	117,842	33,404	35,540
Small Business Corporations	808	1,093	906,369	1,621,545	833,606	1,524,683	72,763	96,862	5,954	7,162	3,656	7,080	2,334	3,674	2,367	2,880
Noncorporate businesses, total	17,381	18,947	5,901,731	5,376,142	5,437,449	4,935,478	464,283	440,664	33,962	33,633	15,625	15,235	19,172	23,054	13,474	13,549
Proprietorships	14,746	16,574	4,056,942	3,551,951	3,742,520	3,245,839	314,423	306,112	23,627	24,092	9,864	10,200	11,500	14,244	8,026	8,644
Partnerships	2,635	2,373	1,844,789	1,824,191	1,694,929	1,689,639	149,860	134,552	10,335	9,541	5,761	5,035	7,672	8,810	5,448	4,905
Electrical goods																
All businesses, total	15,351	15,558	10,170,238	11,603,160	8,110,844	9,243,787	2,059,395	2,359,373	46,372	50,732	88,474	107,639	48,040	55,765	65,145	75,948
Corporations, total	7,883	8,925	9,646,309	10,972,357	7,740,772	8,800,587	1,905,537	2,171,770	42,502	45,228	84,127	101,461	45,799	53,168	60,027	70,556
Small Business Corporations	773	1,445	405,703	627,813	299,828	442,092	105,875	185,721	3,811	4,746	4,795	8,270	2,225	4,210	3,567	8,458
Noncorporate businesses, total	7,468	6,633	523,929	630,803	370,072	443,200	153,858	187,603	3,870	5,504	4,347	6,178	2,241	2,597	5,118	5,392
Proprietorships	6,740	5,873	333,341	380,535	225,858	248,245	107,484	132,290	2,813	4,182	2,801	4,000	1,711	1,940	3,447	3,536
Partnerships	728	760	190,588	250,268	144,214	194,955	46,374	55,313	1,057	1,322	1,546	2,178	530	657	1,671	1,856
Hardware, and plumbing and heating equipment																
All businesses, total	13,190	14,254	9,113,057	9,926,262	7,137,498	7,778,273	1,975,559	2,147,989	66,433	56,586	96,170	105,852	41,432	52,955	64,019	71,804
Corporations, total	7,869	7,925	8,496,790	9,277,683	6,697,715	7,334,247	1,799,075	1,943,436	60,535	49,905	90,685	98,779	39,333	50,496	59,123	65,278
Small Business Corporations	1,340	1,055	720,841	537,205	558,833	419,404	162,008	117,801	4,022	2,628	7,341	5,993	1,970	1,638	5,910	3,783
Noncorporate businesses, total	5,321	6,329	616,267	648,579	439,783	444,026	176,484	204,553	5,898	6,681	5,485	7,073	2,099	2,459	4,896	6,526
Proprietorships	4,469	5,277	356,827	363,577	240,430	233,363	116,397	130,214	4,134	4,748	2,944	3,749	1,171	1,416	3,008	4,331
Partnerships	852	1,052	259,440	285,002	199,353	210,663	60,087	74,339	1,764	1,933	2,541	3,324	928	1,043	1,888	2,195
Machinery, equipment, and supplies																
All businesses, total	42,928	50,719	17,548,715	20,726,086	13,446,603	15,809,092	4,102,111	4,916,994	182,724	199,765	184,620	217,761	138,866	163,782	129,582	167,198
Corporations, total	20,888	22,885	15,831,126	18,624,981	12,264,967	14,374,013	3,566,159	4,250,968	159,107	171,880	166,668	198,431	128,629	152,501	113,718	144,582
Small Business Corporations	2,750	3,212	1,058,269	1,357,619	764,672	1,026,521	293,597	331,098	6,717	11,191	9,633	10,517	4,631	8,250	10,211	10,938
Noncorporate businesses, total	22,040	27,834	1,717,589	2,101,105	1,181,636	1,435,079	535,952	666,026	23,617	27,885	17,952	19,330	10,237	11,281	15,864	22,616
Proprietorships	19,189	23,683	1,085,790	1,401,750	719,186	920,782	366,603	480,968	17,001	19,836	11,866	12,424	7,253	6,727	11,016	16,002
Partnerships	2,851	4,151	631,799	699,355	462,450	514,297	169,349	185,058	6,616	8,049	6,086	6,906	2,984	4,554	4,848	6,614

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE--Continued																
Wholesale Trade--Continued																
Alcoholic beverages																
All businesses, total	7,753	8,148	12,725,117	13,400,691	10,563,744	11,048,522	2,161,373	2,352,169	49,289	53,120	500,788	545,247	27,903	26,418	47,659	45,987
Corporations, total	3,876	4,615	11,286,587	12,138,432	9,360,833	10,003,670	1,925,754	2,134,762	38,755	43,596	476,164	522,071	23,885	23,481	43,003	39,495
Small Business Corporations	583	861	382,622	999,664	311,895	799,715	70,727	199,949	3,330	5,826	7,183	32,424	1,314	2,801	3,046	5,746
Noncorporate businesses, total	3,877	3,533	1,438,530	1,262,259	1,202,911	1,044,852	235,619	217,407	10,534	9,524	24,624	23,176	4,018	2,937	4,656	6,492
Proprietorships	2,911	2,788	932,140	781,831	788,231	642,691	143,909	139,140	7,796	6,675	13,102	15,495	3,102	2,039	2,163	3,998
Partnerships	966	745	506,390	480,428	414,680	402,161	91,710	78,267	2,738	2,849	11,522	7,681	916	898	2,493	2,494
Lumber and construction materials																
All businesses, total	16,023	15,031	8,060,419	10,494,451	6,673,197	8,813,108	1,387,224	1,681,343	76,073	72,670	78,441	88,130	47,936	57,886	49,011	55,684
Corporations, total	7,284	7,779	6,828,300	9,417,994	5,724,509	7,949,687	1,103,791	1,468,307	53,784	61,281	67,090	80,278	40,412	53,558	41,921	49,803
Small Business Corporations	1,301	932	891,991	749,115	787,568	606,458	104,423	142,657	4,945	5,015	7,064	6,622	3,654	3,036	3,980	3,888
Noncorporate businesses, total	8,739	7,252	1,232,119	1,076,457	948,688	863,421	283,433	213,036	22,289	11,389	11,351	7,852	7,524	4,328	7,090	5,881
Proprietorships	7,341	6,421	780,303	636,163	586,349	497,451	193,956	138,712	15,700	6,589	6,495	4,058	4,506	1,973	4,998	3,851
Partnerships	1,398	831	451,816	440,294	362,339	365,970	89,477	74,324	6,589	4,800	4,856	3,794	3,018	2,355	2,092	2,030
Other wholesale trade																
All businesses, total	189,815	200,602	62,549,536	68,807,243	51,257,845	55,669,907	11,291,693	13,137,336	524,711	612,387	728,942	961,666	351,089	452,142	450,671	567,616
Corporations, total	49,757	52,752	53,670,006	59,231,761	44,896,962	49,052,726	8,773,044	10,179,035	393,676	477,178	598,066	812,061	310,777	410,248	367,368	458,846
Small Business Corporations	7,645	7,462	3,421,718	3,275,133	2,724,230	2,490,518	697,488	784,615	31,448	33,563	60,561	41,516	10,152	14,546	30,517	36,280
Noncorporate businesses, total	140,058	147,850	8,879,530	9,575,482	6,360,883	6,617,181	2,518,649	2,958,301	131,035	135,209	130,876	149,605	40,312	41,894	83,303	108,770
Proprietorships	128,769	135,212	6,033,559	6,742,698	4,143,412	4,438,546	1,890,148	2,304,152	97,256	106,312	82,205	102,956	26,629	30,619	58,657	80,711
Partnerships	11,289	12,638	2,845,971	2,832,784	2,217,470	2,178,635	628,501	654,149	33,779	28,897	48,671	46,649	13,683	11,275	24,646	28,059
Retail Trade																
All businesses, total	2,046,209	2,112,041	320,750,967	343,933,366	234,711,165	250,429,107	86,039,805	93,504,259	3,724,288	3,883,224	4,977,188	5,404,891	1,841,724	2,097,908	6,638,065	6,983,361
Corporations, total	315,581	314,602	216,340,613	235,504,058	157,762,025	170,669,086	58,578,588	64,834,972	2,384,474	2,512,364	3,240,347	3,585,485	1,376,617	1,589,087	4,568,935	4,838,249
Small Business Corporations	54,480	58,001	17,445,237	18,946,530	12,786,672	13,880,470	4,658,565	5,066,060	182,944	180,009	286,999	280,716	78,592	93,771	324,114	343,947
Noncorporate businesses, total	1,730,628	1,797,439	104,410,354	108,429,308	76,949,140	79,760,021	27,461,217	28,669,287	1,339,814	1,370,860	1,736,841	1,819,406	465,107	508,821	2,069,130	2,145,112
Proprietorships	1,543,999	1,622,676	81,115,999	85,489,751	60,023,866	63,156,453	21,092,136	22,333,298	1,073,929	1,108,087	1,348,217	1,430,927	362,430	400,639	1,653,819	1,728,663
Partnerships	186,629	174,763	23,294,355	22,939,557	16,925,274	16,603,568	6,369,081	6,335,989	265,885	262,773	388,624	388,479	102,677	108,182	415,311	416,449
Building materials, hardware, and farm equipment																
All businesses, total	104,082	96,421	19,504,765	20,556,457	14,906,413	15,615,558	4,598,352	4,940,899	218,262	233,859	303,083	324,435	122,733	136,688	192,547	193,871
Corporations, total	30,055	29,281	12,996,141	14,128,693	9,998,104	10,743,313	2,998,037	3,385,380	132,389	150,732	194,242	217,345	83,342	93,629	125,843	133,667
Small Business Corporations	5,820	5,892	2,397,457	2,247,399	1,894,454	1,734,465	503,003	512,934	21,250	18,018	32,218	31,236	12,714	10,528	22,996	16,636
Noncorporate businesses, total	74,027	67,140	6,508,624	6,427,764	4,908,309	4,872,245	1,600,315	1,555,519	85,873	83,127	108,841	107,090	39,391	43,059	66,704	60,204
Proprietorships	61,094	55,903	4,371,127	4,450,918	3,290,015	3,387,643	1,081,112	1,063,275	59,644	60,600	74,391	76,043	28,486	31,832	48,494	42,917
Partnerships	12,933	11,237	2,137,497	1,976,846	1,618,294	1,484,602	519,203	492,244	26,229	22,527	34,450	31,047	10,905	11,227	18,210	17,287
General merchandise stores																
All businesses, total	270,174	336,920	50,147,775	54,144,527	32,505,649	34,330,717	17,642,127	19,813,810	736,318	789,272	964,781	1,138,781	562,681	664,835	1,239,131	1,297,636
Corporations, total	20,814	16,616	44,582,836	48,194,252	28,546,291	30,153,645	16,036,545	18,040,607	630,396	673,227	881,868	1,053,500	537,469	636,394	1,138,717	1,204,176
Small Business Corporations	2,402	2,495	564,381	742,599	377,510	516,587	186,871	226,012	9,701	9,744	10,123	12,305	2,298	5,149	13,255	12,955
Noncorporate businesses, total	249,360	320,304	5,564,939	5,950,275	3,959,358	4,177,072	1,605,582	1,773,203	105,922	116,045	82,913	85,281	25,212	28,441	100,414	93,460
Proprietorships	239,238	310,381	4,245,617	4,707,953	3,022,215	3,289,489	1,223,403	1,418,464	82,051	94,386	60,974	64,034	17,994	22,437	77,171	72,168
Partnerships	10,122	9,923	1,319,322	1,242,322	937,143	887,583	382,179	354,739	23,871	21,659	21,939	21,247	7,218	6,004	23,243	21,292
Food stores																
All businesses, total	300,241	285,793	72,122,508	75,161,720	57,497,572	60,015,413	14,624,942	15,146,307	724,427	738,979	811,684	841,938	153,905	167,773	1,032,576	1,034,075
Corporations, total	22,249	22,574	49,196,005	53,044,617	38,805,831	41,968,847	10,390,174	11,075,770	486,111	515,778	512,046	544,374	91,719	105,739	773,183	792,567
Small Business Corporations	3,952	4,035	2,350,976	2,434,202	1,871,030	1,904,877	479,946	529,325	20,293	26,425	25,321	26,796	5,087	7,359	30,781	28,958
Noncorporate businesses, total	277,992	263,219	22,926,503	22,117,103	18,691,741	18,046,566	4,234,768	4,070,537	238,316	223,201	299,638	297,564	62,186	62,034	259,393	241,508
Proprietorships	249,858	236,493	17,881,987	17,221,888	14,642,425	14,124,790	3,239,568	3,097,098	193,008	179,584	235,299	232,893	49,418	50,211	205,757	187,287
Partnerships	28,134	26,726	5,044,516	4,895,215	4,049,316	3,921,776	995,200	973,439	45,308	43,617	64,339	64,671	12,768	11,823	53,636	54,221

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (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																
Automotive dealers and service stations																
All businesses, total	356,382	372,498	83,299,868	91,327,923	68,937,256	75,567,585	14,362,612	15,760,338	509,664	561,405	880,719	896,010	441,896	515,392	1,007,112	1,106,175
Corporations, total	50,644	51,327	53,007,317	57,712,594	44,656,209	48,617,627	8,351,108	9,094,967	301,736	326,397	516,327	493,951	327,589	376,044	487,730	520,053
Small Business Corporations	7,270	9,045	4,839,182	6,045,698	4,044,021	5,050,281	795,161	995,417	25,194	32,438	63,453	58,919	24,240	35,358	42,713	53,434
Noncorporate businesses, total	305,738	321,171	30,292,551	33,615,329	24,281,047	26,949,958	6,011,504	6,665,371	207,928	235,008	364,392	402,059	114,307	139,348	519,382	586,122
Proprietorships	269,678	286,291	24,426,003	27,698,023	19,597,290	22,209,182	4,828,713	5,488,841	167,266	195,060	290,842	329,592	88,259	108,590	436,799	504,446
Partnerships	36,060	34,880	5,866,548	5,917,306	4,683,757	4,740,776	1,182,791	1,176,530	40,662	39,948	73,550	72,467	26,048	30,758	82,583	81,676
Automobile and truck dealers																
All businesses, total	79,374	80,090	53,794,956	58,480,312	46,203,655	50,252,238	7,591,302	8,228,074	238,906	260,073	408,126	412,614	336,273	379,652	406,717	426,113
Corporations, total	29,255	28,518	44,961,094	48,749,341	38,648,189	41,912,427	6,312,905	6,836,914	201,473	218,778	345,689	346,832	275,990	308,714	347,452	358,281
Small Business Corporations	4,193	5,271	3,992,761	5,143,579	3,449,336	4,441,887	543,425	701,692	16,446	19,856	27,627	35,087	19,649	30,726	26,828	33,158
Noncorporate businesses, total	50,119	51,572	8,833,862	9,730,971	7,555,466	8,339,811	1,278,397	1,391,160	37,433	41,295	62,437	65,782	60,283	70,938	59,265	67,832
Proprietorships	42,547	44,224	6,182,439	6,958,464	5,296,359	5,973,279	886,081	985,185	25,973	28,047	44,162	46,726	43,656	50,524	41,873	51,085
Partnerships	7,572	7,348	2,651,423	2,772,507	2,259,107	2,366,532	392,316	405,975	11,460	13,248	18,275	19,096	16,627	20,414	17,392	16,747
Gasoline service stations																
All businesses, total	229,340	237,426	22,255,676	23,995,280	17,391,429	18,755,673	4,864,246	5,239,607	182,682	190,187	366,615	356,325	44,949	50,827	489,562	534,717
Corporations, total	9,510	9,366	3,726,911	3,573,417	2,837,299	2,732,465	889,612	840,952	47,949	40,828	109,671	69,580	15,499	13,512	68,302	62,602
Small Business Corporations	1,555	1,624	492,933	459,932	344,242	329,666	148,691	130,266	4,597	4,779	30,427	16,502	1,414	806	10,517	12,564
Noncorporate businesses, total	219,830	228,060	18,528,765	20,421,863	14,554,130	16,023,208	3,974,634	4,398,655	134,733	149,359	256,944	286,745	29,450	37,315	421,260	472,115
Proprietorships	197,169	206,298	16,009,389	17,948,276	12,622,045	14,133,784	3,387,343	3,814,492	114,691	130,987	212,462	243,929	24,749	32,659	366,865	418,403
Partnerships	22,661	21,762	2,519,376	2,473,587	1,932,085	1,889,424	587,291	584,163	20,042	18,372	44,482	42,816	4,701	4,656	54,395	53,712
Other automotive dealers																
All businesses, total	47,668	54,981	7,249,236	8,852,331	5,342,172	6,559,674	1,907,064	2,292,657	88,076	111,145	105,978	127,071	60,674	84,913	110,833	145,345
Corporations, total	11,879	13,442	4,319,312	5,389,836	3,170,721	3,972,735	1,148,591	1,417,101	52,314	66,791	60,967	77,539	36,100	53,818	71,976	99,170
Small Business Corporations	1,522	2,151	353,488	442,187	250,443	278,728	103,045	163,459	4,151	7,803	5,399	7,330	3,177	3,826	5,368	7,712
Noncorporate businesses, total	35,789	41,539	2,929,924	3,462,495	2,171,451	2,586,939	758,473	875,556	35,762	44,354	45,011	49,532	24,574	31,095	38,857	46,175
Proprietorships	29,962	35,769	2,234,175	2,791,283	1,678,886	2,102,119	555,289	689,164	26,602	36,026	34,218	38,937	19,854	25,407	28,061	34,958
Partnerships	5,827	5,770	695,749	671,212	492,565	484,820	203,184	186,392	9,160	8,328	10,793	10,595	4,720	5,688	10,796	11,217
Apparel and accessory stores																
All businesses, total	99,769	103,292	16,798,396	17,901,244	10,848,500	11,545,336	5,949,898	6,355,908	149,748	159,365	276,778	307,140	75,633	81,361	799,071	803,237
Corporations, total	32,701	34,429	12,338,568	13,446,845	7,925,844	8,603,093	4,412,724	4,843,752	104,728	115,663	203,616	231,904	53,705	57,523	623,179	645,006
Small Business Corporations	5,003	6,746	969,104	1,318,116	614,484	830,220	354,620	487,896	8,852	12,092	17,352	23,444	3,496	4,314	39,254	53,918
Noncorporate businesses, total	67,068	68,863	4,459,828	4,454,399	2,922,656	2,942,243	1,537,174	1,512,156	45,020	43,702	73,162	75,236	21,928	23,838	175,892	158,231
Proprietorships	55,401	57,697	3,193,443	3,188,590	2,098,410	2,125,606	1,095,035	1,062,984	34,365	32,372	51,519	54,002	17,004	17,970	129,507	114,214
Partnerships	11,667	11,166	1,266,385	1,265,809	824,246	816,637	442,139	449,172	10,655	11,330	21,643	21,234	4,924	5,868	46,385	44,017
Furniture, home furnishings, and equipment stores																
All businesses, total	119,015	119,866	15,291,362	17,259,776	10,232,259	11,514,970	5,059,104	5,744,806	165,976	175,144	254,591	293,106	105,897	121,029	383,057	410,368
Corporations, total	27,687	29,097	9,485,062	11,231,259	6,302,145	7,421,142	3,182,917	3,810,117	83,092	92,123	158,128	190,245	69,233	83,875	259,416	287,599
Small Business Corporations	5,844	6,144	1,554,972	1,682,382	1,058,731	1,126,079	496,241	556,303	14,147	12,981	24,144	26,579	8,190	7,320	36,025	45,713
Noncorporate businesses, total	91,328	90,769	5,806,300	6,028,517	3,930,114	4,093,828	1,876,187	1,934,689	82,884	83,021	96,463	102,861	36,664	37,154	123,641	122,769
Proprietorships	78,342	79,454	4,289,721	4,573,290	2,928,323	3,134,333	1,361,399	1,438,957	65,459	66,110	72,093	77,101	28,184	28,244	92,982	93,079
Partnerships	12,986	11,315	1,516,579	1,455,227	1,001,791	959,495	514,788	495,732	17,425	16,911	24,370	25,760	8,480	8,910	30,659	29,690
Eating and drinking places																
All businesses, total	372,011	387,880	23,969,927	25,521,701	12,124,405	12,668,211	11,845,519	12,853,490	666,574	672,504	821,131	889,594	175,113	187,498	1,032,031	1,143,654
Corporations, total	57,492	58,289	11,802,180	12,760,818	5,502,115	5,842,817	6,300,065	6,918,001	350,339	341,802	403,163	436,862	90,158	99,286	600,434	645,813
Small Business Corporations	9,970	9,153	1,558,418	1,308,095	693,730	567,385	864,688	740,710	45,311	33,247	57,524	47,805	11,348	9,518	72,454	60,535
Noncorporate businesses, total	314,519	329,591	12,167,747	12,760,883	6,622,290	6,825,394	5,545,454	5,935,489	316,235	330,702	417,968	452,732	84,955	88,212	431,597	497,841
Proprietorships	279,587	294,459	9,858,526	10,309,271	5,469,577	5,629,940	4,388,946	4,679,331	261,270	271,802	338,236	367,899	69,259	70,619	351,530	405,927
Partnerships	34,932	35,132	2,309,221	2,451,612	1,152,713	1,195,454	1,156,508	1,256,158	54,965	58,900	79,732	84,833	15,696	17,593	80,067	91,914

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (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																
Drug and proprietary stores																
All businesses, total	51,213	49,818	12,057,080	12,292,948	8,329,998	8,509,877	3,727,081	3,783,071	119,376	115,219	194,243	198,214	42,350	46,018	316,219	319,518
Corporations, total	18,783	17,236	8,260,919	8,437,589	5,774,738	5,910,249	2,486,181	2,527,340	79,347	73,671	129,115	133,142	28,948	31,777	238,419	239,070
Small Business Corporations	4,433	4,413	1,060,746	966,101	714,721	659,229	346,025	306,872	10,563	8,341	22,409	17,932	3,063	3,283	25,284	20,027
Noncorporate businesses, total	32,430	32,582	3,796,161	3,855,359	2,555,260	2,599,628	1,240,900	1,255,731	40,029	41,548	65,128	65,072	13,402	14,241	77,800	80,448
Proprietorships	27,102	27,407	2,887,036	2,944,666	1,944,757	1,997,461	942,278	947,205	31,748	33,208	49,816	49,134	10,541	11,855	58,246	60,219
Partnerships	5,328	5,175	909,125	910,693	610,503	602,167	298,622	308,526	8,281	8,340	15,312	15,938	2,861	2,386	19,554	20,229
Liquor stores																
All businesses, total	38,764	39,213	5,045,530	5,322,810	4,056,909	4,238,076	988,621	1,084,734	42,187	46,713	99,535	105,636	16,737	20,691	77,922	99,698
Corporations, total	7,662	7,656	1,952,897	2,064,069	1,553,863	1,621,080	399,034	442,989	15,982	17,335	34,126	36,688	6,553	7,839	35,623	48,207
Small Business Corporations	1,630	1,315	435,994	500,775	346,038	369,456	89,956	131,319	2,863	4,014	7,432	7,037	630	1,730	6,983	16,349
Noncorporate businesses, total	31,102	31,558	3,092,633	3,258,741	2,503,046	2,616,996	589,587	641,745	26,205	29,378	65,409	68,948	10,184	12,852	42,299	51,491
Proprietorships	25,773	26,321	2,355,390	2,479,622	1,923,653	2,007,140	431,737	472,482	19,165	21,762	48,886	52,314	7,731	10,076	31,004	39,308
Partnerships	5,329	5,237	737,243	779,119	579,393	609,856	157,850	169,263	7,040	7,616	16,523	16,634	2,453	2,776	11,295	12,183
Other retail trade																
All businesses, total	334,558	320,339	22,513,756	24,444,260	15,272,204	16,423,364	7,241,549	8,020,896	391,754	390,764	370,645	410,037	144,779	156,623	558,400	575,129
Corporations, total	47,494	48,097	12,718,688	14,483,322	8,696,885	9,787,273	4,021,803	4,696,049	200,354	205,636	207,716	247,474	87,901	96,981	286,391	322,091
Small Business Corporations	8,156	8,763	1,714,007	1,701,163	1,171,953	1,121,891	542,054	579,272	24,770	22,709	27,023	28,663	7,526	9,212	34,369	35,422
Noncorporate businesses, total	287,064	272,242	9,795,068	9,960,938	6,575,319	6,636,091	3,219,746	3,324,847	191,400	185,128	162,929	162,563	56,878	59,642	272,009	253,038
Proprietorships	257,926	248,270	7,607,149	7,915,530	5,107,201	5,250,869	2,499,945	2,664,661	159,951	153,203	126,163	127,915	45,554	48,805	222,330	209,098
Partnerships	29,138	23,972	2,187,919	2,045,408	1,468,118	1,385,222	719,801	660,186	31,449	31,925	36,766	34,648	11,324	10,837	49,679	43,940
Wholesale and Retail Trade not Allocable																
All businesses, total	46,816	25,238	6,363,540	4,444,425	4,767,349	3,377,122	1,596,191	1,067,303	76,665	50,513	106,868	63,585	34,071	20,510	85,675	58,805
Corporations, total	7,729	4,267	4,204,920	2,963,922	3,218,202	2,276,946	986,718	686,976	38,905	30,148	72,603	41,102	23,400	14,537	57,669	35,743
Small Business Corporations	1,640	221	497,992	46,129	348,381	34,964	149,611	11,165	6,052	326	8,129	637	1,953	36	9,306	684
Noncorporate businesses, total	39,087	20,971	2,158,620	1,480,503	1,549,147	1,100,176	609,473	380,327	37,760	20,365	34,265	22,483	10,671	5,973	28,006	23,062
Proprietorships	36,477	18,572	1,800,769	964,363	1,286,040	716,345	514,729	248,018	33,554	14,563	28,017	13,986	9,089	4,096	23,235	17,671
Partnerships	2,610	2,399	357,851	516,140	263,107	383,831	94,744	132,309	4,206	5,802	6,248	8,497	1,582	1,877	4,771	5,391
FINANCE, INSURANCE, AND REAL ESTATE																
All businesses, total	1,222,496	1,221,595	86,669,635	93,793,673	37,044,054	40,805,590	49,625,580	52,988,083	4,859,858	5,295,332	5,349,058	5,951,045	23,385,620	26,901,989	1,942,793	2,100,470
Corporations, total	399,115	407,192	71,797,493	76,636,579	35,331,676	38,352,934	36,465,817	38,283,645	3,286,979	3,531,061	4,314,318	4,760,934	21,546,436	24,651,531	1,592,606	1,704,715
Small Business Corporations	20,340	25,749	813,925	1,021,199	240,369	278,851	573,556	742,348	23,036	33,140	31,737	43,165	41,434	69,122	24,876	26,909
Noncorporate businesses, total	823,381	814,403	14,872,142	17,157,094	1,712,378	2,452,656	13,159,763	14,704,438	1,572,879	1,764,271	1,034,740	1,190,111	1,839,184	2,250,458	350,187	395,755
Proprietorships	548,651	515,872	6,738,222	7,759,614	1,308,291	1,951,035	5,429,930	5,808,579	277,558	275,527	128,105	130,154	226,462	237,665	155,259	170,114
Partnerships	274,730	298,531	8,133,920	9,397,480	404,087	501,621	7,729,833	8,895,859	1,295,321	1,488,744	906,635	1,059,957	1,612,722	2,012,793	194,928	225,641
Finance																
All businesses, total	190,333	202,781	11,448,855	12,811,578	1,111,277	1,612,506	10,337,576	11,199,072	967,152	1,126,649	1,301,121	1,512,198	19,224,892	22,179,075	760,279	888,858
Corporations, total	104,362	105,430	8,686,283	9,215,921	911,745	927,889	7,774,538	8,288,032	922,230	1,081,507	1,185,604	1,375,430	18,884,146	21,752,833	677,934	792,042
Small Business Corporations	2,871	3,909	41,450	34,256	6,959	375	34,491	33,881	896	1,269	2,653	3,815	3,822	5,145	1,554	2,606
Noncorporate businesses, total	85,971	97,351	2,762,572	3,595,657	199,532	684,617	2,563,038	2,911,040	44,922	45,142	115,517	136,768	340,746	426,242	82,343	96,816
Proprietorships	29,566	31,586	516,624	965,488	139,094	564,916	377,528	400,572	11,735	11,246	6,992	5,620	19,598	21,817	12,323	14,311
Partnerships	56,405	65,765	2,245,948	2,630,169	60,438	119,701	2,185,510	2,510,468	33,187	33,896	108,525	131,148	321,148	404,425	70,022	82,505
Credit agencies other than banks																
All businesses, total	57,803	62,640	4,503,432	4,370,225	694,970	774,828	3,808,462	3,595,397	244,411	280,999	303,618	314,711	7,860,746	8,487,059	175,252	181,920
Corporations, total	48,209	54,717	4,324,826	4,219,001	665,653	749,406	3,659,173	3,469,595	240,991	277,334	298,265	311,288	7,839,000	8,467,936	169,895	178,546
Small Business Corporations	995	2,711	24,163	24,178	2,905	375	21,258	23,803	175	850	819	2,181	1,599	3,289	780	1,358
Noncorporate businesses, total	9,594	7,923	178,606	151,224	29,317	25,422	149,289	125,802	3,420	3,665	5,353	3,423	21,746	19,123	5,357	3,374
Proprietorships	5,365	4,886	81,746	89,669	8,547	12,850	73,199	76,819	1,507	2,669	2,015	1,731	8,315	6,154	3,027	1,823
Partnerships	4,229	3,037	96,860	61,555	20,770	12,572	76,090	48,983	1,913	996	3,338	1,692	13,431	12,969	2,330	1,551

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE--Continued																
Finance--Continued																
Security and commodity brokers, dealers, exchanges, and services																
All businesses, total	35,463	36,195	3,027,271	4,065,483	168,670	622,316	2,858,601	3,443,167	42,560	52,384	153,863	220,817	387,253	543,783	134,229	179,083
Corporations, total	4,281	3,390	733,611	908,612	32,747	8,252	700,864	900,360	17,766	27,525	73,790	118,762	187,409	270,038	65,301	95,916
Small Business Corporations	350	330	7,941	9,164	-	-	7,941	9,164	155	363	642	1,031	559	407	422	1,139
Noncorporate businesses, total	31,182	32,805	2,293,660	3,156,871	135,923	614,064	2,157,737	2,542,807	24,794	24,859	80,073	102,055	199,844	273,745	68,928	83,167
Proprietorships	23,572	26,044	417,112	845,829	130,527	536,305	286,585	309,524	9,917	8,158	4,773	3,720	10,489	15,257	8,288	11,620
Partnerships	7,610	6,761	1,876,548	2,311,042	5,396	77,759	1,871,152	2,233,283	14,877	16,701	75,300	98,335	189,355	258,488	60,640	71,547
Other finance																
All businesses, total	97,066	103,946	3,918,151	4,375,870	247,637	215,362	3,670,513	4,160,508	680,181	793,266	843,640	976,670	10,976,893	13,148,233	450,797	527,855
Corporations, total	51,872	47,323	3,627,846	4,088,308	213,345	170,231	3,414,501	3,918,077	663,473	776,648	813,549	945,380	10,857,737	13,014,859	442,738	517,580
Small Business Corporations	1,524	868	9,346	914	4,054	-	5,292	914	566	56	1,192	603	1,664	1,449	352	109
Noncorporate businesses, total	45,194	56,623	290,305	287,562	34,292	45,131	256,012	242,431	16,708	16,618	30,091	31,290	119,156	133,374	8,059	10,275
Proprietorships	629	656	17,765	29,990	20	15,761	17,744	14,229	311	419	204	169	794	406	1,007	868
Partnerships	44,565	55,967	272,540	257,572	34,272	29,370	238,268	228,202	16,397	16,199	29,887	31,121	118,362	132,968	7,052	9,407
Insurance Carriers																
All businesses, total	6,851	5,113	53,406,096	56,812,345	31,832,430	34,694,192	21,573,666	22,118,153	322,796	353,609	1,347,449	1,441,408	204,393	261,105	317,677	320,061
Corporations, total	6,851	5,113	53,406,096	56,812,345	31,832,430	34,694,192	21,573,666	22,118,153	322,796	353,609	1,347,449	1,441,408	204,393	261,105	317,677	320,061
Small Business Corporations	266	270	42,322	16,138	22,364	1,216	19,958	14,922	381	1,291	633	569	183	70	916	928
Noncorporate businesses, total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proprietorships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnerships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Agents, Brokers, and Service																
All businesses, total	213,722	219,197	5,638,965	6,455,137	1,028,076	1,277,479	4,610,888	5,177,658	109,972	121,223	87,000	108,324	56,703	48,945	155,036	176,043
Corporations, total	24,197	28,771	2,482,441	3,143,565	622,215	778,379	1,860,226	2,365,186	40,383	53,007	58,360	80,725	28,635	26,472	72,617	93,523
Small Business Corporations	5,121	6,048	376,689	463,472	94,901	120,201	281,788	343,271	5,671	5,951	7,677	8,768	1,422	2,575	11,207	12,452
Noncorporate businesses, total	189,525	190,426	3,156,524	3,311,572	405,861	499,100	2,750,662	2,812,472	69,589	68,216	28,640	27,599	28,068	22,473	82,419	82,520
Proprietorships	178,391	179,125	2,475,310	2,553,975	271,490	362,594	2,203,819	2,191,381	61,134	59,189	19,189	18,538	25,302	18,642	66,893	64,125
Partnerships	11,134	11,301	681,214	757,597	134,371	136,506	546,843	621,091	8,455	9,027	9,451	9,061	2,766	3,831	15,526	18,395
Real Estate																
All businesses, total	811,590	794,505	16,175,719	17,714,613	3,072,271	3,221,413	13,103,450	14,493,200	3,459,938	3,693,851	2,613,489	2,889,115	3,899,632	4,412,864	709,801	715,508
Corporations, total	263,705	267,879	7,222,673	7,464,748	1,965,286	1,952,474	5,257,387	5,512,274	2,001,570	2,042,938	1,722,905	1,863,371	2,429,262	2,611,121	524,378	499,089
Small Business Corporations	12,082	15,521	353,464	507,333	116,145	157,059	237,319	350,274	16,088	24,629	20,774	30,013	36,007	61,332	11,199	10,923
Noncorporate businesses, total	547,885	526,626	8,953,046	10,249,865	1,106,985	1,268,939	7,846,063	8,980,926	1,458,368	1,650,913	890,584	1,025,744	1,470,370	1,801,743	185,423	216,419
Proprietorships	340,694	305,161	3,746,288	4,240,151	897,707	1,023,525	2,848,583	3,216,626	204,689	205,092	101,925	105,996	181,562	197,206	76,043	91,678
Partnerships	207,191	221,465	5,206,758	6,009,714	209,278	245,414	4,997,480	5,764,300	1,253,679	1,445,821	788,659	919,748	1,288,808	1,604,537	109,380	124,741
Operators, except developers, and lessors of buildings																
All businesses, total	368,106	386,233	9,500,361	10,185,086	1,355,851	1,317,684	8,144,509	8,867,402	3,025,570	3,279,586	2,219,540	2,472,093	3,026,324	3,500,191	513,081	491,396
Corporations, total	188,026	185,549	4,845,398	4,622,484	1,311,613	1,202,079	3,533,785	3,420,405	1,772,458	1,808,642	1,472,470	1,579,951	1,847,485	1,964,878	417,230	374,091
Small Business Corporations	1,983	2,935	15,374	20,223	4,696	4,007	10,678	16,216	4,018	5,810	3,176	4,904	4,760	10,107	1,241	1,769
Noncorporate businesses, total	180,080	200,684	4,654,963	5,562,602	44,238	115,605	4,610,724	5,446,997	1,253,112	1,470,944	747,070	892,142	1,178,839	1,535,313	95,851	117,305
Proprietorships	14,070	18,213	282,593	437,195	5,894	61,956	276,698	375,239	75,982	81,811	34,400	50,595	71,204	92,675	8,003	11,691
Partnerships	166,010	182,471	4,372,370	5,125,407	38,344	53,649	4,334,026	5,071,758	1,177,130	1,389,133	712,670	841,547	1,107,635	1,442,638	87,848	105,614
Lessors of real property other than buildings																
All businesses, total	97,268	45,640	408,024	282,771	63,872	49,896	344,153	232,875	89,318	75,072	74,925	63,986	148,999	136,463	19,477	17,525
Corporations, total	7,027	8,569	186,424	199,864	42,905	33,822	143,519	166,042	49,831	46,634	35,968	32,223	103,296	98,150	12,048	11,454
Small Business Corporations	269	324	212	613	-	546	212	67	354	586	96	81	618	293	-	19
Noncorporate businesses, total	90,241	37,071	221,600	82,907	20,967	16,074	200,634	66,833	39,487	28,438	38,957	31,763	45,703	38,313	7,429	6,071
Proprietorships	73,011	19,669	116,526	41,393	5,911	7,941	110,616	33,452	14,771	6,661	15,465	4,336	6,285	4,335	3,827	666
Partnerships	17,230	17,402	105,074	41,514	15,056	8,133	90,018	33,381	24,716	21,777	23,492	27,427	39,418	33,978	3,602	5,405

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE--Continued																
Real Estate--Continued																
Other real estate																
All businesses, total	346,216	362,631	6,267,334	7,246,756	1,652,548	1,853,833	4,614,788	5,392,923	345,050	339,193	319,024	353,036	724,309	776,210	177,243	206,587
Corporations, total	68,652	73,760	2,190,851	2,642,400	610,768	716,573	1,580,083	1,925,827	179,281	187,662	214,467	251,197	478,481	548,093	95,100	113,544
Small Business Corporations	9,830	12,263	337,878	486,497	111,449	152,506	226,429	333,991	11,716	18,233	17,502	25,028	30,629	50,932	9,958	9,135
Noncorporate businesses, total	277,564	288,871	4,076,483	4,604,356	1,041,780	1,137,260	3,034,705	3,467,096	165,769	151,531	104,557	101,839	245,828	228,117	82,143	93,043
Proprietorships	253,613	267,279	3,347,169	3,761,563	885,902	953,628	2,461,269	2,807,935	113,936	116,620	52,060	51,065	104,073	100,196	64,213	79,321
Partnerships	23,951	21,592	729,314	842,793	155,878	183,632	573,436	659,161	51,833	34,911	52,497	50,774	141,755	127,921	17,930	13,722
SERVICES																
All businesses, total	2,713,942	2,795,421	94,738,340	101,316,950	35,414,253	37,393,668	59,324,097	63,923,282	5,184,577	5,337,172	2,474,928	2,775,306	1,465,425	1,651,752	3,834,462	4,243,265
Corporations, total	220,561	228,898	45,210,688	48,542,750	26,351,943	27,970,369	18,858,745	20,572,381	3,114,926	3,202,060	1,511,387	1,712,680	936,818	1,089,622	1,683,749	1,920,391
Small Business Corporations	35,728	42,150	4,620,680	5,309,927	2,622,988	2,824,425	1,997,692	2,485,502	208,069	240,176	161,649	180,347	81,611	82,380	199,265	273,476
Noncorporate businesses, total	2,493,381	2,566,523	49,527,652	52,774,200	9,062,310	9,423,299	40,465,352	43,350,901	2,069,651	2,135,112	963,541	1,062,626	528,607	562,130	2,150,713	2,322,874
Proprietorships	2,327,684	2,390,247	34,783,754	36,547,905	6,461,733	6,642,851	28,322,031	29,905,054	1,571,603	1,585,763	658,241	713,883	374,480	382,128	1,475,109	1,572,898
Partnerships	165,697	176,276	14,743,898	16,226,295	2,600,577	2,780,448	12,143,321	13,445,847	498,048	549,349	305,300	348,743	154,127	180,002	675,604	749,976
Hotels and Other Lodging Places																
All businesses, total	136,040	138,921	6,998,188	7,426,441	2,814,408	2,940,252	4,183,781	4,486,189	754,124	760,442	455,296	485,536	441,236	450,496	387,707	430,258
Corporations, total	18,067	16,851	4,558,824	4,872,092	2,232,251	2,330,254	2,326,573	2,541,838	395,114	403,264	290,458	305,507	263,311	263,017	289,226	334,632
Small Business Corporations	3,242	3,782	675,875	656,574	281,027	298,959	394,848	357,615	62,613	65,666	43,272	40,113	39,022	37,308	58,461	63,750
Noncorporate businesses, total	117,973	122,070	2,439,364	2,554,349	582,157	609,998	1,857,208	1,944,351	359,010	357,178	164,838	180,029	177,925	187,479	98,481	95,626
Proprietorships	106,697	110,064	1,685,439	1,711,001	296,855	308,961	1,388,585	1,402,040	255,318	254,501	111,533	121,755	115,930	122,494	52,485	48,678
Partnerships	11,276	12,006	753,925	843,348	285,302	301,037	468,623	542,311	103,692	102,677	53,305	58,274	61,995	64,985	45,996	46,948
Personal Services																
All businesses, total	615,134	617,481	12,253,064	12,900,552	4,963,042	5,103,117	7,290,027	7,797,435	602,747	625,588	349,994	376,637	117,420	132,138	638,188	681,891
Corporations, total	34,749	36,490	5,469,814	5,983,878	3,136,274	3,262,727	2,333,540	2,721,151	242,831	266,191	183,672	203,337	49,123	59,527	218,438	250,156
Small Business Corporations	6,515	8,626	802,818	996,873	505,067	509,659	297,751	487,214	29,676	46,273	19,337	32,454	6,182	7,363	32,721	53,838
Noncorporate businesses, total	580,385	580,991	6,783,250	6,916,674	1,826,768	1,840,390	4,956,487	5,076,284	359,916	359,397	166,322	173,300	68,297	72,611	419,750	431,735
Proprietorships	549,000	550,469	5,604,686	5,707,238	1,316,378	1,326,628	4,288,313	4,380,610	298,164	296,964	131,503	137,289	55,654	59,321	357,945	371,150
Partnerships	31,385	30,522	1,178,564	1,209,436	510,390	513,762	668,174	695,674	61,752	62,433	34,819	36,011	12,643	13,290	61,805	60,585
Business Services																
All businesses, total	368,062	400,429	20,127,157	22,092,129	11,744,504	12,622,337	8,382,651	9,469,792	1,033,634	1,170,712	444,374	535,063	265,587	360,114	472,857	553,072
Corporations, total	60,818	69,888	16,038,507	17,673,073	10,444,736	11,263,610	5,593,771	6,409,463	770,068	906,692	373,399	456,135	213,367	298,017	350,933	418,910
Small Business Corporations	8,152	11,726	1,134,697	1,440,157	717,404	859,182	417,293	580,975	25,129	28,427	33,515	33,499	6,379	6,101	23,588	39,785
Noncorporate businesses, total	307,244	330,541	4,088,650	4,419,056	1,299,768	1,358,727	2,788,880	3,060,329	263,566	264,020	70,975	78,928	52,220	62,097	121,924	134,162
Proprietorships	287,557	304,613	3,179,839	3,242,507	867,818	824,634	2,312,019	2,417,873	166,651	137,328	52,124	52,562	33,866	28,052	92,975	101,340
Partnerships	19,687	25,928	908,811	1,176,549	431,950	534,093	476,861	642,456	96,915	126,692	18,851	26,366	18,354	34,045	28,949	32,822
Advertising																
All businesses, total	28,495	28,236	6,322,378	6,263,279	4,630,205	4,511,904	1,692,173	1,751,375	78,963	64,021	73,335	78,858	19,095	16,175	105,953	110,929
Corporations, total	9,704	9,240	5,696,246	5,709,264	4,277,244	4,234,151	1,419,002	1,475,113	64,655	54,855	67,806	74,775	16,830	14,598	92,074	98,056
Small Business Corporations	1,748	1,463	349,848	551,689	244,214	404,621	105,634	147,068	7,279	3,739	5,151	6,621	1,881	956	6,055	7,488
Noncorporate businesses, total	18,791	18,996	626,132	554,015	352,961	277,753	273,171	276,262	14,308	9,166	5,529	4,083	2,265	1,577	13,879	12,873
Proprietorships	17,208	17,771	497,258	437,347	263,162	199,915	234,096	237,432	12,751	7,871	4,451	2,917	1,716	1,113	10,295	10,019
Partnerships	1,583	1,225	128,874	116,668	89,799	77,838	39,075	38,830	1,557	1,295	1,078	1,166	549	464	3,584	2,854
Other business services																
All businesses, total	339,567	372,193	13,804,779	15,828,850	7,114,299	8,110,433	6,690,478	7,718,417	954,671	1,106,691	371,038	456,205	246,492	343,939	366,904	442,143
Corporations, total	51,114	60,648	10,342,261	11,963,809	6,167,492	7,029,459	4,174,769	4,934,350	705,413	851,837	305,593	381,360	196,537	283,419	258,859	320,854
Small Business Corporations	6,404	10,263	784,849	888,468	473,190	454,561	311,659	433,907	17,850	24,688	28,364	26,878	4,498	5,145	17,533	32,297
Noncorporate businesses, total	288,453	311,545	3,462,518	3,865,041	946,807	1,080,974	2,515,709	2,784,067	249,258	254,854	65,445	74,845	49,955	60,520	108,045	121,289
Proprietorships	270,349	286,842	2,682,581	2,805,160	604,656	624,719	2,077,923	2,180,441	153,900	129,457	47,672	49,645	32,150	26,939	82,680	91,321
Partnerships	18,104	24,703	779,937	1,059,881	342,151	456,255	437,786	603,626	95,358	125,397	17,773	25,200	17,805	33,581	25,365	29,968

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Automobile Services and Miscellaneous Repair Services																
All businesses, total	379,464	395,256	10,437,133	11,526,766	5,258,402	5,823,943	5,178,731	5,702,823	965,777	1,099,061	281,818	333,534	185,870	216,715	402,524	458,905
Corporations, total	31,120	32,990	4,528,422	5,346,976	2,374,529	2,797,872	2,153,893	2,549,104	721,777	852,536	151,448	188,674	130,417	160,082	222,646	245,324
Small Business Corporations	5,652	5,287	509,859	553,028	296,528	334,038	213,331	218,990	31,874	30,281	15,813	17,144	4,990	6,715	19,106	27,955
Noncorporate businesses, total	348,344	362,266	5,908,711	6,179,790	2,883,873	3,026,071	3,024,838	3,153,719	244,000	246,525	130,370	144,860	55,453	56,633	179,878	213,581
Proprietorships	322,718	336,819	4,789,665	5,072,655	2,253,003	2,413,219	2,536,662	2,659,436	192,486	197,847	104,681	116,097	41,171	43,368	140,992	175,332
Partnerships	25,626	25,447	1,119,046	1,107,135	630,870	612,852	488,176	494,283	51,514	48,678	25,689	28,763	14,282	13,265	38,886	38,249
Motion Pictures																
All businesses, total	17,608	19,854	3,565,373	4,044,357	1,807,783	2,244,306	1,757,590	1,800,051	571,852	356,723	82,459	94,579	79,867	100,301	136,452	154,397
Corporations, total	7,095	8,530	3,142,868	3,531,963	1,653,741	2,083,650	1,489,127	1,448,313	543,111	308,905	71,979	83,273	75,680	94,097	88,651	109,629
Small Business Corporations	877	1,207	85,262	116,367	56,541	59,588	28,721	56,779	1,805	2,000	3,008	2,189	390	434	3,700	3,357
Noncorporate businesses, total	10,513	11,324	422,505	512,394	154,042	160,656	268,463	351,738	28,741	47,818	10,480	11,306	4,187	6,204	47,801	44,768
Proprietorships	8,592	9,580	181,840	244,901	60,630	72,546	121,210	172,355	10,302	11,526	4,034	5,123	2,284	3,236	21,071	10,253
Partnerships	1,921	1,744	240,665	267,493	93,412	88,110	147,253	179,383	18,439	36,292	6,446	6,183	1,903	2,968	26,730	34,515
Amusement and Recreation Services, Except Motion Pictures																
All businesses, total	171,642	183,171	4,822,305	5,553,015	2,105,054	2,469,844	2,717,252	3,083,171	369,309	452,348	225,620	288,194	119,382	133,028	307,812	327,362
Corporations, total	23,576	23,328	3,141,424	3,604,118	1,651,270	1,932,266	1,490,154	1,671,852	223,861	282,269	177,926	229,638	92,966	104,740	215,991	220,993
Small Business Corporations	3,923	4,258	283,458	536,278	149,030	257,800	134,428	278,478	23,119	41,889	13,237	24,312	9,247	11,657	18,702	39,416
Noncorporate businesses, total	148,066	159,843	1,680,881	1,948,897	453,784	537,578	1,227,098	1,411,319	145,448	170,079	47,694	58,556	26,416	28,288	91,821	106,369
Proprietorships	137,369	148,113	1,263,049	1,473,914	271,937	324,336	991,113	1,149,578	100,074	125,187	30,511	37,999	16,115	17,676	63,729	73,818
Partnerships	10,697	11,730	417,832	474,983	181,847	213,242	235,985	261,741	45,374	44,892	17,183	20,557	10,301	10,612	28,092	32,551
Medical and Health Services																
All businesses, total	437,016	446,130	18,308,031	20,375,868	2,433,551	2,859,960	15,874,481	17,515,908	508,585	526,660	310,051	355,563	152,708	159,393	772,066	887,350
Corporations, total	10,647	12,121	2,559,465	3,225,070	1,454,646	1,817,017	1,104,819	1,408,053	94,511	95,099	103,754	124,122	65,618	66,092	122,341	178,090
Small Business Corporations	2,214	2,527	416,938	542,232	224,361	278,501	192,577	263,731	18,066	15,411	15,833	18,396	10,574	10,007	22,053	31,755
Noncorporate businesses, total	426,369	434,009	15,748,566	17,150,798	978,905	1,042,943	14,769,662	16,107,855	414,074	431,561	206,297	231,441	87,090	93,301	649,725	709,260
Proprietorships	404,442	410,294	12,129,653	13,060,548	846,914	869,423	11,282,740	12,191,125	366,822	380,294	152,927	168,245	70,537	74,012	482,945	517,020
Partnerships	21,927	23,715	3,618,913	4,090,250	131,991	173,520	3,486,922	3,916,730	47,252	51,267	53,370	63,196	16,553	19,289	166,780	192,240
Educational Services																
All businesses, total	103,944	103,455	1,095,214	1,340,518	345,008	462,286	750,207	878,232	45,546	52,628	28,360	36,859	12,451	17,705	60,931	95,678
Corporations, total	4,633	6,120	606,365	881,695	292,704	413,943	313,661	467,752	19,962	23,660	18,166	25,268	7,114	12,645	37,079	74,978
Small Business Corporations	986	1,004	76,029	55,083	35,237	23,303	40,792	31,780	2,184	2,306	2,060	1,631	688	934	6,265	2,456
Noncorporate businesses, total	99,311	97,335	488,849	458,823	52,304	48,343	436,546	410,480	25,584	28,968	10,194	11,591	5,337	5,060	23,852	20,700
Proprietorships	97,686	94,852	443,252	403,356	48,881	41,081	394,372	362,275	23,262	26,843	8,924	10,293	4,526	4,175	21,403	16,788
Partnerships	1,625	2,483	45,597	55,467	3,423	7,262	42,174	48,205	2,322	2,125	1,270	1,298	811	885	2,449	3,912
Other Services																
All businesses, total	485,032	490,726	17,131,875	16,057,304	3,942,500	2,867,623	13,189,377	13,189,681	333,002	293,010	296,956	269,341	90,904	81,862	655,925	654,352
Corporations, total	29,856	22,582	5,164,999	3,423,885	3,111,792	2,069,030	2,053,207	1,354,855	103,691	63,444	140,585	96,726	39,222	31,405	138,444	87,679
Small Business Corporations	4,167	3,731	635,744	413,335	357,793	203,395	277,951	209,940	13,603	7,923	15,574	10,609	4,139	1,861	14,669	11,164
Noncorporate businesses, total	455,176	468,144	11,966,876	12,633,419	830,708	798,593	11,136,170	11,834,826	229,311	229,566	156,371	172,615	51,682	50,457	517,481	566,673
Proprietorships	413,623	425,443	5,506,331	5,631,785	499,316	462,023	5,007,017	5,169,762	158,523	155,273	62,004	64,520	34,397	29,794	241,564	258,519
Partnerships	41,553	42,701	6,460,545	7,001,634	331,392	336,570	6,129,153	6,665,064	70,788	74,293	94,367	108,095	17,285	20,663	275,917	308,154
NATURE OF BUSINESS NOT ALLOCABLE																
All businesses, total	60,896	33,014	962,812	294,210	521,453	135,043	441,359	159,167	29,262	9,572	22,620	7,106	13,134	3,643	20,880	8,473
Corporations, total	15,706	6,051	560,052	110,568	343,370	68,968	216,682	41,600	12,924	2,652	15,656	3,990	7,534	1,946	12,101	2,686
Small Business Corporations	1,821	(*)	172,979	(*)	119,573	(*)	53,406	(*)	3,203	(*)	3,754	(*)	945	(*)	2,231	(*)
Noncorporate businesses, total	45,190	26,963	402,760	183,642	178,083	66,075	224,677	117,567	16,338	6,920	6,964	3,116	5,600	1,697	8,779	5,787
Proprietorships	40,075	25,139	280,472	148,252	118,475	53,630	161,997	94,622	12,701	6,132	4,527	1,948	3,587	1,246	6,096	5,226
Partnerships	5,115	1,824	122,288	35,390	59,608	12,445	62,680	22,945	3,637	788	2,437	1,168	2,013	451	2,683	561

(*) 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."

Section 2

Proprietorships

CONTENTS

Farm proprietorships, 20
Depreciation and depreciable property, 21
Business and nonbusiness income, 22

Text tables

2A Proprietorships: Number, business receipts, and net profit, by industrial division, 1967 and 1968, 21
2B Farm proprietorships: Total receipts, deductions, and profits, by accounting method and farm industry, 21

Charts

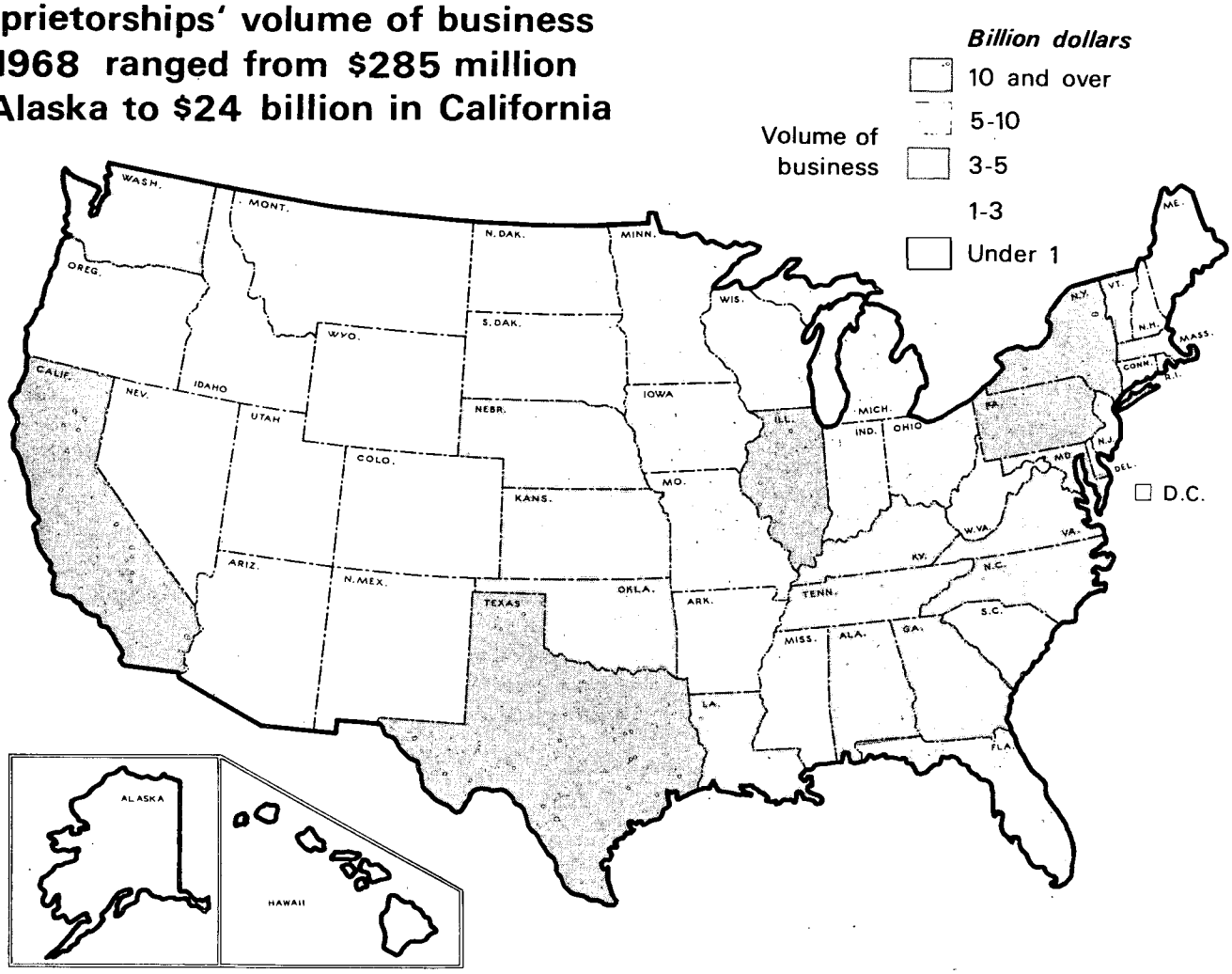
2A Proprietorships' volume of business of States, 20
2B Depreciation as a percent of total deductions, by industry, 22

Basic tables

2.1 Number of businesses, business receipts, cost of sales and operations, depreciation, payroll, net profit, and inventory, by industry, 24
2.2 Income statement for selected industries, 28
2.3 Income statement for farm industries, 35
2.4 Number of businesses, business receipts, cost of sales and operations, depreciation, payroll, net profit, and inventory, by selected industries and size of business receipts, 36
2.5 Proprietorships in 36 States: Number and selected income and deduction items for selected industries, 62
2.6 Proprietorships in 14 States and District of Columbia: Number and selected income and deduction items for selected industries, 81
2.7 Number of businesses, business receipts, total deductions, and depreciation, by size of depreciation and selected industries, 86
2.8 Proprietorships with depreciable property: Number, business receipts, depreciation, cost of depreciable property, net profit, and inventory, by selected industries and size of business receipts, 89
2.9 Individuals with proprietorship businesses: Number of returns and businesses, business receipts, adjusted gross income, net profit, taxable income, and income tax, by selected industries and size of adjusted gross income, 98

Chart 2A

Proprietorships' volume of business in 1968 ranged from $285 million in Alaska to $24 billion in California



Source: Tables 2.5 and 2.6

This section presents statistics derived from business schedules filed by individuals who were proprietors of their own business organizations. The term "proprietor" extended 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, businessmen, and professionals who were in business for themselves on a full-time or part-time basis. For example, the owner of a fleet of taxicabs who conducted his business from a large office and the man who owned his own cab and drove it part-time to supplement the family income might both be "proprietorships" in these statistics.

Generally, a proprietor corresponded to a "self-employed" person (other than partners). However, some types of persons defined as "self-employed" in the Internal Revenue Code were not considered as businessmen in this report. The most important of these were clergymen and public officials, such as sheriffs, notaries public, etc.

There are many gray areas in the definition of "proprietor" and "proprietorship." Often whether someone was classified as a proprietor depended entirely on how he reported his income. Income subject to withholding was never considered business income; however, income not subject to withholding might have been reported in many different ways and normally got classified as business income only if it was so identified or if there was an income statement that seemed to be for a business. Thus some types of activities, such as party sales, door-to-door sales, or the like, may or may not have been included as businesses in these statistics, depending on the exact nature of the financial arrangements of the proprietor and also on the way he made out his income tax return.

Basic data on proprietorship receipts, deductions, and profits, classified by industry and size of business, are shown in tables 2.1, 2.2, and 2.4. These data are also summarized and contrasted with similar data for 1967 in table 2A. The remainder of the tables cover the special topics discussed below and in section 1.

FARM PROPRIETORSHIPS

Farm Income and Expenses

Farm proprietors reported their profit-and-loss statements in a format (Form 1040, schedule F) different from

Table 2A.—PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1967 AND 1968

Industrial division	1967	1968
NUMBER OF BUSINESSES		
All industrial divisions	9,126,082	9,211,613
Agriculture, forestry, and fisheries	3,195,602	3,205,683
Mining	45,677	43,488
Contract construction	680,460	663,301
Manufacturing	169,505	172,333
Transportation, communication, electric, gas, and sanitary services	277,807	285,910
Wholesale and retail trade	1,840,621	1,909,640
Wholesale trade	260,145	268,392
Retail trade	1,543,999	1,622,676
Finance, insurance, and real estate	548,651	515,872
Services	2,327,684	2,390,247
	(Million dollars)	
BUSINESS RECEIPTS		
All industrial divisions	211,372	222,105
Agriculture, forestry, and fisheries	35,271	37,362
Mining	1,323	1,220
Contract construction	18,334	19,334
Manufacturing	6,473	6,673
Transportation, communication, electric, gas, and sanitary services	5,539	6,175
Wholesale and retail trade	102,629	106,886
Wholesale trade	19,712	20,432
Retail trade	81,116	85,490
Finance, insurance, and real estate	6,738	7,760
Services	34,784	36,548
NET PROFIT (LESS LOSS)		
All industrial divisions	30,408	31,871
Agriculture, forestry, and fisheries	3,770	3,545
Mining	[1]57	[1]74
Contract construction	2,751	2,887
Manufacturing	748	757
Transportation, communication, electric, gas, and sanitary services	812	925
Wholesale and retail trade	7,062	7,644
Wholesale trade	1,512	1,796
Retail trade	5,412	5,778
Finance, insurance, and real estate	2,242	2,501
Services	13,020	13,645

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

that used by other proprietorship businessmen and professionals (Form 1040, schedule C). Table 2.3, a new feature this year, shows this farm income statement as it was reported on schedule F, except that the only item of receipts shown separately is "agricultural program payments." In all other tables in this report, as in the reports in this series in previous years, the farm income and expense items from the schedule F were edited and presented under their equivalent schedule C titles. Most of the expenses that were peculiar to farms, such as seed and plants purchased, veterinary fees and medicine, etc., were included under the schedule C title, "other costs," in "cost of sales and operations." See the schedule C item headings in the Explanation of Terms for more information.

The farm receipts and profits shown in table 2.3 do not include some income from the sale of livestock which would be included in most farm income surveys. This is because sales of livestock held for draft, breeding, dairy, or sporting purposes were reported on schedule D (gains and losses from the sale or exchange of property) rather than on schedule F. This means that the farm receipts in table 2.3 are somewhat less than they would otherwise be. On the other hand, expenses connected with raising or maintaining these animals, such as feed purchased, and depreciation of their cost are included in farm expenses.

The accounting method used could also affect the farm profits shown in the table. As with other business, the use of the accrual rather than the cash method of accounting affected the timing of reported receipts and expenses for farmers. In addition, however, the special methods of valuing inventories that were allowed farmers using the accrual method could result in additions to net profit due entirely to an increase in the value of inventory (growing livestock valued by the farm-price method, for example). This could have some leveling effect on profits from year to year, since it could show a farmer to have a profit in a year when he had sold nothing and reduce the amount of profit shown in the year he finally sold his inventory.

Accounting Methods

When the cash method of accounting was used, all farm proceeds were includable in income in the year actually received, and expenses were deductible only to the extent of their actual outlay. This is in contrast to the accrual method, which allowed farmers to report their proceeds as income in the year in which they were earned, regardless of when payment was received; expenses were deductible in the year in which they occurred, whether payment was actually made or not. Crops and livestock were inventoried under the accrual method; and, unlike inventories in other businesses, farm inventories could be valued at approximate cost (unit livestock method) or estimated market price (farm price method).

Type of accounting method is used in table 2B to classify selected information for farm proprietors. As this table shows, over 97 percent of all farm proprietors chose the cash accounting method of reporting their income and expenses. Within the farm industries shown, the use of the cash accounting method ranged from a low of approximately 92 percent for animal specialty farms to a high of over 99 percent for fruit, tree nut, and vegetable farms.

As would be expected, table 2B shows that more farmers used the accrual method of accounting in the livestock farm industry than in the other farm industries. In number, livestock farms comprise almost 68 percent of all accrual farms and these farms reported over 76 percent of all accrual farm receipts.

Table 2B.—FARM PROPRIETORSHIPS: TOTAL RECEIPTS, DEDUCTIONS, AND PROFITS, BY ACCOUNTING METHOD AND FARM INDUSTRY

[Money amounts in thousands of dollars]

Accounting method, item	All farms	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Animal specialty farms	Other farms
	(1)	(2)	(3)	(4)	(5)	(6)
ALL FARMS						
Number of farms	3,042,564	1,200,523	139,942	1,470,833	57,303	173,963
Farm receipts	35,017,457	10,980,912	1,907,282	21,143,282	215,539	770,442
Total deductions	31,892,608	9,275,865	1,770,911	19,711,386	318,557	815,889
Net profit (less loss)	3,124,849	1,705,047	136,371	1,431,896	[1]103,018	[1]45,447
CASH BASIS FARMS						
Number of farms	2,961,067	1,186,225	139,123	1,415,670	52,936	167,113
Farm receipts	32,353,803	10,555,826	1,856,747	19,107,672	189,683	643,875
Total deductions	29,362,856	8,903,087	1,724,309	17,759,284	281,512	694,664
Net profit (less loss)	2,990,947	1,652,739	132,438	1,348,388	[1]91,829	[1]50,789
ACCRUAL BASIS FARMS						
Number of farms	81,497	14,298	819	55,163	4,367	6,850
Farm receipts	2,663,654	425,086	50,535	2,035,610	25,856	126,567
Total deductions	2,529,752	372,778	46,602	1,952,102	37,045	121,225
Net profit (less loss)	133,902	52,308	3,933	83,508	[1]11,189	5,342

[1]Net loss exceeds net profit.

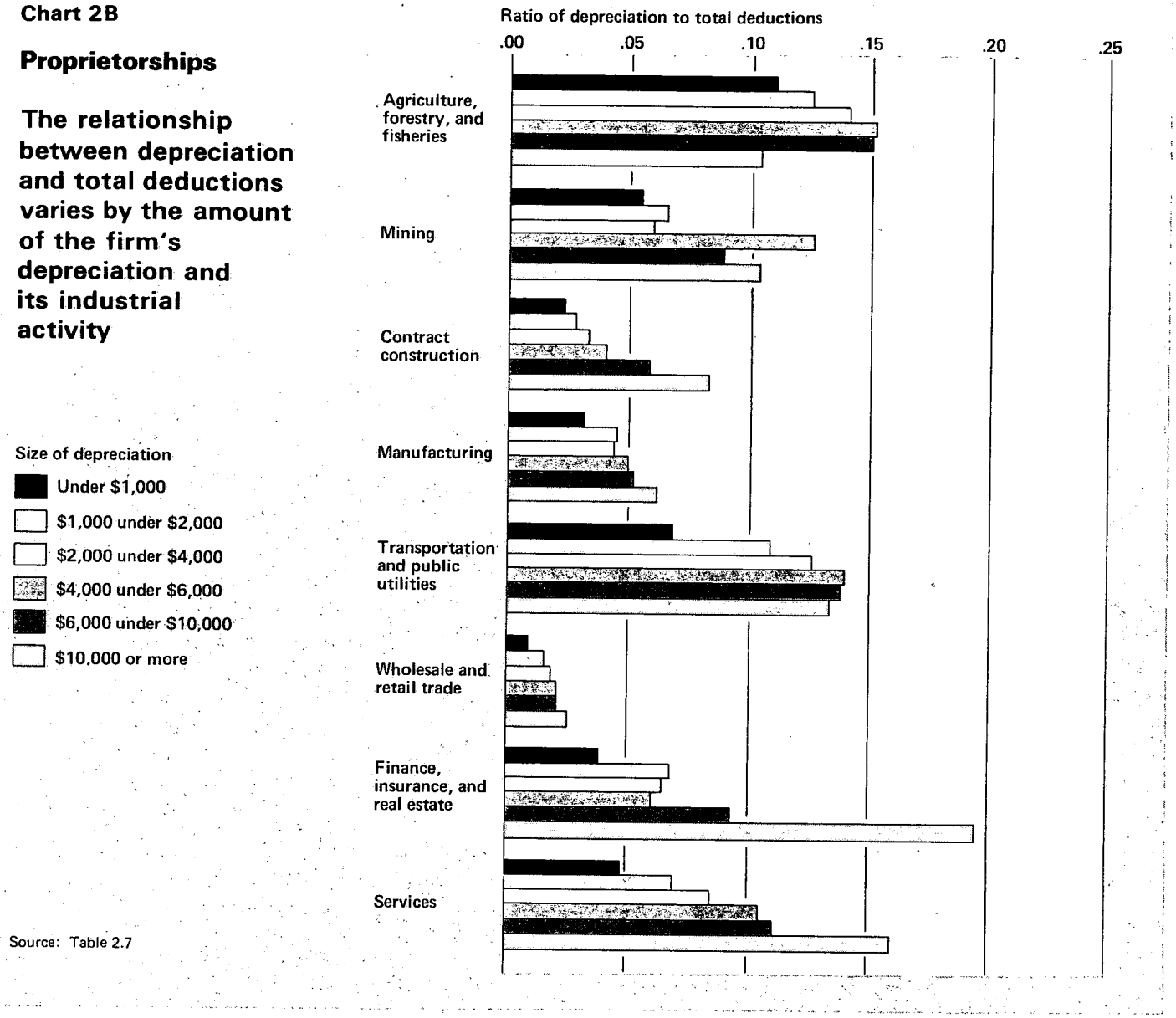
DEPRECIATION AND DEPRECIABLE PROPERTY

This section includes two tables which present financial data on the 6 million proprietors who reported depreciation in 1968. The receipts, depreciation, and total deductions of these businesses are classified by selected industry and size of the depreciation deduction in table 2.7.

Chart 2B

Proprietorships

The relationship between depreciation and total deductions varies by the amount of the firm's depreciation and its industrial activity



Source: Table 2.7

This table shows that depreciation accounted for 5 percent of the total deductions reported on proprietorship returns. The total amount of depreciation charges was $9 billion, with nearly one-half this amount reported by businesses engaged in agriculture, forestry, and fisheries. The depreciation deduction was under $2,000 for more than 80 percent of proprietorships.

In table 2.8 the cost of depreciable property is classified by industry and size of business receipts for those proprietorships who reported both depreciation and the cost of depreciable assets. The total cost of depreciable assets held by these businesses at the end of the year was $86.8 billion, with one-fifth of these assets held by businesses with receipts of less than $10,000.

Approximately 4 percent of the businesses claiming a depreciation deduction did not report the cost of depreciable property, either because of simple omission or because the assets were disposed of or were fully depreciated at the end of the year.

Since the cost of depreciable property was taken from the depreciation schedules, it is subject to some limitations. The assets were valued at cost or depreciable basis, which might not be the same valuation that the taxpayer uses on his own books for balance sheet purposes. The figures include intangibles which were depreciable for tax purposes, such as patents or copyrights.

BUSINESS AND NONBUSINESS INCOME

Table 2.9 shows data from the proprietors' Form 1040 individual income tax returns and their related business and farm schedules C and F, cross-classified by size of the adjusted gross income from the Form 1040 and the industrial activity shown on the schedules C and F. It enables one to associate adjusted gross income, taxable income, and income tax liability with the proprietors in a particular industry or division, as well as to tell what

portion of their income came from their businesses and what portion came from other sources.

As an example of how to read the table, there were 1,194,403 proprietors owning 1,200,523 field crop farms. These proprietors had total adjusted gross income of $8.9 billion, of which $1.7 billion, or 19 percent, came from field crop farming and $7.1 billion, or 81 percent, came from salaries and wages, investments, businesses in other industries, or other sources. After all deductions and credits, the owners of field crop farms had $5.6 billion in taxable income and owed $1.2 billion in income tax.

Some proprietors owned two or more businesses in different industries, and this complicates the presentation of the data in table 2.9. Adjusted gross income, taxable income, and the other data from Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data from industry to industry. This made it difficult to construct "unduplicated" totals, and, for this reason, totals and subtotals are provided for only the "all industries" total and the industrial divisions.

An "all industries" total containing no duplication of return data is given, but the components of adjusted gross income have a different meaning from the same figures in a minor industry. For a minor industry or an industrial division, "Other income" means all income included in adjusted gross income other than the profits from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store, his return, his adjusted gross income, and his taxable income and tax would be included in the table twice. Under field crop farms, his "Other income" would include the profit (or loss) from his grocery store, and under grocery stores, his "Other income" would include the profit (or loss) from his field crop farm. In the "all industries" total, however, his return data are included only once, "Net profit less loss" includes the profits (or losses) from both his businesses, and "Other income" includes only nonbusiness income such as from investments or salaries.

There are many joint returns in table 2.9, which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the proprietor of a business and a wife who worked, this would be 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; 84 percent of proprietors filed joint returns in 1968 and only 56 percent of all individual taxpayers (*Statistics of Income--1968, Individual Income Tax Returns).*

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY

Industry	Businesses with and without net profit								Businesses with net profit							
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (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)	Cost of sales and operations (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)	(15)	(16)
All industries	9,211,613	222,105,222	127,206,770	9,050,068	23,937,751	31,870,535	1,676,018	11,936,421	6,856,896	197,552,082	109,275,642	6,739,184	20,731,913	36,755,091	1,327,533	10,126,821
Agriculture, forestry, and fisheries	3,205,683	37,361,795	22,097,507	4,275,452	2,683,333	3,545,128	85,785	1,106,436	1,968,988	29,860,287	15,856,932	2,904,167	1,871,190	6,056,162	53,413	817,512
Farms	3,042,564	35,017,457	21,234,737	4,126,359	2,287,601	3,124,849	76,855	1,073,708	1,850,058	27,840,308	15,152,675	2,803,012	1,534,493	5,538,883	47,840	797,070
Field crop farms	1,200,523	10,980,912	5,092,750	1,586,896	782,088	1,705,047	12,683	132,992	824,546	9,087,047	3,774,450	1,157,322	581,318	2,316,864	10,177	114,537
Fruit, tree nut, and vegetable farms	139,942	1,907,282	1,210,308	181,816	460,065	136,371	817	15,314	75,662	1,459,612	818,825	109,071	307,658	304,668	564	13,524
Livestock farms	1,470,833	21,143,282	14,191,588	2,191,645	879,989	1,431,896	53,461	871,482	879,850	16,580,459	10,170,175	1,473,657	546,550	2,749,544	32,880	640,306
Animal specialty farms	57,303	215,539	218,278	48,926	34,147	[1]103,018	4,198	8,601	11,114	102,062	61,394	9,947	11,210	21,166	905	1,529
Other farms	173,963	770,442	521,813	117,076	131,312	[1]45,447	5,696	45,319	58,886	611,128	327,831	53,015	87,757	146,641	3,314	27,174
Agricultural services and hunting and trapping	118,496	2,013,383	777,550	112,075	345,663	362,844	8,610	32,016	88,386	1,731,313	633,653	75,829	297,618	437,163	5,520	20,185
Miscellaneous agricultural services	18,777	461,492	223,222	34,565	96,319	43,131	790	10,212	13,917	355,191	177,419	19,633	72,820	58,296	503	7,737
Offices of veterinarians and animal hospitals	14,520	479,953	83,082	22,272	70,246	176,720	2,090	3,932	12,543	468,085	81,212	20,751	67,440	178,653	1,918	3,759
Other animal husbandry services	31,825	504,013	274,415	21,001	48,466	[1]534	2,270	11,407	16,420	392,351	205,774	7,302	39,511	50,132	1,156	5,379
Horticultural services	51,492	565,197	196,118	32,817	130,320	145,507	3,456	6,422	44,834	515,479	169,163	28,143	117,847	149,979	1,943	3,310
Hunting and trapping, and game propagation	1,882	2,728	713	1,420	312	[1]1,980	(*)	(*)	(*)	(*)	(*)	-	-	(*)	-	-
Forestry	9,382	94,523	35,930	9,249	19,089	11,559	(*)	(*)	6,703	77,795	31,299	6,352	11,188	18,163	-	-
Fisheries	35,241	236,432	49,290	27,769	30,980	45,876	(*)	(*)	23,841	210,871	39,305	18,974	27,891	61,953	(*)	(*)
Mining	43,488	1,219,968	267,159	118,096	144,720	[1]73,873	503	4,920	22,759	771,051	163,037	56,465	100,654	137,240	380	4,032
Metal mining	1,680	10,798	3,286	2,588	1,377	[1]2,575	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Coal mining	790	81,773	30,569	4,629	26,300	2,862	(*)	(*)	513	64,778	25,164	3,401	22,029	4,532	(*)	(*)
Crude petroleum and natural gas	35,738	966,444	189,534	90,272	81,244	[1]79,338	316	2,153	19,150	579,556	100,020	39,196	55,651	114,447	304	1,901
Quarrying and mining, not elsewhere classified	5,280	160,953	43,770	20,607	35,799	5,178	159	2,600	2,944	121,098	35,114	13,780	22,677	16,543	(*)	(*)
Contract construction	663,301	19,333,780	11,783,574	546,404	4,128,498	2,886,567	76,769	515,852	596,502	17,702,083	10,518,563	470,842	3,687,273	3,068,424	68,341	432,950
General contractors	123,540	8,169,018	5,995,535	185,763	1,465,848	688,357	13,286	296,245	103,826	7,165,701	5,164,021	151,822	1,244,806	779,756	10,951	233,472
Building construction	105,938	7,118,354	5,443,534	107,601	1,235,824	597,819	12,247	288,816	90,295	6,261,762	4,711,596	87,537	1,044,817	667,114	10,098	226,338
Heavy construction, except buildings	9,905	624,026	328,468	43,946	132,774	54,804	634	6,045	7,858	512,248	253,738	37,109	110,480	66,974	616	5,946
General contractors not allocable	7,697	426,638	223,533	34,216	97,250	35,734	405	1,384	5,673	391,691	198,687	27,176	89,509	45,668	(*)	(*)
Special trade contractors	517,548	10,712,415	5,571,337	344,601	2,557,450	2,114,898	62,360	209,951	473,212	10,132,185	5,168,325	307,165	2,357,632	2,199,986	56,267	189,822
Plumbing, heating, and air conditioning	53,997	2,284,017	1,405,846	53,708	457,081	331,435	20,895	98,780	47,896	2,163,315	1,311,072	48,210	427,868	344,278	19,137	87,094
Painting, paperhanging, and decorating	106,932	1,193,473	498,231	26,888	332,947	358,603	4,434	4,887	101,989	1,130,304	451,078	24,992	298,407	367,313	4,034	3,682
Electrical work	40,693	1,201,419	746,813	20,873	265,856	205,526	16,943	44,284	36,592	1,150,421	708,144	19,617	248,652	209,114	15,381	42,947
Masonry, stonework, and plastering	44,251	1,300,527	688,744	26,683	443,914	223,474	2,465	10,545	41,527	1,232,402	645,808	24,947	405,724	229,837	2,381	8,047
Carpentering and flooring	153,930	1,605,091	755,323	37,910	302,962	483,289	5,497	11,823	144,546	1,534,282	704,950	34,929	285,833	494,116	4,733	10,608
Roofing and sheet metal work	25,923	745,980	423,203	16,024	192,242	134,062	6,069	15,242	24,176	719,717	401,300	15,278	180,934	137,478	5,572	14,409
Concrete work	10,347	463,823	276,307	13,227	156,442	59,600	401	844	9,045	407,708	228,650	11,269	132,796	66,206	(*)	(*)
Water well drilling	8,099	190,701	95,305	10,751	26,994	28,483	2,111	6,305	6,504	174,678	84,700	8,920	24,438	33,859	1,910	5,688
Miscellaneous special trade contractors	73,376	1,727,384	681,565	138,537	379,012	290,426	3,545	17,241	60,937	1,619,358	632,623	119,003	352,980	317,785	2,850	16,998
Contractors not allocable	22,213	452,347	216,702	16,040	105,200	83,312	1,123	9,656	19,464	404,197	186,217	11,855	84,835	88,682	1,123	9,656
Manufacturing	172,333	6,672,726	3,756,727	279,170	1,535,565	757,474	61,320	337,952	127,655	5,936,554	3,266,637	221,557	1,353,418	870,491	45,687	286,296
Food and kindred products	9,075	969,542	720,190	22,251	116,134	38,677	4,243	43,214	6,442	809,356	592,254	17,364	96,848	44,708	3,109	37,828
Textile mill products	1,285	64,141	42,153	1,182	14,748	10,377	324	2,340	1,115	64,139	42,151	1,179	14,748	10,455	323	2,329
Apparel and other textile products	7,208	519,775	350,310	6,619	229,602	47,132	2,628	36,185	5,498	486,022	327,224	5,963	218,874	53,949	1,837	31,065
Lumber and wood products, except furniture	45,947	1,485,927	668,566	103,796	319,774	139,028	7,436	56,320	34,794	1,285,706	570,022	77,692	271,128	168,218	5,553	46,308
Furniture and fixtures	7,511	264,026	168,234	7,415	57,144	30,601	3,156	14,701	5,735	239,534	148,713	6,535	50,740	34,002	2,454	12,224
Printing, publishing, and allied industries	30,141	808,679	374,194	37,074	200,777	130,697	13,039	26,640	22,288	756,972	343,581	31,369	184,371	148,050	9,833	23,840
Chemicals and allied products	3,029	124,092	76,690	3,602	16,854	14,696	1,826	11,137	2,432	120,888	74,660	2,850	16,182	16,340	1,529	10,885
Leather and leather products	1,466	51,855	31,541	810	11,787	8,977	424	2,419	1,226	50,381	30,851	791	11,780	9,404	351	2,009
Stone, clay, and glass products	8,501	346,114	182,510	22,021	66,422	37,647	5,012	20,912	5,368	320,062	166,330	18,133	62,973	43,459	3,731	18,242
Primary metal industries	1,561	113,419	82,686	3,074	30,744	4,281	632	6,996	1,254	82,779	55,077	1,640	14,652	11,472	503	3,180
Fabricated metal products	8,781	361,422	209,514	11,765	93,501	51,276	4,135	22,089	6,049	324,195	180,370	10,288	79,732	55,690	3,429	20,612
Machinery, except electric	18,780	769,230	396,154	38,715	205,022	135,200	5,186	33,626	15,247	691,694	341,109	31,728	179,394	143,484	4,400	29,067
Electrical machinery, equipment, and supplies	2,487	94,402	55,815	3,057	18,552	10,109	1,031	5,740	1,295	87,256	51,444	1,852	15,811	12,727	383	4,568
Transportation equipment	3,513	132,765	83,840	3,063	29,476	4,937	1,891	14,605	2,092	84,062	51,189	1,730	16,560	11,444	820	8,800
Manufacturing, not elsewhere classified	20,771	508,236	281,916	12,675	114,389	85,798	9,659	38,715	14,973	481,700	261,926	11,448	110,383	97,544	6,736	33,047
Manufacturing not allocable	2,277	59,101	32,414	2,051	10,639	8,041	698	2,313	1,847	51,808	29,736	995	9,242	9,545	696	2,292

Footnotes at end of table.

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Businesses with and without net profit								Businesses with net profit							
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (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)	Cost of sales and operations (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)	(15)	(16)
Transportation, communication, electric, gas, and sanitary services	285,910	6,174,955	1,322,468	607,306	981,775	925,258	5,506	24,077	229,678	5,349,050	1,123,871	473,368	838,845	1,056,310	4,204	17,887
Local transportation	53,010	480,868	49,327	45,682	81,212	131,860	(*)	(*)	47,375	456,836	47,013	41,958	74,960	140,195	(*)	(*)
Taxicabs	31,993	226,013	15,761	15,976	28,829	75,140	(*)	(*)	28,793	214,115	15,618	14,476	25,362	78,111	(*)	(*)
Other	21,017	254,855	33,566	29,706	52,383	56,720	(*)	(*)	18,582	242,721	31,395	27,482	49,598	62,084	(*)	(*)
Trucking and warehousing	197,601	4,703,755	931,524	488,860	738,323	654,111	2,794	10,181	153,668	4,008,491	787,327	380,083	620,402	741,544	1,874	7,012
Trucking, local and long distance	194,216	4,521,509	813,085	483,613	721,557	637,255	1,802	6,778	150,963	3,844,007	681,392	375,422	605,776	723,877	966	4,130
Public warehousing and motor freight terminals	3,385	182,246	118,439	5,247	16,766	16,856	992	3,403	2,705	164,484	105,935	4,661	14,626	17,667	908	2,882
Water transportation	7,965	169,142	41,237	22,546	23,113	26,464	1,496	5,711	5,921	147,801	37,975	14,596	18,813	36,261	1,390	5,287
Air transportation	4,048	79,495	28,021	13,238	13,452	[1]3,938	515	4,850	1,684	60,838	21,858	3,486	10,506	11,014	325	2,394
Pipeline transportation	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	-	-
Transportation services	7,517	398,120	226,472	5,094	43,858	33,920	25	575	6,572	347,426	186,852	4,423	38,087	39,353	19	513
Arrangement of transportation, except travel agencies	1,516	70,330	12,227	1,525	9,945	12,968	(*)	(*)	1,505	64,727	6,887	1,453	9,807	12,979	(*)	(*)
Travel agencies	4,461	222,644	135,129	2,597	26,530	18,419	(*)	(*)	3,560	193,863	115,076	2,164	21,271	22,619	-	-
Other transportation services	1,540	105,146	79,116	972	7,383	2,533	13	483	1,507	88,836	64,889	806	7,009	3,755	9	423
Communication	2,024	66,169	14,894	3,821	17,723	12,669	(*)	(*)	1,748	57,608	12,301	2,729	14,264	16,235	(*)	(*)
Electric, gas, and sanitary services	13,741	277,017	30,673	28,063	64,094	70,142	(*)	(*)	12,709	269,876	30,426	26,093	61,813	71,671	(*)	(*)
Wholesale and retail trade	1,909,640	106,886,227	79,331,819	1,356,218	8,124,629	7,644,409	1,171,743	9,325,073	1,481,547	96,562,637	70,913,342	1,146,746	7,139,303	8,459,017	933,947	8,073,916
Wholesale trade	268,392	20,432,113	15,459,021	233,568	1,023,380	1,795,988	92,290	1,136,273	228,152	18,736,016	14,027,288	204,778	911,620	1,913,358	77,153	973,193
Motor vehicles and automotive equipment	13,904	1,074,227	799,873	10,804	77,540	92,501	9,088	143,616	12,492	999,343	740,183	9,630	67,583	96,412	7,890	129,357
Drugs, chemicals, and allied products	5,260	252,249	159,132	3,920	11,476	40,720	1,950	20,808	4,322	248,432	155,766	3,468	11,371	42,610	1,536	19,622
Piece goods, notions, and apparel	11,330	465,081	271,025	5,237	26,428	91,344	2,879	35,748	10,161	441,786	255,541	4,513	26,085	96,943	2,558	34,295
Groceries and related products	42,070	4,782,051	4,002,074	41,173	215,532	249,350	15,525	97,104	36,144	4,468,712	3,726,112	37,144	190,902	266,004	13,642	86,695
Farm products—raw materials	16,574	3,551,951	3,245,839	24,092	60,053	60,761	4,428	156,324	12,472	2,968,756	2,706,454	18,159	47,551	80,736	3,111	114,422
Electrical goods	5,873	380,535	248,245	4,182	23,443	51,877	2,113	57,439	5,047	376,758	244,099	4,140	23,255	54,481	1,867	42,987
Hardware, and plumbing and heating equipment and supplies	5,277	363,577	233,363	4,748	28,466	54,700	2,721	37,709	4,916	333,784	209,460	4,540	25,318	56,194	2,362	29,944
Machinery, equipment, and supplies	23,683	1,401,750	920,782	19,836	109,205	184,829	11,514	126,169	20,433	1,311,137	855,890	17,120	96,503	194,797	9,470	110,046
Alcoholic beverages	2,788	781,831	642,691	6,675	40,924	38,627	2,287	43,723	2,547	740,696	607,659	6,359	38,265	39,317	2,059	41,796
Lumber and construction materials	6,421	636,163	497,451	6,589	31,255	49,241	954	17,909	5,708	588,734	455,766	5,442	27,595	51,777	843	16,643
Wholesale trade, not elsewhere classified	98,038	5,842,619	4,131,283	91,027	356,486	599,111	35,456	378,719	80,567	5,406,362	3,785,988	79,989	316,112	640,965	28,699	328,956
Wholesale trade not allocable	37,174	900,079	307,263	15,285	42,572	282,927	3,375	21,005	33,343	851,516	284,370	14,274	41,080	293,122	3,116	18,430
Retail trade	1,622,676	85,489,751	63,156,453	1,108,087	7,020,257	5,777,680	1,070,054	8,084,786	1,240,449	76,966,571	56,256,231	929,764	6,154,979	6,462,823	850,098	7,012,174
Building materials, hardware, and farm equipment	55,903	4,450,918	3,387,643	60,600	378,608	277,744	43,901	1,101,554	42,757	3,993,529	2,999,073	51,393	334,696	321,028	34,793	927,512
Building materials dealers	20,130	1,426,811	1,014,909	24,832	155,500	113,442	13,806	180,901	16,250	1,329,946	944,236	21,405	140,982	125,092	11,009	162,985
Hardware stores	23,672	1,337,629	943,210	18,877	107,922	126,552	19,500	371,663	17,669	1,237,326	858,922	16,893	98,013	140,439	16,166	335,122
Farm equipment dealers	12,101	1,686,478	1,429,524	16,891	115,186	37,750	10,595	548,990	8,838	1,426,257	1,195,915	13,095	95,701	55,497	7,618	429,405
General merchandise stores	310,381	4,707,953	3,289,489	94,386	241,127	478,661	109,494	564,046	229,256	4,228,542	2,909,156	75,903	207,598	542,354	74,214	495,999
Mail order houses	8,224	107,516	63,558	1,528	7,928	12,044	3,285	12,891	3,962	96,708	56,582	1,350	6,043	14,884	1,298	9,444
Automatic merchandising machine operators	15,102	433,879	267,681	33,203	25,626	34,475	8,592	15,677	8,813	367,496	222,521	25,345	22,506	40,752	5,256	13,964
Direct selling establishments	238,458	1,413,933	812,710	28,108	49,786	250,480	53,686	33,204	176,759	1,276,551	715,613	23,298	41,128	279,351	30,320	18,744
Variety and other general merchandise stores	48,597	2,752,625	2,145,540	31,547	157,787	181,662	43,931	502,274	39,722	2,487,787	1,914,440	25,910	137,921	207,367	37,340	453,847
Food stores	236,493	17,221,888	14,124,790	179,584	928,551	816,338	194,856	995,351	188,473	15,423,097	12,531,262	153,319	822,003	911,534	159,125	851,213
Grocery stores	177,243	14,562,604	12,214,655	138,774	679,427	591,869	159,779	938,883	138,344	12,969,522	10,781,248	117,980	600,371	668,272	127,783	801,439
Meat and fish markets	15,150	1,123,870	884,948	10,071	70,362	75,665	9,120	15,573	13,365	1,050,901	821,694	9,323	63,993	79,173	8,389	13,960
Fruit stores and vegetable markets	10,299	286,901	215,013	4,008	13,115	17,526	4,213	5,496	8,427	255,543	190,157	3,082	11,207	20,412	3,669	4,146
Candy, nut, and confectionery stores	10,703	268,493	192,439	4,232	14,945	31,585	7,464	11,971	9,701	254,251	182,266	3,092	11,628	34,669	7,051	10,279
Retail bakeries	10,523	481,406	248,704	13,206	114,349	64,652	6,921	8,548	9,214	451,118	233,186	12,118	102,923	67,228	6,578	8,227
Dairy products and other food stores	12,575	498,614	369,031	9,293	36,353	35,041	7,359	14,880	9,422	441,762	322,711	7,724	31,881	41,780	5,655	13,162
Automotive dealers	286,291	27,698,023	22,209,182	195,060	1,880,272	1,281,529	220,208	1,765,747	228,632	24,990,942	19,836,523	169,538	1,695,579	1,414,942	184,800	1,542,909
Motor vehicle dealers	44,224	6,958,464	5,973,279	28,047	326,267	188,399	29,703	718,427	30,271	5,843,475	4,962,440	23,051	277,102	229,911	20,733	605,498
Tire, battery, and accessory dealers	18,223	1,287,979	875,382	21,337	134,934	111,285	15,045	226,501	13,921	1,209,785	813,720	19,081	127,100	121,456	11,895	209,985
Gasoline service stations	206,298	17,948,276	14,133,784	130,987	1,351,414	919,444	162,881	554,039	173,094	16,638,392	13,015,517	115,563	1,234,388	985,026	143,248	501,077
Other automotive dealers	17,546	1,503,304	1,226,737	14,689	67,657	62,401	12,579	266,780	11,346	1,299,290	1,044,846	11,843	56,989	78,549	8,924	226,349
Apparel and accessory stores	57,697	3,188,590	2,125,606	32,372	294,113	318,815	46,846	764,403	43,194	2,949,253	1,931,669	27,274	269,206	351,025	37,279	678,986
Women's ready-to-wear and accessory stores, and fur shops	24,635	1,121,205	752,835	10,777	102,278	98,693	19,148	223,503	17,477	1,014,520	666,660	9,272	91,658	112,267	14,604	190,896
Other apparel and accessory stores	33,062	2,067,385	1,372,771	21,595	191,835	220,122	27,698	540,900	25,717	1,934,733	1,265,009	18,002	177,548	238,758	22,675	488,090

Footnotes at end of table.

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Businesses with and without net profit								Businesses with net profit							
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (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)	Cost of sales and operations (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)	(15)	(16)
Wholesale and retail trade—Continued																
Retail trade—Continued																
Furniture, home furnishings, and equipment stores	79,454	4,573,290	3,134,333	66,110	469,243	380,139	56,205	751,936	60,887	4,164,552	2,824,575	57,544	411,223	423,306	45,529	661,817
Furniture stores	24,819	1,636,239	1,097,366	23,895	186,978	131,727	15,434	305,313	18,486	1,488,051	989,367	21,361	163,302	148,288	12,807	265,577
Home furnishings, and equipment stores, except appliances	16,647	757,895	501,879	12,346	93,504	76,966	11,173	87,765	13,352	682,918	444,963	10,129	78,427	83,905	9,688	75,064
Household appliances, radio, TV, and music stores	37,988	2,179,156	1,535,088	29,869	188,761	171,446	29,598	358,858	29,049	1,993,583	1,390,245	26,054	169,494	191,113	23,034	321,176
Eating and drinking places	294,459	10,309,271	5,629,940	271,802	1,741,895	943,703	188,361	222,917	223,087	8,978,625	4,823,798	220,316	1,449,461	1,081,535	153,115	185,316
Eating places	192,801	7,105,635	3,817,199	188,018	1,367,262	609,704	107,738	107,301	143,252	6,137,917	3,223,206	152,444	1,133,395	707,031	87,273	89,618
Drinking places	101,658	3,203,636	1,812,741	83,784	374,633	333,999	80,623	115,616	79,835	2,840,708	1,600,592	67,872	316,066	374,504	65,842	95,698
Drug and proprietary stores	27,407	2,944,666	1,997,461	33,208	307,735	332,108	24,603	523,012	24,896	2,836,332	1,910,347	31,259	291,224	345,645	22,892	495,504
Liquor stores	26,321	2,479,622	2,007,140	21,762	109,357	156,455	23,407	256,911	21,598	2,282,820	1,834,707	19,462	94,410	168,501	19,631	222,991
Antique and secondhand stores	35,886	522,631	334,567	11,490	31,901	50,719	26,168	143,923	22,352	466,248	284,792	7,648	30,467	72,033	15,892	102,940
Sporting goods stores and bicycle shops	16,943	670,652	465,338	11,698	50,260	64,372	13,080	138,062	13,024	618,421	422,472	8,867	45,456	73,131	10,483	122,905
Jewelry stores	17,440	637,735	379,176	7,602	58,312	100,377	15,418	247,103	14,852	595,369	350,608	6,549	52,054	104,858	13,741	229,023
Fuel and ice dealers	15,779	663,093	455,926	20,275	54,422	68,188	5,676	27,210	12,556	593,223	406,490	17,061	40,604	72,745	4,598	21,748
Florists	22,200	736,934	410,436	18,029	100,301	77,600	12,922	29,608	17,574	661,243	362,920	15,493	87,742	83,617	11,321	27,109
Cigar stores and stands	1,902	91,750	72,352	423	4,147	8,055	1,827	5,524	1,513	79,887	61,285	390	4,103	8,520	1,438	4,417
Newsstands	4,347	152,898	115,039	1,236	6,922	15,683	1,170	8,211	3,999	149,085	114,737	1,235	6,872	15,831	1,160	8,195
Retail trade, not elsewhere classified	114,535	3,932,316	2,666,030	71,278	326,164	358,828	75,126	490,756	77,671	3,489,700	2,336,458	57,533	277,484	415,697	52,536	401,229
Retail trade not allocable	19,238	507,521	352,005	11,172	36,927	48,366	10,786	48,512	14,128	465,703	315,359	8,980	34,797	56,521	7,551	32,361
Wholesale and retail trade not allocable	18,572	964,363	716,345	14,563	80,992	70,741	9,399	104,014	12,946	860,050	629,823	12,204	72,704	82,836	6,696	88,549
Finance, insurance, and real estate	515,872	7,759,614	1,951,035	275,527	479,761	2,501,210	5,020	158,646	415,438	6,795,800	1,413,912	193,674	410,945	2,749,237	3,461	104,437
Finance	31,586	965,488	564,916	11,246	32,493	168,675	482	15,038	21,927	624,317	249,589	8,999	26,180	211,782	310	8,909
Banking	656	29,990	15,761	419	2,243	3,838	(*)	(*)	575	26,833	14,634	174	1,465	4,270	(*)	(*)
Credit agencies other than banks	4,886	89,669	12,850	2,669	8,487	19,442	(*)	(*)	3,545	84,419	12,191	2,327	7,517	30,924	(*)	(*)
Security and commodity brokers, dealers, exchanges, and services	26,044	845,829	536,305	8,158	21,763	145,395	356	12,667	17,807	513,065	222,764	6,498	17,198	176,588	263	7,359
Security brokers, dealers, and flotation companies	19,560	695,055	466,709	6,166	15,645	105,031	351	11,992	13,232	421,781	208,862	4,928	12,176	127,421	260	6,966
Commodity contracts brokers, and dealers, security and commodity exchanges, and allied services	6,484	150,774	69,596	1,992	6,118	40,364	(*)	(*)	4,575	91,284	13,902	1,570	5,022	49,167	(*)	(*)
Insurance agents, brokers, and service	179,125	2,553,975	362,594	59,189	207,165	1,121,254	(*)	(*)	159,804	2,498,249	342,137	55,234	196,669	1,150,423	(*)	(*)
Real estate	305,161	4,240,151	1,023,525	205,092	240,103	1,211,281	4,214	143,492	233,707	3,673,234	822,186	129,441	188,096	1,387,032	2,880	95,461
Operators, except developers, and lessors of buildings	18,213	437,195	61,956	81,811	26,938	5,797	(*)	(*)	10,324	264,741	46,689	39,135	15,110	54,335	(*)	(*)
Lessors of real property other than buildings	19,669	41,393	7,941	6,661	1,053	8,206	(*)	(*)	10,908	34,302	7,423	2,998	825	14,716	(*)	(*)
Agents, brokers, and managers	216,613	2,261,789	164,749	83,084	87,935	935,914	1,690	18,345	172,151	2,099,793	136,458	63,791	70,925	1,010,698	756	11,636
Title abstract companies	2,706	33,003	3,430	675	6,282	14,629	-	-	2,706	33,003	3,430	675	6,282	14,629	-	-
Subdividers and developers	6,410	209,920	131,380	6,312	10,080	15,551	327	20,771	3,987	146,952	87,847	2,820	7,267	31,543	297	18,453
Operative builders	6,006	706,129	575,144	9,472	58,861	41,474	1,204	74,157	5,039	587,801	469,232	7,768	44,534	53,322	860	45,840
Combinations of real estate, insurance, loans, and law offices	35,544	550,722	78,925	17,077	48,954	189,710	(*)	(*)	28,592	506,642	71,107	12,254	43,153	207,789	(*)	(*)
Services	2,390,247	36,547,905	6,642,851	1,585,763	5,850,540	13,645,498	267,380	459,237	1,996,989	34,457,414	5,990,124	1,267,937	5,323,621	14,307,462	216,943	386,700
Hotels, rooming houses, camps, and other lodging places	110,064	1,711,001	308,961	254,501	224,504	138,078	9,016	12,558	67,703	1,313,732	220,670	164,960	158,160	246,947	5,935	8,533
Hotels	11,062	291,104	92,575	22,618	67,686	11,104	1,611	3,621	5,371	228,330	74,932	13,353	50,388	29,150	1,422	3,218
Tourist courts and motels	40,910	872,449	114,548	141,289	115,271	81,914	3,421	3,584	24,387	675,151	79,169	93,662	84,708	130,176	2,154	2,531
Trailer parks and camps	31,885	385,012	75,620	69,725	30,756	21,296	3,883	5,265	19,923	279,107	46,213	43,210	16,839	55,355	2,281	2,758
Other lodging places	26,207	162,436	26,218	20,869	10,791	23,764	(*)	(*)	18,022	131,144	20,356	14,735	6,225	32,266	(*)	(*)
Personal services	550,469	5,707,238	1,326,628	296,964	1,268,179	1,544,687	93,965	84,619	484,375	5,401,119	1,230,796	250,604	1,188,473	1,610,378	82,621	78,501
Coin-operated laundries and dry cleaning	31,528	450,295	64,409	69,802	44,082	73,809	3,148	1,117	20,358	379,297	52,366	51,257	34,635	90,229	2,116	577
Other laundries and dry cleaning plants	55,322	1,276,403	349,291	70,773	381,082	220,631	4,818	5,218	49,374	1,192,699	324,881	61,648	349,613	229,868	4,462	4,885
Photographic studios	35,353	402,765	156,734	23,241	43,921	82,219	7,867	10,197	23,908	382,730	145,339	17,155	42,442	97,619	5,419	9,294
Beauty shops	206,575	1,637,353	350,630	56,227	480,123	440,405	48,241	16,083	184,420	1,542,895	316,998	48,267	445,579	455,073	42,193	12,800
Barber shops	121,392	858,488	84,062	15,714	201,285	421,686	5,445	504	117,876	855,316	82,737	15,435	200,018	422,909	5,278	432
Shoe repair shops, shoe shine parlors, and hat cleaning shops	19,335	199,856	71,033	4,491	26,611	68,796	13,703	19,160	17,747	197,144	69,622	3,981	26,555	70,368	12,864	18,563

Footnotes at end of table.

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Businesses with and without net profit								Businesses with net profit							
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (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)	Cost of sales and operations (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)	(15)	(16)
Services—Continued																
Personal services—Continued																
Funeral service and crematories	13,544	638,028	200,596	48,359	60,892	150,280	8,016	28,552	12,258	624,892	196,331	45,738	60,583	152,599	7,983	28,473
Garment pressing, alteration, and repair	11,951	96,766	26,189	2,007	14,377	23,886	(*)	(*)	9,758	86,218	21,352	1,745	13,703	25,737	(*)	(*)
Other personal services	55,469	147,284	23,684	6,350	15,806	62,975	1,298	2,180	48,676	139,928	21,170	5,378	15,345	65,976	(*)	(*)
Business services	304,613	3,242,507	824,634	137,328	609,468	931,062	14,510	27,697	251,978	2,999,254	737,555	97,506	532,768	1,023,472	12,098	23,818
Advertising	17,771	437,347	199,915	7,871	32,574	80,587	558	1,315	15,118	425,432	195,202	5,159	31,622	86,844	506	1,215
Services to buildings	55,111	462,286	120,438	16,692	136,194	140,990	1,924	2,986	49,952	441,875	111,568	14,904	123,885	144,363	1,924	2,986
Consulting services	72,164	703,287	126,384	18,010	72,517	292,158	2,301	5,438	56,565	645,464	100,702	12,181	59,740	324,083	1,633	2,995
Other business services	159,567	1,639,587	377,897	94,755	368,183	417,327	9,727	17,958	130,343	1,486,483	330,083	65,262	317,521	468,182	8,035	16,622
Automobile parking, repair, and services	148,621	3,132,921	1,573,117	122,027	570,332	468,513	46,864	142,511	120,404	2,896,904	1,437,399	96,225	516,157	510,446	40,655	123,445
Automobile parking	5,458	95,511	10,314	2,400	17,262	12,292	(*)	(*)	4,340	86,627	9,067	1,285	12,641	18,215	(*)	(*)
Top and body repair shops	27,427	694,384	387,984	15,049	166,994	104,225	8,568	15,422	23,374	646,296	355,209	13,469	153,145	107,651	7,933	13,966
General repair shops	76,406	1,711,344	982,063	46,958	287,424	247,133	31,619	96,235	63,879	1,591,845	896,014	41,552	262,813	261,902	27,047	81,593
Tire, paint, and other repair shops	13,541	282,276	136,759	9,283	43,904	54,895	4,950	15,717	11,281	273,151	129,704	8,170	42,981	57,229	4,202	13,006
Other automobile services, except repair	25,789	349,406	55,997	48,337	54,748	49,968	1,301	11,259	17,530	298,985	47,405	31,749	44,577	65,449	1,048	11,002
Repair services, except automobile	188,198	1,939,734	840,102	75,820	272,902	469,341	65,777	115,337	149,538	1,792,759	748,313	63,845	240,459	495,404	50,477	97,015
Radio and TV repair shops	40,286	334,643	162,253	13,051	39,803	67,267	21,638	27,223	28,222	297,722	138,527	10,186	30,827	74,247	14,506	21,594
Electrical repair shops, except radio and TV	24,573	302,010	131,435	10,982	32,270	75,360	10,553	13,652	20,628	285,584	121,080	9,657	29,210	79,022	8,293	11,495
Reupholstery and furniture repair	22,161	271,472	124,192	8,558	55,791	54,210	5,302	7,006	17,887	252,133	112,680	6,996	52,110	57,011	3,881	5,885
Other repair services, except automobile	101,178	1,031,609	422,222	43,229	145,038	272,504	28,284	67,456	82,801	957,320	376,026	37,006	128,312	285,124	23,797	58,041
Motion pictures	9,580	244,901	72,546	11,526	32,882	34,797	1,618	2,975	6,162	199,548	62,046	7,821	23,903	45,327	1,310	2,822
Production, distribution, and related services	6,065	99,801	26,528	4,768	8,663	21,639	605	2,878	3,844	89,979	25,800	3,502	7,538	28,061	(*)	(*)
Theaters	3,515	145,100	46,018	6,758	24,219	13,158	(*)	(*)	2,318	109,569	36,246	4,319	16,365	17,266	(*)	(*)
Amusement and recreation services, except motion pictures	148,113	1,473,914	324,336	125,187	225,280	161,133	13,363	36,401	95,860	1,202,414	260,857	69,842	158,168	327,081	8,330	24,296
Theatrical producers, bands, orchestras, and entertainers	54,984	369,135	36,263	14,458	65,785	103,009	(*)	(*)	43,908	325,760	33,218	10,316	50,110	122,180	(*)	(*)
Bowling alleys, and billiard and pool parlors	10,260	199,340	64,269	15,743	37,291	25,492	3,967	1,789	6,934	149,686	48,971	8,754	24,509	31,018	2,568	1,111
Other amusement and recreation services	82,869	905,439	223,804	94,986	122,204	32,632	8,626	34,263	45,018	726,968	178,668	50,772	83,549	173,883	5,496	22,887
Medical and health services	410,294	13,060,548	869,423	380,294	1,715,992	7,172,225	10,324	13,589	388,192	12,849,389	832,547	359,730	1,637,020	7,209,025	9,210	13,243
Offices of physicians and surgeons	154,799	7,260,419	217,752	195,410	837,315	4,443,637	1,626	1,414	147,030	7,232,758	215,685	189,506	830,992	4,460,465	1,561	1,360
Offices of dentists and dental surgeons	85,034	3,407,749	291,949	100,355	469,277	1,743,327	1,207	382	81,928	3,397,917	289,640	97,077	467,719	1,747,193	1,207	382
Offices of osteopathic physicians	6,469	245,490	15,280	8,696	24,239	145,297	(*)	(*)	6,300	245,214	15,280	8,604	24,239	145,401	(*)	(*)
Offices of chiropractors	18,144	248,307	10,444	14,971	13,815	134,603	(*)	(*)	16,122	243,254	10,154	14,513	13,279	136,232	(*)	(*)
Hospitals	352	69,342	16,594	2,776	30,393	2,985	(*)	(*)	202	38,642	8,008	867	16,812	4,269	-	-
Medical laboratories	2,411	77,061	14,305	2,160	15,661	24,310	(*)	(*)	2,062	71,929	11,920	2,113	13,888	24,721	(*)	(*)
Dental laboratories	7,175	157,890	51,864	4,222	35,347	54,779	2,065	4,215	6,379	152,466	49,031	3,565	34,350	55,102	1,393	4,021
Sanatoria, and convalescent and rest homes	18,604	582,796	99,522	29,887	222,019	65,028	386	164	14,851	466,110	82,228	23,172	168,516	73,721	368	143
Registered and practical nurses	89,081	324,105	3,718	3,059	1,357	272,711	(*)	(*)	87,737	323,093	3,718	2,885	1,357	272,930	(*)	(*)
Other medical services	28,225	687,389	147,995	18,758	66,569	285,548	3,385	6,421	25,581	678,006	146,883	17,428	65,868	288,991	3,384	6,418
Legal services	125,497	2,626,833	92,486	64,968	309,459	1,407,632	(*)	(*)	111,671	2,573,839	85,486	60,019	297,085	1,430,531	(*)	(*)
Educational services	94,852	403,356	41,081	26,843	72,997	129,037	2,707	2,320	82,895	371,111	32,548	20,959	64,202	143,718	1,765	1,568
Engineering services	41,820	726,289	157,371	18,983	211,068	234,002	1,385	6,495	35,042	690,760	148,259	16,933	193,523	245,419	859	4,577
Architectural services	18,439	484,510	76,689	8,859	110,582	136,023	(*)	(*)	14,241	456,790	72,986	7,159	98,133	145,224	(*)	(*)
Certified public accountants	17,833	349,974	6,174	10,415	77,814	170,791	(*)	(*)	15,673	349,219	6,171	10,072	77,664	172,670	(*)	(*)
Other accounting, auditing, and bookkeeping services	102,360	631,640	18,655	27,358	103,572	299,858	(*)	(*)	91,933	606,430	16,334	24,477	95,268	307,373	(*)	(*)
Other services	119,494	812,539	110,648	24,690	45,509	348,319	6,347	14,439	81,322	754,146	98,157	17,785	42,638	394,447	2,423	8,609
Nature of business not allocable	25,139	148,252	53,630	6,132	8,930	38,864	1,992	4,228	17,340	117,206	29,224	4,428	6,664	50,748	1,157	3,091

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

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries								Mining	Contract construction			
		Total	Farms						Horticultural services	Other agriculture, forestry, and fisheries		Total	General contractors		
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Animal specialty farms	Other farms					Total	Building construction	Other general contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
NUMBER OF BUSINESSES															
Businesses with and without net profit	9,211,613	3,205,683	3,042,564	1,200,523	139,942	1,470,833	57,303	173,963	51,492	111,627	43,488	663,301	123,540	105,938	17,602
Businesses with net profit	6,856,896	1,968,988	1,850,058	824,546	75,662	879,850	11,114	58,886	44,834	74,096	22,759	596,502	103,826	90,295	13,531
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)														
Business receipts	222,105,222	37,361,795	35,017,457	10,980,912	1,907,282	21,143,282	215,539	770,442	565,197	1,779,141	1,219,968	19,333,780	8,169,018	7,118,354	1,050,664
Business deductions, total	190,234,687	33,816,667	31,892,608	9,275,865	1,770,911	19,711,386	318,557	815,889	419,690	1,504,369	1,293,841	16,447,213	7,480,661	6,520,535	960,126
Cost of sales and operations, total	127,206,770	22,097,507	21,234,737	5,092,750	1,210,308	14,191,588	218,278	521,813	196,118	666,652	267,159	11,783,574	5,995,535	5,443,534	552,001
Inventory, beginning-of-year	11,404,977	1,096,389	1,069,618	155,288	14,714	846,706	7,314	45,596	3,193	23,578	5,422	527,901	301,869	293,381	8,488
Merchandise purchased	91,643,823	6,128,762	5,656,685	369,960	43,089	5,157,849	21,809	63,978	64,928	407,149	36,756	3,542,456	1,307,567	1,190,783	116,784
Cost of labor	9,728,198	2,468,167	2,287,601	782,088	460,065	879,989	34,147	131,312	77,198	103,368	52,367	2,750,492	1,080,824	947,527	133,297
Material and supplies	6,610,772	894,645	782,714	230,866	96,346	399,216	15,595	40,691	39,493	72,438	21,497	2,909,950	1,580,595	1,432,389	148,206
Other costs	19,755,421	12,615,980	12,511,827	3,687,540	611,408	7,779,310	148,014	285,555	17,728	86,425	156,037	2,568,627	2,020,925	1,868,270	152,655
Less: Inventory, end-of-year	11,936,421	1,106,436	1,073,708	132,992	15,314	871,482	8,601	45,319	6,422	26,306	4,920	515,852	296,245	288,816	7,429
Depreciation	9,050,068	4,275,452	4,126,359	1,586,896	181,816	2,191,645	48,926	117,076	32,817	116,276	118,096	546,404	185,763	107,601	78,162
Taxes	4,588,981	1,316,604	1,273,598	491,688	93,821	626,643	10,440	51,006	13,326	29,680	41,793	336,758	116,025	90,926	25,099
Rent	5,236,200	1,099,649	1,065,475	479,745	70,771	492,887	5,908	16,164	6,178	27,996	33,885	163,399	53,472	27,069	26,403
Repairs	3,819,982	1,870,739	1,787,546	727,177	87,703	911,084	11,104	50,478	19,509	63,684	35,365	239,818	77,152	33,159	43,993
Salaries and wages	14,209,553	215,166	-	-	-	-	-	-	53,122	162,044	92,353	1,378,006	385,024	288,297	96,727
Insurance	2,594,689	655,538	608,590	255,516	35,380	291,198	6,828	19,668	14,182	32,766	14,125	292,063	95,891	73,418	22,473
Legal and professional fees	1,168,325	12,204	-	-	-	-	-	-	3,233	8,971	13,263	57,710	24,623	20,392	4,231
Commissions	1,104,103	5,246	-	-	-	-	-	-	384	4,862	2,875	53,044	30,114	27,629	2,485
Amortization	20,544	752	560	187	34	214	27	98	21	171	404	127	49	49	-
Retirement plans, etc.	59,183	1,921	1,225	512	91	551	43	28	113	583	518	9,962	3,266	2,350	916
Interest	3,169,092	1,740,633	1,708,134	622,431	87,096	948,002	13,998	36,607	4,819	27,680	26,814	133,157	69,359	56,761	12,598
Bad debts	307,866	1,969	-	-	-	-	-	-	463	1,506	2,902	22,255	8,091	6,348	1,743
Casualty losses	125,190	4,014	-	-	-	-	-	-	271	3,743	3,999	7,888	2,250	1,635	615
Depletion	161,839	1,158	1,012	501	9	281	-	221	113	33	143,930	418	187	16	171
Other business deductions	17,412,302	518,115	85,372	18,462	3,882	57,293	3,005	2,730	75,021	357,722	496,360	1,422,630	433,860	341,351	92,509
Gross profit (less loss)	94,898,452	15,264,288	13,782,720	5,888,162	696,974	6,951,694	[1]2,739	248,629	369,079	1,112,489	952,809	7,550,206	2,173,483	1,674,820	498,663
Gross profit	95,644,649	15,835,224	14,346,552	5,973,251	737,928	7,264,868	54,795	315,710	369,578	1,119,094	962,455	7,576,669	2,188,654	1,687,259	501,395
Gross loss	746,197	570,936	563,832	85,089	40,954	313,174	57,534	67,081	499	6,605	9,646	26,463	15,171	12,439	2,732
Net profit (less loss)	31,870,535	3,545,128	3,124,849	1,705,047	136,371	1,431,896	[1]103,018	[1]45,447	145,507	274,772	[1]73,873	2,886,567	688,357	597,819	90,538
Net profit	36,755,091	6,056,162	5,538,883	2,316,864	304,668	2,749,544	21,166	146,641	149,979	367,300	137,240	3,068,424	779,756	667,114	112,642
Net loss	4,884,556	2,511,034	2,414,034	611,817	168,297	1,317,648	124,184	192,088	4,472	92,528	211,113	181,857	91,399	69,295	22,104
BUSINESSES WITH NET PROFIT															
Business receipts	197,552,082	29,860,287	27,840,308	9,087,047	1,459,612	16,580,459	102,062	611,128	515,479	1,504,500	771,051	17,702,083	7,165,701	6,261,762	903,939
Business deductions, total	160,796,991	23,804,125	22,301,425	6,770,183	1,154,944	13,830,915	80,896	464,487	365,500	1,137,200	633,811	14,633,659	6,385,945	5,594,648	791,297
Cost of sales and operations, total	109,275,642	15,856,932	15,152,675	3,774,450	818,825	10,170,175	61,394	327,831	169,163	535,094	163,037	10,518,563	5,164,021	4,711,596	452,425
Inventory, beginning-of-year	9,448,200	788,020	772,721	120,635	12,834	609,726	1,395	28,131	2,319	12,980	4,306	438,520	236,752	228,665	8,087
Merchandise purchased	81,013,539	4,618,502	4,341,241	305,819	31,600	3,852,791	4,300	46,731	54,692	322,569	25,113	3,221,726	1,138,247	1,035,188	103,059
Cost of labor	8,118,537	1,689,780	1,534,493	581,318	307,658	546,550	11,210	87,757	67,480	87,807	42,875	2,445,928	925,000	809,173	115,827
Material and supplies	5,728,468	644,960	552,591	167,467	69,427	277,876	8,285	29,536	32,140	60,229	17,907	2,611,331	1,369,097	1,254,498	114,599
Other costs	15,093,719	8,933,182	8,848,699	2,713,748	410,830	5,523,538	37,733	162,850	15,842	68,641	76,868	2,234,008	1,728,397	1,610,410	117,987
Less: Inventory, end-of-year	10,126,821	817,512	797,070	114,537	13,524	640,306	1,529	27,174	3,310	17,132	4,032	432,950	233,472	226,338	7,134
Depreciation	6,739,184	2,904,167	2,803,012	1,157,322	109,071	1,473,657	9,947	53,015	28,143	73,012	56,465	470,842	151,822	87,537	64,285
Taxes	3,684,728	896,482	861,968	356,049	54,748	424,000	2,629	24,542	12,045	22,469	25,696	294,087	93,976	73,604	20,372
Rent	4,330,825	777,260	750,919	357,547	52,483	326,941	1,334	10,614	4,702	21,639	14,938	140,703	40,487	21,193	19,294
Repairs	2,885,646	1,299,966	1,236,484	533,406	53,335	622,387	2,704	24,652	16,627	46,855	24,922	208,041	63,874	25,925	37,949
Salaries and wages	12,613,376	181,410	-	-	-	-	-	-	50,367	131,043	57,779	1,241,345	319,806	235,644	84,162
Insurance	2,134,888	458,530	422,983	188,229	22,846	200,067	1,880	9,961	12,466	23,081	8,629	262,623	81,964	63,307	18,657
Legal and professional fees	1,037,526	9,512	-	-	-	-	-	-	2,525	6,987	5,730	49,548	19,534	16,099	3,435
Commissions	995,348	4,517	-	-	-	-	-	-	384	4,133	1,420	48,131	26,442	24,738	1,704
Amortization	13,671	281	192	131	16	21	-	24	21	68	181	54	32	32	-
Retirement plans, etc.	55,229	1,529	998	437	81	421	41	18	100	431	302	9,334	2,962	2,080	882
Interest	2,077,767	1,051,582	1,030,781	395,054	41,504	580,880	790	12,553	3,715	17,086	10,317	105,147	53,026	43,094	9,932
Bad debts	232,067	961	-	-	-	-	-	-	390	571	362	16,760	4,398	3,909	489
Casualty losses	50,890	1,147	-	-	-	-	-	-	216	931	767	3,675	1,852	1,367	485
Depletion	94,166	578	465	342	-	29	-	94	113	-	81,850	388	174	12	162
Other business deductions	14,576,038	359,271	40,948	7,216	2,035	30,337	177	1,183	64,523	253,800	181,416	1,264,418	361,575	284,511	77,064
Gross profit	88,276,440	14,003,355	12,687,633	5,312,597	640,787	6,410,284	40,668	283,297	346,316	969,406	608,014	7,183,520	2,001,680	1,550,166	451,514
Net profit	36,755,091	6,056,162	5,538,883	2,316,864	304,668	2,749,544	21,166	146,641	149,979	367,300	137,240	3,068,424	779,756	667,114	112,642

Footnotes at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Contract construction—Continued								Manufacturing					Transportation, communication, electric, gas, and sanitary services	
	Special trade contractors														
	Total	Plumbing, heating, and air conditioning	Painting, paper-hanging, and decorating	Electrical work	Masonry, stonework, and plastering	Carpentering and flooring	Contractors, not elsewhere classified	Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electric	Manufacturing, not elsewhere classified	Total	Local transportation
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
NUMBER OF BUSINESSES															
Businesses with and without net profits	517,548	53,997	106,932	40,693	44,251	153,930	117,745	22,213	172,333	45,947	30,141	18,780	77,465	285,910	53,010
Businesses with net profit	473,212	47,896	101,989	36,592	41,527	144,546	100,662	19,464	127,655	34,794	22,288	15,247	55,326	229,678	47,375
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)														
Business receipts	10,712,415	2,284,017	1,193,473	1,201,419	1,300,527	1,605,091	3,127,888	452,347	6,672,726	1,485,927	808,679	769,230	3,608,890	6,174,955	480,868
Business deductions, total	8,597,517	1,952,582	834,870	995,893	1,077,053	1,121,802	2,615,317	369,035	5,915,252	1,346,899	677,982	634,030	3,256,341	5,249,697	349,008
Cost of sales and operations, total	5,571,337	1,405,846	498,231	746,813	688,744	755,323	1,476,380	216,702	3,756,727	668,566	374,194	396,154	2,317,813	1,322,468	49,327
Inventory, beginning-of-year	215,874	100,252	6,483	45,202	7,406	12,495	44,036	10,158	316,051	57,997	26,025	28,747	203,282	21,558	495
Merchandise purchased	2,174,174	790,690	86,742	392,157	164,230	233,188	507,167	60,715	2,093,885	354,378	145,376	166,213	1,427,918	609,000	15,624
Cost of labor	1,612,706	261,898	215,626	184,708	273,498	207,535	469,441	56,962	958,200	148,994	112,932	139,946	556,328	281,028	19,998
Material and supplies	1,273,859	248,748	146,057	144,877	192,648	199,049	342,480	55,496	408,534	59,789	58,211	50,045	240,489	102,032	5,913
Other costs	504,675	103,038	48,210	24,153	61,507	114,879	152,888	43,027	318,009	103,728	58,290	44,829	111,162	332,927	7,876
Less: Inventory, end-of-year	209,951	98,780	4,887	44,284	10,545	11,823	39,632	9,656	337,952	56,320	26,640	33,626	221,366	24,077	(*)
Depreciation	344,601	53,708	26,888	20,873	26,683	37,910	178,539	16,040	279,170	103,796	37,074	38,715	99,585	607,306	45,682
Taxes	212,489	44,768	21,869	24,707	28,573	21,619	70,953	8,244	146,939	35,598	18,451	17,199	75,691	260,673	14,591
Rent	104,730	14,314	10,638	6,376	8,401	8,703	56,298	5,197	120,134	24,769	24,611	11,803	58,951	161,647	23,938
Repairs	153,241	13,736	8,036	5,942	10,708	11,628	103,191	9,425	133,965	77,820	7,411	7,014	41,720	522,466	29,877
Salaries and wages	944,744	195,183	117,321	81,148	170,416	95,427	285,249	48,238	577,365	170,780	87,845	65,076	253,664	700,747	61,214
Insurance	188,164	34,753	24,026	15,984	23,417	19,982	70,002	8,008	99,353	34,739	9,856	10,903	43,855	227,273	22,256
Legal and professional fees	31,708	6,746	3,597	3,449	3,670	3,751	10,495	1,379	27,418	3,775	4,128	3,937	15,578	21,896	3,231
Commissions	22,770	3,279	1,360	1,966	1,687	1,768	12,710	160	40,994	4,036	5,455	5,203	26,300	33,386	1,220
Amortization	78	54	5	2	11	-	6	-	1,070	282	415	83	290	395	43
Retirement plans, etc.	6,696	1,537	612	1,949	1,268	404	926	-	1,686	252	215	300	919	2,576	17
Interest	60,335	11,849	3,260	4,714	4,490	6,009	30,013	3,463	61,288	19,258	9,709	6,175	26,146	104,688	8,385
Bad debts	13,858	4,700	953	2,024	2,178	424	3,579	306	12,465	469	1,547	2,213	8,236	7,348	733
Casualty losses	5,318	40	16	322	91	2,241	2,608	320	7,130	868	151	13	6,098	7,032	8
Depletion	217	-	-	-	-	-	217	14	12,318	11,857	-	-	461	5	-
Other business deductions	937,231	162,069	118,058	79,624	106,716	156,613	314,151	51,539	637,230	190,034	96,920	69,242	281,034	1,269,791	88,486
Gross profit (less loss)	5,141,078	878,171	695,242	454,606	611,783	849,768	1,651,508	235,645	2,915,999	817,361	434,485	373,076	1,291,077	4,852,487	431,541
Gross profit	5,152,213	880,900	696,917	455,204	612,144	850,339	1,656,709	235,802	2,929,044	818,452	436,783	373,412	1,300,397	4,853,257	431,541
Gross loss	11,135	2,729	1,675	598	361	571	5,201	157	13,045	1,091	2,298	336	9,320	770	-
Net profit (less loss)	2,114,898	331,435	358,603	205,526	223,474	483,289	512,571	83,312	757,474	139,028	130,697	135,200	352,549	925,258	131,860
Net profit	2,199,986	344,278	367,313	209,114	229,837	494,116	555,328	88,682	870,491	168,218	148,050	143,484	410,739	1,056,310	140,195
Net loss	85,088	12,843	8,710	3,588	6,363	10,827	42,757	5,370	113,017	29,190	17,353	8,284	58,190	131,052	8,335
BUSINESSES WITH NET PROFIT															
Business receipts	10,132,185	2,163,315	1,130,304	1,150,421	1,232,402	1,534,282	2,921,461	404,197	5,936,554	1,285,706	756,972	691,694	3,202,182	5,349,050	456,836
Business deductions, total	7,932,199	1,819,037	762,991	941,307	1,002,565	1,040,166	2,366,133	315,515	5,066,063	1,117,488	608,922	548,210	2,791,443	4,292,740	316,641
Cost of sales and operations, total	5,168,325	1,311,072	451,078	708,144	645,808	704,950	1,347,273	186,217	3,266,637	570,022	343,581	341,109	2,011,925	1,123,871	47,013
Inventory, beginning-of-year	191,610	85,204	4,973	44,144	5,967	10,454	40,868	10,158	257,062	45,845	23,117	23,753	164,347	17,216	441
Merchandise purchased	2,032,022	748,116	74,599	372,655	154,697	207,591	474,364	51,457	1,827,146	307,032	134,703	139,501	1,245,910	522,251	14,300
Cost of labor	1,481,260	241,485	190,979	173,776	251,816	200,570	422,634	39,668	850,300	127,327	103,521	120,529	498,923	247,723	19,634
Material and supplies	1,189,955	228,020	137,618	138,073	182,787	193,279	310,178	52,279	353,119	53,837	52,660	43,997	202,625	84,494	5,403
Other costs	463,300	95,341	46,591	22,443	58,588	103,664	136,673	42,311	265,306	82,289	53,420	42,396	87,201	270,074	7,741
Less: Inventory, end-of-year	189,822	87,094	3,682	42,947	8,047	10,608	37,444	9,656	286,296	46,308	23,840	29,067	187,081	17,887	(*)
Depreciation	307,165	48,210	24,992	19,617	24,947	34,929	154,470	11,855	221,557	77,692	31,369	31,728	80,768	473,368	41,958
Taxes	193,655	41,744	20,161	22,976	26,091	20,168	62,515	6,456	125,982	29,038	16,731	14,971	65,242	212,432	13,149
Rent	96,119	13,367	9,660	6,050	7,989	7,940	51,113	4,097	98,736	20,402	21,203	9,636	47,495	124,102	23,202
Repairs	137,189	12,776	7,533	5,562	10,166	10,562	90,590	6,978	109,369	61,364	6,681	6,042	35,282	419,844	26,877
Salaries and wages	876,372	186,383	107,428	74,876	153,908	85,263	268,514	45,167	503,118	143,801	80,850	58,865	219,602	591,122	55,326
Insurance	174,166	32,431	22,726	15,300	22,132	18,374	63,203	6,493	84,447	28,362	8,626	9,530	37,929	185,760	20,238
Legal and professional fees	28,883	6,166	3,208	3,275	3,484	3,278	9,472	1,131	22,907	2,986	3,633	3,581	12,707	18,035	3,003
Commissions	21,536	3,124	770	1,962	1,684	1,753	12,243	153	35,720	3,558	5,096	4,894	22,172	29,297	1,075
Amortization	22	1	3	2	11	-	5	-	577	5	253	78	241	336	43
Retirement plans, etc.	6,372	1,537	589	1,931	990	404	921	-	1,588	209	181	300	898	1,712	17
Interest	49,926	9,883	2,952	4,418	4,115	5,165	23,393	2,195	46,650	12,461	8,124	5,210	20,855	81,258	7,329
Bad debts	12,264	4,642	952	1,815	1,290	410	3,155	98	8,716	443	1,437	1,101	5,735	6,034	733
Casualty losses	1,528	36	14	310	91	105	972	295	1,143	589	114	4	436	1,612	8
Depletion	200	-	-	-	-	-	200	14	8,673	8,220	-	-	453	5	-
Other business deductions	858,477	147,665	110,925	75,069	99,859	146,865	278,094	44,366	530,243	158,336	81,043	61,161	229,703	1,023,952	76,670
Gross profit	4,963,860	852,243	679,226	442,277	586,594	829,332	1,574,188	217,980	2,669,917	715,684	413,391	350,585	1,190,257	4,225,179	409,823
Net profit	2,199,986	344,278	367,313	209,114	229,837	494,116	555,328	88,682	870,491	168,218	148,050	143,484	410,739	1,056,310	140,195

Footnotes at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Transportation, communication, electric, gas, and sanitary services--continued			Wholesale and retail trade										
					Wholesale trade					Retail trade				
												General merchandise stores		
	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Total	Groceries and related products	Farm products--raw materials	Machinery, equipment, and supplies	Other wholesale trade	Total	Building materials, hardware, and farm equipment	Total	Direct selling establishments	Other general merchandise stores
NUMBER OF BUSINESSES	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Businesses with and without net profit	197,601	19,534	15,765	1,909,640	268,392	42,070	16,574	23,683	186,065	1,622,676	55,903	310,381	238,458	71,923
Businesses with net profit	153,668	14,178	14,457	1,481,547	228,152	36,144	12,472	20,433	159,103	1,240,449	42,757	229,256	176,759	52,497
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)													
Business receipts	4,703,755	647,146	343,186	106,886,227	20,432,113	4,782,051	3,551,951	1,401,750	10,696,361	85,489,751	4,450,918	4,707,953	1,413,933	3,294,020
Business deductions, total	4,049,644	590,670	260,375	99,241,818	18,636,125	4,532,701	3,491,190	1,216,921	9,395,313	79,712,071	4,173,174	4,229,292	1,163,453	3,065,839
Cost of sales and operations, total	931,524	296,050	45,567	79,331,819	15,459,021	4,002,074	3,245,839	920,782	7,290,326	63,156,453	3,387,643	3,289,489	812,710	2,476,779
Inventory, beginning-of-year	8,395	11,243	1,425	8,839,691	1,126,233	105,159	199,143	114,782	707,149	7,609,569	1,080,913	531,406	25,868	505,538
Merchandise purchased	445,067	139,049	9,260	75,285,623	14,434,890	3,752,874	3,082,925	845,947	6,753,144	60,196,429	3,128,343	3,147,111	732,864	2,414,247
Cost of labor	222,576	19,394	19,060	1,634,002	263,172	39,355	15,946	31,969	175,902	1,336,907	118,229	51,914	22,065	29,849
Material and supplies	67,877	20,608	7,634	885,845	212,535	45,425	18,702	28,072	120,336	665,940	52,044	52,136	30,163	21,973
Other costs	197,790	116,898	10,363	2,011,731	558,464	156,365	85,447	26,181	290,471	1,432,394	109,668	70,968	34,954	36,014
Less: Inventory, end-of-year	10,181	11,142	(*)	9,325,073	1,136,273	97,104	156,324	126,169	756,676	8,084,786	1,101,554	564,046	33,204	530,842
Depreciation	488,860	40,880	31,884	1,356,218	233,568	41,173	24,092	19,836	148,467	1,108,087	60,600	94,386	28,108	66,278
Taxes	218,956	15,409	11,717	1,640,229	195,316	27,007	10,200	12,424	145,685	1,430,927	76,043	64,034	11,734	52,300
Rent	113,663	19,947	4,099	1,909,248	162,914	23,816	8,644	16,002	114,452	1,728,663	42,917	72,168	15,918	56,250
Repairs	455,294	18,449	18,846	555,503	108,814	21,018	11,660	5,160	70,976	441,695	18,829	24,569	9,937	14,632
Salaries and wages	515,747	61,029	62,757	6,490,627	760,208	176,177	44,107	77,236	462,688	5,683,350	260,379	189,213	27,721	161,492
Insurance	176,494	15,721	12,802	731,664	114,867	22,318	8,804	9,749	73,996	609,124	41,237	28,468	9,096	19,372
Legal and professional fees	13,566	2,914	2,185	240,617	36,319	5,807	2,779	3,544	24,189	202,050	8,882	10,014	3,724	6,290
Commissions	27,950	2,976	1,240	350,222	178,975	18,442	8,041	21,342	131,150	165,969	11,197	40,103	17,416	22,687
Amortization	1	39	312	6,800	614	227	14	3	370	6,183	47	302	174	128
Retirement plans, etc.	2,412	95	52	9,915	2,697	506	13	274	1,904	7,074	325	489	76	413
Interest	82,401	9,299	4,603	481,473	76,738	10,074	14,244	6,727	45,693	400,639	31,832	22,437	4,880	17,557
Bad debts	4,772	1,380	463	174,052	30,914	4,383	1,785	2,395	22,351	141,487	12,808	5,696	1,596	4,100
Casualty losses	4,600	2,410	14	55,637	3,732	307	232	65	3,128	51,717	1,635	2,288	648	1,640
Depletion	5	-	-	1,229	698	-	-	-	698	531	365	-	-	-
Other business deductions	1,013,399	104,072	63,834	5,906,565	1,270,730	179,372	110,736	121,382	859,240	4,578,122	218,435	385,636	219,715	165,921
Gross profit (less loss)	3,772,231	351,096	297,619	27,554,408	4,973,092	779,977	306,112	480,968	3,406,035	22,333,298	1,063,275	1,418,464	601,223	817,241
Gross profit	3,772,425	351,656	297,635	27,651,172	4,985,822	782,053	308,596	481,519	3,413,654	22,414,487	1,071,083	1,428,222	604,630	823,592
Gross loss	194	560	16	96,764	12,730	2,076	2,484	551	7,619	81,189	7,808	9,758	3,407	6,351
Net profit (less loss)	654,111	56,476	82,811	7,644,409	1,795,988	249,350	60,761	184,829	1,301,048	5,777,680	277,744	478,661	250,480	228,181
Net profit	741,544	86,665	87,906	8,459,017	1,913,358	266,004	80,736	194,797	1,371,821	6,462,823	321,028	542,354	279,351	263,003
Net loss	87,433	30,189	5,095	814,608	117,370	16,654	19,975	9,968	70,773	685,143	43,284	63,693	28,871	34,822
BUSINESSES WITH NET PROFIT														
Business receipts	4,008,491	556,239	327,484	96,562,637	18,736,016	4,468,712	2,968,756	1,311,137	9,987,411	76,966,571	3,993,529	4,228,542	1,276,551	2,951,991
Business deductions, total	3,266,947	469,574	239,578	88,103,620	16,822,658	4,202,708	2,888,020	1,116,340	8,615,590	70,503,748	3,672,501	3,686,188	997,200	2,688,988
Cost of sales and operations, total	787,327	246,804	42,727	70,913,342	14,027,288	3,726,112	2,706,454	855,890	6,738,832	56,256,231	2,999,073	2,909,156	715,613	2,193,543
Inventory, beginning-of-year	6,527	8,823	1,425	7,483,607	978,280	96,313	150,349	101,708	629,910	6,423,053	876,741	452,648	17,161	435,487
Merchandise purchased	384,335	114,356	9,260	67,538,238	13,104,859	3,503,400	2,572,848	787,771	6,240,840	53,854,687	2,792,653	2,800,130	639,709	2,160,421
Cost of labor	192,530	17,404	18,155	1,421,643	236,334	34,454	10,730	27,692	163,458	1,153,931	108,266	43,254	19,585	23,669
Material and supplies	53,993	18,001	7,097	763,488	185,775	41,306	11,274	27,471	105,724	571,128	50,743	46,003	26,290	19,713
Other costs	156,954	96,414	8,965	1,780,282	495,233	137,334	75,675	21,294	260,930	1,265,606	98,182	63,120	31,612	31,508
Less: Inventory, end-of-year	7,012	8,194	(*)	8,073,916	973,193	86,695	114,422	110,046	662,030	7,012,174	927,512	495,999	18,744	477,255
Depreciation	380,083	22,505	28,822	1,146,746	204,778	37,144	18,159	17,120	132,355	929,764	51,393	75,903	23,298	52,605
Taxes	174,571	13,908	10,804	1,435,616	176,463	24,515	7,547	11,055	133,346	1,246,717	64,997	54,414	10,360	44,054
Rent	82,480	14,784	3,636	1,642,586	145,115	21,512	6,564	14,273	102,766	1,483,158	36,347	60,231	11,852	48,379
Repairs	362,918	12,475	17,574	459,352	89,628	19,177	8,758	4,302	57,391	365,456	16,015	20,875	8,704	12,171
Salaries and wages	427,872	50,002	57,922	5,717,660	675,286	156,448	36,821	68,811	413,206	5,001,048	226,430	164,344	21,543	142,801
Insurance	142,372	11,144	12,006	640,956	100,924	20,454	6,388	8,676	65,406	533,329	35,804	24,603	7,825	16,778
Legal and professional fees	11,068	2,124	1,840	206,453	31,876	5,160	2,377	3,139	21,200	172,751	7,255	8,480	3,259	5,221
Commissions	25,063	2,001	1,158	302,551	160,196	17,677	7,089	16,315	119,115	138,521	10,515	30,551	13,375	17,176
Amortization	-	26	267	5,054	350	141	9	3	197	4,701	46	219	91	128
Retirement plans, etc.	1,548	95	52	8,940	2,614	481	13	267	1,853	6,182	324	488	76	412
Interest	63,605	6,200	4,124	391,453	60,110	8,668	7,812	5,277	38,353	328,186	25,997	16,206	3,474	12,732
Bad debts	3,780	1,107	414	139,966	25,951	3,714	995	2,214	19,028	112,945	9,621	4,748	1,422	3,326
Casualty losses	1,344	246	14	26,674	1,968	231	216	65	1,456	24,621	749	1,753	625	1,128
Depletion	5	-	-	1,000	474	-	-	-	474	526	361	-	-	-
Other business deductions	802,911	86,153	58,218	5,065,271	1,119,637	161,274	78,818	108,933	770,612	3,899,612	187,574	314,217	175,683	138,534
Gross profit	3,221,164	309,435	284,757	25,649,295	4,708,728	742,600	262,302	455,247	3,248,579	20,710,340	994,456	1,319,386	560,938	758,448
Net profit	741,544	86,665	87,906	8,459,017	1,913,358	266,004	80,736	194,797	1,371,821	6,462,823	321,028	542,354	279,351	263,003

Footnotes at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade--Continued															
	Retail trade--Continued															
	Food stores			Automotive dealers				Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating places	Drinking places	Drug and proprietary stores	Liquor stores	Antique and second-hand stores	Other retail trade	Wholesale and retail trade not allocable
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers									
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
NUMBER OF BUSINESSES																
Businesses with and without net profit	236,493	177,243	59,250	286,291	44,224	206,298	35,769	57,697	79,454	192,801	101,658	27,407	26,321	35,886	212,384	18,572
Businesses with net profit	188,473	138,344	50,129	228,632	30,271	173,094	25,267	43,194	60,887	143,252	79,835	24,896	21,598	22,352	155,317	12,946
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)															
Business receipts	17,221,888	14,562,604	2,659,284	27,698,023	6,958,464	17,948,276	2,791,283	3,188,590	4,573,290	7,105,635	3,203,636	2,944,666	2,479,622	522,631	7,392,899	964,363
Business deductions, total	16,405,550	13,970,735	2,434,815	26,416,494	6,770,065	17,028,832	2,617,597	2,869,775	4,193,151	6,495,931	2,869,637	2,612,558	2,323,167	471,912	6,651,430	893,622
Cost of sales and operations, total	14,124,790	12,214,655	1,910,135	22,209,182	5,973,279	14,133,784	2,102,119	2,125,606	3,134,333	3,817,199	1,812,741	1,997,461	2,007,140	334,567	4,916,302	716,345
Inventory, beginning-of-year	978,050	912,542	65,508	1,554,957	598,691	514,598	441,668	725,084	704,136	118,558	111,186	516,292	238,142	131,722	919,123	103,889
Merchandise purchased	13,746,296	11,992,642	1,753,654	21,196,153	5,426,915	13,734,291	2,034,947	2,067,657	2,925,321	3,374,799	1,735,448	1,960,283	1,968,050	321,258	4,625,710	654,304
Cost of labor	168,018	93,329	74,689	330,007	87,238	202,140	40,629	40,084	133,975	262,032	44,438	25,308	13,466	7,169	142,267	33,923
Material and supplies	72,617	28,967	43,650	170,949	58,127	86,907	25,915	15,924	34,833	108,350	21,143	9,114	14,069	11,294	103,467	7,370
Other costs	155,160	126,058	29,102	722,863	520,735	149,887	52,241	41,260	88,004	60,761	16,142	9,476	30,324	7,047	120,721	20,873
Less: Inventory, end-of-year	995,351	938,883	56,468	1,765,747	718,427	554,039	493,281	764,403	751,936	107,301	115,616	523,012	256,911	143,923	994,986	104,014
Depreciation	179,584	138,774	40,810	195,060	28,047	130,987	36,026	32,372	66,110	188,018	83,784	33,208	21,762	11,490	141,713	14,563
Taxes	232,893	195,187	37,706	329,592	46,726	243,929	38,937	54,002	77,101	224,458	143,441	49,134	52,314	10,583	117,332	13,986
Rent	187,287	125,131	62,156	504,446	51,085	418,403	34,958	114,214	93,079	302,252	103,675	60,219	39,308	21,522	187,576	17,671
Repairs	71,158	54,011	17,147	88,651	38,424	37,707	12,520	12,787	19,273	85,157	44,495	10,860	7,937	4,819	53,160	4,994
Salaries and wages	760,533	586,098	174,435	1,550,265	239,029	1,149,274	161,962	254,029	335,268	1,105,230	330,195	282,427	95,891	24,732	495,188	47,069
Insurance	82,964	64,098	18,866	162,580	35,564	102,060	24,956	30,096	43,746	73,817	38,022	22,022	12,142	6,236	67,794	7,673
Legal and professional fees	26,541	20,152	6,389	47,884	9,340	31,191	7,353	10,180	12,558	28,740	16,187	10,225	6,438	1,598	22,803	2,248
Commissions	3,793	2,545	1,248	40,125	23,527	6,511	10,087	2,911	26,311	4,938	663	262	512	1,303	33,851	5,278
Amortization	606	167	439	867	256	433	178	237	538	1,430	319	307	596	-	934	3
Retirement plans, etc.	1,110	693	417	1,274	396	644	234	637	703	841	146	577	67	2	903	144
Interest	50,211	40,568	9,643	108,590	50,524	32,659	25,407	17,970	28,244	46,101	24,518	11,855	10,076	3,215	45,590	4,096
Bad debts	12,492	11,244	1,248	58,658	18,379	30,359	9,920	6,937	17,691	2,885	1,580	3,767	1,284	113	17,576	1,651
Casualty losses	8,531	4,197	4,334	13,482	1,176	10,519	1,787	1,230	1,753	7,754	2,568	736	1,996	356	9,388	188
Depletion	-	-	-	1	1	-	-	-	-	-	-	164	-	-	1	-
Other business deductions	663,057	513,215	149,842	1,105,837	254,312	700,372	151,153	206,567	336,443	607,111	267,303	129,334	65,704	51,376	541,319	57,713
Gross profit (less loss)	3,097,098	2,347,949	749,149	5,488,841	985,185	3,814,492	689,164	1,062,984	1,438,957	3,288,436	1,390,895	947,205	472,482	188,064	2,476,597	248,018
Gross profit	3,111,135	2,361,714	749,421	5,501,716	989,382	3,819,566	692,768	1,069,309	1,445,515	3,292,044	1,391,215	950,878	473,871	193,815	2,485,684	250,863
Gross loss	14,037	13,765	272	12,875	4,197	5,074	3,604	6,325	6,558	3,608	320	3,673	1,389	5,751	9,087	2,845
Net profit (less loss)	816,338	591,869	224,469	1,281,529	188,399	919,444	173,686	318,815	380,139	609,704	333,999	332,108	156,455	50,719	741,469	70,741
Net profit	911,534	668,272	243,262	1,414,942	229,911	985,026	200,005	351,025	423,306	707,031	374,504	345,645	168,501	72,033	830,920	82,836
Net loss	95,196	76,403	18,793	133,413	41,512	65,582	26,319	32,210	43,167	97,327	40,505	13,537	12,046	21,314	89,451	12,095
BUSINESSES WITH NET PROFIT																
Business receipts	15,423,097	12,969,522	2,453,575	24,990,942	5,843,475	16,638,392	2,509,075	2,949,253	4,164,552	6,137,917	2,840,708	2,836,332	2,282,820	466,248	6,652,631	860,050
Business deductions, total	14,511,563	12,301,250	2,210,313	23,576,000	5,613,564	15,653,366	2,309,070	2,598,228	3,741,246	5,430,886	2,466,204	2,490,687	2,114,319	394,215	5,821,711	777,214
Cost of sales and operations, total	12,531,262	10,781,248	1,750,014	19,836,523	4,962,440	13,015,517	1,858,566	1,931,669	2,824,575	3,223,206	1,600,592	1,910,347	1,834,707	284,792	4,370,329	629,823
Inventory, beginning-of-year	822,867	767,480	55,387	1,315,450	493,852	454,623	366,975	623,539	609,199	96,231	92,929	474,717	207,239	83,868	767,625	82,274
Merchandise purchased	12,204,890	10,593,286	1,611,604	18,996,252	4,495,073	12,670,790	1,830,389	1,897,344	2,646,898	2,873,814	1,534,265	1,888,369	1,810,597	281,027	4,128,448	578,692
Cost of labor	151,018	85,282	65,736	289,394	77,342	176,178	35,874	36,034	119,994	205,363	36,379	24,485	8,136	6,850	124,758	31,378
Material and supplies	66,249	25,699	40,550	144,909	43,071	80,204	21,634	14,218	31,498	90,237	18,560	8,949	1,416	10,943	87,403	6,585
Other costs	137,451	110,940	26,511	633,427	458,600	134,799	40,028	39,520	78,803	47,179	14,157	9,331	30,310	5,044	109,082	19,443
Less: Inventory, end-of-year	851,213	801,439	49,774	1,542,909	605,498	501,077	436,334	678,986	661,817	89,618	95,698	495,504	222,991	102,940	846,987	88,549
Depreciation	153,319	117,980	35,339	169,538	23,051	115,563	30,924	27,274	57,544	152,444	67,872	31,259	19,462	7,648	116,108	12,204
Taxes	203,034	169,858	33,176	296,342	39,172	222,344	34,826	48,674	66,920	187,540	120,803	46,503	47,831	8,263	101,396	12,436
Rent	162,688	108,374	54,314	454,882	38,386	387,705	28,791	100,840	80,311	242,669	79,811	56,474	34,146	15,819	158,940	14,313
Repairs	61,506	46,233	15,273	70,051	29,103	31,504	9,444	11,340	16,182	69,123	36,749	10,098	6,897	3,938	42,682	4,268
Salaries and wages	670,985	515,089	155,896	1,406,185	199,760	1,058,210	148,215	233,172	291,229	928,032	279,687	266,739	86,274	23,617	424,354	41,326
Insurance	73,118	56,014	17,104	144,514	28,982	93,516	22,016	26,945	39,081	62,297	31,771	20,804	10,942	4,970	58,480	6,703
Legal and professional fees	23,139	17,349	5,790	41,729	7,238	28,295	6,196	8,890	10,986	23,959	13,503	9,422	5,385	1,349	18,654	1,826
Commissions	2,951	1,838	1,113	35,229	19,993	5,862	9,374	2,264	21,654	3,462	633	236	507	1,021	29,498	3,834
Amortization	394	144	250	749	239	332	178	225	473	669	316	307	590	-	713	3
Retirement plans, etc.	793	564	229	1,204	328	644	232	595	702	639	146	568	64	2	657	144
Interest	41,007	33,290	7,717	87,948	38,755	27,768	21,425	16,046	24,820	37,584	20,490	11,281	8,977	2,460	35,370	3,157
Bad debts	9,232	8,542	690	46,659	13,399	24,503	8,757	6,313	15,399	2,168	1,294	3,530	1,085	104	12,792	1,070
Casualty losses	3,400	3,037	363	9,788	539	8,615	634	276	1,196	1,419	2,023	734	939	318	2,026	85
Depletion	-	-	-	1	1	-	-	-	-	-	-	164	-	-	-	-
Other business deductions	574,735	441,690	133,045	974,658	212,178	632,988	129,492	183,705	290,174	495,675	210,514	122,221	56,513	39,914	449,712	46,022
Gross profit	2,891,835	2,188,274	703,561	5,154,419	881,035	3,622,875	650,509	1,017,584	1,339,977	2,914,711	1,240,116	925,985	448,113	181,456	2,282,302	230,227
Net profit	911,534	668,272	243,262	1,414,942	229,911	985,026	200,005	351,025	423,306	707,031	374,504	345,645	168,501	72,033	830,920	82,836

Footnotes at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Finance, insurance, and real estate								Services				
				Real estate						Hotels, rooming houses, camps, and other lodging places			
	Total	Finance	Insurance agents, brokers, and service	Total	Operators, except developers, and lessors of buildings	Lessors of real property other than buildings	Agents, brokers, and managers	Other real estate	Total	Total	Tourist courts and motels	Trailer parks and camps	Other lodging places
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
NUMBER OF BUSINESSES													
Businesses with and without net profit	515,872	31,586	179,125	305,161	18,213	19,669	216,613	50,666	2,390,247	110,064	40,910	31,885	37,269
Businesses with net profit	415,438	21,927	159,804	233,707	10,324	10,908	172,151	40,324	1,996,989	67,703	24,387	19,923	23,393
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)												
Business receipts	7,759,614	965,488	2,553,975	4,240,151	437,195	41,393	2,261,789	1,499,774	36,547,905	1,711,001	872,449	385,012	453,540
Business deductions, total	5,258,404	796,813	1,432,721	3,028,870	431,398	33,187	1,325,875	1,238,410	22,902,407	1,572,923	790,535	363,716	418,672
Cost of sales and operations, total	1,951,035	564,916	362,594	1,023,525	61,956	7,941	164,749	788,879	6,642,851	308,961	114,548	75,620	118,793
Inventory, beginning-of-year	171,704	16,192	282	155,230	28,775	87	12,158	114,210	422,511	13,299	3,310	5,163	4,826
Merchandise purchased	819,339	483,248	100,940	235,151	17,325	4,730	40,141	172,955	3,077,686	216,848	74,972	62,884	78,992
Cost of labor	106,800	1,594	21,987	83,219	1,116	151	21,316	60,636	1,475,855	49,076	22,592	3,978	22,506
Material and supplies	174,414	17,223	3,498	153,693	3,064	248	18,371	132,010	1,211,872	22,311	10,884	3,608	7,819
Other costs	837,424	61,697	236,003	539,724	36,920	2,871	91,108	408,825	914,164	19,985	6,374	5,252	8,359
Less: Inventory, end-of-year	158,646	15,038	(*)	143,492	(*)	(*)	18,345	99,757	459,237	12,558	3,584	5,265	3,709
Depreciation	275,527	11,246	59,189	205,092	81,811	6,661	83,084	33,536	1,585,763	254,501	141,289	69,725	43,487
Taxes	130,154	5,620	18,538	105,996	50,595	4,336	30,519	20,546	713,883	121,755	61,997	29,562	30,196
Rent	170,114	14,311	64,125	91,678	11,691	666	60,333	18,988	1,572,898	48,678	30,306	4,890	13,482
Repairs	62,748	1,927	11,288	49,533	17,216	1,208	22,477	8,632	398,773	71,715	36,794	16,776	18,145
Salaries and wages	372,961	30,899	185,178	156,884	25,822	902	66,619	63,541	4,374,685	175,428	92,679	26,778	55,971
Insurance	85,257	3,448	30,417	51,392	8,905	765	22,975	18,747	488,188	45,560	23,507	10,687	11,366
Legal and professional fees	68,407	10,567	14,557	43,283	4,716	308	25,626	12,633	725,505	11,622	6,599	2,490	2,533
Commissions	446,964	9,618	92,080	345,266	7,800	549	284,477	52,440	169,796	2,700	1,115	945	640
Amortization	2,845	36	1,351	1,458	1,055	-	283	120	8,014	661	246	17	398
Retirement plans, etc.	2,388	123	1,326	939	41	-	643	255	30,167	216	53	-	163
Interest	237,665	21,817	18,642	197,206	92,675	4,335	54,021	46,175	382,128	122,494	74,297	32,520	15,677
Bad debts	45,125	16,487	17,155	11,483	887	20	7,227	3,349	41,720	1,944	1,617	76	251
Casualty losses	7,739	717	908	6,114	1,031	51	3,004	2,028	30,497	8,599	2,339	5,278	982
Depletion	1,698	1,448	4	246	6	207	33	-	1,078	-	-	-	-
Other business deductions	1,397,777	103,633	555,369	738,775	65,191	5,238	499,805	168,541	5,736,461	398,089	203,149	88,352	106,588
Gross profit (less loss)	5,808,579	400,572	2,191,381	3,216,626	375,239	33,452	2,097,040	710,895	29,905,054	1,402,040	757,901	309,392	334,747
Gross profit	5,818,370	404,364	2,191,684	3,222,322	375,724	33,529	2,098,381	714,688	29,923,445	1,403,398	758,028	309,524	335,846
Gross loss	9,791	3,792	303	5,696	485	77	1,341	3,793	18,391	1,358	127	132	1,099
Net profit (less loss)	2,501,210	168,675	1,121,254	1,211,281	5,797	8,206	935,914	261,364	13,645,498	138,078	81,914	21,296	34,868
Net profit	2,749,237	211,782	1,150,423	1,387,032	54,335	14,716	1,010,698	307,283	14,307,462	246,947	130,176	55,355	61,416
Net loss	248,027	43,107	29,169	175,751	48,538	6,510	74,784	45,919	661,964	108,869	48,262	34,059	26,548
BUSINESSES WITH NET PROFIT													
Business receipts	6,795,800	624,317	2,498,249	3,673,234	264,741	34,302	2,099,793	1,274,398	34,457,414	1,313,732	675,151	279,107	359,474
Business deductions, total	4,046,563	412,535	1,347,826	2,286,202	210,406	19,586	1,089,095	967,115	20,149,952	1,066,785	544,975	223,752	298,058
Cost of sales and operations, total	1,413,912	249,589	342,137	822,186	46,689	7,423	136,458	631,616	5,990,124	220,670	79,169	46,213	95,288
Inventory, beginning-of-year	108,069	8,199	231	99,639	16,074	87	7,552	75,926	348,941	8,451	2,000	3,187	3,264
Merchandise purchased	490,053	211,614	89,067	189,372	13,703	4,730	32,268	138,671	2,743,816	160,470	54,714	38,674	67,082
Cost of labor	85,215	1,570	16,517	67,128	952	10	18,158	48,008	1,334,028	34,096	13,955	2,671	17,470
Material and supplies	130,980	3,551	3,117	124,312	2,072	62	14,158	108,020	1,120,427	15,553	7,522	2,420	5,611
Other costs	704,032	33,564	233,272	437,196	28,445	2,680	75,958	330,113	829,612	10,633	3,509	2,019	5,105
Less: Inventory, end-of-year	104,437	8,909	(*)	95,461	(*)	(*)	11,636	69,122	386,700	8,533	2,531	2,758	3,244
Depreciation	193,674	8,999	55,234	129,441	39,135	2,998	63,791	23,517	1,267,937	164,960	93,662	43,210	28,088
Taxes	80,673	4,279	17,098	59,296	23,216	1,939	20,197	13,944	613,049	82,663	42,227	18,979	21,457
Rent	128,934	8,738	60,002	60,194	4,814	332	40,916	14,132	1,401,544	38,633	24,962	3,937	9,734
Repairs	39,867	1,437	10,560	27,870	5,819	419	16,453	5,179	323,985	47,426	24,378	10,874	12,174
Salaries and wages	325,730	24,610	180,152	120,968	14,158	815	52,767	53,228	3,989,593	124,064	70,753	14,168	39,143
Insurance	66,647	2,669	29,166	34,812	3,916	407	16,581	13,908	426,498	30,244	15,921	6,551	7,772
Legal and professional fees	51,825	7,773	13,415	30,637	1,503	174	20,085	8,875	672,880	6,766	3,524	1,563	1,679
Commissions	421,732	8,536	89,979	323,217	6,623	547	268,153	47,894	150,734	1,886	1,055	600	231
Amortization	1,778	16	1,349	413	155	-	257	1	5,273	427	116	17	294
Retirement plans, etc.	2,260	121	1,322	817	32	-	553	232	29,525	54	53	-	1
Interest	114,578	11,552	16,263	86,763	33,720	1,417	29,507	22,119	276,315	72,047	45,303	18,053	8,691
Bad debts	26,962	6,191	14,652	6,119	100	-	3,816	2,203	32,290	838	548	59	231
Casualty losses	2,108	30	491	1,587	32	-	1,395	160	12,980	4,181	664	3,458	59
Depletion	643	395	4	244	6	207	31	-	1,026	-	-	-	-
Other business deductions	1,175,240	77,600	516,002	581,638	30,488	2,908	418,135	130,107	4,956,199	271,926	142,640	56,070	73,216
Gross profit	5,381,888	374,728	2,156,112	2,851,048	218,052	26,879	1,963,335	642,782	28,467,290	1,093,062	595,982	232,894	264,186
Net profit	2,749,237	211,782	1,150,423	1,387,032	54,335	14,716	1,010,698	307,283	14,307,462	246,947	130,176	55,355	61,416

Footnotes at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Services—Continued														
	Personal services						Business services				Automobile parking, repair, and services				
												Automobile repair shops			Automobile parking and other services
	Total	Coin-operated laundries and dry cleaning	Other laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services	Total	Services to buildings	Consulting services	Other business services	Total	Total	General automobile repair shops	Other automobile repair	
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
NUMBER OF BUSINESSES															
Businesses with and without net profit	550,469	31,528	55,322	206,575	121,392	135,652	304,613	55,111	72,164	177,338	148,621	117,374	76,406	40,968	31,247
Businesses with net profit	484,375	20,358	49,374	184,420	117,876	112,347	251,978	49,952	56,565	145,461	120,404	98,534	63,879	34,655	21,870
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)														
Business receipts	5,707,238	450,295	1,276,403	1,637,353	858,488	1,484,699	3,242,507	462,286	703,287	2,076,934	3,132,921	2,688,004	1,711,344	976,660	444,917
Business deductions, total	4,162,551	376,486	1,055,772	1,196,948	436,802	1,096,543	2,311,445	321,296	411,129	1,579,020	2,664,408	2,281,751	1,464,211	817,540	382,657
Cost of sales and operations, total	1,326,628	64,409	349,291	350,630	84,062	478,236	824,634	120,438	126,384	577,812	1,573,117	1,506,806	982,063	524,743	66,311
Inventory, beginning-of-year	80,520	1,299	5,070	13,933	427	59,791	25,285	780	5,965	18,540	122,910	111,767	84,794	26,973	11,143
Merchandise purchased	416,698	16,127	59,345	70,775	2,871	267,580	316,249	19,864	67,873	228,512	1,105,816	1,062,671	752,102	310,569	43,145
Cost of labor	404,098	11,605	148,331	137,641	59,095	47,426	223,348	65,979	22,936	134,433	247,991	238,605	128,803	109,802	9,386
Material and supplies	319,325	20,007	68,411	129,079	17,051	84,777	107,648	21,450	14,329	71,869	188,464	178,126	85,610	92,516	10,338
Other costs	190,606	16,488	73,352	15,285	5,122	80,359	179,801	15,351	20,719	143,731	50,447	43,011	26,989	16,022	7,436
Less: Inventory, end-of-year	84,619	1,117	5,218	16,083	504	61,697	27,697	2,986	5,438	19,273	142,511	127,374	96,235	31,139	15,137
Depreciation	296,964	69,802	70,773	56,227	15,714	84,448	137,328	16,692	18,010	102,626	122,027	71,290	46,958	24,332	50,737
Taxes	137,289	11,617	35,486	39,897	16,129	34,160	52,562	11,063	6,737	34,762	76,074	61,566	36,715	24,851	14,508
Rent	371,150	40,842	64,924	119,685	82,130	63,569	101,340	5,376	24,726	71,238	126,751	68,231	41,041	27,190	58,520
Repairs	92,345	21,175	25,391	17,823	7,870	20,086	30,961	7,127	3,240	20,594	38,474	17,592	12,341	5,251	20,882
Salaries and wages	864,081	32,477	232,751	342,482	142,190	114,181	386,120	70,215	49,581	266,324	322,341	259,717	158,621	101,096	62,624
Insurance	77,044	8,506	26,510	16,085	4,833	21,110	41,236	10,942	4,291	26,003	56,493	43,083	26,066	17,017	13,410
Legal and professional fees	24,020	1,606	4,868	8,073	2,431	7,042	33,295	2,119	15,082	16,094	11,556	8,527	4,923	3,604	3,029
Commissions	24,430	4,823	4,709	3,981	788	10,129	42,890	3,006	3,042	36,842	8,185	4,686	2,774	1,912	3,499
Amortization	1,766	30	528	426	276	506	980	-	230	750	73	39	39	-	34
Retirement plans, etc.	1,127	-	682	89	110	246	1,009	-	347	662	503	329	329	-	174
Interest	59,321	14,086	16,007	9,366	2,669	17,193	28,052	1,968	7,575	18,509	30,921	19,635	12,221	7,414	11,286
Bad debts	7,321	181	1,395	734	269	4,742	5,421	251	1,076	4,094	8,132	7,496	5,695	1,801	636
Casualty losses	4,473	1,270	2,140	125	366	572	2,390	687	68	1,635	2,167	436	436	-	1,731
Depletion	-	-	-	-	-	-	6	-	6	-	-	-	-	-	-
Other business deductions	874,592	105,662	220,317	231,325	76,965	240,323	623,221	71,412	150,734	401,075	287,594	212,318	133,989	78,329	75,276
Gross profit (less loss)	4,380,610	385,886	927,112	1,286,723	774,426	1,006,463	2,417,873	341,848	576,903	1,499,122	1,559,804	1,181,198	729,281	451,917	378,606
Gross profit	4,381,950	385,886	927,123	1,286,767	775,076	1,007,098	2,421,363	341,860	578,068	1,501,435	1,562,506	1,183,827	731,047	452,780	378,679
Gross loss	1,340	-	11	44	650	635	3,490	12	1,165	2,313	2,702	2,629	1,766	863	73
Net profit (less loss)	1,544,687	73,809	220,631	440,405	421,686	388,156	931,062	140,990	292,158	497,914	468,513	406,253	247,133	159,120	62,260
Net profit	1,610,378	90,229	229,868	455,073	422,909	412,299	1,023,472	144,363	324,083	555,026	510,446	426,782	261,902	164,880	83,664
Net loss	65,691	16,420	9,237	14,668	1,223	24,143	92,410	3,373	31,925	57,112	41,933	20,529	14,769	5,760	21,404
BUSINESSES WITH NET PROFIT															
Business receipts	5,401,119	379,297	1,192,699	1,542,895	855,316	1,430,912	2,999,254	441,875	645,464	1,911,915	2,896,904	2,511,292	1,591,845	919,447	385,612
Business deductions, total	3,790,741	289,068	962,831	1,087,822	432,407	1,018,613	1,975,782	297,512	321,381	1,356,889	2,386,458	2,084,510	1,329,943	754,567	301,948
Cost of sales and operations, total	1,230,796	52,366	324,881	316,998	82,737	453,814	737,555	111,568	100,702	525,285	1,437,399	1,380,927	896,014	484,913	56,472
Inventory, beginning-of-year	74,348	550	4,728	11,831	423	56,816	21,204	780	3,378	17,046	103,696	93,006	70,306	22,700	10,690
Merchandise purchased	395,157	12,902	57,227	63,161	2,672	259,195	283,389	19,842	56,528	207,019	1,011,155	973,365	687,011	286,354	37,790
Cost of labor	373,113	9,968	136,434	121,643	58,508	46,560	204,383	59,296	19,996	125,091	224,080	216,366	117,065	99,301	7,714
Material and supplies	291,728	17,407	63,207	118,791	16,693	75,630	96,912	20,590	9,666	66,656	175,580	166,545	76,429	90,116	9,035
Other costs	174,951	12,116	68,170	14,372	4,873	75,420	155,485	14,046	14,129	127,310	46,333	40,210	26,796	13,414	6,123
Less: Inventory, end-of-year	78,501	577	4,885	12,800	432	59,807	23,818	2,986	2,995	17,837	123,445	108,565	81,593	26,972	14,880
Depreciation	250,604	51,257	61,648	48,267	15,435	73,997	97,506	14,904	12,181	70,421	96,225	63,191	41,552	21,639	33,034
Taxes	123,728	8,192	31,775	35,969	15,941	31,851	45,848	10,128	5,518	30,202	67,791	56,204	33,302	22,902	11,587
Rent	330,933	29,205	57,881	106,473	81,368	56,006	85,893	5,212	19,388	61,293	109,337	60,368	36,274	24,094	48,969
Repairs	80,438	15,433	22,974	15,761	7,702	18,568	24,944	6,327	2,553	16,064	31,614	14,180	9,745	4,435	17,434
Salaries and wages	815,360	24,667	213,179	323,936	141,510	112,068	328,385	64,589	39,744	224,052	292,077	242,573	145,748	96,825	49,504
Insurance	69,391	6,588	24,127	14,516	4,812	19,348	35,043	10,178	3,157	21,708	50,421	39,236	23,305	15,931	11,185
Legal and professional fees	21,722	1,326	4,086	7,418	2,393	6,499	27,355	2,029	12,000	13,326	9,581	7,497	4,192	3,305	2,084
Commissions	21,970	3,960	4,630	3,973	788	8,619	38,602	2,871	2,763	32,968	7,905	4,650	2,761	1,889	3,255
Amortization	1,096	30	31	376	276	383	749	-	77	672	60	39	39	-	21
Retirement plans, etc.	1,120	-	675	89	110	246	959	-	312	647	503	329	329	-	174
Interest	49,473	11,167	13,367	7,576	2,669	14,694	16,895	1,789	4,097	11,009	23,275	16,771	9,819	6,952	6,504
Bad debts	6,596	29	1,230	392	269	4,676	3,144	251	273	2,620	7,433	6,877	5,289	1,588	556
Casualty losses	1,599	342	476	45	321	415	1,120	686	16	418	749	359	359	-	390
Depletion	-	-	-	-	-	-	1	-	1	-	-	-	-	-	-
Other business deductions	785,915	84,506	201,871	206,033	76,076	217,429	531,783	66,980	118,599	346,204	252,088	191,309	121,215	70,094	60,779
Gross profit	4,170,323	326,931	867,818	1,225,897	772,579	977,098	2,261,699	330,307	544,762	1,386,630	1,459,505	1,130,365	695,831	434,534	329,140
Net profit	1,610,378	90,229	229,868	455,073	422,909	412,299	1,023,472	144,363	324,083	555,026	510,446	426,782	261,902	164,880	83,664

Footnotes at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Services—Continued															Nature of business not allocable
	Repair services, except automobile	Amusement and recreation services, including motion pictures			Medical and health services			Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services		
		Total	Theatrical producers, bands, orchestras, and entertainers	Other amusement and recreation services	Total	Offices of physicians and surgeons	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
NUMBER OF BUSINESSES	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	
Businesses with and without net profit	188,198	157,693	54,984	102,709	410,294	154,799	255,495	125,497	94,852	60,259	120,193	17,833	102,360	119,494	25,139	
Businesses with net profit	149,538	102,022	43,908	58,114	388,192	147,030	241,162	111,671	82,895	49,283	107,606	15,673	91,933	81,322	17,340	
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)															
Business receipts	1,939,734	1,718,815	369,135	1,349,680	13,060,548	7,260,419	5,800,129	2,626,833	403,356	1,210,799	981,614	349,974	631,640	812,539	148,252	
Business deductions, total	1,470,393	1,522,885	266,126	1,256,759	5,888,323	2,816,782	3,071,541	1,219,201	274,319	840,774	510,965	179,183	331,782	464,220	109,388	
Cost of sales and operations, total	840,102	396,882	36,263	360,619	869,423	217,752	651,671	92,486	41,081	234,060	24,829	6,174	18,655	110,648	53,630	
Inventory, beginning-of-year	108,005	35,964	1,239	34,725	14,711	2,135	12,576	13	2,003	7,123	295	95	200	12,383	3,750	
Merchandise purchased	522,351	228,066	7,006	221,060	193,798	36,541	157,257	417	9,984	32,381	1,526	-	1,526	33,552	50,316	
Cost of labor	132,716	59,543	15,660	43,883	184,019	48,046	135,973	23,455	9,303	109,545	14,707	5,202	9,505	18,054	1,287	
Material and supplies	152,456	38,603	4,171	34,432	311,960	92,484	219,476	8,073	9,365	15,770	3,568	102	3,466	34,329	1,983	
Other costs	39,911	74,082	8,536	65,546	178,524	39,960	138,564	60,564	12,746	75,754	4,975	853	4,122	26,769	522	
Less: Inventory, end-of-year	115,337	39,376	(*)	39,027	13,589	1,414	12,175	(*)	2,320	6,513	(*)	(*)	(*)	14,439	4,228	
Depreciation	75,820	136,713	14,458	122,255	380,294	195,410	184,884	64,968	26,843	27,842	37,773	10,415	27,358	24,690	6,132	
Taxes	40,023	43,122	5,432	37,690	168,245	75,565	92,680	24,423	10,293	19,649	14,394	4,786	9,608	6,054	1,948	
Rent	48,581	84,071	8,701	75,370	517,020	286,466	230,554	126,366	16,788	35,758	50,797	17,776	33,021	45,598	5,226	
Repairs	19,887	33,659	3,296	30,363	75,596	32,994	42,602	9,504	7,567	6,969	8,144	1,947	6,197	3,952	605	
Salaries and wages	140,186	198,619	50,125	148,494	1,531,973	789,269	742,704	286,004	63,694	212,105	166,679	72,612	94,067	27,455	7,643	
Insurance	31,885	28,340	2,014	26,326	150,319	94,393	55,926	19,489	5,653	15,510	10,616	3,507	7,109	6,043	1,228	
Legal and professional fees	7,197	19,096	9,604	9,492	405,236	202,618	202,618	95,692	1,662	83,152	19,087	10,198	8,889	13,890	1,305	
Commissions	10,540	35,215	17,351	17,864	16,559	7,631	8,928	2,741	4,761	9,647	3,167	645	2,522	8,961	1,576	
Amortization	3	1,215	4	1,211	1,984	756	1,228	103	268	430	417	6	411	114	137	
Retirement plans, etc.	546	1,300	88	1,212	20,530	14,872	5,658	1,791	137	1,662	733	307	426	613	50	
Interest	12,447	20,912	779	20,133	74,012	26,600	47,412	9,828	4,175	7,192	7,466	1,525	5,941	5,308	1,246	
Bad debts	4,866	2,160	302	1,858	3,967	1,750	2,217	4,043	220	1,848	1,377	103	1,274	421	30	
Casualty losses	2,878	4,661	460	4,201	2,590	802	1,788	658	156	312	129	-	129	1,484	1,254	
Depletion	-	1	-	1	206	23	183	16	-	170	-	-	-	679	5	
Other business deductions	235,432	516,919	117,249	399,670	1,670,369	869,881	800,488	481,089	91,021	184,468	165,357	49,182	116,175	208,310	27,373	
Gross profit (less loss)	1,099,632	1,321,933	332,872	989,061	12,191,125	7,042,667	5,148,458	2,534,347	362,275	976,739	956,785	343,800	612,985	701,891	94,622	
Gross profit	1,100,758	1,325,856	332,943	992,913	12,191,499	7,042,763	5,148,736	2,534,612	363,310	977,505	956,803	343,800	613,003	703,885	95,013	
Gross loss	1,126	3,923	71	3,852	374	96	278	265	1,035	766	18	-	18	1,994	391	
Net profit (less loss)	469,341	195,930	103,009	92,921	7,172,225	4,443,637	2,728,588	1,407,632	129,037	370,025	470,649	170,791	299,858	348,319	38,864	
Net profit	495,404	372,408	122,180	250,228	7,209,025	4,460,465	2,748,560	1,430,531	143,718	390,643	480,043	172,670	307,373	394,447	50,748	
Net loss	26,063	176,478	19,171	157,307	36,800	16,828	19,972	22,899	14,681	20,618	9,394	1,879	7,515	46,128	11,884	
BUSINESSES WITH NET PROFIT																
Business receipts	1,792,759	1,401,962	325,760	1,076,202	12,849,389	7,232,758	5,616,631	2,573,839	371,111	1,147,550	955,649	349,219	606,430	754,146	117,206	
Business deductions, total	1,297,355	1,029,554	203,580	825,974	5,640,364	2,772,293	2,868,071	1,143,308	227,393	756,907	475,606	176,549	299,057	359,699	66,458	
Cost of sales and operations, total	748,313	322,903	33,218	289,685	832,547	215,685	616,862	85,486	32,548	221,245	22,505	6,171	16,334	98,157	29,224	
Inventory, beginning-of-year	86,309	24,882	1,222	23,660	13,231	2,124	11,107	13	1,765	6,609	295	95	200	8,138	2,459	
Merchandise purchased	465,135	188,997	6,960	182,037	180,129	35,860	144,269	403	5,943	23,603	1,526	-	1,526	27,909	26,694	
Cost of labor	112,888	43,596	13,372	30,224	175,889	47,660	128,229	21,590	6,525	107,096	12,932	5,202	7,730	17,840	1,045	
Material and supplies	142,376	28,902	3,956	24,946	306,997	91,822	215,175	7,480	7,990	14,693	3,118	99	3,019	29,098	1,762	
Other costs	38,620	63,644	8,006	55,638	169,544	39,579	129,965	56,013	11,893	73,839	4,876	853	4,023	23,781	355	
Less: Inventory, end-of-year	97,015	27,118	(*)	26,820	13,243	1,360	11,883	(*)	1,568	4,595	(*)	(*)	(*)	8,609	3,091	
Depreciation	63,845	77,663	10,316	67,347	359,730	189,506	170,224	60,019	20,959	24,092	34,549	10,072	24,477	17,785	4,428	
Taxes	34,892	31,392	3,722	27,670	158,782	74,320	84,462	23,273	8,893	17,557	13,539	4,705	8,834	4,691	711	
Rent	42,743	60,581	5,051	55,530	495,216	280,804	214,412	117,813	13,104	31,243	45,161	17,459	27,702	30,887	2,022	
Repairs	16,474	21,301	2,824	18,477	70,280	32,048	38,232	8,661	6,623	5,986	7,261	1,942	5,319	2,977	300	
Salaries and wages	127,571	138,475	36,738	101,737	1,461,131	783,332	677,799	275,495	57,677	184,560	160,000	72,462	87,538	24,798	5,619	
Insurance	27,962	16,533	1,359	15,174	144,554	92,854	51,700	18,344	4,553	14,374	9,915	3,449	6,466	5,164	798	
Legal and professional fees	5,812	11,465	4,766	6,699	395,527	198,140	197,387	87,916	1,264	75,896	18,340	10,074	8,266	11,236	636	
Commissions	10,384	27,571	13,331	14,240	16,526	7,625	8,901	2,540	3,833	9,532	2,901	645	2,256	7,084	1,246	
Amortization	1	282	4	278	1,798	585	1,213	99	77	232	417	6	411	35	137	
Retirement plans, etc.	546	1,251	86	1,165	20,441	14,800	5,641	1,790	21	1,494	733	307	426	613	39	
Interest	9,975	12,644	632	12,012	66,026	24,583	41,443	7,784	3,146	6,246	5,951	1,437	4,514	2,853	467	
Bad debts	3,527	1,295	272	1,023	3,487	1,744	1,743	3,329	108	855	1,312	103	1,209	366	16	
Casualty losses	2,184	415	207	208	1,777	796	981	475	106	312	62	-	62	-	784	
Depletion	-	-	-	-	204	23	181	14	-	170	-	-	-	637	3	
Other business deductions	203,126	305,783	91,054	214,729	1,612,338	855,448	756,890	450,270	74,481	163,113	152,960	47,717	105,243	152,416	20,028	
Gross profit	1,044,446	1,079,059	292,542	786,517	12,016,842	7,017,073	4,999,769	2,488,353	338,563	926,305	933,144	343,048	590,096	655,989	87,982	
Net profit	495,404	372,408	122,180	250,228	7,209,025	4,460,465	2,748,560	1,430,531	143,718	390,643	480,043	172,670	307,373	394,447	50,748	

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

PROPRIETORSHIPS

Table 2.3—INCOME STATEMENT FOR FARM INDUSTRIES

Item	Total farms	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Animal specialty farms	Other farms
	(1)	(2)	(3)	(4)	(5)	(6)
FARMS WITH AND WITHOUT NET PROFIT						
Number of farms	3,042,564	1,200,523	139,942	1,470,833	57,303	173,963
	(Thousand dollars)					
Farm business receipts, total	35,017,457	10,980,912	1,907,282	21,143,282	215,539	770,442
Sale of livestock, crop, and products during year	32,427,866	9,410,523	1,876,695	20,183,925	213,440	743,283
Agricultural program payments	2,589,591	1,570,389	30,587	959,357	2,099	27,159
Farm deductions, total	31,892,608	9,275,865	1,770,911	19,711,386	318,557	815,889
Cost of farm products sold	5,652,595	392,256	42,489	5,133,073	20,522	64,255
Cost of livestock and products purchased	5,656,685	369,960	43,089	5,157,849	21,809	63,978
Inventory, beginning-of-year	1,069,618	155,288	14,714	846,706	7,314	45,596
Less: Inventory, end-of-year	1,073,708	132,992	15,314	871,482	8,601	45,319
Labor hired	2,287,601	782,088	460,065	879,989	34,147	131,312
Repairs, maintenance	1,787,546	727,177	87,703	911,084	11,104	50,478
Interest	1,708,134	622,431	87,096	948,002	13,998	36,607
Feed purchased	4,220,930	323,650	24,044	3,788,148	54,353	30,735
Seed, plants purchased	761,814	339,702	76,138	294,208	897	50,869
Fertilizers, lime	1,930,319	973,376	144,527	784,407	2,231	25,778
Machine hire	814,534	403,862	41,572	353,291	2,463	13,346
Supplies purchased	782,714	230,866	96,346	399,216	15,595	40,691
Breeding fees	56,656	4,406	192	46,091	5,051	916
Veterinary, medicine	201,011	24,453	1,438	165,982	7,031	2,107
Gasoline, fuel, oil	1,494,783	654,907	60,518	741,204	6,235	31,919
Storage, warehousing	46,900	22,575	14,526	9,578	17	204
Taxes	1,273,598	491,688	93,821	626,643	10,440	51,006
Insurance	608,590	255,516	35,380	291,198	6,828	19,668
Utilities	521,803	158,651	34,817	300,746	9,008	18,581
Rent of farm, pasture	1,065,475	479,745	70,771	492,887	5,908	16,164
Freight, trucking	266,494	41,785	18,500	196,564	1,643	8,002
Conservation expenses	80,439	33,359	2,039	44,211	87	743
Retirement plans, etc	1,225	512	91	551	43	28
Depreciation	4,126,359	1,586,896	181,816	2,191,645	48,926	117,076
Amortization	560	187	34	214	27	98
Depletion	1,012	501	9	281	-	221
Other expenses	2,201,516	725,276	196,979	1,112,173	62,003	105,085
Gross farm profit (less loss)	29,364,862	10,588,656	1,864,793	16,010,209	195,017	706,187
Gross farm profit	29,375,417	10,590,240	1,865,767	16,016,656	195,856	706,898
Gross farm loss	10,555	1,584	974	6,447	839	711
Net farm profit (less loss)	3,124,849	1,705,047	136,371	1,431,896	[1]103,018	[1]45,447
Net farm profit	5,538,883	2,316,864	304,668	2,749,544	21,166	146,641
Net farm loss	2,414,034	611,817	168,297	1,317,648	124,184	192,088
FARMS WITH NET PROFIT						
Number of farms	1,850,058	824,546	75,662	879,850	11,114	58,886
	(Thousand dollars)					
Farm business receipts, total	27,840,308	9,087,047	1,459,612	16,580,459	102,062	611,128
Sale of livestock, crop, and products during year	25,778,348	7,800,291	1,436,763	15,847,611	100,967	592,716
Agricultural program payments	2,061,960	1,286,756	22,849	732,848	1,095	18,412
Farm deductions, total	22,301,425	6,770,183	1,154,944	13,830,915	80,896	464,487
Cost of farm products sold	4,216,892	311,917	30,910	3,822,211	4,166	47,688
Cost of livestock and products purchased	4,241,241	305,819	31,600	3,852,791	4,300	46,731
Inventory, beginning-of-year	772,721	120,635	12,834	609,726	1,395	28,131
Less: Inventory, end-of-year	797,070	114,537	13,524	640,306	1,529	27,174
Labor hired	1,534,493	581,318	307,658	546,550	11,210	87,757
Repairs, maintenance	1,236,484	533,406	53,335	622,387	2,704	24,652
Interest	1,030,781	395,054	41,504	580,880	790	12,553
Feed purchased	3,024,838	227,651	15,813	2,749,135	16,395	15,844
Seed, plants purchased	570,997	258,270	61,624	217,716	392	32,995
Fertilizers, lime	1,385,701	716,307	98,191	555,991	1,004	14,208
Machine hire	577,131	303,421	25,989	239,319	225	8,177
Supplies purchased	552,591	167,467	69,427	277,876	8,285	29,536
Breeding fees	38,866	2,750	73	33,994	2,003	46
Veterinary, medicine	140,490	16,930	807	120,500	1,434	819
Gasoline, fuel, oil	1,085,777	501,239	40,385	525,162	2,170	16,821
Storage, warehousing	38,142	19,545	10,786	7,657	-	154
Taxes	861,968	356,049	54,748	424,000	2,629	24,542
Insurance	422,983	188,229	22,846	200,067	1,880	9,961
Utilities	352,314	112,038	20,246	206,523	2,771	10,736
Rent of farm, pasture	750,919	357,547	52,483	328,941	1,334	10,614
Freight, trucking	201,525	31,680	14,865	147,581	339	7,060
Conservation expenses	45,113	19,354	1,062	24,570	11	116
Retirement plans, etc	998	437	81	421	41	18
Depreciation	2,803,012	1,157,322	109,071	1,473,657	9,947	53,015
Amortization	192	131	16	21	-	24
Depletion	465	342	-	29	-	94
Other expenses	1,428,753	511,779	123,024	725,727	11,166	57,057
Gross farm profit	23,623,416	8,775,130	1,428,702	12,758,248	97,896	563,440
Net farm profit	5,538,883	2,316,864	304,668	2,749,544	21,166	146,641

[1]Net loss exceeds net profit.

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

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIES														
Total	9,211,613	222,105,222	127,206,770	9,050,068	23,937,751	31,870,535	11,936,421	6,856,896	197,552,082	109,275,642	6,739,184	20,731,913	36,755,091	10,126,821
$1 under $1,000	1,400,030	677,086	421,431	211,479	46,096	[1]476,811	64,170	671,571	360,610	61,105	16,904	5,457	197,050	11,789
$1,000 under $2,500	1,362,187	2,271,575	860,758	298,523	99,126	151,897	90,156	908,695	1,526,133	318,274	83,652	36,315	720,186	30,117
$2,500 under $5,000	1,259,278	4,563,587	1,524,839	469,622	213,525	943,361	161,570	950,718	3,467,800	802,456	219,451	102,403	1,484,357	62,749
$5,000 under $10,000	1,328,257	9,582,781	3,201,931	801,949	485,293	2,612,494	297,199	1,084,775	7,839,938	2,056,343	504,105	320,583	3,165,586	170,950
$10,000 under $25,000	1,659,277	26,874,283	10,354,076	2,066,154	2,110,080	6,623,505	924,725	1,427,067	23,244,418	7,972,577	1,633,334	1,648,953	7,360,555	675,051
$25,000 under $50,000	958,356	33,945,099	15,278,461	1,855,758	3,735,898	7,370,229	1,432,631	853,443	30,286,481	12,799,573	1,541,220	3,200,937	7,886,771	1,216,533
$50,000 under $100,000	609,993	42,430,891	22,477,536	1,429,909	5,380,026	7,698,316	2,385,792	558,392	38,874,315	19,938,555	1,220,995	4,832,596	8,065,029	2,096,184
$100,000 under $200,000	292,440	40,170,799	25,730,534	941,250	5,333,376	4,430,821	2,594,296	268,277	36,864,778	23,314,575	782,677	4,780,782	4,693,624	2,316,107
$200,000 under $500,000	119,183	34,393,841	24,880,226	586,321	4,256,355	2,150,493	2,436,376	110,071	31,707,812	22,806,040	495,577	3,855,346	2,346,748	2,192,922
$500,000 or more	27,136	27,195,280	22,389,717	323,543	2,262,429	690,766	1,524,282	23,887	23,379,797	19,206,144	241,269	1,948,541	835,185	1,354,419
Receipts not reported	195,476	-	87,261	65,560	15,547	[1]324,536	25,224	-	-	-	-	-	-	-
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	3,205,683	37,361,795	22,097,507	4,275,452	2,683,333	3,545,128	1,106,436	1,968,988	29,860,287	15,856,932	2,904,167	1,871,190	6,056,162	817,512
$1 under $1,000	654,789	307,601	324,764	141,614	33,203	[1]352,566	8,410	255,304	126,588	33,381	6,882	3,770	69,216	936
$1,000 under $2,500	569,087	944,899	604,105	193,336	60,639	[1]178,841	24,129	297,047	498,716	175,471	40,469	19,224	191,670	3,487
$2,500 under $5,000	468,612	1,690,708	932,102	273,279	101,406	23,448	37,698	296,495	1,078,193	417,018	106,653	43,372	340,083	15,300
$5,000 under $10,000	466,421	3,356,907	1,707,217	486,695	176,169	379,314	56,537	334,049	2,420,707	986,403	276,249	102,806	703,778	31,669
$10,000 under $25,000	590,110	9,457,519	4,608,402	1,257,025	509,078	1,614,882	225,875	487,980	7,878,917	3,450,015	986,206	353,807	1,973,980	175,561
$25,000 under $50,000	243,685	8,410,412	4,468,375	988,609	582,685	1,276,725	225,522	207,118	7,160,481	3,521,974	804,968	439,160	1,523,841	187,000
$50,000 under $100,000	77,881	5,304,540	3,184,708	514,076	499,176	625,295	214,904	65,261	4,438,692	2,511,305	410,075	398,087	760,239	164,258
$100,000 under $200,000	23,026	3,089,977	2,073,002	236,165	381,333	219,318	108,746	18,378	2,475,460	1,561,354	174,628	272,009	315,111	91,608
$200,000 under $500,000	6,998	2,047,492	1,600,789	95,811	207,873	72,781	130,681	5,656	1,646,143	1,256,070	69,612	152,476	123,885	95,750
$500,000 or more	2,141	2,751,740	2,526,976	43,832	124,250	22,078	71,352	1,700	2,136,390	1,943,941	28,425	86,479	54,359	51,943
Receipts not reported	102,933	-	67,067	45,010	7,521	[1]157,306	2,582	-	-	-	-	-	-	-
Farms														
Total	3,042,564	35,017,457	21,234,737	4,126,359	2,287,601	3,124,849	1,073,708	1,850,058	27,840,308	15,152,675	2,803,012	1,534,493	5,538,883	797.070
$1 under $1,000	617,066	289,790	321,115	135,181	31,337	[1]338,023	7,520	235,602	115,976	32,682	5,833	3,704	63,448	936
$1,000 under $2,500	544,242	904,469	598,308	186,109	58,831	[1]180,332	23,567	279,684	469,556	173,397	37,810	18,768	177,366	3,339
$2,500 under $5,000	442,558	1,594,110	916,553	260,390	94,114	[1]248	37,464	274,666	997,259	409,001	97,181	38,285	308,252	15,252
$5,000 under $10,000	442,627	3,189,152	1,683,121	474,529	164,056	312,759	54,946	312,863	2,270,243	966,041	268,212	92,450	630,094	31,520
$10,000 under $25,000	567,137	9,084,082	4,525,925	1,228,642	453,712	1,504,606	221,464	468,056	7,558,135	3,385,691	966,728	308,193	1,853,310	174,018
$25,000 under $50,000	230,598	7,953,619	4,354,734	956,309	491,939	1,172,572	222,774	195,561	6,758,207	3,422,557	781,044	360,459	1,408,593	184,543
$50,000 under $100,000	72,711	4,941,245	3,075,032	492,148	421,273	552,351	212,093	60,836	4,131,410	2,429,138	393,941	329,385	680,968	162,655
$100,000 under $200,000	20,809	2,784,484	1,953,065	221,055	297,261	172,352	102,724	16,378	2,199,833	1,460,620	162,247	198,084	262,414	87,733
$200,000 under $500,000	6,168	1,815,908	1,457,163	89,315	161,057	59,241	126,362	4,965	1,451,409	1,135,348	64,248	113,865	106,087	91,609
$500,000 or more	1,851	2,460,598	2,283,432	40,602	106,805	16,935	62,453	1,447	1,888,280	1,738,200	25,768	71,300	48,351	45,465
Receipts not reported	96,797	-	66,289	42,079	7,216	[1]147,364	2,341	-	-	-	-	-	-	-
Field crop farms														
Total	1,200,523	10,980,912	5,092,750	1,586,896	782,088	1,705,047	132,992	824,546	9,087,047	3,774,450	1,157,322	581,318	2,316,864	114.537
$1 under $1,000	294,232	135,979	98,084	50,013	10,213	[1]82,818	23	150,972	69,442	16,503	3,651	2,427	40,597	-
$1,000 under $2,500	232,269	381,172	189,205	68,157	26,032	3,207	674	145,462	241,171	76,910	18,475	11,787	100,224	-
$2,500 under $5,000	175,831	631,091	295,057	97,606	32,852	66,693	6,376	121,701	437,951	158,650	43,180	17,828	149,460	1,703
$5,000 under $10,000	174,397	1,260,984	563,402	196,240	68,225	202,917	7,528	131,572	953,242	368,903	117,006	47,386	285,059	4,469
$10,000 under $25,000	218,962	3,499,846	1,473,665	532,542	184,723	705,269	42,266	184,797	2,964,720	1,138,961	429,665	135,537	808,635	41,890
$25,000 under $50,000	75,096	2,563,674	1,135,131	358,353	174,364	491,183	29,951	66,360	2,275,278	938,235	307,994	139,803	552,744	27,258
$50,000 under $100,000	20,524	1,379,458	669,235	177,410	133,946	230,386	14,832	18,277	1,227,924	569,595	151,042	114,248	256,474	12,630
$100,000 under $200,000	5,111	667,290	349,430	74,067	91,218	77,707	7,383	4,345	565,480	273,957	62,955	69,032	94,819	7,317
$200,000 under $500,000	1,185	318,027	208,801	25,447	43,101	9,460	12,091	939	248,205	156,760	19,061	31,589	22,263	7,677
$500,000 or more	173	143,391	110,383	6,396	17,348	2,861	11,868	121	103,634	75,976	4,293	11,681	6,589	11,593
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued														
Farms—Continued														
Fruit, tree nut, and vegetable farms														
Total	139,942	1,907,282	1,210,308	181,816	460,065	136,371	15,314	75,662	1,459,612	818,825	109,071	307,658	304,668	13,524
$1 under $1,000	35,595	13,766	18,746	8,009	3,817	[1]24,161	-	9,939	4,269	1,566	131	286	2,112	-
$1,000 under $2,500	22,998	36,275	26,753	8,678	5,630	[1]13,599	-	11,780	18,788	6,624	1,528	1,383	7,621	-
$2,500 under $5,000	21,942	80,230	47,888	13,697	12,956	[1]1,489	143	14,438	53,978	22,585	5,779	6,248	16,047	-
$5,000 under $10,000	16,940	116,969	65,867	17,200	18,835	4,801	16	11,478	80,244	32,846	8,467	9,823	26,663	-
$10,000 under $25,000	17,446	274,568	162,299	28,476	68,110	26,353	36	12,798	197,131	95,214	18,582	39,439	48,965	-
$25,000 under $50,000	10,748	385,125	225,886	33,541	88,974	49,599	8,801	8,608	307,535	164,923	23,740	65,058	67,596	7,811
$50,000 under $100,000	5,384	364,627	210,497	31,365	91,036	61,297	3,474	4,688	321,630	177,601	24,637	74,512	71,376	3,272
$100,000 under $200,000	1,906	272,421	179,092	21,076	82,182	21,957	508	1,277	186,121	109,836	13,070	44,989	33,045	281
$200,000 under $500,000	594	176,910	114,695	11,010	45,478	19,748	2,336	501	144,961	89,603	8,642	35,088	22,716	2,160
$500,000 or more	186	186,391	152,940	6,285	42,422	5,034	-	155	144,955	118,027	4,495	30,832	8,527	-
Receipts not reported	6,203	-	5,645	2,479	625	[1]13,169	-	-	-	-	-	-	-	-
Livestock farms														
Total	1,470,833	21,143,282	14,191,588	2,191,645	879,989	1,431,896	871,482	879,850	16,580,459	10,170,175	1,473,657	546,550	2,749,544	640,306
$1 under $1,000	215,489	112,867	154,101	55,567	12,031	[1]162,420	5,200	55,262	32,206	12,371	1,346	805	15,411	903
$1,000 under $2,500	251,799	428,901	340,490	91,332	22,220	[1]142,940	19,876	103,233	179,302	80,768	14,705	4,254	56,214	2,511
$2,500 under $5,000	229,478	827,743	535,148	135,870	41,309	[1]50,288	25,333	130,090	475,038	218,651	44,940	12,237	130,383	13,533
$5,000 under $10,000	237,938	1,719,444	998,104	243,649	68,836	109,022	42,271	160,874	1,175,598	542,906	132,600	31,831	299,250	24,334
$10,000 under $25,000	320,131	5,151,951	2,790,239	647,958	182,075	763,124	160,354	262,740	4,280,089	2,097,234	506,175	124,170	962,055	122,164
$25,000 under $50,000	140,476	4,852,627	2,893,306	547,613	206,869	618,657	175,542	117,371	4,060,374	2,253,543	440,013	142,458	760,958	142,730
$50,000 under $100,000	44,337	3,032,337	2,090,781	266,371	158,109	245,694	191,732	36,071	2,460,184	1,614,539	207,145	113,664	326,859	145,517
$100,000 under $200,000	12,639	1,692,293	1,317,892	115,872	93,172	54,873	91,184	9,712	1,311,178	983,887	77,730	57,357	113,642	76,932
$200,000 under $500,000	4,161	1,255,004	1,082,501	48,086	57,588	27,407	111,863	3,381	1,018,168	862,823	33,957	38,364	54,803	81,700
$500,000 or more	1,425	2,070,115	1,970,591	25,314	36,816	7,511	46,372	1,116	1,588,322	1,503,453	15,046	21,410	29,969	29,982
Receipts not reported	12,960	-	18,435	14,013	964	[1]38,744	1,755	-	-	-	-	-	-	-
Animal specialty farms														
Total	57,303	215,539	218,278	48,926	34,147	[1]103,018	8,601	11,114	102,062	61,394	9,947	11,210	21,166	1,529
$1 under $1,000	20,957	8,808	24,157	6,910	1,668	[1]27,614	1,451	2,738	1,751	839	104	23	622	33
$1,000 under $2,500	10,759	16,433	21,207	4,646	1,701	[1]16,796	2,071	3,370	4,618	2,534	332	9	1,488	828
$2,500 under $5,000	4,456	16,395	21,176	3,874	2,779	[1]14,496	1,378	2,551	13,297	7,041	1,028	527	3,934	-
$5,000 under $10,000	3,093	23,119	23,663	4,091	1,955	[1]8,534	1,425							
$10,000 under $25,000	2,646	38,883	32,481	6,418	5,008	[1]7,129	1,124	1,393	21,036	11,006	2,244	638	6,064	541
$25,000 under $50,000	1,351	45,641	38,285	7,227	6,382	[1]7,642	142	956	41,183	27,141	3,042	6,903	6,978	94
$50,000 under $100,000	549	35,612	25,333	4,530	8,549	[1]1,502	605							
$100,000 under $200,000														
$200,000 under $500,000	146	30,648	23,603	6,015	5,723	[1]3,440	238	106	20,177	12,833	3,197	3,110	2,080	33
$500,000 or more														
Receipts not reported	13,346	-	8,373	5,215	382	[1]15,865	167	-	-	-	-	-	-	-
Other farms														
Total	173,963	770,442	521,813	117,076	131,312	[1]45,447	45,319	58,886	611,128	327,831	53,015	87,757	146,641	27,174
$1 under $1,000	50,793	18,370	26,027	14,682	3,608	[1]41,010	846	16,691	8,308	1,403	601	163	4,706	-
$1,000 under $2,500	26,417	41,608	20,653	13,296	3,248	[1]10,204	946	15,839	25,677	6,561	2,770	1,335	11,819	-
$2,500 under $5,000	10,851	38,651	17,284	9,343	4,218	[1]668	4,234	6,883	24,113	5,306	2,784	1,688	11,145	16
$5,000 under $10,000	10,259	68,636	32,085	13,349	6,205	4,553	3,706	7,942	54,041	18,154	9,609	3,167	16,405	2,717
$10,000 under $25,000	7,952	118,834	67,241	13,248	13,796	16,989	17,684	6,328	95,159	43,276	10,062	8,409	27,591	9,423
$25,000 under $50,000	2,927	106,552	62,126	9,575	15,350	20,775	8,338	2,588	95,441	52,598	7,808	11,606	24,253	6,650
$50,000 under $100,000	1,917	129,211	79,186	12,472	29,633	16,476	1,450	1,478	100,068	53,520	9,564	21,592	22,323	1,236
$100,000 under $200,000	1,062	140,496	96,944	8,180	27,987	18,963	3,568	979	128,488	87,167	7,384	24,823	19,972	3,203
$200,000 under $500,000	181	54,334	42,709	1,791	13,315	3,924	72	106	31,059	20,333	1,188	7,830	5,522	72
$500,000 or more	59	53,670	44,079	1,433	8,773	2,523	4,056	52	48,774	39,513	1,245	7,144	2,905	3,857
Receipts not reported	61,545	-	33,479	19,707	5,179	[1]77,768	419	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued														
Horticultural Services														
Total	51,492	565,197	196,118	32,817	130,320	145,507	6,422	44,834	515,479	169,163	28,143	117,847	149,979	3,310
$1 under $1,000	10,278	5,509	160	1,284	50	1,798	135	7,606	4,318	99	638	31	2,445	-
$1,000 under $2,500	8,221	13,750	1,107	1,042	166	6,666	81	7,547	12,700	929	975	2	7,041	81
$2,500 under $5,000	8,512	31,713	3,751	3,916	1,226	12,972	-	7,673	27,828	1,698	3,249	900	13,600	-
$5,000 under $10,000	11,649	80,036	11,587	4,617	5,551	39,734	248	10,438	71,016	8,711	3,557	4,653	40,866	-
$10,000 under $25,000	7,420	117,899	39,930	6,312	24,444	36,944	3,121	6,581	103,726	31,795	5,398	19,970	37,622	403
$25,000 under $50,000	3,078	101,966	30,734	5,807	33,114	18,997	56	3,068	101,698	30,155	5,793	32,982	19,549	56
$50,000 under $100,000	1,528	103,803	46,709	5,490	31,317	15,964	970	1,441	96,058	41,939	4,736	28,983	16,033	970
$100,000 under $200,000	352	49,988	25,788	2,803	17,266	7,012	242	288	38,557	17,975	2,299	13,428	7,114	242
$200,000 under $500,000	167	41,796	21,583	1,054	11,563	4,603	1,172	167	41,796	21,583	1,054	11,563	4,603	1,172
$500,000 or more	26	18,737	14,645	465	5,623	1,098	395	25	17,782	14,279	444	5,335	1,106	386
Receipts not reported	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Other Agriculture, Forestry, and Fisheries														
Total	111,627	1,779,141	666,652	116,276	265,412	274,772	26,306	74,096	1,504,500	535,094	73,012	218,850	367,300	17,132
$1 under $1,000	27,445	12,302	3,489	5,149	1,816	[1]16,341	755	12,096	6,294	600	411	35	3,323	-
$1,000 under $2,500	16,624	26,680	4,690	6,185	1,642	[1]5,175	481	9,816	16,460	1,145	1,684	454	7,263	67
$2,500 under $5,000	17,542	64,885	11,798	8,973	6,066	10,724	234	14,156	53,106	6,319	6,223	4,187	18,231	48
$5,000 under $10,000	12,145	87,719	12,509	7,549	6,562	26,821	1,343	10,748	79,448	11,651	4,480	5,703	32,818	149
$10,000 under $25,000	15,553	255,538	42,547	22,071	30,922	73,332	1,290	13,343	217,056	32,529	14,080	25,644	83,048	1,140
$25,000 under $50,000	10,009	354,827	82,907	26,493	57,632	85,156	2,692	8,489	300,576	69,262	18,131	45,719	95,699	2,401
$50,000 under $100,000	3,642	259,492	62,967	16,438	46,586	56,980	1,841	2,984	211,224	40,228	11,398	39,719	63,238	633
$100,000 under $200,000	1,865	255,505	94,149	12,307	66,806	39,954	5,780	1,712	237,070	82,759	10,082	60,497	45,583	3,633
$200,000 under $500,000	663	189,788	122,043	5,442	35,253	8,937	3,147	524	152,938	99,139	4,310	27,048	13,195	2,969
$500,000 or more	264	272,405	228,899	2,765	11,822	4,045	8,504	228	230,328	191,462	2,213	9,844	4,902	6,092
Receipts not reported	5,875	-	654	2,904	305	[1]9,661	239	-	-	-	-	-	-	-
MINING														
Total	43,488	1,219,968	267,159	118,096	144,720	[1]73,873	4,920	22,759	771,051	163,037	56,465	100,654	137,240	4,032
$1 under $1,000	9,899	3,090	800	1,588	170	[1]9,532	-	3,080	1,457	87	91	68	481	-
$1,000 under $2,500	5,151	9,337	1,214	1,714	388	[1]5,591	-	3,301	6,293	174	417	51	2,763	-
$2,500 under $5,000	5,580	20,212	3,230	4,241	1,283	[1]8,078	-	3,610	13,271	482	1,724	132	5,244	-
$5,000 under $10,000	5,616	40,236	7,286	4,514	1,106	[1]4,583	-	3,736	26,615	3,660	1,438	672	11,620	-
$10,000 under $25,000	5,259	83,658	8,425	9,295	4,424	[1]7,003	-	3,203	54,086	6,802	3,906	2,573	16,228	-
$25,000 under $50,000	3,655	134,323	27,016	14,012	15,021	3,146	498	2,576	93,868	18,562	6,571	13,102	23,266	498
$50,000 under $100,000	2,233	161,805	20,760	19,156	18,191	334	446	1,580	113,141	12,980	10,772	14,431	20,825	204
$100,000 under $200,000	1,647	229,535	53,768	21,380	38,236	2,803	1,904	1,114	159,766	33,262	11,574	29,435	24,800	1,868
$200,000 under $500,000	634	203,905	47,301	15,211	25,591	[1]10,077	1,463	396	127,124	29,193	7,410	13,806	15,405	1,260
$500,000 or more	305	333,867	95,161	25,585	39,711	[1]19,018	507	163	175,430	57,835	12,562	26,384	16,608	202
Receipts not reported	3,509	-	2,198	1,400	599	[1]16,274	102	-	-	-	-	-	-	-
CONTRACT CONSTRUCTION														
Total	663,301	19,333,780	11,783,574	546,404	4,128,498	2,886,567	515,852	596,502	17,702,083	10,518,563	470,842	3,687,273	3,068,424	432,950
$1 under $1,000	53,305	30,848	8,284	5,592	1,984	148	1,111	39,036	23,948	2,627	986	381	15,427	562
$1,000 under $2,500	91,174	154,856	27,594	11,345	6,417	65,538	1,972	77,867	132,770	18,168	6,002	4,518	76,629	1,718
$2,500 under $5,000	107,460	383,822	76,839	21,448	14,301	191,595	4,348	100,771	361,037	65,686	16,369	11,113	198,684	3,005
$5,000 under $10,000	112,425	805,362	198,205	35,625	55,859	372,771	16,617	108,196	774,291	183,653	30,409	51,046	384,865	15,092
$10,000 under $25,000	123,295	2,063,671	866,866	91,647	324,430	591,053	23,368	113,943	1,907,394	754,911	81,479	278,083	623,572	20,139
$25,000 under $50,000	73,930	2,601,524	1,350,438	94,357	582,198	512,522	39,957	69,635	2,447,924	1,243,672	82,040	541,940	528,851	38,435
$50,000 under $100,000	52,819	3,725,023	2,274,409	97,296	891,357	494,190	99,322	48,715	3,430,125	2,043,592	89,650	793,792	516,578	76,852
$100,000 under $200,000	27,235	3,775,085	2,579,798	86,532	941,477	361,466	136,791	25,252	3,498,323	2,370,775	78,266	866,291	376,146	110,778
$200,000 under $500,000	11,972	3,459,088	2,548,076	55,403	807,248	236,992	120,575	11,027	3,172,699	2,300,094	50,102	725,895	254,046	113,796
$500,000 or more	2,463	2,334,501	1,847,698	44,785	502,355	78,477	69,167	2,060	1,953,572	1,535,385	35,539	414,214	93,626	52,573
Receipts not reported	7,223	-	5,367	2,374	872	[1]18,185	2,624	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONTRACT CONSTRUCTION—Continued														
General Contractors														
Total	123,540	8,169,018	5,995,535	185,763	1,465,848	688,357	296,245	103,826	7,165,701	5,164,021	151,822	1,244,806	779,756	233,472
$1 under $1,000	3,648	1,718	259	1,432	71	[1]2,809	50							
$1,000 under $2,500	5,200	9,369	2,235	1,267	261	2,404	955	5,665	7,928	502	253	220	5,224	955
$2,500 under $5,000	9,765	34,964	7,942	3,551	2,342	12,190	1,131	7,868	28,872	5,018	1,990	1,045	14,943	-
$5,000 under $10,000	15,218	110,053	34,360	7,822	13,747	33,499	10,519	13,613	97,535	28,710	5,563	9,875	39,225	10,011
$10,000 under $25,000	25,787	447,815	228,349	21,186	84,091	89,130	3,014	21,467	370,172	171,886	17,107	59,321	105,740	1,714
$25,000 under $50,000	21,685	790,739	475,452	31,765	158,273	121,228	7,898	19,829	720,230	420,524	27,761	143,499	127,996	7,451
$50,000 under $100,000	19,071	1,396,302	993,620	30,004	265,593	143,339	50,082	16,795	1,231,784	856,322	26,396	225,818	157,004	34,703
$100,000 under $200,000	12,406	1,753,900	1,332,815	31,450	327,443	141,469	83,664	11,198	1,587,848	1,188,608	27,535	298,579	149,372	59,001
$200,000 under $500,000	6,726	1,983,943	1,577,202	25,472	337,982	110,212	87,619	6,088	1,791,934	1,409,165	21,641	295,054	121,659	81,125
$500,000 or more	1,623	1,640,215	1,340,248	30,882	275,191	47,350	48,715	1,303	1,329,398	1,083,286	23,576	211,395	58,593	38,512
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Building construction														
Total	105,938	7,118,354	5,443,534	107,601	1,235,824	597,819	288,816	90,295	6,261,762	4,711,596	87,537	1,044,817	667,114	226,338
$1 under $1,000	2,902	1,461	245	419	71	[1]1,130	50							
$1,000 under $2,500	4,444	8,257	2,187	415	204	3,251	955	5,141	7,215	499	169	199	4,834	955
$2,500 under $5,000	8,411	30,696	7,043	2,527	1,477	12,493	1,131	7,196	26,730	5,018	1,843	1,045	13,343	-
$5,000 under $10,000	12,183	89,148	28,652	5,948	11,946	26,828	10,352	10,745	77,924	24,005	3,699	8,158	32,394	10,011
$10,000 under $25,000	22,173	392,314	206,283	15,246	75,933	82,260	3,014	18,897	332,957	159,765	12,944	54,825	94,952	1,714
$25,000 under $50,000	18,331	668,737	442,081	17,315	133,648	102,393	7,623	16,880	612,206	394,040	16,435	120,173	106,950	7,176
$50,000 under $100,000	16,724	1,229,471	912,023	17,443	231,078	122,755	48,026	14,611	1,076,385	782,878	14,429	192,817	134,017	32,664
$100,000 under $200,000	11,282	1,594,294	1,244,435	17,405	294,449	124,647	81,418	10,197	1,446,467	1,113,969	14,778	268,529	131,230	56,771
$200,000 under $500,000	6,081	1,792,143	1,469,476	15,846	285,415	95,059	86,867	5,546	1,634,738	1,327,490	13,611	251,110	105,079	80,373
$500,000 or more	1,358	1,311,833	1,129,761	14,214	200,760	35,430	46,782	1,082	1,047,140	903,932	9,629	147,961	44,315	36,674
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Other general contractors														
Total	17,602	1,050,664	552,001	78,162	230,024	90,538	7,429	13,531	903,939	452,425	64,285	199,989	112,642	7,134
$1 under $1,000														
$1,000 under $2,500	2,856	5,637	961	2,889	922	[1]2,829	-							
$2,500 under $5,000								4,064	22,466	4,708	2,095	1,738	8,821	-
$5,000 under $10,000	3,035	20,905	5,708	1,874	1,801	6,671	167							
$10,000 under $25,000	3,614	55,501	22,066	5,940	8,158	6,870	-	2,570	37,215	12,121	4,163	4,496	10,788	-
$25,000 under $50,000	3,354	122,002	33,371	14,450	24,625	18,835	275	2,949	108,024	26,484	11,326	23,326	21,046	275
$50,000 under $100,000	2,347	166,831	81,597	12,561	34,515	20,584	2,056	2,184	155,399	73,444	11,967	33,001	22,987	2,039
$100,000 under $200,000	1,124	159,606	88,380	14,045	32,994	16,822	2,246	1,001	141,381	74,639	12,757	30,050	18,142	2,230
$200,000 under $500,000	645	191,800	107,726	9,626	52,567	15,153	752	542	157,196	81,675	8,030	43,944	16,580	752
$500,000 or more	265	328,382	210,487	16,668	74,431	11,920	1,933	221	282,258	179,354	13,947	63,434	14,278	1,838
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Special Trade Contractors														
Total	517,548	10,712,415	5,571,337	344,601	2,557,450	2,114,898	209,951	473,212	10,132,185	5,168,325	307,165	2,357,632	2,199,986	189,822
$1 under $1,000	47,029	27,306	7,926	3,888	1,906	2,004	1,061	34,708	21,079	2,450	752	326	13,709	562
$1,000 under $2,500	83,658	141,450	23,716	9,767	5,729	62,067	613	72,255	122,887	16,829	5,688	4,052	70,687	359
$2,500 under $5,000	92,034	328,105	63,037	16,018	10,223	171,599	3,217	87,945	313,996	54,953	13,450	8,377	175,568	3,005
$5,000 under $10,000	94,292	672,487	158,290	27,210	40,962	328,069	6,098	91,692	654,062	149,459	24,320	40,058	334,177	5,081
$10,000 under $25,000	93,159	1,541,073	609,636	67,894	228,632	477,482	20,354	88,632	1,469,723	560,020	62,000	209,324	493,227	18,425
$25,000 under $50,000	50,617	1,752,213	850,944	61,571	403,933	377,270	31,758	48,255	1,672,604	802,535	53,294	380,578	386,574	30,683
$50,000 under $100,000	32,122	2,208,717	1,222,071	63,351	590,342	332,400	46,890	30,471	2,092,527	1,141,041	59,433	540,319	340,224	39,799
$100,000 under $200,000	14,402	1,961,885	1,211,908	51,865	599,957	217,044	49,069	13,759	1,868,655	1,154,679	49,332	561,221	222,915	47,719
$200,000 under $500,000	5,077	1,413,895	937,231	28,690	454,808	123,583	30,581	4,770	1,319,515	857,286	27,220	416,383	129,190	30,296
$500,000 or more	806	665,284	484,415	13,595	220,941	29,824	20,284	725	597,137	429,073	11,676	196,994	33,715	13,893
Receipts not reported	4,352	-	2,163	752	17	[1]6,444	26	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONTRACT CONSTRUCTION—Continued														
Special Trade Contractors—Continued														
Plumbing, heating, and air conditioning														
Total	53,997	2,284,017	1,405,846	53,708	457,081	331,435	98,780	47,896	2,163,315	1,311,072	48,210	427,868	344,278	87,094
$1 under $1,000	3,004	1,704	679	257	17	[1]247	336	1,999	1,200	307	7	9	634	151
$1,000 under $2,500	4,774	9,177	2,772	1,831	508	1,082	84	3,268	6,216	1,267	562	450	2,960	-
$2,500 under $5,000	3,935	14,005	4,362	783	491	4,271	33	3,524	12,792	3,455	518	341	4,646	33
$5,000 under $10,000	6,119	44,502	18,810	2,305	1,162	13,592	1,089	5,538	41,126	15,761	1,992	1,129	14,411	92
$10,000 under $25,000	11,885	207,168	114,778	7,142	17,196	45,663	8,390	10,420	188,687	99,858	6,599	12,623	48,513	7,529
$25,000 under $50,000	11,123	395,518	211,756	11,267	64,982	84,763	19,246	10,734	381,461	200,515	10,318	61,877	85,583	19,121
$50,000 under $100,000	7,438	535,793	328,157	12,549	107,765	76,130	20,110	7,043	503,524	305,630	11,434	98,334	78,435	16,935
$100,000 under $200,000	3,984	542,734	344,386	10,873	128,302	66,190	23,701	3,874	525,690	332,652	10,294	124,652	67,013	22,993
$200,000 under $500,000	1,383	379,046	253,312	5,281	91,135	35,047	15,466	1,356	369,175	243,215	5,214	89,196	36,296	15,461
$500,000 or more	162	154,370	126,825	1,420	45,523	5,049	10,325	140	133,444	108,412	1,272	39,257	5,787	4,779
Receipts not reported	(*)	-	(*)	-	-	(*)	-	-	-	-	-	-	-	-
Painting, paperhanging, and decorating														
Total	106,932	1,193,473	498,231	26,888	332,947	358,603	4,887	101,989	1,130,304	451,078	24,992	298,407	367,313	3,682
$1 under $1,000	7,306	4,253	599	499	162	1,180	-	5,951	3,418	329	70	140	2,200	-
$1,000 under $2,500	25,401	42,240	6,410	1,347	1,611	24,552	18	24,339	40,629	5,627	1,275	1,588	24,968	18
$2,500 under $5,000	25,666	92,265	19,275	2,955	2,441	49,688	-	24,740	89,395	18,183	2,710	1,739	49,862	-
$5,000 under $10,000	21,802	151,342	33,368	4,252	8,607	83,839	583	21,749	151,002	33,151	4,234	8,607	83,848	583
$10,000 under $25,000	13,809	230,520	88,127	6,097	52,621	79,507	503	13,283	221,966	80,347	5,790	48,659	81,934	112
$25,000 under $50,000	8,363	274,814	116,972	5,558	89,810	70,385	1,029	8,067	264,537	110,050	5,252	86,111	71,262	772
$50,000 under $100,000	2,951	191,670	96,986	3,295	77,127	28,163	1,749	2,761	177,771	85,975	2,980	69,219	29,595	1,586
$100,000 under $200,000	905	112,939	70,246	1,828	58,091	13,750	423	839	103,838	66,802	1,757	52,553	14,374	422
$200,000 under $500,000	315	93,430	66,243	1,057	42,477	7,736	582	260	77,748	50,614	924	29,791	9,270	189
$500,000 or more														
Receipts not reported	(*)	-	(*)	-	-	(*)	-	-	-	-	-	-	-	-
Electrical work														
Total	40,693	1,201,419	746,813	20,873	265,856	205,526	44,284	36,592	1,150,421	708,144	19,617	248,652	209,114	42,947
$1 under $1,000	5,643	3,395	1,678	281	4	422	179	3,789	2,353	321	29	-	1,415	10
$1,000 under $2,500	4,479	7,594	2,668	253	298	2,621	468	3,822	6,751	2,021	191	153	2,902	301
$2,500 under $5,000	5,526	17,814	7,573	706	65	5,632	988	5,037	15,998	6,726	453	34	5,945	809
$5,000 under $10,000	5,002	34,940	15,221	1,183	463	11,057	1,972	4,949	34,550	14,962	1,183	365	11,221	1,972
$10,000 under $25,000	8,511	141,939	67,673	2,877	9,651	44,800	6,088	8,291	137,791	65,094	2,798	8,076	45,276	6,025
$25,000 under $50,000	4,802	174,439	97,607	3,153	28,385	39,900	5,288	4,635	168,878	92,817	2,937	27,042	40,356	5,255
$50,000 under $100,000	3,781	260,671	155,085	4,787	57,417	45,118	11,738	3,627	247,811	145,721	4,665	52,939	45,462	11,038
$100,000 under $200,000	1,676	220,698	146,803	3,483	61,963	29,110	10,606	1,676	220,698	146,803	3,483	61,963	29,110	10,606
$200,000 under $500,000	672	209,006	148,875	3,019	63,711	18,277	3,451	605	184,668	130,049	2,748	54,181	18,539	3,451
$500,000 or more	161	130,923	103,630	1,130	43,899	8,888	3,480	161	130,923	103,630	1,130	43,899	8,888	3,480
Receipts not reported	(*)	-	-	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Masonry, stonework, and plastering														
Total	44,251	1,300,527	688,744	26,683	443,914	223,474	10,545	41,527	1,232,402	645,808	24,947	405,724	229,837	8,047
$1 under $1,000	8,062	11,264	2,658	615	284	3,783	25	6,618	9,662	1,817	391	191	5,226	25
$1,000 under $2,500														
$2,500 under $5,000	6,033	22,383	5,701	1,210	2,015	12,120	10	6,032	22,380	5,699	1,208	2,015	12,121	10
$5,000 under $10,000	6,540	49,183	14,117	1,503	7,144	22,766	1,365	6,539	49,173	14,112	1,503	7,140	22,772	1,365
$10,000 under $25,000	11,084	185,339	70,439	4,276	41,427	63,395	104	10,995	183,757	69,086	4,252	41,169	63,732	104
$25,000 under $50,000	5,256	181,778	84,507	5,332	50,475	37,492	1,534	5,012	172,857	75,698	5,116	46,549	38,625	1,534
$50,000 under $100,000	3,999	261,932	137,108	5,025	92,472	35,657	2,864	3,614	237,455	119,658	4,424	77,373	37,777	369
$100,000 under $200,000	1,771	257,851	149,074	3,972	103,338	25,419	1,841	1,666	242,834	143,979	3,633	94,570	25,568	1,841
$200,000 under $500,000	1,010	263,757	175,410	3,469	116,323	20,429	2,633	974	252,085	169,367	3,421	108,848	21,270	2,631
$500,000 or more	83	67,040	49,730	1,037	30,436	2,679	169	77	62,199	46,392	999	27,869	2,746	168
Receipts not reported	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONTRACT CONSTRUCTION—Continued														
Special Trade Contractors—Continued														
Carpentering and flooring														
Total	153,930	1,605,091	755,323	37,910	302,962	483,289	11,823	144,546	1,534,282	704,950	34,929	285,833	494,116	10,608
$1 under $1,000	21,706	12,829	2,633	1,307	89	3,265	533	17,522	10,884	1,141	520	51	7,396	401
$1,000 under $2,500	27,905	47,402	5,006	2,768	1,596	25,885	11	25,478	42,758	3,628	2,451	755	27,352	8
$2,500 under $5,000	37,409	131,483	16,620	6,674	3,019	79,912	977	36,570	128,438	14,665	6,410	2,471	80,418	977
$5,000 under $10,000	30,845	210,691	33,145	6,485	7,738	128,357	32	30,845	210,691	33,145	6,485	7,738	128,357	32
$10,000 under $25,000	22,481	350,199	139,549	10,143	52,990	132,528	2,615	21,926	340,326	133,166	9,363	49,552	135,216	2,102
$25,000 under $50,000	7,353	245,683	145,088	3,371	67,856	52,093	524	7,276	242,616	142,498	3,282	66,256	52,167	524
$50,000 under $100,000	2,816	188,305	129,257	2,734	49,528	25,630	1,055	2,585	174,061	117,451	2,209	45,830	25,752	656
$100,000 under $200,000	2,188	293,999	187,050	3,133	81,032	28,215	3,487	2,028	271,485	173,058	3,094	74,447	28,677	3,319
$200,000 under $500,000	324	91,704	71,648	915	27,552	7,103	1,359	272	80,227	60,871	813	27,171	7,294	1,359
$500,000 or more	44	32,796	25,327	302	11,562	1,487	1,230	44	32,796	25,327	302	11,562	1,487	1,230
Receipts not reported	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-
Contractors, not elsewhere classified														
Total	117,745	3,127,888	1,476,380	178,539	754,690	512,571	39,632	100,662	2,921,461	1,347,273	154,470	691,148	555,328	37,444
$1 under $1,000	7,370	3,835	1,934	1,418	1,508	[1]3,114	13	3,783	2,030	217	-	-	1,394	-
$1,000 under $2,500	15,037	25,063	4,605	3,079	1,558	4,642	7	10,394	18,065	2,604	944	1,041	7,949	7
$2,500 under $5,000	13,465	50,155	9,506	3,690	2,192	19,976	1,209	12,042	44,993	6,225	2,151	1,777	22,576	1,176
$5,000 under $10,000	23,984	181,829	43,629	11,482	15,848	68,458	1,057	22,072	167,520	38,328	8,923	15,079	73,568	1,037
$10,000 under $25,000	25,389	425,908	129,070	37,359	54,747	111,589	2,654	23,717	397,196	112,469	33,198	49,245	118,556	2,553
$25,000 under $50,000	13,720	479,981	195,014	32,890	102,425	92,637	4,137	12,531	442,255	180,957	26,389	92,743	98,581	3,477
$50,000 under $100,000	11,137	770,346	375,478	34,961	206,033	121,702	9,374	10,841	751,905	366,606	33,721	196,624	123,203	9,215
$100,000 under $200,000	3,878	533,664	314,349	28,576	167,231	54,360	9,011	3,676	504,110	291,385	27,071	153,036	58,173	8,538
$200,000 under $500,000	1,392	394,482	234,088	15,085	121,526	35,679	7,521	1,319	369,660	212,044	14,219	112,771	37,849	7,243
$500,000 or more	337	262,625	166,558	9,570	81,605	11,033	4,649	287	223,727	136,438	7,854	68,832	13,479	4,198
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Contractors not Allocable														
Total	22,213	452,347	216,702	16,040	105,200	83,312	9,656	19,464	404,197	186,217	11,855	84,835	88,682	9,656
$1 under $1,000	2,628	1,824	99	272	7	953	-	4,275	4,824	1,014	295	301	2,436	404
$1,000 under $2,500	2,316	4,037	1,643	311	427	1,067	404							
$2,500 under $5,000	5,661	20,753	5,860	1,879	1,736	7,806	-	4,958	18,169	5,715	929	1,691	8,173	-
$5,000 under $10,000	2,915	22,822	5,555	593	1,150	11,203	-	2,891	22,694	5,484	526	1,113	11,463	-
$10,000 under $25,000	4,349	74,783	28,881	2,567	11,707	24,441	-	3,844	67,499	23,005	2,372	9,438	24,605	-
$25,000 under $50,000	1,628	58,572	24,042	1,021	19,992	14,024	301	1,551	55,090	20,613	985	17,863	14,281	301
$50,000 under $100,000	1,626	120,004	58,718	3,941	35,422	18,451	2,350	1,449	105,814	46,229	3,821	27,655	19,350	2,350
$100,000 under $200,000	427	59,300	35,075	3,217	14,077	2,953	4,058	295	41,820	27,488	1,399	6,491	3,859	4,058
$200,000 under $500,000	169	61,250	33,643	1,241	14,458	3,197	2,375	169	61,250	33,643	1,241	14,458	3,197	2,375
$500,000 or more	34	29,002	23,035	308	6,223	1,303	168	32	27,037	23,026	287	5,825	1,318	168
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
MANUFACTURING														
Total	172,333	6,672,726	3,756,727	279,170	1,535,565	757,474	337,952	127,655	5,936,554	3,266,637	221,557	1,353,418	870,491	286,296
$1 under $1,000	17,385	7,987	4,848	2,604	284	[1]7,880	2,364	6,052	3,539	776	188	3	1,942	500
$1,000 under $2,500	23,017	38,763	12,437	6,066	1,908	394	3,039	14,472	24,003	5,219	1,873	517	10,633	1,458
$2,500 under $5,000	21,452	77,625	20,734	5,209	7,815	21,471	3,836	16,973	61,772	14,198	2,750	4,815	26,638	1,793
$5,000 under $10,000	19,572	144,031	48,727	10,437	14,686	31,447	4,657	16,105	120,642	36,543	7,306	11,279	39,492	1,405
$10,000 under $25,000	33,234	535,097	212,542	44,140	69,663	113,509	23,477	26,458	435,444	153,200	26,322	46,056	134,867	15,364
$25,000 under $50,000	21,001	740,899	340,792	38,360	165,014	126,733	35,073	18,257	646,409	283,968	31,250	141,902	137,205	32,722
$50,000 under $100,000	16,954	1,192,409	576,452	51,640	310,510	171,635	50,510	15,633	1,104,380	526,251	46,858	283,003	182,303	42,455
$100,000 under $200,000	8,887	1,235,476	712,616	47,662	334,534	130,453	62,766	7,929	1,101,166	624,843	40,146	300,269	141,822	53,925
$200,000 under $500,000	5,222	1,520,456	949,500	49,878	415,901	124,588	77,999	4,728	1,387,154	840,846	45,967	376,342	138,994	71,709
$500,000 or more	1,192	1,179,983	876,829	22,163	214,611	51,569	72,804	1,048	1,052,045	780,793	18,897	189,232	56,595	64,965
Receipts not reported	4,417	-	1,250	1,011	639	[1]6,445	1,427	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Lumber and Wood Products, Except Furniture														
Total	45,947	1,485,927	668,566	103,796	319,774	139,028	56,320	34,794	1,285,706	570,022	77,692	271,128	168,218	46,308
$1 under $1,000	2,519	1,117	262	292	22	50	19	6,940	9,845	504	984	223	5,023	19
$1,000 under $2,500	8,584	14,629	1,911	3,360	848	1,151	593							
$2,500 under $5,000	7,488	25,686	4,357	1,371	2,444	10,234	738	6,214	21,584	3,439	484	1,427	11,331	653
$5,000 under $10,000	4,668	35,737	12,625	3,382	5,986	6,327	160	3,994	31,843	11,496	2,810	5,958	6,502	76
$10,000 under $25,000	10,801	170,920	66,831	19,002	22,551	23,105	2,459	8,044	129,489	43,725	10,281	14,965	30,535	808
$25,000 under $50,000	4,723	165,891	69,609	14,218	47,645	14,159	5,005	3,770	131,985	57,641	9,899	36,121	18,930	4,595
$50,000 under $100,000	3,186	217,850	70,263	17,106	54,074	23,595	4,237	2,863	196,799	62,017	14,357	46,446	28,373	3,974
$100,000 under $200,000	2,014	283,735	146,661	16,928	63,963	21,924	16,550	1,666	238,683	122,449	12,838	53,424	26,148	12,894
$200,000 under $500,000	1,122	339,502	150,945	20,075	80,012	29,690	8,993	1,110	336,438	149,431	19,880	79,204	30,294	8,696
$500,000 or more	235	230,830	145,102	8,049	41,989	9,151	17,554	193	189,040	119,320	6,159	33,360	11,082	14,593
Receipts not reported	(*)	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Printing, Publishing, and Allied Industries														
Total	30,141	808,679	374,194	37,074	200,777	130,697	26,640	22,288	756,972	343,581	31,369	184,371	148,050	23,840
$1 under $1,000	4,085	1,882	1,200	590	25	[1]1,737	521							
$1,000 under $2,500	3,364	5,377	2,975	844	469	[1]2,006	107	4,786	11,066	3,006	557	545	3,865	158
$2,500 under $5,000	2,943	11,204	3,795	965	1,504	175	198							
$5,000 under $10,000	3,280	24,438	8,290	1,737	1,113	8,544	439	2,720	21,371	7,370	1,001	1,045	8,991	290
$10,000 under $25,000	7,217	115,140	46,272	6,013	18,899	27,559	3,818	6,126	100,111	35,170	4,208	13,293	32,920	3,244
$25,000 under $50,000	4,967	181,768	64,974	9,121	34,260	41,793	6,207	4,940	181,032	64,603	9,117	33,860	42,069	6,172
$50,000 under $100,000	2,509	176,036	82,357	7,670	54,083	23,894	3,731	2,300	162,326	78,140	7,243	49,205	24,868	3,530
$100,000 under $200,000	1,048	146,364	84,891	5,187	46,663	18,995	4,451	993	140,023	79,344	4,586	44,106	20,210	4,208
$200,000 under $500,000	374	103,159	52,790	3,522	30,557	11,257	5,218	373	102,695	52,790	3,412	30,523	11,770	5,218
$500,000 or more	55	43,311	26,437	1,384	13,174	3,115	1,938	50	38,348	23,158	1,245	11,794	3,357	1,020
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Machinery, Except Electrical														
Total	18,780	769,230	396,154	38,715	205,022	135,200	33,626	15,247	691,694	341,109	31,728	179,394	143,484	29,067
$1 under $1,000	3,194	3,598	1,049	1,067	209	[1]1,407	71							
$1,000 under $2,500								4,788	19,122	5,161	1,503	1,704	8,115	52
$2,500 under $5,000	1,749	6,529	2,255	375	1,251	2,417	195							
$5,000 under $10,000	1,727	11,678	2,825	1,821	541	3,155	149							
$10,000 under $25,000	5,453	87,166	27,553	8,783	7,783	28,664	3,331	4,525	74,851	20,663	6,252	4,500	29,345	2,291
$25,000 under $50,000	2,236	79,828	31,694	4,577	20,904	21,377	1,115	2,068	74,083	28,055	3,964	17,710	21,613	1,115
$50,000 under $100,000	2,374	168,666	75,996	7,973	53,127	37,192	4,980	2,294	164,461	72,532	7,715	52,027	37,315	4,826
$100,000 under $200,000	1,128	149,420	79,708	6,593	52,367	21,621	8,690	1,022	133,544	67,192	6,128	45,672	22,239	7,379
$200,000 under $500,000	567	160,064	103,418	5,601	44,573	15,521	5,550	456	129,799	81,803	4,514	35,210	17,276	4,964
$500,000 or more	97	102,281	71,656	1,698	24,267	7,058	9,517	94	95,834	65,703	1,652	22,569	7,581	8,440
Receipts not reported	(*)	-	-	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Manufacturing, not Elsewhere Classified														
Total	77,465	3,608,890	2,317,813	99,585	809,992	352,549	221,366	55,326	3,202,182	2,011,925	80,768	718,525	410,739	187,081
$1 under $1,000	9,517	4,438	3,017	940	73	[1]4,318	1,794	3,305	1,919	467	33	3	1,155	410
$1,000 under $2,500	9,139	15,709	6,871	1,577	546	781	2,298	6,018	10,211	3,658	687	278	3,814	1,410
$2,500 under $5,000	9,272	34,206	10,327	2,498	2,616	8,645	2,705	6,927	25,894	6,564	1,603	1,609	10,226	1,101
$5,000 under $10,000	9,897	72,178	24,987	3,497	7,046	13,421	3,909	7,910	57,101	15,071	2,455	3,822	19,683	987
$10,000 under $25,000	9,763	161,871	71,886	10,342	20,430	34,181	13,869	7,763	130,993	53,642	5,581	13,298	42,067	9,021
$25,000 under $50,000	9,075	313,412	174,515	10,444	62,205	49,404	22,746	7,479	259,309	133,669	8,270	54,211	54,593	20,840
$50,000 under $100,000	8,885	629,827	347,836	18,891	149,226	86,954	37,562	8,176	580,794	313,562	17,543	135,323	91,747	30,125
$100,000 under $200,000	4,697	655,957	401,356	18,954	171,541	67,913	33,075	4,248	588,916	355,858	16,594	157,067	73,225	29,444
$200,000 under $500,000	3,159	917,731	642,347	20,680	260,759	68,120	58,238	2,789	818,222	556,822	18,161	231,405	79,654	52,831
$500,000 or more	805	803,561	633,634	11,032	135,181	32,245	43,795	711	728,823	572,612	9,841	121,509	34,575	40,912
Receipts not reported	3,256	-	1,037	730	369	[1]4,797	1,375	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
Total	285,910	6,174,955	1,322,468	607,306	981,775	925,258	24,077	229,678	5,349,050	1,123,871	473,368	838,845	1,056,310	17,887
$1 under $1,000	18,284	10,114	417	4,568	241	[1]6,322	95	7,350	4,268	40	339	11	2,207	-
$1,000 under $2,500	27,772	48,431	2,960	5,306	1,786	6,035	-	19,349	33,387	860	1,819	298	15,396	-
$2,500 under $5,000	48,491	183,704	12,004	27,388	8,881	43,712	2,448	37,250	142,219	7,285	12,764	4,024	65,541	2,229
$5,000 under $10,000	57,164	412,274	23,030	49,249	17,821	130,314	671	49,794	354,341	18,762	34,755	11,677	145,770	663
$10,000 under $25,000	75,483	1,195,482	106,499	147,072	94,971	287,273	733	66,035	1,051,902	91,967	116,611	78,182	312,654	627
$25,000 under $50,000	31,860	1,090,485	148,441	116,852	174,529	219,075	4,687	29,262	997,135	142,921	100,494	152,535	228,647	2,273
$50,000 under $100,000	14,311	995,332	235,165	89,157	220,588	116,520	2,023	12,701	884,442	210,075	74,866	193,546	129,461	1,774
$100,000 under $200,000	6,553	916,256	259,072	84,027	204,375	70,249	8,087	5,113	721,140	177,641	59,597	167,252	85,833	5,626
$200,000 under $500,000	2,553	757,763	227,149	57,808	177,946	48,941	1,785	2,313	674,965	220,647	50,969	158,119	53,409	1,584
$500,000 or more	594	565,114	307,685	24,046	80,256	14,864	3,548	511	485,251	253,673	21,154	73,201	17,392	3,111
Receipts not reported	2,845	-	46	1,833	381	[1]5,403	-	-	-	-	-	-	-	-
Local Transportation														
Total	53,010	480,868	49,327	45,682	81,212	131,860	579	47,375	456,836	47,013	41,958	74,960	140,195	506
$1 under $1,000	4,969	3,214	52	593	-	[1]591	-	3,039	1,825	-	85	-	916	-
$1,000 under $2,500	7,890	13,176	468	1,305	193	2,215	-	6,177	10,103	-	680	84	5,720	-
$2,500 under $5,000	14,412	55,592	1,926	6,407	1,865	23,474	-	13,122	50,362	1,540	4,781	1,535	24,969	-
$5,000 under $10,000	17,101	121,649	3,178	10,735	3,466	53,406	-	17,101	121,649	3,178	10,735	3,466	53,406	-
$10,000 under $25,000	6,017	96,437	11,968	7,531	19,714	26,431	70	5,538	87,760	10,684	7,198	15,999	27,923	39
$25,000 under $50,000	1,215	42,771	2,273	5,877	9,719	7,100	-	1,048	37,390	2,182	5,327	7,734	7,305	-
$50,000 under $100,000	830	55,041	11,355	4,808	17,044	9,339	327	826	54,759	11,322	4,739	16,931	9,431	285
$100,000 under $200,000	414	62,551	14,718	5,556	17,030	6,147	72	414	62,551	14,718	5,556	17,030	6,147	72
$200,000 under $500,000	110	30,437	3,389	2,857	12,181	4,378	110	110	30,437	3,389	2,857	12,181	4,378	110
$500,000 or more														
Receipts not reported	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-
Trucking and Warehousing														
Total	197,601	4,703,755	931,524	488,860	738,323	654,111	10,181	153,668	4,008,491	787,327	380,083	620,402	741,544	7,012
$1 under $1,000	10,769	5,569	207	2,105	138	[1]1,779	95	3,062	1,745	31	209	9	895	-
$1,000 under $2,500	16,743	29,795	2,134	3,311	1,436	2,400	-	10,660	18,746	656	1,042	123	7,608	-
$2,500 under $5,000	28,466	107,478	7,950	13,574	5,523	21,148	-	19,914	76,555	4,404	6,309	2,282	32,923	-
$5,000 under $10,000	32,804	237,794	11,837	30,219	9,624	68,206	-	27,055	191,779	8,934	20,716	5,277	76,835	-
$10,000 under $25,000	61,968	986,089	84,651	128,035	63,007	220,171	501	53,512	860,542	74,029	99,754	51,717	241,838	434
$25,000 under $50,000	26,174	885,090	117,248	98,344	133,104	169,742	225	23,860	801,095	112,734	83,369	114,717	175,639	224
$50,000 under $100,000	11,092	776,484	182,601	74,069	164,338	81,627	1,284	9,659	677,748	162,468	60,407	141,536	90,474	1,163
$100,000 under $200,000	5,054	697,764	197,056	67,944	146,883	48,252	5,182	3,784	528,855	125,821	47,276	115,041	61,720	2,779
$200,000 under $500,000	2,012	603,870	153,085	51,083	148,014	36,189	553	1,780	522,996	147,437	44,574	128,648	40,075	447
$500,000 or more	436	373,822	174,739	18,749	66,251	11,610	2,341	382	328,430	150,813	16,427	61,052	13,537	1,965
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Other Transportation														
Total	19,534	647,146	296,050	40,880	80,423	56,476	11,142	14,178	556,239	246,804	22,505	67,406	86,665	8,194
$1 under $1,000	2,395	1,236	107	1,830	87	[1]3,894	-							
$1,000 under $2,500	1,628	2,966	154	366	88	216	-	3,778	8,457	1,021	783	134	3,013	2,229
$2,500 under $5,000	2,902	10,900	1,799	6,471	1,338	[1]6,650	2,448							
$5,000 under $10,000	4,038	28,985	5,965	4,810	2,231	1,320	671	3,002	20,950	4,794	1,143	1,371	7,148	663
$10,000 under $25,000	3,189	50,291	5,509	3,296	5,650	16,079	8	2,950	45,415	3,188	2,187	4,934	17,338	-
$25,000 under $50,000	2,440	90,334	16,918	6,721	14,767	26,687	2,835	2,360	87,663	16,049	6,105	14,322	29,027	422
$50,000 under $100,000	1,304	90,978	29,741	4,181	20,077	13,477	412	1,188	82,453	26,835	3,651	17,508	16,254	326
$100,000 under $200,000	627	93,044	40,565	6,133	18,153	3,937	2,833	461	67,302	30,369	2,440	13,137	5,993	2,775
$200,000 under $500,000	323	96,074	63,312	2,263	7,741	4,400	728	317	94,789	62,533	2,003	7,597	4,790	633
$500,000 or more	149	182,338	131,950	4,444	9,916	2,748	1,207	122	149,210	102,015	4,193	8,403	3,102	1,146
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued														
Communication, Electric, Gas, and Sanitary Services														
Total	15,765	343,186	45,567	31,884	81,817	82,811	2,175	14,457	327,484	42,727	28,822	76,077	87,906	2,175
$1 under $1,000	4,373	12,323	584	1,300	240	6,886	-	4,197	12,081	533	1,033	166	7,100	-
$1,000 under $2,500														
$2,500 under $5,000	3,221	23,846	2,050	3,485	2,500	7,382	-	2,636	19,963	1,856	2,161	1,563	8,381	-
$5,000 under $10,000	4,309	62,665	4,371	8,210	6,600	24,592	154	4,035	58,185	4,066	7,472	5,532	25,555	154
$10,000 under $25,000	2,031	72,290	12,002	5,910	16,939	15,546	1,627	1,994	70,987	11,956	5,693	15,762	16,676	1,627
$25,000 under $50,000	1,085	72,829	11,468	6,099	19,129	12,077	-	1,028	69,482	9,450	6,069	17,571	13,302	-
$50,000 under $100,000	458	62,897	6,733	4,394	22,309	11,913	-	454	62,432	6,733	4,325	22,044	11,973	-
$100,000 under $200,000	117	36,336	8,359	2,458	14,099	4,480	394	113	34,354	8,133	2,069	13,439	4,919	394
$200,000 under $500,000														
$500,000 or more														
Receipts not reported	(*)	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE														
Total	1,909,640	106,886,227	79,331,819	1,356,218	8,124,629	7,644,409	9,325,073	1,481,547	96,562,637	70,913,342	1,146,746	7,139,303	8,459,017	8,073,916
$1 under $1,000	167,187	82,208	50,425	8,775	3,161	[1]35,000	40,340	76,353	42,697	13,834	688	347	15,857	8,137
$1,000 under $2,500	139,984	235,893	121,516	11,773	5,144	1,759	46,462	88,151	148,846	59,260	3,200	879	47,055	17,814
$2,500 under $5,000	151,769	552,932	299,202	22,302	19,929	45,906	92,128	103,067	381,544	168,024	10,775	6,157	105,433	26,748
$5,000 under $10,000	206,578	1,522,637	855,359	47,650	60,450	191,184	188,926	149,636	1,107,224	530,850	26,991	26,292	276,574	100,067
$10,000 under $25,000	344,101	5,757,669	3,428,821	138,417	313,317	804,741	564,679	273,573	4,622,603	2,544,798	105,205	195,595	954,840	389,108
$25,000 under $50,000	307,552	11,142,930	7,321,603	204,520	766,209	1,299,714	1,013,662	264,551	9,610,604	6,128,144	171,436	598,547	1,429,512	855,624
$50,000 under $100,000	288,737	20,351,105	14,400,391	301,989	1,649,174	1,852,829	1,863,585	262,347	18,529,796	12,959,540	264,780	1,442,719	1,965,930	1,684,936
$100,000 under $200,000	181,859	25,166,194	18,566,581	286,525	2,277,217	1,825,203	2,176,126	169,399	23,454,898	17,213,005	260,045	2,069,240	1,893,689	1,972,619
$200,000 under $500,000	82,373	23,766,054	18,543,199	220,169	2,006,008	1,236,839	2,044,567	77,342	22,302,001	17,289,849	203,433	1,880,243	1,288,371	1,859,194
$500,000 or more	18,893	18,308,605	15,738,557	111,423	1,023,826	451,069	1,280,053	17,128	16,362,424	14,006,038	100,193	919,284	481,756	1,159,669
Receipts not reported	20,607	-	6,165	2,675	194	[1]29,835	14,545	-	-	-	-	-	-	-
Wholesale Trade														
Total	268,392	20,432,113	15,459,021	233,568	1,023,380	1,795,988	1,136,273	228,152	18,736,016	14,027,288	204,778	911,620	1,913,358	973,193
$1 under $1,000	15,377	7,727	4,272	519	370	[1]8,215	4,242	7,625	4,544	1,310	57	90	1,877	1,435
$1,000 under $2,500	20,060	34,672	10,783	2,506	638	317	6,568	12,810	22,895	4,711	518	52	10,131	3,671
$2,500 under $5,000	23,294	83,438	21,051	4,338	4,092	10,979	6,583	17,638	64,737	11,448	1,888	372	24,035	1,819
$5,000 under $10,000	36,746	272,360	81,333	10,102	4,560	83,366	8,360	32,465	241,718	62,808	7,157	3,038	91,638	5,461
$10,000 under $25,000	56,677	928,671	246,740	28,922	26,983	350,043	50,448	52,260	859,297	201,502	26,405	20,793	364,002	18,501
$25,000 under $50,000	37,319	1,339,467	647,139	25,952	57,122	351,226	58,436	34,569	1,239,355	576,010	24,394	47,408	361,352	51,031
$50,000 under $100,000	31,474	2,221,029	1,422,879	36,757	132,167	339,854	152,625	29,533	2,081,702	1,319,274	33,263	115,581	352,600	136,982
$100,000 under $200,000	22,853	3,231,899	2,375,447	38,766	234,525	284,621	217,441	21,287	2,998,134	2,185,069	35,171	210,275	294,627	192,548
$200,000 under $500,000	14,967	4,541,962	3,713,013	43,391	275,228	222,440	265,221	13,807	4,193,285	3,406,695	38,855	251,808	233,344	239,903
$500,000 or more	6,732	7,770,888	6,934,756	41,748	287,668	166,941	365,124	6,158	7,030,349	6,258,461	37,070	262,203	179,752	321,842
Receipts not reported	2,893	-	1,608	567	27	[1]5,584	1,225	-	-	-	-	-	-	-
Groceries and related products														
Total	42,070	4,782,051	4,002,074	41,173	215,532	249,350	97,104	36,144	4,468,712	3,726,112	37,144	190,902	266,004	86,695
$1 under $1,000	4,783	8,324	2,692	515	725	[1]170	134	2,338	5,161	296	150	58	2,633	6
$1,000 under $2,500														
$2,500 under $5,000														
$5,000 under $10,000	3,960	27,609	17,380	923	944	3,842	274	3,009	21,020	11,095	594	579	6,153	107
$10,000 under $25,000	7,124	114,171	46,883	3,103	2,583	34,688	689	6,398	104,546	37,412	2,631	2,254	37,383	684
$25,000 under $50,000	6,602	246,984	186,758	3,692	4,297	28,472	3,431	6,159	230,468	172,253	3,428	3,047	29,712	2,705
$50,000 under $100,000	7,374	522,998	409,542	5,767	14,209	53,597	6,570	7,328	519,414	407,287	5,681	13,742	55,404	6,108
$100,000 under $200,000	6,300	883,139	710,174	8,522	48,730	53,768	10,202	5,912	828,231	666,136	7,883	42,897	54,612	9,443
$200,000 under $500,000	3,683	1,127,680	975,833	9,142	57,367	39,283	24,894	3,397	1,037,770	896,343	8,214	49,495	41,423	20,597
$500,000 or more	1,717	1,851,146	1,652,812	9,270	86,677	36,187	50,910	1,603	1,722,102	1,535,290	8,563	78,830	38,684	47,045
Receipts not reported	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Wholesale Trade—Continued														
Farm products—raw materials														
Total	16,574	3,551,951	3,245,839	24,092	60,053	60,761	156,324	12,472	2,968,756	2,706,454	18,159	47,551	80,736	114,422
$1 under $1,000														
$1,000 under $2,500	4,085	11,738	3,196	850	240	1,489	243	4,278	23,300	8,559	346	210	8,179	194
$2,500 under $5,000														
$5,000 under $10,000	2,147	18,128	8,382	974	193	3,897	194							
$10,000 under $25,000	2,537	39,210	22,485	1,048	204	7,526	210	2,022	31,731	15,308	868	184	8,739	-
$25,000 under $50,000	1,876	68,150	47,795	1,209	3,349	6,331	4,970	1,349	49,973	32,986	682	1,475	8,229	4,852
$50,000 under $100,000	1,765	131,637	97,122	3,592	7,592	6,010	6,226	1,424	105,819	74,024	3,055	6,654	9,445	3,354
$100,000 under $200,000	960	143,746	115,201	2,524	8,154	6,279	14,229	691	98,616	74,057	1,905	6,712	7,732	5,897
$200,000 under $500,000	1,426	452,367	408,444	4,063	9,690	9,239	25,521	1,205	386,776	345,974	3,346	8,676	10,682	20,322
$500,000 or more	1,764	2,686,975	2,543,214	9,756	30,631	20,529	104,698	1,503	2,272,541	2,155,546	7,957	23,640	27,730	79,803
Receipts not reported	(*)	-	-	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Machinery, equipment, and supplies														
Total	23,683	1,401,750	920,782	19,836	109,205	184,829	126,169	20,433	1,311,137	855,890	17,120	96,503	194,797	110,046
$1 under $1,000														
$1,000 under $2,500	4,341	10,217	4,478	1,011	400	[1]569	2,426	2,750	7,365	2,041	591	-	2,133	470
$2,500 under $5,000														
$5,000 under $10,000	3,906	29,764	11,536	1,056	55	7,526	1,903	3,524	27,397	10,814	713	53	8,131	1,329
$10,000 under $25,000	3,829	66,647	21,740	852	2,190	24,714	6,239	3,311	57,055	15,113	642	220	26,257	4,541
$25,000 under $50,000	4,147	153,157	83,663	3,216	6,311	35,227	6,431	4,123	152,334	83,248	3,194	5,840	35,493	6,336
$50,000 under $100,000	3,662	247,104	149,244	3,759	20,012	42,870	23,958	3,176	216,016	128,373	3,416	14,863	44,676	21,570
$100,000 under $200,000	2,358	323,082	213,155	4,434	27,715	39,667	30,132	2,226	299,813	194,345	3,805	25,157	41,232	26,110
$200,000 under $500,000	1,107	341,651	256,423	3,213	34,240	23,202	30,635	1,072	330,229	246,840	2,993	33,520	24,038	28,621
$500,000 or more	265	230,128	180,494	2,256	18,269	12,622	23,531	251	220,928	175,116	1,766	16,850	12,837	21,069
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Other wholesale trade														
Total	186,065	10,696,361	7,290,326	148,467	638,590	1,301,048	756,676	159,103	9,987,411	6,738,832	132,355	576,664	1,371,821	662,030
$1 under $1,000	12,710	6,267	3,302	401	286	[1]7,097	3,775	6,492	3,850	974	41	6	1,675	1,325
$1,000 under $2,500	14,509	24,933	7,352	1,529	208	2,628	5,534	10,329	18,188	3,954	290	36	8,301	3,575
$2,500 under $5,000	18,303	64,358	15,086	3,057	3,241	6,800	5,281	13,683	49,325	8,506	1,168	320	17,724	1,549
$5,000 under $10,000	26,733	196,859	44,035	7,149	3,368	68,101	5,989	24,135	178,288	34,038	5,727	2,290	72,752	3,831
$10,000 under $25,000	43,187	708,643	155,632	23,919	22,006	283,115	43,310	40,529	665,965	133,669	22,264	18,135	291,623	13,276
$25,000 under $50,000	24,694	871,176	328,923	17,835	43,165	281,196	43,604	22,938	806,580	287,523	17,090	37,046	287,918	37,138
$50,000 under $100,000	18,673	1,319,290	766,971	23,639	90,354	237,377	115,871	17,605	1,240,453	709,590	21,111	80,322	243,075	105,950
$100,000 under $200,000	13,235	1,881,932	1,336,917	23,286	149,926	184,907	162,878	12,458	1,771,474	1,250,531	21,578	135,509	191,051	151,098
$200,000 under $500,000	8,751	2,620,264	2,072,313	26,973	173,931	150,716	184,171	8,133	2,438,510	1,917,538	24,302	160,117	157,201	170,363
$500,000 or more	2,986	3,002,639	2,558,236	20,466	152,091	97,603	185,985	2,801	2,814,778	2,392,509	18,784	142,883	100,501	173,925
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Retail Trade														
Total	1,622,676	85,489,751	63,156,453	1,108,087	7,020,257	5,777,680	8,084,786	1,240,449	76,966,571	56,256,231	929,764	6,154,979	6,462,823	7,012,174
$1 under $1,000	149,353	73,516	44,630	7,488	2,743	[1]24,381	35,869	67,927	37,651	12,291	602	257	13,907	6,700
$1,000 under $2,500	118,654	199,097	109,588	9,228	4,503	1,073	39,230	74,259	124,076	53,648	2,643	824	36,524	13,714
$2,500 under $5,000	126,030	461,013	276,083	16,948	15,690	33,522	84,705	83,679	310,447	155,508	8,085	5,648	79,464	24,246
$5,000 under $10,000	166,834	1,226,550	762,584	36,883	55,514	103,902	178,520	115,190	850,535	464,078	19,442	23,240	179,389	94,529
$10,000 under $25,000	285,675	4,795,604	3,162,343	108,655	284,739	451,677	503,373	219,961	3,736,769	2,328,937	78,279	174,778	585,236	365,088
$25,000 under $50,000	268,151	9,730,087	6,629,541	176,816	706,695	938,097	948,452	228,430	8,315,369	5,519,761	145,497	548,891	1,057,216	798,674
$50,000 under $100,000	254,811	17,966,781	12,863,371	262,803	1,501,106	1,499,059	1,689,068	230,727	16,309,349	11,548,600	229,258	1,312,175	1,596,807	1,528,236
$100,000 under $200,000	157,564	21,739,562	16,043,994	245,213	2,025,935	1,521,468	1,931,257	146,778	20,275,907	14,891,377	222,354	1,843,423	1,579,645	1,754,089
$200,000 under $500,000	66,502	18,937,637	14,603,779	173,962	1,698,050	998,798	1,756,097	62,678	17,834,525	13,666,565	161,891	1,598,836	1,038,622	1,598,418
$500,000 or more	11,995	10,359,904	8,656,035	68,016	725,115	278,200	904,895	10,820	9,171,943	7,615,466	61,713	646,907	296,013	828,480
Receipts not reported	17,107	-	4,505	2,075	167	[1]23,735	13,320	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Building materials, hardware, and farm equipment														
Total	55,903	4,450,918	3,387,643	60,600	378,608	277,744	1,101,554	42,757	3,993,529	2,999,073	51,393	334,696	321,028	927,512
$1 under $1,000	3,362	1,442	1,861	229	365	[1]1,850	2,497	} 3,079	8,189	5,102	234	2	1,265	2,738
$1,000 under $2,500	1,797	2,926	2,433	96	356	[1]1,191	2,121							
$2,500 under $5,000	2,727	10,633	7,459	478	62	419	6,880							
$5,000 under $10,000	4,666	36,994	25,402	1,417	2,221	[1]1,874	15,385	2,037	15,491	7,929	319	-	3,051	2,200
$10,000 under $25,000	9,943	169,172	111,451	3,772	10,856	16,791	39,179	7,591	132,807	78,119	2,872	7,209	23,902	31,092
$25,000 under $50,000	9,679	339,900	232,236	5,652	17,182	42,562	82,507	8,671	301,853	198,196	4,925	15,329	47,289	75,795
$50,000 under $100,000	10,824	778,150	540,746	14,124	62,164	76,994	185,052	9,992	720,847	494,948	12,988	55,545	81,917	169,927
$100,000 under $200,000	7,174	997,318	734,367	15,200	107,144	65,148	250,238	6,225	863,429	628,762	12,087	90,610	74,876	190,884
$200,000 under $500,000	4,666	1,405,091	1,130,323	13,917	127,302	59,131	365,922	4,259	1,283,362	1,022,231	12,598	117,826	65,021	313,339
$500,000 or more	959	709,292	601,363	5,715	50,954	22,036	151,609	903	667,551	563,786	5,370	48,175	23,707	141,537
Receipts not reported	(*)	-	(*)	-	(*)	(*)	(*)	-	-	-	-	-	-	-
General merchandise stores														
Total	310,381	4,707,953	3,289,489	94,386	241,127	478,661	564,046	229,256	4,228,542	2,909,156	75,903	207,598	542,354	495,999
$1 under $1,000	87,503	42,129	21,946	2,537	746	[1]4,332	7,922	44,859	24,643	7,350	377	115	9,598	1,621
$1,000 under $2,500	62,502	101,484	48,832	3,757	628	14,713	11,076	47,018	76,468	32,693	1,565	308	21,928	4,060
$2,500 under $5,000	42,880	155,427	80,423	4,688	1,473	28,985	6,517	36,241	131,683	61,897	3,268	616	35,696	3,719
$5,000 under $10,000	38,868	278,331	141,517	6,041	5,821	60,157	26,444	33,874	244,808	118,627	5,253	2,888	64,915	21,377
$10,000 under $25,000	30,035	464,386	270,172	11,809	12,834	84,963	38,556	26,234	405,837	223,423	9,617	9,689	91,711	29,464
$25,000 under $50,000	19,507	704,473	518,131	11,315	25,192	75,375	89,143	17,197	627,698	456,604	9,779	18,787	83,760	82,705
$50,000 under $100,000	16,733	1,169,427	882,247	25,190	63,590	100,519	148,745	14,642	1,026,618	763,059	21,392	52,581	108,448	128,529
$100,000 under $200,000	7,361	976,416	732,756	15,440	59,631	72,375	138,709	6,774	900,914	674,944	11,859	54,018	76,585	129,543
$200,000 under $500,000	2,219	603,693	434,133	10,523	53,101	39,618	75,259	2,177	591,147	423,304	10,290	51,712	40,254	74,468
$500,000 or more	259	212,187	157,962	2,835	18,111	9,325	21,125	240	198,726	147,255	2,503	16,884	9,459	20,513
Receipts not reported	2,514	-	1,370	251	-	[1]3,037	550	-	-	-	-	-	-	-
Direct selling establishments														
Total	238,458	1,413,933	812,710	28,108	49,786	250,480	33,204	176,759	1,276,551	715,613	23,298	41,128	279,351	18,744
$1 under $1,000	80,004	39,860	19,686	1,536	721	[1]866	6,769	43,727	24,150	7,116	324	115	9,458	1,588
$1,000 under $2,500	58,956	95,351	45,074	2,862	587	15,956	7,818	46,132	74,930	31,954	1,483	308	21,407	3,641
$2,500 under $5,000	39,092	140,191	69,288	3,663	1,395	29,619	3,655	33,252	119,812	55,535	2,646	605	33,882	1,966
$5,000 under $10,000	30,444	215,128	97,353	4,517	3,885	55,569	4,474	27,272	193,925	84,496	4,297	1,155	58,043	3,181
$10,000 under $25,000	17,600	265,925	133,692	6,437	5,980	67,546	2,174	16,300	244,885	115,514	6,079	5,648	68,567	1,994
$25,000 under $50,000	5,933	214,620	145,612	3,425	5,100	36,756	3,632	5,431	199,541	134,696	3,271	3,358	38,708	2,372
$50,000 under $100,000	3,932	270,504	193,492	2,917	17,052	33,612	1,997	3,600	247,530	178,669	2,657	15,239	34,554	1,536
$100,000 under $200,000	833	109,655	69,389	1,153	7,779	11,093	1,684	833	109,655	69,389	1,153	7,779	11,093	1,684
$200,000 under $500,000	197	50,488	31,338	1,352	5,995	2,842	757	195	49,912	31,338	1,341	5,629	3,033	757
$500,000 or more	17	12,211	6,906	47	1,292	606	25	17	12,211	6,906	47	1,292	606	25
Receipts not reported	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Other general merchandise stores														
Total	71,923	3,294,020	2,476,779	66,278	191,341	228,181	530,842	52,497	2,951,991	2,193,543	52,605	166,470	263,003	477,255
$1 under $1,000	7,499	2,269	2,260	1,001	25	[1]3,466	1,153	} 2,018	2,031	973	135	-	661	452
$1,000 under $2,500	3,546	6,133	3,758	895	41	[1]1,243	3,258							
$2,500 under $5,000	3,788	15,236	11,135	1,025	78	[1]634	2,862	2,989	11,871	6,362	622	11	1,814	1,753
$5,000 under $10,000	8,424	63,203	44,164	1,524	1,936	4,588	21,970	6,602	50,883	34,131	956	1,733	6,872	18,196
$10,000 under $25,000	12,435	198,461	136,480	5,372	6,854	17,417	36,382	9,934	160,952	107,909	3,538	4,041	23,144	27,470
$25,000 under $50,000	13,574	489,853	372,519	7,890	20,092	38,619	85,511	11,766	428,157	321,908	6,508	15,429	45,052	80,333
$50,000 under $100,000	12,801	898,923	688,755	22,273	46,538	66,907	146,748	11,042	779,088	584,390	18,735	37,342	73,894	126,993
$100,000 under $200,000	6,528	866,761	663,367	14,287	51,852	61,282	137,025	5,941	791,259	605,555	10,706	46,239	65,492	127,859
$200,000 under $500,000	2,022	553,205	402,795	9,171	47,106	36,776	74,502	1,982	541,235	391,966	8,949	46,083	37,221	73,711
$500,000 or more	242	199,976	151,056	2,788	16,819	8,719	21,100	223	186,515	140,349	2,456	15,592	8,853	20,488
Receipts not reported	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Food stores														
Total	236,493	17,221,888	14,124,790	179,584	928,551	816,338	995,351	188,473	15,423,097	12,531,262	153,319	822,003	911,534	851,213
$1 under $1,000	3,853	1,945	2,150	371	12	[1]1,180	924	1,576	959	446	10	5	333	270
$1,000 under $2,500	4,512	8,319	6,246	444	364	[1]625	1,619	2,511	4,277	2,773	39	2	731	354
$2,500 under $5,000	9,014	34,181	27,131	1,204	413	[1]1,501	5,582	3,838	14,073	10,111	360	123	1,643	1,723
$5,000 under $10,000	20,705	153,852	130,883	3,025	3,219	[1]863	23,465	13,036	97,723	74,352	1,711	1,934	11,147	12,372
$10,000 under $25,000	49,592	857,293	685,824	12,446	20,568	45,842	73,920	37,555	661,473	503,907	8,991	12,525	65,944	51,956
$25,000 under $50,000	52,513	1,923,023	1,526,703	26,148	58,227	141,253	143,530	44,002	1,618,870	1,254,922	20,174	44,332	160,534	108,296
$50,000 under $100,000	47,662	3,367,832	2,741,518	38,122	136,651	212,785	205,811	43,523	3,085,679	2,487,597	33,769	124,676	223,893	187,749
$100,000 under $200,000	29,195	4,018,314	3,327,290	38,073	216,355	202,471	212,295	26,727	3,680,568	3,027,257	34,395	193,026	213,214	189,570
$200,000 under $500,000	13,750	4,054,037	3,360,466	35,994	278,377	156,280	207,298	12,710	3,740,161	3,090,320	32,987	256,397	162,635	190,704
$500,000 or more	3,318	2,803,092	2,316,434	23,453	214,353	66,161	120,730	2,995	2,519,314	2,079,577	20,883	188,983	71,460	108,219
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Grocery stores														
Total	177,243	14,562,604	12,214,655	138,774	679,427	591,869	938,883	138,344	12,969,522	10,781,248	117,980	600,371	668,272	801,439
$1 under $1,000	4,049	5,043	5,184	406	349	[1]2,060	1,882	2,936	8,312	6,109	191	17	1,141	1,413
$1,000 under $2,500														
$2,500 under $5,000	5,738	22,129	18,862	651	193	[1]1,917	5,042							
$5,000 under $10,000	14,428	107,824	97,809	1,602	1,610	[1]2,737	21,928	8,737	65,297	51,481	964	1,269	6,900	10,987
$10,000 under $25,000	34,529	599,787	517,531	7,318	6,457	18,724	67,285	24,431	435,044	360,125	5,053	3,750	32,283	47,309
$25,000 under $50,000	38,404	1,400,412	1,187,777	16,153	18,856	71,049	128,981	31,114	1,134,157	944,503	11,390	9,455	87,106	96,130
$50,000 under $100,000	38,376	2,730,968	2,305,717	28,493	67,326	148,404	193,455	34,673	2,474,923	2,068,577	24,628	61,778	158,106	175,753
$100,000 under $200,000	24,237	3,334,028	2,798,745	29,741	146,640	160,753	200,035	22,133	3,045,827	2,541,601	26,639	128,799	169,892	178,315
$200,000 under $500,000	12,404	3,676,712	3,059,867	32,168	237,878	139,202	202,598	11,482	3,397,580	2,817,675	29,505	219,563	144,938	186,503
$500,000 or more	3,156	2,685,701	2,223,082	21,984	200,118	62,811	117,500	2,838	2,408,382	1,991,177	19,610	175,740	67,906	105,029
Receipts not reported	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Other food stores														
Total	59,250	2,659,284	1,910,135	40,810	249,124	224,469	56,468	50,129	2,453,575	1,750,014	35,339	221,632	243,262	49,774
$1 under $1,000	2,064	1,304	651	133	12	125	426	2,742	3,253	1,797	9	7	771	396
$1,000 under $2,500	2,252	3,917	2,561	276	15	130	235							
$2,500 under $5,000	3,276	12,052	8,269	553	220	416	540	2,247	7,744	5,424	209	106	795	538
$5,000 under $10,000	6,277	46,028	33,074	1,423	1,609	1,874	1,537	4,299	32,426	22,871	747	665	4,247	1,385
$10,000 under $25,000	15,063	257,506	168,293	5,128	14,111	27,118	6,635	13,124	226,429	143,782	3,938	8,775	33,661	4,647
$25,000 under $50,000	14,109	522,611	338,926	9,995	39,371	70,204	14,549	12,888	484,713	310,419	8,784	34,877	73,428	12,166
$50,000 under $100,000	9,286	636,864	435,801	9,629	69,325	64,381	12,356	8,850	610,756	419,020	9,141	62,898	65,787	11,996
$100,000 under $200,000	4,958	684,286	528,545	8,332	69,715	41,718	12,260	4,594	634,741	485,656	7,756	64,227	43,322	11,255
$200,000 under $500,000	1,346	377,325	300,599	3,826	40,499	17,078	4,700	1,228	342,581	272,645	3,482	36,834	17,697	4,201
$500,000 or more	162	117,391	93,352	1,469	14,235	3,350	3,230	157	110,932	88,400	1,273	13,243	3,554	3,190
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Automotive dealers														
Total	286,291	27,698,023	22,209,182	195,060	1,880,272	1,281,529	1,765,747	228,632	24,990,942	19,836,523	169,538	1,695,579	1,414,942	1,542,909
$1 under $1,000	5,622	2,706	2,499	786	826	[1]5,060	3,040	4,425	6,176	2,060	7	28	2,597	1,710
$1,000 under $2,500	5,849	10,558	6,927	230	781	[1]1,748	4,329							
$2,500 under $5,000	12,763	46,384	25,493	1,573	2,517	8,080	8,561	8,209	29,215	12,257	526	731	12,847	3,806
$5,000 under $10,000	23,967	183,492	125,733	3,674	10,450	8,422	31,644	13,696	104,986	56,602	2,020	5,023	22,886	13,480
$10,000 under $25,000	34,108	581,278	441,931	9,422	30,182	25,662	47,934	23,284	406,245	292,438	4,964	16,696	43,553	33,576
$25,000 under $50,000	44,686	1,654,150	1,305,306	17,768	82,219	97,681	98,810	36,143	1,347,936	1,033,767	14,647	61,273	121,718	75,659
$50,000 under $100,000	66,723	4,819,703	3,809,296	39,375	292,182	285,277	259,404	59,324	4,292,635	3,358,822	34,419	250,400	309,165	231,417
$100,000 under $200,000	57,782	8,100,800	6,318,959	60,586	625,897	437,149	423,976	54,330	7,636,272	5,924,962	56,561	589,040	452,007	377,208
$200,000 under $500,000	25,998	7,354,245	5,876,758	43,459	563,293	324,885	430,693	24,630	6,972,306	5,542,015	40,032	535,194	338,835	396,541
$500,000 or more	5,260	4,944,707	4,295,618	17,864	271,925	104,976	455,379	4,591	4,195,171	3,613,600	16,362	237,194	111,334	409,512
Receipts not reported	3,533	-	662	323	-	[1]3,795	1,977	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Motor vehicle dealers														
Total	44,224	6,958,464	5,973,279	28,047	326,267	188,399	718,427	30,271	5,843,475	4,962,440	23,051	277,102	229,911	605,498
$1 under $1,000	4,872	4,740	4,405	746	760	[1]5,832	3,878	5,889	24,670	9,024	116	315	10,743	1,476
$1,000 under $2,500	3,683	14,003	8,556	293	20	2,673	3,529							
$2,500 under $5,000	4,116	29,804	19,411	201	875	2,142	4,124							
$5,000 under $10,000	5,806	96,512	69,370	1,149	1,952	6,335	11,028	3,881	70,501	47,423	650	911	9,377	6,378
$10,000 under $25,000	5,599	187,852	140,196	910	6,019	11,780	19,119	4,005	130,357	91,179	702	4,789	15,720	12,835
$25,000 under $50,000	5,682	401,928	313,641	2,328	15,910	23,704	42,688	4,533	321,056	243,882	1,894	11,141	30,645	31,884
$50,000 under $100,000	4,680	651,140	537,205	2,790	30,801	27,801	79,737	4,162	579,172	472,290	2,301	26,521	30,548	63,535
$100,000 under $200,000	5,136	1,670,064	1,427,163	8,079	79,083	52,544	183,372	4,585	1,514,227	1,286,095	6,927	71,939	58,940	161,370
$200,000 under $500,000	3,824	3,902,421	3,452,857	11,431	190,847	68,731	370,412	3,216	3,203,492	2,812,547	10,461	161,486	73,938	328,020
$500,000 or more	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Receipts not reported														
Gasoline service stations														
Total	206,298	17,948,276	14,133,784	130,987	1,351,414	919,444	554,039	173,094	16,638,392	13,015,517	115,563	1,234,388	985,026	501,077
$1 under $1,000	2,727	4,017	2,121	136	832	[1]443	509	891	1,738	903	-	28	719	322
$1,000 under $2,500	6,010	21,713	11,793	1,047	1,664	3,676	1,929	3,976	14,491	6,808	412	515	5,503	1,271
$2,500 under $5,000	15,674	121,869	82,260	2,627	9,215	9,556	13,853	9,944	77,158	42,298	1,889	4,623	15,664	6,967
$5,000 under $10,000	24,775	415,028	323,612	6,240	25,419	13,843	23,057	16,965	286,659	213,428	3,096	14,066	27,327	16,031
$10,000 under $25,000	34,564	1,297,402	1,056,765	12,392	64,514	69,816	52,800	28,695	1,087,908	870,892	10,043	46,691	84,866	42,873
$25,000 under $50,000	54,701	3,950,257	3,152,884	30,109	240,615	225,777	127,018	49,195	3,556,896	2,818,866	25,968	206,412	238,379	116,762
$50,000 under $100,000	47,497	6,657,824	5,204,886	47,714	527,426	354,130	193,040	45,215	6,350,704	4,948,371	45,621	501,225	362,184	182,087
$100,000 under $200,000	18,095	4,877,468	3,818,160	27,131	428,166	224,775	126,601	17,417	4,693,806	3,661,294	25,384	410,298	230,048	120,205
$200,000 under $500,000	836	602,698	481,116	3,557	53,563	19,595	15,232	796	569,032	452,657	3,150	50,530	20,336	14,559
$500,000 or more	(*)	-	(*)	(*)	-	(*)	-	-	-	-	-	-	-	-
Receipts not reported														
Other automotive dealers														
Total	35,769	2,791,283	2,102,119	36,026	202,591	173,686	493,281	25,267	2,509,075	1,858,566	30,924	184,089	200,005	436,334
$1 under $1,000	3,872	4,507	2,900	134	15	[1]533	2,982	1,838	2,427	815	7	-	827	1,258
$1,000 under $2,500	3,070	10,668	5,144	233	833	1,731	3,103	1,973	6,683	3,178	-	196	2,847	1,821
$2,500 under $5,000	4,177	31,819	24,062	846	360	[1]3,276	13,667	1,819	13,210	7,893	129	105	2,027	5,881
$5,000 under $10,000	3,527	69,738	48,949	2,033	2,811	5,484	13,849	2,438	49,085	31,587	1,218	1,719	6,849	11,167
$10,000 under $25,000	4,523	168,896	108,345	4,466	11,686	16,085	26,891	3,443	129,671	71,696	3,902	9,793	21,132	19,951
$25,000 under $50,000	6,340	467,518	342,771	6,938	35,657	35,796	89,698	5,596	414,683	296,074	6,557	32,847	40,141	82,771
$50,000 under $100,000	5,605	791,836	576,868	10,082	67,670	55,218	151,199	4,953	706,396	504,301	8,639	61,294	59,275	131,586
$100,000 under $200,000	2,767	806,713	631,435	8,249	56,044	47,566	120,720	2,628	764,273	594,626	7,721	52,957	49,847	114,966
$200,000 under $500,000	600	439,588	361,645	2,876	27,515	16,650	69,735	579	422,647	348,396	2,751	25,178	17,060	66,933
$500,000 or more	(*)	-	-	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Receipts not reported														
Apparel and accessory stores														
Total	57,697	3,188,590	2,125,606	32,372	294,113	318,815	764,403	43,194	2,949,253	1,931,669	27,274	269,206	351,025	678,986
$1 under $1,000	2,039	886	697	65	14	[1]1,356	1,249	3,532	9,844	3,716	96	86	2,797	1,255
$1,000 under $2,500	4,075	6,246	4,578	400	42	[1]1,062	1,267							
$2,500 under $5,000	3,766	13,737	9,233	370	423	[1]1,260	10,752							
$5,000 under $10,000	4,857	33,538	17,363	883	2,113	3,903	14,221	2,788	20,319	7,368	271	541	6,613	7,053
$10,000 under $25,000	9,289	162,919	107,886	1,989	13,585	14,217	49,195	6,624	118,628	69,204	1,167	8,849	20,733	31,520
$25,000 under $50,000	12,275	453,674	303,967	4,749	25,988	47,753	123,110	10,351	387,279	251,969	3,390	18,486	56,326	109,115
$50,000 under $100,000	12,226	874,561	587,816	8,206	70,127	92,296	221,127	11,324	814,949	539,949	7,287	64,148	97,857	200,433
$100,000 under $200,000	6,048	803,245	534,144	7,560	80,467	94,770	174,244	5,920	786,676	521,188	7,247	79,206	95,221	171,422
$200,000 under $500,000	2,564	702,721	464,850	6,995	84,656	59,547	146,276	2,472	675,992	444,319	6,791	81,357	61,016	135,414
$500,000 or more	184	137,063	95,069	1,029	16,698	10,462	22,914	183	135,566	93,956	1,025	16,533	10,462	22,774
Receipts not reported	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Furniture, home furnishings, and equipment stores														
Total	79,454	4,573,290	3,134,333	66,110	469,243	380,139	751,936	60,887	4,164,552	2,824,575	57,544	411,223	423,306	661,817
$1 under $1,000	2,945	1,702	918	857	79	[1]1,168	564	2,473	3,847	1,877	176	12	988	1,832
$1,000 under $2,500	4,245	7,265	4,179	650	14	[1]1,107	3,552							
$2,500 under $5,000	7,308	24,758	16,035	1,262	1,829	[1]1,099	4,518	3,274	12,237	5,703	418	948	3,875	766
$5,000 under $10,000	8,137	63,106	35,159	2,171	856	9,901	4,265	6,890	53,455	24,800	1,885	823	12,158	3,016
$10,000 under $25,000	15,594	250,444	155,288	6,387	15,929	32,952	41,855	12,132	191,722	110,127	5,115	8,704	42,612	30,957
$25,000 under $50,000	13,528	489,769	319,508	8,904	42,145	50,340	90,455	11,978	435,689	273,592	7,768	37,989	55,978	79,735
$50,000 under $100,000	12,961	908,454	618,087	13,848	89,832	79,131	150,273	11,129	783,346	521,119	11,780	72,005	87,614	125,637
$100,000 under $200,000	8,927	1,238,140	841,673	15,961	139,965	111,362	196,553	8,606	1,192,129	810,753	15,505	130,805	114,902	189,032
$200,000 under $500,000	4,136	1,161,281	819,361	12,822	130,789	83,538	208,059	3,859	1,087,166	769,133	11,919	116,278	85,989	182,423
$500,000 or more	567	428,371	324,046	3,111	47,805	17,573	51,554	546	404,961	307,471	2,978	43,659	19,190	48,419
Receipts not reported	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Eating places														
Total	192,801	7,105,635	3,817,199	188,018	1,367,262	609,704	107,301	143,252	6,137,917	3,223,206	152,444	1,133,395	707,031	89,618
$1 under $1,000	6,565	4,576	2,984	507	211	[1]1,039	458	2,908	2,325	821	22	83	870	76
$1,000 under $2,500	9,882	17,669	10,578	811	1,457	[1]3,869	173	3,966	6,956	3,368	84	84	1,782	123
$2,500 under $5,000	14,847	55,830	35,405	1,506	4,034	1,944	1,265	9,019	35,217	19,689	467	1,706	7,887	519
$5,000 under $10,000	23,449	170,527	105,755	7,940	16,782	3,362	5,525	14,175	103,311	61,365	1,997	5,996	16,313	2,490
$10,000 under $25,000	50,873	853,647	502,982	23,855	100,367	72,161	18,550	39,255	664,725	374,750	17,694	63,341	93,832	15,897
$25,000 under $50,000	41,922	1,516,297	816,911	41,486	237,273	151,574	18,929	35,169	1,276,229	677,270	32,805	176,162	173,714	14,908
$50,000 under $100,000	27,987	1,908,056	1,015,130	49,939	388,451	184,645	30,029	24,914	1,699,760	896,859	43,195	331,329	196,921	25,822
$100,000 under $200,000	12,146	1,636,191	849,557	39,041	379,287	139,302	20,626	10,882	1,456,223	742,307	35,363	329,534	145,044	18,695
$200,000 under $500,000	2,921	796,713	403,407	18,660	205,144	57,511	9,652	2,779	756,487	376,364	17,320	194,096	61,459	9,057
$500,000 or more	194	146,129	74,008	3,657	34,250	8,738	2,094	185	136,684	70,413	3,497	31,064	9,209	2,031
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Drinking places														
Total	101,658	3,203,636	1,812,741	83,784	374,633	333,999	115,616	79,835	2,840,708	1,600,592	67,872	316,066	374,504	95,698
$1 under $1,000	3,941	6,385	3,622	246	330	[1]1,702	353	682	1,460	556	-	196	401	58
$1,000 under $2,500														
$2,500 under $5,000	5,905	22,789	14,875	305	2,467	[1]1,401	1,144	3,047	11,752	6,869	260	24	1,315	207
$5,000 under $10,000	11,545	85,348	53,871	2,525	6,043	[1]493	3,015	6,801	48,950	30,409	770	1,219	6,191	1,126
$10,000 under $25,000	32,043	536,156	326,218	17,606	30,654	48,052	24,240	25,992	452,601	272,762	13,447	22,231	61,167	17,543
$25,000 under $50,000	29,218	1,038,153	588,647	26,315	100,818	129,911	32,446	26,020	930,481	524,497	22,559	84,164	137,075	26,273
$50,000 under $100,000	15,056	1,005,493	543,373	25,861	150,231	112,831	36,266	14,029	934,948	506,321	21,530	134,788	118,980	33,882
$100,000 under $200,000	3,251	409,390	219,460	9,404	67,443	39,816	12,686	2,922	367,036	199,149	8,117	58,558	40,754	11,368
$200,000 under $500,000	335	88,003	56,357	1,151	14,037	7,878	5,004	342	93,480	60,029	1,189	14,886	8,621	5,241
$500,000 or more	18	11,919	6,318	371	2,610	213	462							
Receipts not reported	346	-	-	-	-	[1]1,106	-	-	-	-	-	-	-	-
Drug and proprietary stores														
Total	27,407	2,944,666	1,997,461	33,208	307,735	332,108	523,012	24,896	2,836,332	1,910,347	31,259	291,224	345,645	495,504
$1 under $1,000														
$1,000 under $2,500														
$2,500 under $5,000	3,088	43,405	35,150	372	1,295	822	9,115	1,936	29,286	18,149	205	560	6,512	6,855
$5,000 under $10,000														
$10,000 under $25,000														
$25,000 under $50,000	3,482	121,849	81,617	2,211	9,438	14,659	26,262	3,056	107,244	70,255	1,688	7,750	15,823	21,358
$50,000 under $100,000	8,517	627,586	422,032	7,267	48,214	86,429	133,432	8,095	601,273	402,648	6,633	44,645	88,418	124,203
$100,000 under $200,000	9,245	1,309,918	885,843	14,871	143,800	149,861	232,355	8,896	1,262,762	850,531	14,438	134,697	153,960	222,638
$200,000 under $500,000	2,818	758,876	511,778	7,864	93,468	75,774	111,185	2,797	753,453	508,262	7,685	92,223	76,145	110,070
$500,000 or more	117	83,032	60,947	611	11,510	4,746	10,469	116	82,314	60,502	610	11,349	4,787	10,380
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Liquor stores														
Total	26,321	2,479,622	2,007,140	21,762	109,357	156,455	256,911	21,598	2,282,820	1,834,707	19,462	94,410	168,501	222,991
$1 under $1,000								-	-	-	-	-	-	-
$1,000 under $2,500								-	-	-	-	-	-	-
$2,500 under $5,000	2,236	9,355	8,395	225	505	[1]1,897	1,271							
$5,000 under $10,000								3,444	50,272	34,554	1,370	1,724	5,430	5,302
$10,000 under $25,000	3,605	60,995	44,272	1,812	1,980	3,484	14,472							
$25,000 under $50,000	5,025	187,271	144,565	2,282	9,889	11,193	26,157	3,566	131,342	96,713	1,837	2,822	15,300	17,496
$50,000 under $100,000	7,207	524,083	422,602	4,711	15,500	39,460	55,919	6,828	495,945	398,067	4,318	14,354	40,558	52,546
$100,000 under $200,000	5,338	749,644	607,645	6,004	34,388	50,315	68,857	4,993	703,533	567,712	5,529	31,062	51,568	63,879
$200,000 under $500,000	2,590	716,448	582,644	5,443	36,317	43,122	67,893	2,463	675,269	545,711	5,161	33,911	44,676	61,685
$500,000 or more	308	231,826	197,017	1,284	10,646	10,914	22,342	304	226,459	191,950	1,247	10,537	10,969	22,083
Receipts not reported	(*)	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Antique and secondhand stores														
Total	35,886	522,631	334,567	11,490	31,901	50,719	143,923	22,352	466,248	284,792	7,648	30,467	72,033	102,940
$1 under $1,000	6,536	3,360	1,996	182	56	[1]1,112	7,970	2,560	1,527	902	-	-	325	2,585
$1,000 under $2,500	4,299	7,387	5,041	187	34	[1]1,794	5,748	1,572	2,758	1,316	40	-	858	1,644
$2,500 under $5,000	6,847	24,582	15,518	1,950	194	[1]3,999	14,141	3,794	14,340	6,746	466	-	2,584	4,972
$5,000 under $10,000	5,849	39,039	23,834	2,085	292	1,167	19,694	3,782	26,230	15,253	647	91	4,624	7,201
$10,000 under $25,000	5,758	92,920	60,493	1,837	2,373	15,115	11,602	5,345	87,006	53,052	1,779	2,267	18,216	9,933
$25,000 under $50,000	3,512	119,513	80,852	2,192	6,130	13,066	32,833	3,055	105,473	67,112	1,842	5,989	15,182	28,901
$50,000 under $100,000	1,645	117,214	70,688	1,237	9,422	12,761	25,751	1,561	111,248	65,061	1,187	8,775	14,237	23,886
$100,000 under $200,000	505	62,140	39,460	1,109	7,708	8,254	15,069	503	61,844	39,285	1,085	7,653	8,280	14,603
$200,000 under $500,000	181	56,476	36,680	602	5,692	7,712	9,253	180	55,822	36,065	602	5,692	7,727	9,215
$500,000 or more														
Receipts not reported	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Other retail trade														
Total	212,384	7,392,899	4,916,302	141,713	637,455	741,469	994,986	155,317	6,652,631	4,370,329	116,108	549,112	830,920	846,987
$1 under $1,000	30,346	14,583	9,326	1,944	424	[1]6,955	11,245	13,193	6,768	2,167	152	50	2,461	1,993
$1,000 under $2,500	17,979	30,921	17,235	2,415	497	[1]795	8,992	11,460	19,987	8,301	742	198	6,387	3,394
$2,500 under $5,000	17,771	64,437	37,547	3,551	1,845	4,369	24,178	11,865	44,573	23,142	1,965	1,372	9,725	4,959
$5,000 under $10,000	24,079	177,148	98,231	6,958	7,630	21,174	33,446	18,035	134,538	66,835	4,569	4,714	31,462	24,170
$10,000 under $25,000	42,580	727,188	424,251	17,350	44,141	91,468	136,067	31,409	539,791	300,575	11,114	21,034	112,655	101,313
$25,000 under $50,000	32,804	1,182,015	711,098	27,794	92,194	162,730	184,270	29,222	1,045,275	614,864	24,083	75,808	174,517	158,433
$50,000 under $100,000	27,270	1,866,222	1,209,836	34,923	174,742	215,931	237,259	25,366	1,742,101	1,114,150	30,760	158,929	228,799	224,205
$100,000 under $200,000	10,592	1,438,046	952,840	21,964	163,850	150,645	185,649	10,000	1,364,521	904,527	20,168	145,214	153,234	175,247
$200,000 under $500,000	4,332	1,246,106	931,757	16,572	106,258	84,286	120,349	4,024	1,160,756	856,604	15,395	100,497	87,486	111,206
$500,000 or more	803	646,233	522,518	8,046	45,869	22,572	45,471	743	594,321	479,164	7,160	41,296	24,194	42,067
Receipts not reported	3,828	-	1,663	196	5	[1]3,956	8,060	-	-	-	-	-	-	-
Wholesale and Retail Trade not Allocable														
Total	18,572	964,363	716,345	14,563	80,992	70,741	104,014	12,946	860,050	629,823	12,204	72,704	82,836	88,549
$1 under $1,000	3,727	3,089	2,668	807	51	[1]2,035	893	1,883	2,377	1,134	68	3	473	431
$1,000 under $2,500														
$2,500 under $5,000	2,445	8,481	2,068	1,016	147	1,405	840							
$5,000 under $10,000	2,998	23,727	11,442	665	376	3,916	2,046	5,083	47,868	19,391	1,715	175	13,083	6,279
$10,000 under $25,000	1,749	33,394	19,738	840	1,595	3,021	10,858							
$25,000 under $50,000	2,082	73,376	44,923	1,752	2,392	10,391	6,774	1,552	55,880	32,373	1,545	2,248	10,944	5,919
$50,000 under $100,000	2,452	163,295	114,141	2,429	15,901	13,916	21,892	2,087	138,745	91,666	2,259	14,963	16,523	19,718
$100,000 under $200,000	1,442	194,733	147,140	2,546	16,757	19,114	27,428	1,334	180,857	136,559	2,520	15,542	19,417	25,982
$200,000 under $500,000	904	286,455	226,407	2,816	32,730	15,601	23,249	857	274,191	216,589	2,687	29,599	16,405	20,873
$500,000 or more	166	177,813	147,766	1,659	11,043	5,928	10,034	150	160,132	132,111	1,410	10,174	5,991	9,347
Receipts not reported	(*)	-	(*)	(*)	-	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
Total	515,872	7,759,614	1,951,035	275,527	479,761	2,501,210	158,646	415,438	6,795,800	1,413,912	193,674	410,945	2,749,237	104,437
$1 under $1,000	81,589	38,989	1,130	7,225	938	[1]19,300	117	45,843	25,603	435	769	25	14,180	11
$1,000 under $2,500	74,500	125,723	2,152	10,646	1,773	21,452	1,723	55,838	94,761	1,630	3,658	358	48,182	-
$2,500 under $5,000	77,568	279,032	7,559	18,948	5,213	92,071	1,071	63,265	229,860	4,272	11,840	1,692	122,377	296
$5,000 under $10,000	92,260	677,637	14,851	30,541	12,617	366,731	64	87,853	647,105	10,398	25,977	9,449	386,529	64
$10,000 under $25,000	106,666	1,675,762	46,439	60,517	63,634	895,987	13,225	101,462	1,602,940	38,804	50,221	58,100	928,790	10,281
$25,000 under $50,000	40,506	1,400,801	108,427	44,943	109,705	634,829	8,936	38,585	1,334,628	99,499	36,166	101,192	654,868	8,365
$50,000 under $100,000	15,480	1,039,666	219,972	31,645	110,231	316,786	50,435	14,501	971,192	190,914	27,638	104,505	330,320	33,432
$100,000 under $200,000	6,559	906,939	433,512	22,042	78,975	148,818	37,200	5,636	777,188	346,809	16,267	62,574	162,523	20,111
$200,000 under $500,000	2,272	671,830	399,838	20,184	47,392	58,529	23,037	1,950	573,361	337,737	11,162	33,697	72,265	15,369
$500,000 or more	645	943,235	716,374	25,981	48,510	13,258	20,854	505	539,162	383,414	9,976	39,353	29,203	16,508
Receipts not reported	17,827	-	781	2,855	773	[1]27,951	1,984	-	-	-	-	-	-	-
Finance														
Total	31,586	965,488	564,916	11,246	32,493	168,675	15,038	21,927	624,317	249,589	8,999	26,180	211,782	8,909
$1 under $1,000	6,578	2,715	76	280	73	[1]3,331	-	2,868	1,610	1	29	-	1,014	-
$1,000 under $2,500	4,295	7,763	41	427	86	[1]70	-	3,458	6,363	28	149	2	3,708	-
$2,500 under $5,000	3,721	12,414	814	757	1,357	[1]207	775	2,521	8,405	155	361	20	4,659	-
$5,000 under $10,000	4,424	31,804	103	1,240	399	14,207	-	3,915	28,470	97	1,122	214	17,108	-
$10,000 under $25,000	5,163	88,587	1,458	3,463	5,081	41,976	3,278	4,573	78,259	1,444	3,042	3,460	47,968	3,278
$25,000 under $50,000	2,519	90,539	3,141	2,324	7,343	40,891	1,222	2,388	86,273	3,111	1,917	5,925	46,224	1,222
$50,000 under $100,000	1,711	115,798	17,626	1,824	7,528	42,979	2,836	1,610	109,502	12,672	1,761	7,386	47,785	-
$100,000 under $200,000	428	61,665	23,228	350	3,453	22,805	1,462	357	53,323	15,518	337	3,008	24,049	1,374
$200,000 under $500,000	205	65,439	40,559	165	3,946	11,545	1,624	167	48,262	23,989	153	3,687	13,251	245
$500,000 or more	100	488,764	477,741	182	2,795	3,839	3,795	70	203,850	192,574	128	2,478	6,016	2,790
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Insurance Agents, Brokers, and Service														
Total	179,125	2,553,975	362,594	59,189	207,165	1,121,254	116	159,804	2,498,249	342,137	55,234	196,669	1,150,423	67
$1 under $1,000	26,214	13,268	264	1,635	179	[1]2,629	49	16,907	9,652	212	228	1	4,827	-
$1,000 under $2,500	24,359	40,304	345	1,978	607	10,922	-	19,982	33,607	309	914	335	16,621	-
$2,500 under $5,000	23,990	88,232	2,448	4,648	2,303	30,337	-	20,463	75,367	2,176	3,996	954	38,532	-
$5,000 under $10,000	31,991	241,380	7,173	7,141	6,705	129,709	13	31,437	237,249	4,410	6,907	6,119	131,449	13
$10,000 under $25,000	47,165	745,482	15,429	18,699	31,963	435,878	54	46,889	741,231	13,798	18,641	31,493	437,307	54
$25,000 under $50,000	16,905	584,879	31,010	14,021	60,105	310,558	-	16,775	580,372	29,428	13,878	58,797	311,001	-
$50,000 under $100,000	4,835	317,485	49,746	7,084	40,850	127,487	-	4,771	311,908	45,965	6,873	40,352	127,935	-
$100,000 under $200,000	2,070	281,602	134,736	2,304	30,576	56,191	-	2,065	280,764	134,724	2,298	30,485	56,544	-
$200,000 under $500,000	422	138,475	79,732	1,037	14,967	17,001	-	376	125,231	69,404	862	9,284	18,222	-
$500,000 or more	139	102,868	41,711	637	18,849	7,985	-	139	102,868	41,711	637	18,849	7,985	-
Receipts not reported	(*)	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Real Estate														
Total	305,161	4,240,151	1,023,525	205,092	240,103	1,211,281	143,492	233,707	3,673,234	822,186	129,441	188,096	1,387,032	95,461
$1 under $1,000	48,797	23,006	790	5,310	686	[1]13,340	68	26,068	14,341	222	512	24	8,339	11
$1,000 under $2,500	45,846	77,656	1,766	8,241	1,080	10,600	1,723	32,398	54,791	1,293	2,595	21	27,853	-
$2,500 under $5,000	49,857	178,386	4,297	13,543	1,553	61,941	296	40,281	146,088	1,941	7,483	718	79,186	296
$5,000 under $10,000	55,845	404,453	7,575	22,160	5,513	222,815	51	52,501	381,386	5,891	17,948	3,116	237,972	51
$10,000 under $25,000	54,338	841,693	29,552	38,355	26,590	418,133	9,893	50,000	783,450	23,562	28,538	23,147	443,515	6,949
$25,000 under $50,000	21,082	725,383	74,276	28,598	42,257	283,380	7,714	19,422	667,983	66,960	20,371	36,470	297,643	7,143
$50,000 under $100,000	8,934	606,383	152,600	22,737	61,853	146,320	47,599	8,120	549,782	132,277	19,004	56,767	154,600	33,432
$100,000 under $200,000	4,061	563,672	275,548	19,388	44,946	69,822	35,738	3,214	443,101	196,567	13,632	29,081	81,930	18,737
$200,000 under $500,000	1,645	467,916	279,547	18,982	28,479	29,983	21,413	1,407	399,868	244,344	10,147	20,726	40,792	15,124
$500,000 or more	406	351,603	196,922	25,162	26,866	1,434	17,059	296	232,444	149,129	9,211	18,026	15,202	13,718
Receipts not reported	14,350	-	652	2,616	280	[1]19,807	1,938	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Real Estate—Continued														
Operators, except developers, and lessors of buildings														
Total	18,213	437,195	61,956	81,811	26,938	5,797	25,244	10,324	264,741	46,689	39,135	15,110	54,335	14,557
$1 under $1,000	5,963	7,891	87	2,521	104	[1]2,715	-	3,438	4,192	58	625	4	1,730	-
$1,000 under $2,500														
$2,500 under $5,000	2,759	9,745	1,123	2,800	114	[1]1,749	-	1,226	4,422	70	1,243	-	960	-
$5,000 under $10,000	2,512	16,298	144	4,869	241	709	-	3,771	39,698	609	8,248	938	13,194	-
$10,000 under $25,000	3,333	48,164	1,430	11,228	2,362	[1]133	-							
$25,000 under $50,000	1,009	34,849	2,651	6,154	1,120	4,355	75	532	17,898	2,199	2,273	524	8,397	-
$50,000 under $100,000	1,095	71,397	2,850	11,863	5,947	7,341	14,089	871	56,410	1,620	9,206	4,473	11,717	14,089
$100,000 under $200,000	362	49,749	8,008	7,572	2,915	825	9,214	226	30,197	3,530	3,810	1,733	6,829	320
$200,000 under $500,000	288	91,570	27,276	14,993	5,700	2,937	148	213	65,811	27,062	6,972	3,833	7,992	148
$500,000 or more	95	107,532	18,381	19,552	8,424	[1]4,398	1,718	47	46,113	11,541	6,758	3,605	3,516	-
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Lessors of real property other than buildings														
Total	19,669	41,393	7,941	6,661	1,053	8,206	146	10,908	34,302	7,423	2,998	825	14,716	146
$1 under $1,000	12,257	4,605	45	1,922	14	[1]1,531	11	5,940	2,451	11	102	-	1,901	11
$1,000 under $2,500	2,849	4,077	-	744	-	2,102	-	2,269	3,212	-	176	-	2,713	-
$2,500 under $5,000	2,333	7,310	273	701	124	2,589	-	2,429	10,677	32	1,937	10	5,184	-
$5,000 under $10,000	1,067	7,169	32	2,256	35	1,576	-							
$10,000 under $25,000	226	7,049	337	803	62	3,069	22	217	6,779	130	740	1	3,572	22
$25,000 under $50,000														
$50,000 under $100,000														
$100,000 under $200,000														
$200,000 under $500,000	53	11,183	7,250	43	814	1,346	113	53	11,183	7,250	43	814	1,346	113
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Agents, brokers, and managers														
Total	216,613	2,261,789	164,749	83,084	87,935	935,914	18,345	172,151	2,099,793	136,458	63,791	70,925	1,010,698	11,636
$1 under $1,000	30,443	15,469	596	2,595	356	[1]6,820	57	16,916	10,044	175	115	17	5,550	-
$1,000 under $2,500	33,101	57,140	1,200	4,830	607	11,779	1,723	24,677	42,694	784	1,886	17	21,153	-
$2,500 under $5,000	37,708	135,917	2,379	8,269	666	57,674	79	32,993	120,282	1,412	5,298	102	66,490	79
$5,000 under $10,000	44,322	324,825	4,011	12,663	2,935	193,857	12	41,952	308,754	2,762	11,044	880	203,184	12
$10,000 under $25,000	38,463	597,332	12,456	20,613	11,368	328,083	2,733	36,167	566,999	8,206	18,061	10,018	339,589	3
$25,000 under $50,000	14,124	492,461	25,765	15,089	21,114	214,542	1,997	13,488	469,482	24,891	13,397	18,308	219,181	1,891
$50,000 under $100,000	4,450	305,072	32,950	7,733	26,755	93,152	6,510	4,233	291,255	28,235	7,136	25,203	94,325	6,446
$100,000 under $200,000	1,582	207,850	45,146	5,968	15,210	44,211	2,012	1,392	183,205	38,423	5,392	9,226	45,498	1,905
$200,000 under $500,000	315	85,202	23,527	1,617	5,566	11,569	987	308	82,880	23,053	1,181	5,352	12,228	987
$500,000 or more	43	40,521	16,163	1,823	3,170	2,296	313	25	24,198	8,517	281	1,802	3,500	313
Receipts not reported	12,062	-	556	1,884	188	[1]14,429	1,922	-	-	-	-	-	-	-
Other real estate														
Total	50,666	1,499,774	788,879	33,536	124,177	261,364	99,757	40,324	1,274,398	631,616	23,517	101,236	307,283	69,122
$1 under $1,000	3,898	1,661	136	223	226	[1]3,144	-	5,226	6,539	487	203	7	3,145	-
$1,000 under $2,500	6,132	9,819	492	716	459	[1]2,411	-							
$2,500 under $5,000	7,057	25,414	522	1,773	649	3,427	217	4,618	17,229	459	812	616	8,527	217
$5,000 under $10,000	7,944	56,161	3,388	2,372	2,302	26,673	39	7,640	54,016	3,030	2,018	2,097	28,441	39
$10,000 under $25,000	12,428	194,232	15,653	6,401	12,835	89,266	7,160	11,878	186,978	14,814	5,225	12,320	93,969	6,946
$25,000 under $50,000	5,853	194,166	45,848	6,801	20,022	62,741	5,642	5,306	176,696	39,858	4,147	17,637	68,323	5,252
$50,000 under $100,000	3,375	229,070	116,606	3,068	29,115	45,497	27,000	3,005	201,447	102,422	2,622	27,091	47,943	12,897
$100,000 under $200,000	2,115	305,740	222,276	5,785	26,821	24,706	24,490	1,594	229,366	154,496	4,367	18,122	29,523	16,490
$200,000 under $500,000	989	279,961	221,494	2,329	16,399	14,131	20,165	833	239,994	186,979	1,951	10,727	19,226	13,876
$500,000 or more	268	203,550	162,378	3,787	15,272	3,536	15,028	224	162,133	129,071	2,172	12,619	8,186	13,405
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES														
Total	2,390,247	36,547,905	6,642,851	1,585,763	5,850,540	13,645,498	459,237	1,996,989	34,457,414	5,990,124	1,267,937	5,323,621	14,307,462	386,700
$1 under $1,000	388,627	192,270	30,021	38,757	5,979	[1]46,331	11,504	233,204	129,776	9,752	6,779	781	75,734	1,588
$1,000 under $2,500	426,806	706,035	87,517	58,094	20,555	239,028	12,221	348,540	580,820	56,339	26,114	10,001	324,307	5,195
$2,500 under $5,000	376,346	1,368,603	173,011	96,320	54,501	530,258	19,904	327,289	1,192,963	125,335	56,092	30,909	617,368	13,241
$5,000 under $10,000	364,103	2,595,796	344,845	136,152	146,548	1,130,292	29,514	331,704	2,363,515	284,759	100,316	107,327	1,200,603	21,877
$10,000 under $25,000	379,251	6,074,763	1,070,135	315,674	730,125	2,312,124	72,678	352,881	5,666,260	929,524	261,030	636,137	2,403,704	63,548
$25,000 under $50,000	235,645	8,407,743	1,509,935	353,761	1,336,643	3,293,141	104,296	223,105	7,983,834	1,360,831	307,954	1,210,202	3,354,500	91,616
$50,000 under $100,000	141,382	9,649,290	1,560,284	324,665	1,680,328	4,116,812	104,509	137,538	9,395,299	1,482,623	296,228	1,602,071	4,155,366	92,224
$100,000 under $200,000	36,537	4,834,933	1,041,774	156,804	1,074,932	1,669,886	61,608	35,330	4,661,884	977,726	142,069	1,011,687	1,690,714	58,664
$200,000 under $500,000	7,133	1,958,036	556,635	71,798	567,731	381,709	35,753	6,634	1,815,439	524,141	56,871	514,265	400,079	33,756
$500,000 or more	884	760,436	264,594	25,680	228,661	78,037	5,331	764	667,624	239,094	14,484	200,241	85,087	4,991
Receipts not reported	33,533	-	4,100	8,058	4,537	[1]59,458	1,919	-	-	-	-	-	-	-
Hotels, Rooming Houses, Camps, and Other Lodging Places														
Total	110,064	1,711,001	308,961	254,501	224,504	138,078	12,558	67,703	1,313,732	220,670	164,960	158,160	246,947	8,533
$1 under $1,000	9,332	4,895	267	3,547	217	[1]8,531	-	2,079	1,166	-	191	6	373	-
$1,000 under $2,500	18,769	31,960	3,323	8,503	2,275	[1]8,823	-	9,359	16,324	707	2,529	446	4,160	-
$2,500 under $5,000	22,861	84,604	7,849	22,735	4,922	[1]9,138	2	12,925	49,148	3,509	9,526	1,274	10,590	-
$5,000 under $10,000	18,403	135,740	11,066	22,759	4,960	16,561	108	13,912	102,587	8,829	14,237	2,458	25,328	108
$10,000 under $25,000	21,655	342,528	52,670	56,919	25,670	43,579	2,811	15,199	240,248	23,337	36,145	13,071	66,725	1,829
$25,000 under $50,000	11,332	394,706	67,117	54,272	45,250	43,802	3,581	8,554	309,555	47,874	37,785	31,999	57,532	1,575
$50,000 under $100,000	4,701	315,204	58,896	40,485	50,341	35,065	2,396	3,891	262,552	51,352	30,635	38,825	45,271	2,208
$100,000 under $200,000	1,538	197,767	44,707	23,008	40,396	22,165	1,283	1,403	176,593	35,419	19,097	34,440	25,057	842
$200,000 under $500,000	419	129,319	35,260	16,691	31,683	3,127	991	322	100,957	26,982	11,411	23,713	8,294	771
$500,000 or more	78	74,278	27,771	5,293	18,779	2,042	1,386	59	54,602	22,661	3,404	11,928	3,617	1,200
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Tourist courts and motels														
Total	40,910	872,449	114,548	141,289	115,271	81,914	3,584	24,387	675,151	79,169	93,662	84,708	130,176	2,531
$1 under $1,000	6,534	8,435	686	3,444	599	[1]7,345	-	2,144	3,280	46	358	62	931	-
$1,000 under $2,500														
$2,500 under $5,000	7,513	26,848	1,299	10,139	1,614	[1]9,819	-	2,543	9,254	349	2,525	49	1,842	-
$5,000 under $10,000	6,820	51,934	1,894	11,041	2,159	4,717	1	4,853	36,272	1,557	7,101	1,116	7,589	1
$10,000 under $25,000	9,233	142,702	12,894	25,442	10,000	18,502	1,083	6,269	96,503	3,145	14,728	4,827	28,372	774
$25,000 under $50,000	6,341	219,627	23,549	33,509	19,874	33,247	550	5,232	184,343	19,787	25,282	15,795	38,470	517
$50,000 under $100,000	2,888	192,465	16,386	29,885	29,040	26,275	225	2,370	161,216	14,180	22,379	23,684	31,524	216
$100,000 under $200,000	855	109,942	23,924	14,941	21,894	12,412	794	741	91,404	15,400	11,491	16,825	14,070	373
$200,000 under $500,000	266	85,998	23,476	10,184	21,599	2,382	539	203	66,600	15,578	7,902	15,987	4,917	323
$500,000 or more	42	34,498	10,407	2,671	8,492	1,947	392	32	26,279	9,127	1,896	6,363	2,461	327
Receipts not reported	(*)	-	(*)	(*)	-	(*)	-	-	-	-	-	-	-	-
Trailer parks and camps														
Total	31,885	385,012	75,620	69,725	30,756	21,296	5,265	19,923	279,107	46,213	43,210	16,839	55,355	2,758
$1 under $1,000	3,720	1,725	151	1,698	163	[1]5,086	-							
$1,000 under $2,500	5,177	9,271	746	3,582	453	[1]1,395	-	4,267	6,578	178	1,633	176	1,474	-
$2,500 under $5,000	7,121	25,873	1,915	7,609	1,501	[1]1,078	2	4,903	18,650	981	3,948	662	3,919	-
$5,000 under $10,000	4,432	32,267	2,805	5,353	645	4,066	107	3,793	27,278	2,625	3,794	443	6,456	107
$10,000 under $25,000	6,703	109,645	23,221	21,989	6,043	8,186	1,152	4,136	69,244	10,777	13,230	2,545	17,407	486
$25,000 under $50,000	3,486	114,246	24,922	17,581	12,948	5,167	2,446	1,983	70,551	12,018	9,855	5,395	12,022	620
$50,000 under $100,000	549	37,790	9,284	5,588	4,497	4,763	455	488	33,635	7,344	4,784	3,324	6,026	444
$100,000 under $200,000														
$200,000 under $500,000	361	54,195	12,574	6,133	4,495	7,658	1,103	353	53,171	12,290	5,966	4,294	8,051	1,101
$500,000 or more														
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4 —NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Hotels, Rooming Houses, Camps, and Other Lodging Places—Continued														
Other lodging places														
Total	37,269	453,540	118,793	43,487	78,477	34,868	3,709	23,393	359,474	95,288	28,088	56,613	61,416	3,244
$1 under $1,000	3,323	1,962	11	385	7	[1]676	-	5,027	7,632	483	729	214	2,128	-
$1,000 under $2,500	9,347	15,462	1,996	2,941	1,270	[1]2,852	-							
$2,500 under $5,000	8,227	31,883	4,635	4,987	1,807	1,759	-	5,479	21,244	2,179	3,053	563	4,829	-
$5,000 under $10,000	7,151	51,539	6,367	6,365	2,156	7,778	-	5,266	39,037	4,647	3,342	899	11,283	-
$10,000 under $25,000	5,719	90,181	16,555	9,488	9,627	16,891	576	4,794	74,501	9,415	8,187	5,699	20,946	569
$25,000 under $50,000	1,505	60,833	18,646	3,182	12,428	5,388	585	1,339	54,661	16,069	2,648	10,809	7,040	438
$50,000 under $100,000	1,264	84,949	33,226	5,012	16,804	4,027	1,716	1,033	67,701	29,828	3,472	11,817	7,721	1,548
$100,000 under $200,000	358	49,881	19,089	2,358	15,201	3,446	466	344	48,049	18,562	2,048	14,461	4,292	448
$200,000 under $500,000	129	36,854	8,041	6,347	9,795	[1]384	113	96	28,110	7,708	3,365	7,491	2,243	109
$500,000 or more	24	29,996	10,227	2,358	9,382	[1]127	253	15	18,539	6,397	1,244	4,660	934	132
Receipts not reported	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-
Personal Services														
Total	550,469	5,707,238	1,326,628	296,964	1,268,179	1,544,687	84,619	484,375	5,401,119	1,230,796	250,604	1,188,473	1,610,378	78,501
$1 under $1,000	71,974	40,133	7,617	6,307	918	3,414	2,236	46,613	28,158	3,094	1,204	117	15,674	373
$1,000 under $2,500	101,992	173,163	29,473	10,855	3,379	62,834	1,869	88,221	149,146	22,106	6,050	2,028	72,583	1,515
$2,500 under $5,000	122,819	453,014	58,534	17,594	14,112	210,709	5,192	113,806	420,425	51,921	11,872	9,408	220,857	3,758
$5,000 under $10,000	111,092	766,202	108,701	30,924	60,631	347,681	3,775	103,890	717,085	97,283	23,596	52,603	359,450	3,441
$10,000 under $25,000	87,453	1,364,948	276,293	78,830	299,559	377,689	18,183	81,710	1,276,478	244,557	65,175	272,694	389,245	16,978
$25,000 under $50,000	33,311	1,136,009	300,141	61,960	334,201	240,384	18,990	31,437	1,076,126	277,057	56,243	312,512	245,276	18,763
$50,000 under $100,000	14,499	990,532	283,700	54,210	288,192	189,571	20,197	14,076	963,385	275,587	51,392	278,346	192,222	20,044
$100,000 under $200,000	3,851	521,581	148,693	24,730	175,479	87,772	11,071	3,776	511,766	147,456	23,958	170,321	88,361	10,603
$200,000 under $500,000	751	191,029	80,218	8,824	67,343	21,231	1,907	749	190,207	79,934	8,794	66,947	21,405	1,856
$500,000 or more	98	70,627	33,122	2,364	24,360	5,266	1,199	97	68,343	31,801	2,320	23,497	5,305	1,170
Receipts not reported	2,629	-	136	366	5	[1]1,864	-	-	-	-	-	-	-	-
Coin-operated laundries and dry cleaning														
Total	31,528	450,295	64,409	69,802	44,082	73,809	1,117	20,358	379,297	52,366	51,257	34,635	90,229	577
$1 under $1,000	4,012	5,465	589	2,596	389	[1]3,248	30	2,351	6,709	602	740	15	2,071	-
$1,000 under $2,500														
$2,500 under $5,000	4,473	15,912	1,817	3,767	454	[1]2,251	346							
$5,000 under $10,000	7,491	56,543	6,507	8,072	3,321	5,139	46	4,722	35,097	3,087	3,321	1,483	10,469	46
$10,000 under $25,000	10,929	179,167	23,514	29,830	15,902	31,166	513	9,006	149,893	18,882	22,900	10,441	33,771	440
$25,000 under $50,000	3,442	113,296	20,388	12,459	10,726	29,421	161	3,276	108,288	18,697	11,486	9,623	29,915	70
$50,000 under $100,000	826	53,599	5,350	9,253	8,917	9,608	21	816	52,997	4,854	9,085	8,700	9,929	21
$100,000 under $200,000	187	26,313	6,244	3,725	4,373	4,074	-	187	26,313	6,244	3,725	4,373	4,074	-
$200,000 under $500,000														
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-
Other laundries and dry cleaning plants														
Total	55,322	1,276,403	349,291	70,773	381,082	220,631	5,218	49,374	1,192,699	324,881	61,648	349,613	229,868	4,885
$1 under $1,000	5,440	8,087	2,129	587	460	999	60	3,269	5,735	1,162	311	188	2,385	-
$1,000 under $2,500														
$2,500 under $5,000	9,095	33,315	5,027	1,334	1,642	6,651	282	8,045	29,228	4,678	1,042	1,399	7,462	282
$5,000 under $10,000	10,379	71,663	14,633	2,583	6,698	19,769	123	9,675	67,612	13,274	2,179	5,771	19,932	123
$10,000 under $25,000	15,113	242,213	54,207	15,912	39,802	60,299	443	14,460	230,429	49,482	13,679	35,442	63,369	442
$25,000 under $50,000	9,247	320,061	84,982	21,279	93,349	53,301	554	8,296	287,832	75,855	18,217	79,592	55,665	513
$50,000 under $100,000	4,389	307,401	93,474	17,528	104,678	49,034	2,101	4,081	287,021	87,975	15,333	96,949	49,677	1,950
$100,000 under $200,000	1,157	162,468	44,696	6,749	71,214	20,362	1,175	1,104	156,753	43,917	6,164	68,292	20,885	1,175
$200,000 under $500,000	410	103,557	38,234	3,827	49,941	8,565	216	408	102,735	37,950	3,797	49,545	8,739	165
$500,000 or more	37	27,638	11,909	970	13,298	1,715	264	36	25,354	10,588	926	12,435	1,754	235
Receipts not reported	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Personal Services—Continued														
Beauty shops														
Total	206,575	1,637,353	350,630	56,227	480,123	440,405	16,083	184,420	1,542,895	316,998	48,267	445,579	455,073	12,800
$1 under $1,000	22,432	13,400	3,523	1,460	415	1,587	966	14,025	9,166	1,886	558	68	3,926	319
$1,000 under $2,500	44,937	77,013	14,429	4,316	1,381	27,508	740	40,840	70,059	12,577	3,404	829	29,249	669
$2,500 under $5,000	59,565	215,701	37,724	8,434	9,811	92,203	3,305	55,871	202,373	34,203	6,968	6,255	95,455	2,383
$5,000 under $10,000	38,255	261,158	48,341	8,722	29,286	105,535	1,998	36,021	247,388	46,601	7,910	25,172	107,145	1,878
$10,000 under $25,000	27,596	430,971	91,615	14,270	145,884	99,353	3,312	24,988	391,575	72,388	11,170	129,072	103,843	2,314
$25,000 under $50,000	9,562	337,020	83,851	9,889	149,044	68,708	1,276	9,172	325,804	78,654	9,468	143,188	69,377	1,219
$50,000 under $100,000	2,810	192,581	42,143	4,904	93,430	34,259	2,606	2,787	191,121	42,143	4,888	92,359	34,262	2,606
$100,000 under $200,000														
$200,000 under $500,000	738	109,509	29,004	4,088	50,872	11,750	1,880	716	105,409	28,546	3,901	48,636	11,816	1,412
$500,000 or more														
Receipts not reported	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-
Barber shops														
Total	121,392	858,488	84,062	15,714	201,285	421,686	504	117,876	855,316	82,737	15,435	200,018	422,909	432
$1 under $1,000	9,558	5,327	349	227	30	2,040	72	7,299	4,204	83	112	26	2,320	-
$1,000 under $2,500	17,281	29,247	2,425	456	546	14,882	4	16,608	28,278	2,116	362	546	14,954	4
$2,500 under $5,000	34,448	132,110	5,901	2,297	1,012	89,550	29	34,278	131,639	5,892	2,267	758	89,572	29
$5,000 under $10,000	39,342	266,571	12,350	5,532	14,452	178,873	199	39,265	266,053	12,350	5,532	14,030	178,911	199
$10,000 under $25,000	16,176	231,393	26,064	4,211	76,792	93,424	112	16,176	231,393	26,064	4,211	76,792	93,424	112
$25,000 under $50,000	3,356	111,518	17,721	1,523	57,530	31,959	33	3,356	111,518	17,721	1,523	57,530	31,959	33
$50,000 under $100,000														
$100,000 under $200,000	895	82,322	19,252	1,450	50,923	10,998	55	894	82,231	18,511	1,428	50,336	11,769	55
$200,000 under $500,000														
$500,000 or more														
Receipts not reported	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-
Other personal services														
Total	135,652	1,484,699	478,236	84,448	161,607	388,156	61,697	112,347	1,430,912	453,814	73,997	158,628	412,299	59,807
$1 under $1,000	37,165	19,890	3,511	3,976	315	1,671	1,166	24,720	14,488	1,107	470	23	9,315	54
$1,000 under $2,500	33,141	54,867	10,135	3,544	761	20,809	1,067	27,379	44,307	6,238	1,814	459	25,952	842
$2,500 under $5,000	15,238	55,976	8,065	1,762	1,193	24,556	1,230	13,955	51,543	6,577	1,078	987	26,453	1,064
$5,000 under $10,000	15,625	110,267	26,870	6,015	6,874	38,365	1,409	14,207	100,935	21,971	4,654	6,147	42,993	1,195
$10,000 under $25,000	17,639	281,204	80,893	14,607	21,179	93,447	13,803	17,080	273,188	77,741	13,215	20,947	94,838	13,670
$25,000 under $50,000	7,704	254,114	93,199	16,810	23,552	56,995	16,966	7,337	242,684	86,130	15,549	22,579	58,360	16,928
$50,000 under $100,000	5,802	390,751	130,660	21,895	54,624	89,551	15,434	5,721	386,137	129,283	21,478	54,382	90,464	15,432
$100,000 under $200,000	1,627	222,330	78,487	11,296	35,486	50,289	8,857	1,627	222,330	78,487	11,296	35,486	50,289	8,857
$200,000 under $500,000	284	68,635	32,056	3,274	12,842	11,010	1,392	284	68,635	32,056	3,274	12,842	11,010	1,392
$500,000 or more	37	26,665	14,224	1,169	4,776	2,625	373	37	26,665	14,224	1,169	4,776	2,625	373
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Business Services														
Total	304,613	3,242,507	824,634	137,328	609,468	931,062	27,697	251,978	2,999,254	737,555	97,506	532,768	1,023,472	23,818
$1 under $1,000	71,092	36,512	4,025	4,631	823	[1]64	1,234	48,411	27,296	1,755	981	182	17,400	152
$1,000 under $2,500	67,522	109,710	8,678	6,982	4,050	46,802	629	57,391	93,428	5,899	3,005	2,334	58,220	290
$2,500 under $5,000	48,375	172,313	16,874	11,043	9,826	75,171	503	42,640	153,434	11,073	7,106	6,134	85,687	460
$5,000 under $10,000	41,250	309,646	29,767	17,762	16,497	146,312	3,765	38,709	291,861	24,948	12,646	13,433	157,953	3,605
$10,000 under $25,000	40,497	625,982	103,168	23,101	87,212	258,095	2,585	37,575	581,560	88,260	19,179	70,484	269,187	2,222
$25,000 under $50,000	16,834	604,329	153,446	27,016	109,970	170,469	4,149	15,595	562,439	139,453	21,522	94,122	177,590	3,669
$50,000 under $100,000	8,061	560,820	171,485	19,006	123,608	139,348	5,235	7,647	533,052	158,148	14,657	118,398	142,085	4,023
$100,000 under $200,000	3,255	451,773	165,945	11,373	130,598	76,447	7,093	3,136	434,646	153,259	10,401	122,973	78,862	7,031
$200,000 under $500,000	795	221,690	96,758	6,474	90,952	23,671	1,947	743	203,784	96,051	5,938	77,604	25,272	1,947
$500,000 or more	182	149,732	73,224	8,334	34,402	10,557	460	131	117,754	58,709	2,071	27,104	11,216	419
Receipts not reported	6,750	-	1,264	1,606	1,530	[1]15,746	97	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Business Services—Continued														
Services to buildings														
Total	55,111	462,286	120,438	16,692	136,194	140,990	2,986	49,952	441,875	111,568	14,904	123,885	144,363	2,986
$1 under $1,000	13,412	8,400	747	664	266	4,139	14	10,987	7,301	376	140	100	5,123	14
$1,000 under $2,500	13,352	23,148	2,249	1,196	1,147	12,503	90	11,931	20,892	1,929	855	929	12,896	90
$2,500 under $5,000	8,927	33,225	3,412	2,492	2,831	15,686	34	8,370	31,178	3,263	1,940	2,110	16,260	34
$5,000 under $10,000	8,568	66,351	7,978	2,538	7,177	29,636	-	8,401	64,957	6,675	2,500	7,177	29,674	-
$10,000 under $25,000	7,718	113,626	19,933	4,322	31,902	39,314	138	7,348	107,709	19,770	4,025	26,879	40,348	138
$25,000 under $50,000	1,321	47,812	19,865	1,908	17,977	12,037	-	1,321	47,812	19,865	1,908	17,977	12,037	-
$50,000 under $100,000	1,074	74,892	25,775	1,609	32,243	14,979	631	1,074	74,892	25,775	1,609	32,243	14,979	631
$100,000 under $200,000	572	94,832	40,469	1,963	42,641	12,706	2,079	520	87,134	33,915	1,927	36,470	13,046	2,079
$200,000 under $500,000														
$500,000 or more														
Receipts not reported	(*)	-	(*)	-	(*)	(*)	-	-	-	-	-	-	-	-
Consulting services														
Total	72,164	703,287	126,384	18,010	72,517	292,158	5,438	56,565	645,464	100,702	12,181	59,740	324,083	2,995
$1 under $1,000	11,481	5,081	769	723	226	[1]4,570	616	5,759	2,764	183	71	19	1,835	-
$1,000 under $2,500	18,980	31,538	1,070	1,397	1,022	12,990	120	15,775	25,738	520	456	45	17,224	16
$2,500 under $5,000	12,313	43,663	4,777	2,097	1,700	18,163	253	10,118	36,999	2,682	909	1,246	21,562	210
$5,000 under $10,000	9,625	69,012	3,962	2,925	2,701	37,028	972	9,113	65,533	3,507	2,170	2,250	40,018	912
$10,000 under $25,000	10,471	167,821	24,724	4,041	11,613	94,641	303	9,365	150,929	14,380	2,896	7,465	98,554	22
$25,000 under $50,000	4,399	157,994	27,506	2,735	12,074	69,166	616	4,312	155,028	26,247	2,604	11,510	69,988	496
$50,000 under $100,000	1,739	122,266	34,265	2,086	20,106	44,168	1,371	1,489	103,779	24,282	1,575	15,561	45,390	163
$100,000 under $200,000	574	77,890	24,094	897	14,869	19,929	999	568	77,116	24,065	878	14,450	21,143	999
$200,000 under $500,000	44	11,166	3,263	199	1,836	3,740	155	43	10,722	3,263	83	1,337	4,294	155
$500,000 or more	23	16,856	1,573	539	5,857	4,075	22	23	16,856	1,573	539	5,857	4,075	22
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Other business services														
Total	177,338	2,076,934	577,812	102,626	400,757	497,914	19,273	145,461	1,911,915	525,285	70,421	349,143	555,026	17,837
$1 under $1,000	46,199	23,031	2,509	3,244	331	367	604	31,665	17,231	1,196	770	63	10,442	138
$1,000 under $2,500	35,190	55,024	5,359	4,389	1,881	21,309	419	29,685	46,798	3,450	1,694	1,360	28,100	184
$2,500 under $5,000	27,135	95,425	8,685	6,454	5,295	41,322	216	24,152	85,257	5,128	4,257	2,778	47,865	216
$5,000 under $10,000	23,057	174,283	17,827	12,299	6,619	79,648	2,793	21,195	161,371	14,766	7,976	4,006	88,261	2,693
$10,000 under $25,000	22,308	344,535	58,511	14,738	43,697	124,140	2,144	20,862	322,922	54,110	12,258	36,140	130,285	2,062
$25,000 under $50,000	11,114	398,523	106,075	22,373	79,919	89,266	3,533	9,962	359,599	93,341	17,010	64,635	95,565	3,173
$50,000 under $100,000	5,248	363,662	111,445	15,311	71,259	80,201	3,233	5,084	354,381	108,091	11,473	70,594	81,716	3,229
$100,000 under $200,000	2,190	301,973	111,400	9,003	83,691	47,090	4,015	2,129	293,318	105,297	8,086	82,656	47,951	3,953
$200,000 under $500,000	671	189,136	84,706	5,803	79,610	16,796	1,792	620	171,674	83,999	5,383	66,761	17,843	1,792
$500,000 or more	158	131,342	70,422	7,777	27,448	6,339	438	107	99,364	55,907	1,514	20,150	6,998	397
Receipts not reported	4,068	-	873	1,235	1,007	[1]8,564	86	-	-	-	-	-	-	-
Automobile Parking, Repair, and Other Services														
Total	148,621	3,132,921	1,573,117	122,027	570,332	468,513	142,511	120,404	2,896,904	1,437,399	96,225	516,157	510,446	123,445
$1 under $1,000	12,458	5,767	1,918	3,206	39	[1]7,007	1,764	3,824	2,287	295	126	-	971	-
$1,000 under $2,500	21,717	38,356	11,971	5,169	1,477	6,674	829	15,160	27,033	6,000	2,259	451	11,594	74
$2,500 under $5,000	19,709	76,533	21,059	4,261	2,778	24,200	2,948	16,624	64,744	15,788	2,174	1,063	28,091	1,855
$5,000 under $10,000	22,446	164,606	66,611	10,364	11,030	38,026	6,066	18,977	139,248	53,384	6,170	4,618	45,909	4,491
$10,000 under $25,000	34,399	563,778	241,213	28,475	53,131	131,446	18,776	32,495	531,130	220,488	27,001	45,427	133,595	15,338
$25,000 under $50,000	20,704	752,269	370,906	28,913	132,053	113,483	37,327	18,725	679,928	326,524	22,120	118,048	122,957	31,860
$50,000 under $100,000	10,689	738,008	397,110	20,239	177,999	86,844	30,264	10,126	702,076	378,656	17,697	170,399	89,087	28,087
$100,000 under $200,000	3,781	507,148	297,454	13,414	130,566	52,145	21,446	3,509	466,100	272,315	11,218	115,955	53,092	20,522
$200,000 under $500,000	916	252,135	141,412	6,816	56,006	23,386	19,783	914	251,649	141,159	6,774	55,781	23,441	19,766
$500,000 or more	52	34,321	23,280	712	5,162	1,688	1,527	50	32,709	22,790	686	4,415	1,709	1,452
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Automobile Parking, Repair, and Other Services—Continued														
Automobile repair shops														
Total	117,374	2,688,004	1,506,806	71,290	498,322	406,253	127,374	98,534	2,511,292	1,380,927	63,191	458,939	426,782	108,565
$1 under $1,000	8,762	3,904	1,856	1,226	11	[1]3,344	1,764	3,432	1,938	295	112	-	951	-
$1,000 under $2,500	15,401	27,276	10,937	3,074	684	4,523	829	10,981	19,373	5,829	1,393	427	8,028	74
$2,500 under $5,000	14,465	56,663	19,556	1,854	2,458	19,490	2,831	12,802	50,475	15,666	1,370	865	21,990	1,855
$5,000 under $10,000	17,701	131,368	63,868	5,053	7,434	30,090	5,890	15,209	113,003	50,991	4,319	2,404	34,308	4,339
$10,000 under $25,000	27,751	461,702	226,719	15,268	49,784	103,022	14,098	25,966	430,927	206,294	14,253	42,517	104,973	10,660
$25,000 under $50,000	18,180	664,504	363,531	17,087	119,435	107,429	37,175	16,765	610,856	323,544	15,557	109,402	109,207	31,723
$50,000 under $100,000	9,946	689,229	386,638	16,068	162,354	81,741	30,082	9,563	663,784	370,068	15,368	157,805	82,407	27,995
$100,000 under $200,000	3,315	442,410	283,763	8,086	112,690	45,348	20,324	3,103	411,829	259,039	7,424	102,940	46,106	19,400
$200,000 under $500,000	679	184,837	129,349	3,313	39,760	17,941	11,092	678	184,608	129,216	3,300	39,627	17,957	11,081
$500,000 or more	37	26,111	20,475	121	3,699	834	1,513	35	24,499	19,985	95	2,952	855	1,438
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
General automobile repair shops														
Total	76,406	1,711,344	982,063	46,958	287,424	247,133	96,235	63,879	1,591,845	896,014	41,552	262,813	261,902	81,593
$1 under $1,000	6,325	2,821	942	1,152	9	[1]2,676	804	2,426	1,526	272	51	-	727	-
$1,000 under $2,500	10,194	17,837	6,473	1,944	204	4,170	829	7,958	14,040	4,491	1,110	129	5,449	74
$2,500 under $5,000	9,495	37,658	12,914	1,163	1,529	12,518	1,754	8,243	33,113	9,725	863	170	14,703	1,754
$5,000 under $10,000	11,677	84,498	42,813	3,763	6,679	14,243	5,409	9,599	69,601	31,796	3,236	1,948	18,372	3,858
$10,000 under $25,000	17,721	293,567	140,819	9,616	28,569	68,661	9,929	16,440	273,029	127,456	8,823	24,600	70,131	6,550
$25,000 under $50,000	12,200	448,869	253,678	11,593	76,525	67,527	28,660	11,287	411,971	224,463	10,987	70,769	68,253	24,878
$50,000 under $100,000	5,936	417,951	247,290	10,293	85,655	46,305	20,942	5,640	397,583	233,251	9,696	82,352	46,731	19,171
$100,000 under $200,000	1,820	236,854	153,576	4,348	55,511	21,533	15,277	1,715	221,534	141,625	3,875	50,982	22,216	14,539
$200,000 under $500,000	539	146,779	104,487	2,833	29,132	14,496	9,505	538	146,550	104,354	2,820	28,999	14,512	9,494
$500,000 or more	35	24,510	19,071	117	3,611	787	1,350	33	22,898	18,581	91	2,864	808	1,275
Receipts not reported	(*)	-	-	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Other automobile repair														
Total	40,968	976,660	524,743	24,332	210,898	159,120	31,139	34,655	919,447	484,913	21,639	196,126	164,880	26,972
$1 under $1,000	2,437	1,083	914	74	2	[1]668	960							
$1,000 under $2,500	5,207	9,439	4,464	1,130	480	353	-	4,029	5,745	1,361	344	298	2,803	-
$2,500 under $5,000	4,970	19,005	6,642	691	929	6,972	1,077	4,559	17,362	5,941	507	695	7,287	101
$5,000 under $10,000	6,024	46,870	21,055	1,290	755	15,847	481	5,610	43,402	19,195	1,083	456	15,936	481
$10,000 under $25,000	10,030	168,135	85,900	5,652	21,215	34,361	4,169	9,526	157,898	78,838	5,430	17,917	34,842	4,110
$25,000 under $50,000	5,980	215,635	109,853	5,494	42,910	39,902	8,515	5,478	198,885	99,081	4,570	38,633	40,954	6,845
$50,000 under $100,000	4,010	271,278	139,348	5,775	76,699	35,436	9,140	3,923	266,201	136,817	5,672	75,453	35,676	8,824
$100,000 under $200,000	1,495	205,556	130,187	3,738	57,179	23,815	5,047	1,388	190,295	117,414	3,549	51,958	23,890	4,861
$200,000 under $500,000														
$500,000 or more	142	39,659	26,266	484	10,716	3,492	1,750	142	39,659	26,266	484	10,716	3,492	1,750
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Automobile parking and other services														
Total	31,247	444,917	66,311	50,737	72,010	62,260	15,137	21,870	385,612	56,472	33,034	57,218	83,664	14,880
$1 under $1,000	3,696	1,863	62	1,980	28	[1]3,663	-							
$1,000 under $2,500	6,316	11,080	1,034	2,095	793	2,151	-	4,571	8,009	171	880	24	3,586	-
$2,500 under $5,000	5,244	19,870	1,503	2,407	320	4,710	117	3,822	14,269	122	804	198	6,101	-
$5,000 under $10,000	4,745	33,238	2,743	5,311	3,596	7,936	176	3,768	26,245	2,393	1,851	2,214	11,601	152
$10,000 under $25,000	6,648	102,076	14,494	13,207	3,347	28,424	4,678	6,529	100,203	14,194	12,748	2,910	28,622	4,678
$25,000 under $50,000	2,524	87,765	7,375	11,826	12,618	6,054	152	1,960	69,072	2,980	6,563	8,646	13,750	137
$50,000 under $100,000	743	48,779	10,472	4,171	15,645	5,103	182	563	38,292	8,588	2,329	12,594	6,680	92
$100,000 under $200,000	466	64,738	13,691	5,328	17,876	6,797	1,122	406	54,271	13,276	3,794	13,015	6,986	1,122
$200,000 under $500,000	237	67,298	12,063	3,503	16,246	5,445	8,691	236	67,041	11,943	3,474	16,154	5,484	8,685
$500,000 or more	15	8,210	2,805	591	1,463	854	14	15	8,210	2,805	591	1,463	854	14
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Repair Services, Except Automobile														
Total	188,198	1,939,734	840,102	75,820	272,902	469,341	115,337	149,538	1,792,759	748,313	63,845	240,459	495,404	97,015
$1 under $1,000	38,798	19,203	6,369	3,339	154	[1]1,606	3,194	21,747	12,506	2,640	539	53	5,257	864
$1,000 under $2,500	38,597	62,150	16,806	5,236	1,129	16,748	6,956	29,449	48,750	11,715	2,266	642	22,219	2,892
$2,500 under $5,000	27,370	100,360	37,089	6,828	2,808	23,864	8,732	22,169	81,327	25,839	4,845	1,042	28,288	7,100
$5,000 under $10,000	28,642	203,291	64,875	9,652	7,383	75,030	13,826	25,632	183,716	51,616	8,991	3,676	77,350	9,379
$10,000 under $25,000	34,852	539,602	191,417	21,906	39,342	187,807	19,512	33,133	513,199	174,179	20,431	33,868	189,610	18,308
$25,000 under $50,000	10,949	371,273	173,059	10,796	65,823	81,628	19,238	10,614	361,391	166,397	10,591	64,313	82,834	18,437
$50,000 under $100,000	5,532	371,350	181,538	10,605	91,473	53,950	27,510	5,120	341,646	164,787	9,353	77,565	56,153	25,681
$100,000 under $200,000	1,546	208,516	126,356	5,434	49,461	26,486	12,596	1,494	201,468	121,219	5,303	46,509	26,766	11,972
$200,000 under $500,000	226	63,989	42,426	1,835	15,319	6,518	3,773	180	48,756	29,921	1,526	12,791	6,927	2,382
$500,000 or more														
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Amusement and Recreation Services, Including Motion Pictures														
Total	157,693	1,718,815	396,882	136,713	258,162	195,930	39,376	102,022	1,401,962	322,903	77,663	182,071	372,408	27,118
$1 under $1,000	35,169	14,997	2,569	7,113	1,525	[1]23,010	365	13,029	7,030	465	882	134	3,638	-
$1,000 under $2,500	31,525	50,989	5,748	6,309	2,541	245	1,064	21,891	36,062	2,569	1,457	1,205	18,547	59
$2,500 under $5,000	24,172	86,665	10,989	9,235	7,466	6,885	1,398	17,825	63,498	1,132	4,750	2,620	25,619	1
$5,000 under $10,000	21,458	152,031	21,965	13,237	15,918	21,708	441	15,522	103,954	12,594	6,402	7,334	38,820	308
$10,000 under $25,000	23,712	359,072	68,020	22,819	40,716	69,497	6,028	20,738	313,249	54,867	14,311	34,446	95,810	4,200
$25,000 under $50,000	10,032	351,453	98,686	24,741	55,553	48,998	9,114	8,143	287,035	78,363	17,386	33,765	67,307	8,971
$50,000 under $100,000	3,615	250,080	65,125	17,486	42,184	33,646	11,641	3,030	209,329	60,450	12,289	28,271	48,463	4,915
$100,000 under $200,000	1,600	209,586	50,122	16,918	36,137	26,630	5,403	1,252	166,098	42,342	11,076	26,918	36,667	5,051
$200,000 under $500,000	574	163,030	47,062	11,793	39,854	19,146	3,614	526	147,347	44,921	7,027	35,474	27,820	3,311
$500,000 or more	82	80,912	26,210	4,200	15,077	5,716	308	66	68,360	25,200	2,083	11,904	9,717	302
Receipts not reported	5,754	-	386	2,862	1,191	[1]13,531	-	-	-	-	-	-	-	-
Theatrical producers, bands, orchestras, and entertainers														
Total	54,984	369,135	36,263	14,458	65,785	103,009	349	43,908	325,760	33,218	10,316	50,110	122,180	298
$1 under $1,000	14,263	6,963	481	1,471	263	[1]1,304	-	9,107	4,780	177	717	131	2,653	-
$1,000 under $2,500	15,497	25,608	1,347	2,291	1,402	8,670	43	13,124	22,045	1,232	1,008	938	11,601	-
$2,500 under $5,000	8,908	31,750	565	2,812	1,844	10,933	8	8,168	29,127	16	2,280	1,337	13,285	-
$5,000 under $10,000	6,696	44,310	3,738	2,355	5,911	13,105	-	5,737	36,370	3,738	1,622	3,467	16,179	-
$10,000 under $25,000	5,542	81,009	12,536	1,926	12,609	26,382	42	5,451	79,575	12,536	1,805	12,277	27,233	42
$25,000 under $50,000	1,878	59,894	6,845	1,836	11,002	16,408	179	1,522	49,448	5,085	1,495	5,731	17,955	179
$50,000 under $100,000	613	41,652	4,202	668	11,323	8,258	77	445	29,699	4,199	547	5,430	9,990	77
$100,000 under $200,000	218	27,221	2,284	485	4,788	8,930	-	213	26,598	2,242	472	4,631	9,157	-
$200,000 under $500,000	126	36,494	1,229	342	14,414	9,656	-	123	35,689	958	323	14,413	10,083	-
$500,000 or more	21	14,234	3,035	96	2,229	3,411	-	18	12,429	3,035	47	1,755	4,044	-
Receipts not reported	(*)	-	(*)	(*)	-	(*)	-	-	-	-	-	-	-	-
Other amusement and recreation services														
Total	102,709	1,349,680	360,619	122,255	192,377	92,921	39,027	58,114	1,076,202	289,685	67,347	131,961	250,228	26,820
$1 under $1,000	20,906	8,034	2,088	5,642	1,262	[1]21,706	365	3,922	2,250	288	165	3	985	-
$1,000 under $2,500	16,028	25,381	4,401	4,018	1,139	[1]8,425	1,021	8,767	14,017	1,337	449	267	6,946	59
$2,500 under $5,000	15,264	54,915	10,424	6,423	5,622	[1]4,048	1,390	9,657	34,371	1,116	2,470	1,283	12,334	1
$5,000 under $10,000	14,762	107,721	18,227	10,882	10,007	8,603	441	9,785	67,584	8,856	4,780	3,867	22,641	308
$10,000 under $25,000	18,170	278,063	55,484	20,893	28,107	43,115	5,986	15,287	233,674	42,331	12,506	22,169	68,577	4,158
$25,000 under $50,000	8,154	291,559	91,841	22,905	44,551	32,590	8,935	6,621	237,587	73,278	15,891	28,034	49,352	8,792
$50,000 under $100,000	3,002	208,428	60,923	16,818	30,861	25,388	11,564	2,585	179,630	56,251	11,742	22,841	38,473	4,838
$100,000 under $200,000	1,382	182,365	47,838	16,433	31,349	17,700	5,403	1,039	139,500	40,100	10,604	22,287	27,510	5,051
$200,000 under $500,000	448	126,536	45,833	11,451	25,440	9,490	3,614	403	111,658	43,963	6,704	21,061	17,737	3,311
$500,000 or more	61	66,678	23,175	4,104	12,848	2,305	308	48	55,931	22,165	2,036	10,149	5,673	302
Receipts not reported	4,532	-	385	2,686	1,191	[1]12,091	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Medical and Health Services														
Total	410,294	13,060,548	869,423	380,294	1,715,992	7,172,225	13,589	388,192	12,849,389	832,547	359,730	1,637,020	7,209,025	13,243
$1 under $1,000	22,181	10,937	1,054	1,360	845	[1]2,037	17	15,582	8,183	69	90	4	5,836	-
$1,000 under $2,500	41,459	71,577	1,995	2,984	773	43,739	144	36,457	63,428	1,178	1,215	163	48,541	90
$2,500 under $5,000	42,639	155,966	6,349	8,084	2,149	93,906	164	39,055	142,767	5,159	3,688	1,209	100,306	30
$5,000 under $10,000	55,934	401,582	15,366	14,071	8,443	246,399	184	54,020	388,633	14,490	12,433	6,622	248,702	184
$10,000 under $25,000	64,272	1,092,106	90,886	45,141	79,894	586,310	4,442	62,096	1,060,342	81,244	42,553	71,965	590,018	4,392
$25,000 under $50,000	86,775	3,214,053	228,552	101,030	357,323	1,806,701	3,791	85,971	3,183,081	225,902	99,646	340,533	1,808,340	3,791
$50,000 under $100,000	76,927	5,243,027	316,116	138,366	685,806	3,016,245	2,784	76,448	5,213,339	308,241	136,366	673,752	3,018,454	2,784
$100,000 under $200,000	16,671	2,160,045	134,060	51,200	356,011	1,171,574	1,184	16,573	2,143,152	132,255	50,688	346,750	1,172,656	1,111
$200,000 under $500,000	1,994	535,386	50,864	14,513	147,532	187,967	786	1,820	489,433	42,918	10,578	127,210	189,918	771
$500,000 or more	191	175,869	24,145	3,250	76,805	25,541	93	170	157,031	21,091	2,473	68,812	26,254	90
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Offices of physicians and surgeons														
Total	154,799	7,260,419	217,752	195,410	837,315	4,443,637	1,414	147,030	7,232,758	215,685	189,506	830,992	4,460,465	1,360
$1 under $1,000	4,302	2,418	191	697	531	[1]3,692	-							
$1,000 under $2,500	5,893	10,220	285	1,501	331	789	54	5,511	8,168	135	492	24	4,480	-
$2,500 under $5,000	6,713	24,961	1,163	1,893	467	9,630	-	5,517	20,475	909	810	120	11,838	-
$5,000 under $10,000	10,480	83,930	3,026	3,804	3,267	43,030	33	9,992	80,607	2,466	3,529	2,737	43,794	33
$10,000 under $25,000	25,913	446,886	16,054	18,731	30,814	259,424	136	25,317	437,620	15,571	17,408	28,398	261,397	136
$25,000 under $50,000	40,611	1,531,308	37,475	47,862	142,711	975,969	500	40,551	1,529,669	37,463	47,777	141,934	976,260	500
$50,000 under $100,000	46,916	3,241,708	74,859	78,869	358,060	2,081,155	210	46,911	3,241,307	74,762	78,857	357,580	2,081,506	210
$100,000 under $200,000	11,973	1,548,307	66,289	34,195	213,980	918,835	423	11,970	1,547,762	65,999	34,193	213,442	919,171	423
$200,000 under $500,000	1,192	311,717	13,991	7,171	64,434	144,020	58	1,182	308,186	13,991	5,967	64,434	144,314	58
$500,000 or more	79	58,964	4,389	473	22,323	17,705	-	79	58,964	4,389	473	22,323	17,705	-
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Other medical and health services														
Total	255,495	5,800,129	651,671	184,884	878,677	2,728,588	12,175	241,162	5,616,631	616,862	170,224	806,028	2,748,560	11,883
$1 under $1,000	17,879	8,519	863	663	314	1,655	17	13,778	6,895	51	71	-	4,980	-
$1,000 under $2,500	35,566	61,357	1,710	1,483	442	42,950	90	32,750	56,548	1,061	742	143	44,917	90
$2,500 under $5,000	35,926	131,005	5,186	6,191	1,682	84,276	164	33,538	122,292	4,250	2,878	1,089	88,468	30
$5,000 under $10,000	45,454	317,652	12,340	10,267	5,176	203,369	151	44,028	308,026	12,024	8,904	3,885	204,908	151
$10,000 under $25,000	38,359	645,220	74,832	26,410	49,080	326,886	4,306	36,779	622,722	65,673	25,145	43,567	328,621	4,256
$25,000 under $50,000	46,164	1,682,745	191,077	53,168	214,612	830,732	3,291	45,420	1,653,412	188,439	51,869	198,599	832,080	3,291
$50,000 under $100,000	30,011	2,001,319	241,257	59,497	327,746	935,090	2,574	29,537	1,972,032	233,479	57,509	316,172	936,948	2,574
$100,000 under $200,000	4,698	611,738	67,771	17,005	142,031	252,739	761	4,603	595,390	66,256	16,495	133,308	253,485	688
$200,000 under $500,000	802	223,669	36,873	7,342	83,098	43,947	728	638	181,247	28,927	4,611	62,776	45,604	713
$500,000 or more	112	116,905	19,756	2,777	54,482	7,836	93	91	98,067	16,702	2,000	46,489	8,549	90
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Legal Services														
Total	125,497	2,626,833	92,486	64,968	309,459	1,407,632	36	111,671	2,573,839	85,486	60,019	297,085	1,430,531	13
$1 under $1,000	11,508	4,931	498	1,154	256	[1]4,237	23	5,150	2,423	89	40	1	1,632	-
$1,000 under $2,500	14,535	23,386	505	1,413	773	7,780	10	12,536	20,236	240	765	416	10,518	10
$2,500 under $5,000	12,411	44,407	3,243	2,794	2,605	16,730	-	10,720	38,272	2,926	1,675	1,561	20,605	-
$5,000 under $10,000	16,118	119,557	3,185	3,746	6,592	62,529	-	14,965	110,629	3,157	3,277	4,746	64,499	-
$10,000 under $25,000	33,672	576,335	14,352	18,161	47,795	332,620	3	32,876	564,130	14,346	17,384	44,754	336,462	3
$25,000 under $50,000	24,246	835,813	26,402	20,339	95,461	477,727	-	23,790	819,976	20,587	19,846	91,250	479,331	-
$50,000 under $100,000	9,459	638,819	27,461	11,939	84,319	347,965	-	9,412	635,417	27,388	11,802	83,086	348,718	-
$100,000 under $200,000	1,784	230,931	10,122	3,748	41,945	115,107	-	1,781	230,511	10,122	3,740	41,701	115,447	-
$200,000 under $500,000	395	112,882	2,324	1,297	26,716	45,900	-	393	112,473	2,324	1,297	26,646	45,956	-
$500,000 or more	48	39,772	4,307	193	2,924	7,363	-	48	39,772	4,307	193	2,924	7,363	-
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Educational Services														
Total	94,852	403,356	41,081	26,843	72,997	129,037	2,320	82,895	371,111	32,548	20,959	64,202	143,718	1,568
$1 under $1,000	32,225	17,904	558	2,342	349	6,461	10	26,145	14,970	224	1,173	54	9,885	-
$1,000 under $2,500	30,644	46,395	2,688	3,566	968	26,315	144	27,887	42,475	1,981	2,571	808	27,882	144
$2,500 under $5,000	15,119	52,865	2,952	4,593	1,912	26,456	487	14,230	49,567	2,038	3,287	1,686	29,660	25
$5,000 under $10,000	9,221	64,698	6,619	3,723	3,018	29,090	350	8,681	59,996	5,566	3,332	2,743	30,386	70
$10,000 under $25,000	4,099	66,509	10,350	3,363	15,006	18,918	46	3,677	61,071	7,713	2,866	13,373	19,452	46
$25,000 under $50,000	1,589	55,274	7,544	3,788	17,159	9,388	44	1,421	48,721	6,202	3,277	13,755	10,343	44
$50,000 under $100,000	625	42,951	2,987	2,220	14,277	7,427	87	539	37,802	2,379	1,951	12,042	7,633	87
$100,000 under $200,000	254	36,006	6,215	1,570	9,743	6,051	1,148	252	35,755	6,215	1,570	9,743	6,059	1,148
$200,000 under $500,000	63	20,754	230	932	9,998	2,418	4	63	20,754	230	932	9,998	2,418	4
$500,000 or more														
Receipts not reported	1,013	-	938	746	567	[1]3,487	-	-	-	-	-	-	-	-
Engineering and Architectural Services														
Total	60,259	1,210,799	234,060	27,842	321,650	370,025	6,513	49,283	1,147,550	221,245	24,092	291,656	390,643	4,595
$1 under $1,000	10,206	4,771	820	913	172	[1]2,465	61	5,223	2,901	211	103	36	1,594	35
$1,000 under $2,500	9,738	15,491	1,477	860	1,055	6,998	-	8,542	13,729	1,143	287	674	8,685	-
$2,500 under $5,000	8,541	29,500	1,572	1,188	2,512	12,651	28	7,667	26,987	1,141	664	2,472	14,413	-
$5,000 under $10,000	8,375	59,936	4,302	1,719	3,721	32,284	6	7,953	57,356	3,003	1,549	2,648	32,978	6
$10,000 under $25,000	8,859	139,480	7,926	3,840	12,954	75,853	-	8,423	133,068	6,806	3,452	8,575	79,403	-
$25,000 under $50,000	7,161	256,710	48,814	8,227	51,236	87,047	4,097	6,353	225,872	41,434	7,429	37,574	89,009	2,237
$50,000 under $100,000	2,953	207,709	34,113	4,277	62,373	68,831	1,401	2,935	206,433	34,015	4,264	61,824	68,991	1,401
$100,000 under $200,000	1,461	202,513	37,050	3,377	74,238	50,599	1	1,422	197,961	36,074	3,287	70,675	52,385	1
$200,000 under $500,000	673	185,719	49,778	2,118	70,175	30,509	653	650	180,145	49,398	2,100	65,948	30,784	653
$500,000 or more	125	108,970	48,020	1,037	42,725	12,359	262	115	103,098	48,020	957	41,230	12,401	262
Receipts not reported	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Accounting, Auditing, and Bookkeeping Services														
Total	120,193	981,614	24,829	37,773	181,386	470,649	242	107,606	955,649	22,505	34,549	172,932	480,043	242
$1 under $1,000	34,818	15,395	279	1,822	213	5,104	-	27,567	13,455	192	892	77	8,066	-
$1,000 under $2,500	27,877	47,280	843	3,980	1,612	23,633	50	24,894	42,853	560	2,603	720	25,935	50
$2,500 under $5,000	14,796	51,150	1,207	4,467	2,290	25,846	-	14,499	50,034	1,207	4,103	1,909	26,955	-
$5,000 under $10,000	16,221	113,450	3,511	4,727	7,351	58,880	21	14,935	106,216	1,696	4,503	5,690	60,377	21
$10,000 under $25,000	14,553	223,793	2,669	8,638	22,509	130,947	119	14,472	222,089	2,669	8,541	21,427	131,786	119
$25,000 under $50,000	8,344	285,219	10,191	8,650	64,717	136,075	52	8,341	285,129	10,191	8,645	64,642	136,203	52
$50,000 under $100,000	2,444	160,331	2,154	3,796	48,376	67,658	-	2,442	160,180	2,021	3,794	48,317	67,661	-
$100,000 under $200,000	424	55,956	1,620	1,284	21,945	17,543	-	372	46,653	1,620	1,150	17,777	17,580	-
$200,000 under $500,000	84	29,040	2,349	318	12,373	5,480	-	84	29,040	2,349	318	12,373	5,480	-
$500,000 or more														
Receipts not reported	632	-	6	91	-	[1]517	-	-	-	-	-	-	-	-
Certified public accountants														
Total	17,833	349,974	6,174	10,415	77,814	170,791	78	15,673	349,219	6,171	10,072	77,664	172,670	78
$1 under $1,000	2,955	889	3	204	14	[1]797	-							
$1,000 under $2,500	4,364	9,971	36	689	144	6,105	26	5,551	10,196	36	627	65	6,630	26
$2,500 under $5,000														
$5,000 under $10,000	1,795	13,571	-	565	184	8,785	-	1,795	13,571	-	565	184	8,785	-
$10,000 under $25,000	2,528	43,596	152	1,633	2,727	26,855	-	2,526	43,568	152	1,633	2,727	27,120	-
$25,000 under $50,000	3,971	132,760	3,076	3,739	26,479	69,479	52	3,969	132,697	3,076	3,737	26,422	69,492	52
$50,000 under $100,000	1,508	99,464	953	2,545	27,963	43,459	-	1,508	99,464	953	2,545	27,963	43,459	-
$100,000 under $200,000	275	34,757	1,574	791	13,010	13,880	-	275	34,757	1,574	791	13,010	13,880	-
$200,000 under $500,000	49	14,966	380	174	7,293	3,304	-	49	14,966	380	174	7,293	3,304	-
$500,000 or more														
Receipts not reported	388	-	-	75	-	[1]279	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Accounting, Auditing, and Bookkeeping Services—Continued														
Other accounting, auditing, and bookkeeping services														
Total	102,360	631,640	18,655	27,358	103,572	299,858	164	91,933	606,430	16,334	24,477	95,268	307,373	164
$1 under $1,000	31,863	14,506	276	1,618	199	5,901	-	26,206	12,933	192	872	63	7,825	-
$1,000 under $2,500	25,021	42,727	826	3,557	1,506	21,254	24	22,212	38,597	543	2,262	707	23,272	24
$2,500 under $5,000	13,288	45,732	1,188	4,201	2,252	22,120	-	12,991	44,616	1,188	3,837	1,871	23,229	-
$5,000 under $10,000	14,426	99,879	3,511	4,162	7,167	50,095	21	13,140	92,645	1,696	3,938	5,506	51,592	21
$10,000 under $25,000	12,025	180,197	2,517	7,005	19,782	104,092	119	11,946	178,521	2,517	6,908	18,700	104,666	119
$25,000 under $50,000	4,373	152,459	7,115	4,911	38,238	66,596	-	4,372	152,432	7,115	4,908	38,220	66,711	-
$50,000 under $100,000	936	60,867	1,201	1,251	20,413	24,199	-	934	60,716	1,068	1,249	20,354	24,202	-
$100,000 under $200,000	149	21,199	46	493	8,935	3,663	-	97	11,896	46	359	4,767	3,700	-
$200,000 under $500,000	35	14,074	1,969	144	5,080	2,176	-	35	14,074	1,969	144	5,080	2,176	-
$500,000 or more														
Receipts not reported	(*)	-	(*)	(*)	-	(*)	-	-	-	-	-	-	-	-
Other Services														
Total	119,494	812,539	110,648	24,690	45,509	348,319	14,439	81,322	754,146	98,157	17,785	42,638	394,447	8,609
$1 under $1,000	38,866	16,825	4,047	3,023	468	[1]12,353	2,600	17,834	9,401	718	558	117	5,408	164
$1,000 under $2,500	22,431	35,578	4,010	2,237	523	6,083	526	16,753	27,356	2,241	1,107	114	15,423	71
$2,500 under $5,000	17,534	61,226	5,294	3,498	1,121	22,978	450	15,129	52,760	3,602	2,402	531	26,297	12
$5,000 under $10,000	14,943	105,057	8,877	3,468	1,004	55,792	972	14,508	102,234	8,193	3,180	756	58,851	264
$10,000 under $25,000	11,228	180,630	11,171	4,481	6,337	99,363	173	10,487	169,696	11,058	3,992	6,053	102,411	113
$25,000 under $50,000	4,368	150,635	25,077	4,029	7,897	77,439	3,913	4,161	144,581	20,847	3,464	7,689	77,778	2,217
$50,000 under $100,000	1,877	130,459	19,599	2,036	11,380	70,262	2,994	1,872	130,088	19,599	2,028	11,246	70,628	2,994
$100,000 under $200,000	372	53,111	19,430	748	8,413	17,367	383	360	51,181	19,430	581	7,925	17,782	383
$200,000 under $500,000	261	63,499	8,185	373	3,584	13,807	2,391	208	51,330	8,185	362	3,584	13,815	2,391
$500,000 or more	10	15,519	4,284	111	4,623	6,054	-	10	15,519	4,284	111	4,623	6,054	-
Receipts not reported	7,604	-	674	686	159	[1]8,473	37	-	-	-	-	-	-	-
NATURE OF BUSINESS NOT ALLOCABLE														
Total	25,139	148,252	53,630	6,132	8,930	38,864	4,228	17,340	117,206	29,224	4,428	6,664	50,748	3,091
$1 under $1,000	8,965	3,979	742	756	136	[1]28	229	5,349	2,734	173	182	71	2,006	55
$1,000 under $2,500	4,696	7,638	1,263	243	516	2,123	610							
$2,500 under $5,000	2,000	6,949	158	487	196	2,978	137	6,128	13,478	1,309	584	658	6,540	582
$5,000 under $10,000	4,118	27,901	2,411	1,086	37	15,024	213	3,702	25,498	1,315	664	35	16,355	113
$10,000 under $25,000	1,878	30,662	5,947	2,367	438	10,939	690	1,532	24,872	2,556	2,354	420	11,920	423
$25,000 under $50,000	522	15,982	3,434	344	3,894	4,344	-	354	11,598	2	341	2,357	6,081	-
$50,000 under $100,000														
$100,000 under $200,000	359	37,342	23,545	457	3,433	6,731	1,642							
$200,000 under $500,000								275	39,026	23,869	303	3,123	7,846	1,918
$500,000 or more	19	17,799	15,843	48	249	432	666							
Receipts not reported	2,582	-	287	344	31	[1]3,679	41	-	-	-	-	-	-	-

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

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	United States, total							Total for 36 States						
All industries	9,208,900	221,912,510	127,104,322	23,906,830	4,588,584	9,042,055	31,823,675	8,648,729	209,004,991	119,833,208	22,615,600	4,277,810	8,326,079	30,114,472
Agriculture, forestry, and fisheries	3,210,290	37,295,071	22,073,460	2,677,276	1,316,401	4,262,799	3,524,069	2,969,598	33,706,104	20,179,044	2,465,406	1,175,166	3,819,169	3,062,468
Farms	3,047,245	34,946,570	21,207,507	2,281,556	1,273,514	4,113,769	3,105,256	2,819,358	31,492,648	19,357,738	2,090,560	1,134,780	3,681,969	2,664,656
Field crop farms	1,194,894	10,888,028	5,058,809	773,835	489,128	1,572,041	1,679,285	1,106,674	9,642,088	4,567,061	698,611	433,005	1,378,296	1,424,389
Livestock farms	1,479,491	21,160,455	14,194,588	879,141	628,558	2,193,653	1,439,349	1,363,873	19,115,916	12,946,822	791,621	551,909	1,978,766	1,254,049
Other farms	372,860	2,898,087	1,954,110	628,580	155,828	348,075	[1]13,378	348,811	2,734,644	1,843,855	600,328	149,866	324,907	[1]13,782
Other agriculture, forestry, and fisheries	163,045	2,348,501	865,953	395,720	42,887	149,030	418,813	150,240	2,213,456	821,306	374,846	40,386	137,200	397,812
Contract construction	662,244	19,296,468	11,764,058	4,110,968	335,667	545,182	2,881,589	628,614	18,255,457	11,168,003	3,894,719	312,412	504,021	2,739,773
General contractors	123,351	8,155,423	5,981,158	1,459,632	115,801	185,309	689,397	116,749	7,692,531	5,654,358	1,375,036	106,613	169,608	650,031
Special trade contractors	516,775	10,691,768	5,567,109	2,546,113	211,679	344,006	2,109,575	491,367	10,149,846	5,310,019	2,421,308	198,535	321,115	2,014,320
Manufacturing	172,682	6,704,886	3,772,692	1,545,208	147,809	281,146	761,355	162,154	6,390,884	3,591,254	1,476,878	141,039	264,949	737,100
Transportation, communication, electric, gas, and sanitary services	285,769	6,190,122	1,329,599	980,605	261,003	608,661	929,978	265,604	5,842,999	1,249,471	931,057	246,661	576,823	872,469
Trucking and warehousing	198,017	4,719,922	939,406	736,489	219,157	490,041	659,189	186,751	4,423,990	869,639	693,435	206,327	463,089	611,887
Other transportation, communication, electric, gas, and sanitary services	87,752	1,470,200	390,193	244,116	41,846	118,620	270,789	78,853	1,419,009	379,832	237,622	40,334	113,734	260,582
Wholesale and retail trade	1,907,894	106,793,013	79,254,104	8,122,472	1,640,689	1,355,434	7,636,540	1,803,366	101,321,419	75,179,292	7,706,105	1,568,318	1,277,902	7,270,839
Wholesale trade	268,578	20,440,394	15,467,918	1,023,768	195,715	234,032	1,794,373	253,605	19,488,557	14,703,772	987,775	189,288	223,228	1,729,805
Retail trade	1,620,707	85,385,145	63,067,813	7,017,345	1,431,104	1,106,857	5,771,502	1,533,151	80,955,629	59,826,019	6,643,685	1,366,231	1,041,135	5,476,953
Building materials, hardware, and farm equipment	55,631	4,454,804	3,391,707	379,368	76,339	60,608	276,711	50,764	4,048,643	3,075,117	349,354	71,433	55,655	253,031
General merchandise stores	311,619	4,704,721	3,287,642	240,210	64,065	93,905	477,747	295,138	4,433,471	3,102,977	226,475	60,544	85,672	448,148
Food stores	235,829	17,178,905	14,087,776	928,857	232,570	179,311	813,868	227,196	16,418,930	13,465,503	889,962	223,657	171,294	780,936
Automotive dealers	285,786	27,670,511	22,182,408	1,878,976	329,788	194,859	1,281,953	269,048	26,131,247	20,973,306	1,769,118	313,117	181,802	1,200,445
Apparel and accessory stores	57,614	3,183,091	2,121,788	293,943	53,848	32,284	318,264	56,040	3,058,166	2,039,867	279,228	52,460	31,131	306,431
Furniture, home furnishings, and equipment stores	79,104	4,570,863	3,131,889	471,296	77,282	66,047	379,368	74,813	4,380,049	3,002,204	452,609	73,788	61,964	362,147
Eating and drinking places	294,041	10,288,512	5,616,268	1,737,134	367,994	271,878	942,853	280,690	9,812,010	5,359,735	1,644,473	352,905	258,780	904,430
Other retail trade	301,083	13,333,738	9,248,335	1,087,561	229,218	207,965	1,280,738	279,462	12,673,113	8,807,310	1,032,466	218,327	194,837	1,221,385
Finance, insurance, and real estate	515,446	7,763,189	1,963,337	477,800	129,628	275,327	2,497,680	485,557	7,374,342	1,858,684	451,382	123,498	262,439	2,380,499
Insurance agents, brokers, and service	179,042	2,550,355	365,545	206,363	18,526	58,971	1,116,138	169,064	2,433,191	348,529	197,943	17,475	56,140	1,062,434
Real estate	304,595	4,242,599	1,028,434	238,662	105,515	205,116	1,213,388	286,248	3,985,970	945,522	220,894	100,493	195,404	1,151,456
Agents, brokers, and managers	216,550	2,261,207	162,877	87,331	30,551	83,302	937,771	204,240	2,134,498	149,074	82,626	28,715	79,162	887,426
Other real estate	88,045	1,981,392	865,557	151,331	74,964	121,814	275,617	82,008	1,851,472	796,448	138,268	71,778	116,242	264,030
Services	2,385,408	36,495,253	6,627,771	5,839,154	713,527	1,587,143	13,628,472	2,269,021	34,842,406	6,306,782	5,562,046	670,239	1,503,761	13,087,172
Hotels, rooming houses, camps, and other lodging places	110,203	1,715,568	305,874	223,925	121,717	255,913	139,000	101,063	1,573,867	279,194	208,958	112,300	235,158	134,848
Personal services	549,247	5,698,030	1,323,672	1,269,260	137,194	296,475	1,541,623	522,058	5,433,576	1,264,291	1,202,826	129,844	281,797	1,471,934
Laundries and dry cleaning plants	86,486	1,726,265	413,103	427,078	47,271	140,570	293,894	82,210	1,622,164	390,294	391,933	43,875	131,771	282,281
Beauty shops	206,786	1,638,844	351,557	480,627	40,010	56,258	440,841	198,233	1,572,355	334,783	461,855	38,265	54,484	422,093
Barber shops	120,847	853,497	84,338	200,392	15,942	15,665	418,636	114,080	812,025	82,098	193,000	14,829	14,753	394,345
Other personal services	135,128	1,479,424	474,674	161,163	33,971	83,982	388,252	127,535	1,427,032	457,116	156,038	32,875	80,789	373,215
Business services	304,358	3,252,791	827,279	611,612	52,808	139,113	931,150	289,464	3,103,991	783,052	588,400	49,765	132,442	892,664
Automobile parking, repair, and services	148,318	3,119,620	1,569,307	567,826	75,938	121,924	465,211	139,956	2,968,424	1,485,548	541,537	71,611	115,933	447,036
Repair services, except automobile	188,763	1,950,896	846,116	275,253	40,287	76,023	472,080	179,767	1,858,495	804,994	261,016	37,864	72,623	452,765
Amusement and recreation services	156,998	1,711,016	397,271	256,965	43,047	136,008	192,444	147,753	1,594,664	379,123	226,306	38,716	128,671	186,242
Medical and health services	409,250	13,051,979	866,905	1,715,832	168,407	380,302	7,165,681	391,644	12,507,953	827,376	1,644,916	159,056	362,964	6,871,134
Offices of physicians and surgeons	154,481	7,261,336	218,382	838,507	75,735	195,297	4,443,014	147,827	6,983,752	209,717	807,360	71,994	187,653	4,267,659
Offices of dentists and dental surgeons	84,843	3,404,223	291,323	468,719	44,632	100,308	1,740,726	80,536	3,249,268	280,008	448,975	41,948	95,179	1,661,781
Other medical services	169,926	2,386,420	357,200	408,606	48,040	84,697	981,941	163,281	2,274,933	337,651	388,581	45,114	80,132	941,694
Legal services	124,983	2,627,685	93,066	310,296	24,542	64,912	1,409,924	120,702	2,540,491	91,610	297,841	23,098	61,626	1,363,949
Engineering and architectural services	60,202	1,192,237	230,278	311,911	19,005	27,564	367,891	57,720	1,156,014	227,013	305,104	18,311	27,059	353,111
Accounting, auditing, and bookkeeping services	120,030	979,103	25,027	180,886	14,345	37,768	468,907	115,787	942,581	24,471	172,178	13,729	36,178	451,556
Other services	213,056	1,196,328	142,976	115,388	16,237	51,141	474,561	203,107	1,162,350	140,110	112,964	15,945	49,310	461,933

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Alabama							Arizona						
All industries	149,362	3,115,142	1,991,007	361,304	50,859	126,638	283,110	64,616	1,859,565	958,289	242,996	49,905	87,227	219,618
Agriculture, forestry, and fisheries	68,388	402,077	268,765	42,065	5,462	52,380	7,135	9,268	250,940	152,453	37,162	9,642	24,127	[1]1,638
Farms	67,278	369,095	247,201	37,803	5,217	50,507	5,971	6,990	206,298	142,752	25,770	8,621	19,511	[1]4,282
Field crop farms	25,502	120,215	68,467	11,011	1,469	15,925	10,137	2,019	105,811	59,243	14,200	6,039	7,285	7,729
Livestock farms	30,947	204,684	148,190	22,222	2,915	29,095	[1]5,998	2,340	65,622	61,672	3,280	1,495	7,790	[1]15,433
Other farms	10,829	44,196	30,544	4,570	833	5,487	1,832	2,631	34,865	21,837	8,290	1,087	4,436	3,422
Other agriculture, forestry, and fisheries	1,110	32,982	21,564	4,262	245	1,873	1,164	2,278	44,642	9,701	11,392	1,021	4,616	2,644
Contract construction	7,080	295,433	188,567	77,894	5,742	8,522	28,524	3,553	156,717	87,593	39,433	4,835	3,108	14,655
General contractors	903	124,584	90,236	35,941	1,774	2,925	5,273	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors	6,114	158,278	90,512	37,824	3,574	4,678	23,200	3,100	98,046	53,342	30,554	3,384	2,213	10,397
Manufacturing	3,412	142,061	83,011	33,661	3,283	9,162	10,708	1,036	25,534	10,535	7,636	763	1,629	4,233
Transportation, communication, electric, gas, and sanitary services	3,933	115,134	22,261	17,017	3,538	14,916	12,458	2,027	43,998	5,835	5,411	2,030	10,513	6,340
Trucking and warehousing	2,946	91,762	14,613	12,350	3,123	13,402	9,966	2,006	43,196	5,835	5,131	2,009	10,404	6,161
Other transportation, communication, electric, gas, and sanitary services	987	23,372	7,648	4,667	415	1,514	2,492	(*)	(*)	-	(*)	(*)	(*)	(*)
Wholesale and retail trade	36,590	1,701,535	1,333,723	113,185	25,227	24,218	69,709	17,735	910,092	623,805	89,543	18,376	15,430	59,493
Wholesale trade	5,105	364,015	273,086	23,828	8,013	5,969	20,243	2,374	188,786	134,743	13,359	1,997	2,922	17,999
Retail trade	31,485	1,337,520	1,060,637	89,357	17,214	18,249	49,466	15,127	716,816	486,378	76,184	16,229	12,446	40,503
Building materials, hardware, and farm equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	7,908	197,255	156,465	6,799	3,451	3,279	13,093	2,198	31,500	22,421	994	217	856	731
Food stores	6,876	330,457	289,373	12,979	3,077	2,961	7,440	1,095	119,219	92,553	7,001	2,489	1,357	3,959
Automotive dealers	4,277	381,745	324,404	21,102	2,990	3,436	7,668	3,439	273,011	210,780	23,204	2,729	3,385	12,514
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	307	18,492	10,948	1,415	544	95	2,699
Furniture, home furnishings, and equipment stores	1,439	74,232	48,694	8,373	995	1,768	6,577	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	4,447	123,942	74,797	21,626	3,327	3,343	4,156	3,715	131,194	65,412	24,748	7,040	3,733	10,412
Other retail trade	4,660	154,177	109,042	12,511	1,713	2,546	9,196	3,214	94,392	53,960	12,567	2,363	1,963	7,911
Finance, insurance, and real estate	6,066	79,876	26,667	4,280	786	1,830	22,693	5,475	67,989	16,781	2,040	1,626	3,279	19,934
Insurance agents, brokers, and service	2,714	27,976	7,407	713	40	282	9,146	1,312	17,421	-	1,296	75	265	7,635
Real estate	1,933	30,235	13,827	1,133	272	876	8,394	3,569	41,662	11,784	632	1,087	1,887	13,973
Agents, brokers, and managers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,010	22,434	-	109	123	798	13,636
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	23,394	372,370	63,766	72,603	6,755	15,381	131,260	24,499	396,857	58,976	60,939	12,218	27,864	121,785
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,362	65,188	10,313	8,161	5,905	12,431	[1]1,910
Personal services	7,637	74,253	12,765	24,043	1,645	3,174	19,415	3,656	38,025	6,634	7,353	1,192	2,430	7,108
Laundries and dry cleaning plants	1,021	26,815	3,238	8,417	618	1,600	6,326	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	4,232	28,436	4,207	8,303	585	1,254	7,508	1,542	11,037	2,491	2,235	306	405	1,586
Barber shops	1,836	15,178	4,017	6,828	389	264	4,495	-	-	-	-	-	-	-
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,990	22,280	3,379	3,555	715	1,270	4,982
Business services	2,365	24,056	3,529	6,419	646	951	6,934	2,252	37,162	7,433	7,404	661	3,098	7,525
Automobile parking, repair, and services	2,535	43,331	18,360	6,414	834	2,311	5,754	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Repair services, except automobile	1,167	14,383	5,769	1,706	256	546	3,475	2,279	37,133	13,981	5,256	775	1,983	10,636
Amusement and recreation services	1,789	21,720	4,640	3,644	597	1,210	2,503	3,777	35,074	9,377	8,130	1,058	2,343	2,393
Medical and health services	2,960	126,051	14,647	20,666	1,756	3,545	61,982	3,509	120,773	3,317	11,316	1,137	3,812	71,213
Offices of physicians and surgeons	1,638	86,638	9,842	14,395	996	2,330	45,151	2,016	73,777	741	7,185	632	1,985	45,722
Offices of dentists and dental surgeons	(*)	(*)	(*)	(*)	(*)	(*)	(*)	557	30,523	1,368	3,411	399	1,253	15,908
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,084	17,966	919	1,781	204	361	9,841
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
Accounting, auditing, and bookkeeping services	(*)	(*)	-	(*)	(*)	(*)	(*)	1,947	10,146	245	3,254	187	292	3,457
Other services	2,178	8,041	119	873	82	259	4,441	2,649	20,028	1,651	3,568	518	790	8,162

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Arkansas							California						
All industries	120,329	2,446,400	1,476,500	239,618	45,809	144,940	256,994	812,219	24,169,038	12,503,213	3,348,360	558,705	751,202	3,422,063
Agriculture, forestry, and fisheries	60,678	555,876	287,471	57,978	13,660	91,443	55,836	122,059	1,994,359	1,235,678	368,978	115,532	172,952	17,459
Farms	59,424	530,102	271,901	53,999	13,310	89,134	54,530	91,839	1,672,629	1,155,656	314,292	108,243	153,637	[1]56,505
Field crop farms	19,322	331,333	144,641	40,440	7,888	49,444	61,819	15,887	340,210	198,069	48,779	20,483	28,877	8,197
Livestock farms	32,763	174,180	111,789	10,787	4,883	34,056	[1]6,108	24,674	562,478	452,217	48,688	26,765	49,836	[1]50,667
Other farms	7,339	24,589	15,471	2,772	539	5,634	[1]1,181	51,278	769,941	505,370	216,825	60,995	74,924	[1]14,035
Other agriculture, forestry, and fisheries	(*)	(*)	*)	(*)	(*)	(*)	(*)	30,220	321,730	80,022	54,686	7,289	19,315	73,964
Contract construction	8,135	153,151	85,736	28,490	2,861	5,747	21,334	58,176	2,253,674	1,370,276	490,010	42,219	56,993	280,608
General contractors	2,497	56,697	37,238	8,634	775	2,385	3,686	13,171	984,177	703,274	175,038	12,529	19,987	78,003
Special trade contractors	4,710	94,548	48,498	19,856	2,086	3,299	16,196	42,622	1,202,490	626,473	301,932	29,081	36,276	192,504
Manufacturing	1,840	89,786	46,388	16,042	1,672	4,914	6,822	24,741	1,012,456	531,065	250,040	24,209	41,600	124,953
Transportation, communication, electric, gas, and sanitary services	4,300	102,445	6,961	15,424	4,592	12,626	8,318	21,152	591,085	109,729	103,942	28,863	49,877	75,376
Trucking and warehousing	3,474	91,130	6,957	12,263	4,295	12,268	6,441	14,371	461,721	74,282	82,324	25,284	38,322	64,940
Other transportation, communication, electric, gas, and sanitary services	826	11,315	4	3,161	297	358	1,877	6,781	129,364	35,447	21,618	3,579	11,555	10,436
Wholesale and retail trade	23,136	1,242,166	973,241	78,375	17,720	14,744	71,801	198,978	11,760,639	8,174,231	1,090,435	202,082	152,195	812,174
Wholesale trade	2,069	228,437	191,055	7,306	2,424	2,828	11,067	31,829	2,220,512	1,596,350	136,956	20,701	24,319	194,810
Retail trade	20,583	1,003,453	774,277	70,829	15,253	11,672	59,859	163,417	9,413,579	6,487,580	942,724	180,085	125,767	610,774
Building materials, hardware, and farm equipment	1,032	86,483	64,405	6,914	1,514	1,189	6,449	5,237	306,969	202,117	28,499	8,689	5,976	26,799
General merchandise stores	3,490	43,364	30,870	2,130	624	832	3,688	30,722	387,634	235,558	29,464	5,823	7,765	35,339
Food stores	4,640	268,846	231,733	8,972	3,604	2,962	11,194	16,009	1,317,893	1,013,131	86,455	21,583	15,805	71,110
Automotive dealers	4,234	302,917	255,278	14,251	2,410	1,503	11,675	25,543	3,349,593	2,618,494	257,456	35,766	21,014	138,571
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,848	344,941	215,598	39,254	6,512	4,133	28,132
Furniture, home furnishings, and equipment stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	12,234	730,312	487,901	89,587	12,751	10,841	51,298
Eating and drinking places	2,847	95,998	50,177	18,802	2,936	2,196	8,209	34,979	1,360,660	639,272	273,537	53,236	36,204	114,489
Other retail trade	3,083	136,504	92,344	13,030	3,128	2,100	14,506	30,845	1,615,577	1,075,509	138,472	35,725	24,029	145,036
Finance, insurance, and real estate	5,314	71,944	20,888	4,674	545	2,294	22,291	76,473	1,032,262	162,075	55,620	18,342	44,405	347,933
Insurance agents, brokers, and service	1,354	17,757	-	425	40	419	7,491	16,671	294,216	62,443	29,309	2,457	7,528	113,098
Real estate	3,878	39,985	7,570	4,222	501	1,865	14,598	53,539	653,568	82,819	19,579	14,637	34,708	205,219
Agents, brokers, and managers	1,660	10,208	3	389	77	402	6,126	44,403	474,659	17,366	12,979	7,747	20,089	178,881
Other real estate	2,218	29,777	7,567	3,833	424	1,463	8,472	9,136	178,909	65,453	6,600	6,890	14,619	26,338
Services	16,436	208,732	49,002	31,631	3,850	11,237	68,242	306,460	5,464,729	905,814	980,483	125,535	227,241	1,768,804
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	12,170	226,576	34,554	30,990	18,319	35,462	17,301
Personal services	6,073	42,222	10,037	11,274	904	3,136	11,813	50,128	588,408	143,284	146,471	18,268	28,959	117,112
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	9,753	202,341	57,028	43,593	6,882	15,388	30,493
Beauty shops	3,694	13,492	4,078	1,188	135	654	5,202	12,772	167,041	41,525	56,827	5,763	5,884	29,813
Barber shops	1,388	10,929	1,142	3,497	317	200	4,630	9,105	86,902	5,066	29,074	2,327	1,588	27,965
Other personal services	(*)	(*)	-	(*)	(*)	(*)	(*)	18,498	132,124	39,665	16,977	3,296	6,099	28,841
Business services	791	12,304	2,578	1,835	192	1,169	2,762	56,480	802,396	216,874	201,662	16,050	29,995	172,975
Automobile parking, repair, and services	1,605	27,529	12,291	4,729	560	703	4,086	16,847	469,404	191,711	103,683	13,581	19,391	59,168
Repair services, except automobile	1,329	12,599	8,245	1,475	236	544	1,187	19,925	240,951	100,485	38,144	6,502	8,811	47,835
Amusement and recreation services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	19,785	234,683	33,921	27,940	5,389	18,122	20,472
Medical and health services	1,888	72,992	8,597	8,856	1,048	2,752	37,109	50,920	1,945,418	107,282	295,912	33,563	55,353	936,409
Offices of physicians and surgeons	651	40,487	1,903	5,236	578	1,738	22,722	19,406	1,097,350	16,673	139,196	14,551	29,715	607,586
Offices of dentists and dental surgeons	282	12,238	1,065	1,613	128	433	6,298	9,272	493,248	37,019	84,006	8,951	11,928	222,460
Other medical services	955	20,267	5,629	2,007	342	581	8,089	22,242	354,820	53,590	72,710	10,061	13,710	106,363
Legal services	(*)	(*)	-	(*)	(*)	(*)	(*)	13,281	348,999	8,188	45,514	4,231	7,340	176,525
Engineering and architectural services	(*)	(*)	(*)	-	(*)	(*)	(*)	9,885	167,212	33,338	33,273	2,212	4,215	52,767
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	20,899	181,912	2,404	31,066	3,315	7,281	80,874
Other services	801	2,572	14	-	31	420	916	36,140	258,770	33,773	25,828	4,105	12,312	87,366

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Colorado							Connecticut						
All industries	117,843	2,761,138	1,575,694	288,197	59,328	114,583	341,022	90,286	2,459,729	1,295,492	283,646	43,075	67,917	519,681
Agriculture, forestry, and fisheries	35,464	585,155	394,082	32,359	21,423	49,976	26,990	6,879	135,848	80,554	19,081	4,910	15,405	5,557
Farms	32,215	544,149	369,118	29,900	20,941	48,411	22,578	4,975	90,636	67,998	7,960	3,732	12,251	[1]3,913
Field crop farms	9,915	110,127	42,028	6,834	6,908	12,993	24,649	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock farms	16,397	398,669	298,990	19,130	13,120	30,723	3,110	2,859	78,552	57,610	6,682	3,021	10,713	[1]2,280
Other farms	5,903	35,353	28,100	3,936	913	4,695	[1]5,181	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries	3,249	41,006	24,964	2,459	482	1,565	4,412	1,904	45,212	12,556	11,121	1,178	3,154	9,470
Contract construction	11,235	244,312	136,062	60,322	4,136	8,939	31,469	11,479	371,694	229,641	68,605	6,015	10,865	67,343
General contractors	1,935	98,689	65,141	23,493	1,729	2,154	7,061	1,663	145,866	119,133	18,904	1,538	1,070	12,352
Special trade contractors	8,988	142,829	70,734	36,699	2,407	6,777	23,174	9,738	220,942	109,290	48,852	4,188	8,911	53,738
Manufacturing	1,444	60,601	30,626	13,912	1,878	2,693	7,662	2,707	48,709	29,783	11,760	900	1,787	6,324
Transportation, communication, electric, gas, and sanitary services	4,708	120,600	45,471	16,310	4,745	6,749	13,044	1,772	42,154	10,628	14,681	1,770	2,356	6,467
Trucking and warehousing	3,397	101,288	38,584	15,132	4,493	5,622	8,700	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation, communication, electric, gas, and sanitary services	1,311	19,312	6,887	1,178	252	1,127	4,344	806	30,756	8,586	11,342	1,043	1,539	5,401
Wholesale and retail trade	21,884	1,135,826	832,184	91,417	16,881	16,257	70,938	22,741	1,137,237	824,460	84,733	19,411	13,975	113,248
Wholesale trade	2,894	301,913	239,954	14,428	3,013	3,250	19,387	3,496	139,236	90,933	6,055	771	1,843	24,924
Retail trade	18,989	827,497	587,200	76,902	13,813	12,823	51,441	18,868	973,708	714,949	77,853	18,288	11,931	86,527
Building materials, hardware, and farm equipment	899	54,370	36,973	5,485	963	1,237	4,252	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	4,301	28,084	16,882	1,744	406	561	2,358	2,766	43,108	29,380	3,399	368	1,183	5,050
Food stores	795	115,572	96,790	5,668	1,366	990	5,285	2,298	138,059	114,912	5,223	1,641	1,306	8,169
Automotive dealers	3,624	274,449	213,544	20,642	2,266	2,947	14,507	1,832	250,094	202,909	17,591	2,554	1,652	14,551
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,083	61,600	42,220	6,280	828	530	5,379
Furniture, home furnishings, and equipment stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,500	74,769	49,271	8,664	1,282	1,248	7,389
Eating and drinking places	3,728	101,216	47,598	20,650	3,480	2,936	7,370	2,758	115,217	60,673	19,013	5,713	2,210	15,746
Other retail trade	4,258	163,183	119,019	11,595	3,400	2,915	11,569	5,922	245,903	183,786	10,867	5,081	3,154	26,242
Finance, insurance, and real estate	10,188	158,886	59,283	6,479	1,447	3,355	43,154	9,258	142,958	36,907	7,366	2,559	5,178	48,461
Insurance agents, brokers, and service	2,530	45,074	8,142	4,620	232	1,096	13,485	2,540	57,678	21,839	2,924	352	830	20,500
Real estate	6,852	74,020	25,798	1,628	1,036	1,696	21,899	5,965	72,647	11,720	2,658	2,025	4,275	22,898
Agents, brokers, and managers	4,655	52,235	15,406	1,078	247	781	18,490	4,838	40,694	1,557	566	722	1,998	18,027
Other real estate	2,197	21,785	10,392	550	789	915	3,409	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	30,622	404,321	64,460	63,107	7,862	21,671	149,117	34,186	578,149	83,187	77,341	7,483	18,274	271,948
Hotels, rooming houses, camps, and other lodging places	1,293	34,067	2,365	3,133	2,403	5,702	5,156	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	4,501	46,273	7,858	13,136	1,075	3,557	10,483	3,853	65,421	20,338	15,694	1,441	2,089	16,382
Laundries and dry cleaning plants	1,136	29,227	6,131	8,752	756	2,408	6,087	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	1,221	11,879	1,438	4,293	286	349	3,069	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	-	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	1,567	2,558	189	91	17	800	[1]345	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	5,332	41,945	12,804	6,205	383	1,277	11,727	6,278	74,856	23,754	6,613	732	2,392	26,547
Automobile parking, repair, and services	1,982	40,085	22,231	7,667	1,270	2,316	5,018	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Repair services, except automobile	2,087	20,764	6,609	3,601	435	649	6,302	1,283	23,725	11,697	3,592	273	575	7,216
Amusement and recreation services	2,409	15,694	1,861	1,388	61	748	3,484	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	3,537	124,601	6,061	15,616	1,247	3,929	73,484	7,944	218,933	10,343	26,756	2,321	6,007	132,658
Offices of physicians and surgeons	1,239	64,907	1,154	7,798	463	1,808	40,555	3,507	123,358	2,742	15,097	1,057	3,430	78,369
Offices of dentists and dental surgeons	1,232	39,389	3,379	4,123	576	1,830	22,781	1,038	58,859	3,603	7,523	683	1,625	32,744
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,399	36,716	3,998	4,136	581	952	21,545
Legal services	2,289	29,926	700	2,626	201	575	17,733	2,296	55,223	2,722	6,946	453	1,192	31,640
Engineering and architectural services	946	28,114	2,806	8,340	572	1,227	6,604	1,952	43,828	8,548	9,470	427	869	17,321
Accounting, auditing, and bookkeeping services	2,225	11,120	399	1,199	124	887	5,458	2,914	23,163	87	3,379	304	925	11,890
Other services	4,021	11,732	766	196	91	804	3,668	5,808	36,688	2,136	1,117	224	1,022	22,338

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Florida							Georgia						
All industries	271,253	6,283,825	3,506,429	807,910	117,007	230,840	888,141	183,722	4,698,354	3,007,658	525,831	74,423	188,125	495,759
Agriculture, forestry, and fisheries	52,799	624,393	407,047	145,951	19,426	61,033	17,452	76,961	779,892	535,383	72,485	19,053	91,808	4,899
Farms	44,315	471,221	339,515	90,760	16,905	49,333	5,425	74,602	738,203	519,164	64,485	18,326	89,320	[1]2,466
Field crop farms	7,224	60,360	37,187	9,981	1,606	7,346	3,522	30,690	291,279	172,785	25,559	7,598	35,888	15,928
Livestock farms	14,404	136,397	111,601	14,021	4,250	17,312	[1]14,314	32,314	384,449	304,494	28,897	8,806	44,031	[1]16,085
Other farms	22,687	274,464	190,727	66,758	11,049	24,675	16,217	11,598	62,475	41,885	10,029	1,922	9,401	[1]2,309
Other agriculture, forestry, and fisheries	8,484	153,172	67,532	55,191	2,521	11,700	12,027	2,359	41,689	16,219	8,000	727	2,488	7,365
Contract construction	25,623	706,291	457,401	173,827	11,642	14,200	97,437	13,408	480,440	318,194	111,940	7,246	16,050	44,511
General contractors	5,731	314,255	245,846	57,747	3,889	5,245	23,532	2,316	221,499	171,850	36,163	2,724	6,827	9,396
Special trade contractors	18,964	376,026	199,100	107,984	7,465	8,567	72,448	10,568	244,240	142,302	66,899	3,995	8,839	33,301
Manufacturing	4,956	159,566	89,378	29,184	3,426	7,655	16,388	4,949	161,789	99,044	34,275	3,023	10,539	11,328
Transportation, communication, electric, gas, and sanitary services	5,641	152,302	59,466	21,426	6,031	15,011	8,806	4,956	143,555	40,200	22,333	4,531	14,293	17,925
Trucking and warehousing	3,234	108,681	44,000	12,774	3,453	12,386	8,825	4,268	113,276	24,703	15,028	4,103	13,797	16,032
Other transportation, communication, electric, gas, and sanitary services	2,407	43,621	15,466	8,652	2,578	2,625	[1]19	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	66,269	2,949,326	2,181,341	214,055	36,312	41,782	192,245	39,285	2,306,993	1,786,380	147,606	26,906	26,408	157,062
Wholesale trade	10,781	507,150	365,694	18,923	3,001	7,672	58,721	5,816	414,278	306,333	21,228	2,337	4,807	41,482
Retail trade	55,487	2,442,172	1,815,647	195,132	33,311	34,110	133,521	33,308	1,886,972	1,478,093	125,024	24,416	20,979	114,998
Building materials, hardware, and farm equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	10,968	174,353	116,201	8,504	2,231	2,731	19,265	5,774	156,935	122,842	4,642	2,137	2,909	15,100
Food stores	7,644	486,769	400,923	35,936	4,981	6,477	13,577	7,017	367,442	312,461	13,478	4,820	3,400	15,740
Automotive dealers	10,115	841,431	686,695	55,838	7,625	5,569	29,853	7,903	689,131	563,831	41,631	7,305	5,252	28,981
Apparel and accessory stores	1,781	90,744	59,580	7,997	1,294	1,002	8,628	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores	3,115	128,535	93,306	10,043	1,922	1,560	7,493	1,656	93,009	65,283	6,905	962	1,271	8,998
Eating and drinking places	6,527	228,581	133,706	34,811	6,617	7,726	12,187	3,408	99,725	59,412	19,146	1,872	2,551	8,418
Other retail trade	14,002	408,805	266,580	36,244	6,766	7,973	33,343	5,312	351,082	253,145	28,007	5,651	3,998	33,131
Finance, insurance, and real estate	22,914	342,411	67,194	13,737	8,175	17,386	105,792	8,557	191,842	79,170	18,078	2,885	5,369	43,278
Insurance agents, brokers, and service	4,356	68,438	346	5,762	557	2,811	33,080	2,623	46,238	6,397	6,355	365	1,171	17,762
Real estate	16,594	250,431	61,028	7,662	7,480	13,789	61,780	5,700	142,514	72,773	10,474	2,244	3,993	26,680
Agents, brokers, and managers	10,287	137,345	9,088	4,023	2,480	5,175	58,882	4,154	45,467	6,730	1,648	671	1,349	17,334
Other real estate	6,307	113,086	51,940	3,639	5,000	8,614	2,898	1,546	97,047	66,043	8,826	1,573	2,644	9,346
Services	92,454	1,345,088	241,442	209,606	31,856	73,417	450,737	35,168	628,754	146,410	118,462	10,723	23,519	215,905
Hotels, rooming houses, camps, and other lodging places	10,275	153,057	13,336	15,004	10,672	25,834	15,462	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	21,632	236,534	65,195	49,921	5,906	12,299	48,523	8,675	97,964	19,233	29,181	2,088	4,751	23,605
Laundries and dry cleaning plants	6,043	62,158	14,949	16,003	2,006	4,659	7,407	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	6,639	88,035	26,199	30,162	2,211	3,307	14,736	4,118	37,094	8,443	13,969	961	1,103	6,042
Barber shops	3,741	18,788	1,222	27	138	319	11,789	2,428	18,539	258	5,033	118	376	8,162
Other personal services	5,209	67,553	22,825	3,729	1,551	4,014	14,591	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	9,464	89,665	24,032	15,464	1,579	3,588	23,279	5,395	70,306	24,601	11,347	1,291	3,279	9,753
Automobile parking, repair, and services	3,873	95,237	46,421	19,699	2,309	3,898	16,603	2,974	85,533	49,287	18,228	1,854	2,089	11,792
Repair services, except automobile	7,472	62,332	29,229	6,799	1,409	2,353	15,060	3,783	18,426	7,710	2,372	270	983	3,463
Amusement and recreation services	7,045	82,084	15,348	13,753	1,549	4,941	13,508	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	12,922	413,687	28,708	58,286	5,344	13,450	221,944	5,810	246,211	23,758	39,792	2,908	6,025	126,455
Offices of physicians and surgeons	5,126	247,270	9,770	34,693	2,889	7,833	141,252	2,219	121,124	3,136	16,212	1,235	2,818	72,949
Offices of dentists and dental surgeons	2,053	97,337	10,167	13,986	1,261	3,042	45,412	1,248	68,472	7,605	10,344	823	2,003	35,687
Other medical services	5,743	69,080	8,771	9,607	1,194	2,575	35,280	2,343	56,615	13,017	13,236	850	1,204	17,819
Legal services	4,284	93,796	7,108	10,814	1,084	2,672	46,977	1,454	32,103	7,285	3,730	155	749	15,404
Engineering and architectural services	2,723	43,666	6,269	9,139	579	1,146	16,124	(*)	(*)	-	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	3,650	29,774	562	5,135	702	1,218	14,627	1,848	17,906	811	3,449	167	851	9,663
Other services	9,114	45,256	5,234	5,592	723	2,018	18,630	1,883	12,607	1,672	3,572	203	304	5,152

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Illinois							Indiana						
All industries	481,779	12,470,888	6,907,621	1,271,062	390,102	572,292	1,979,189	281,139	5,840,205	3,510,041	563,145	124,554	282,288	840,240
Agriculture, forestry, and fisheries	176,001	2,493,424	1,295,223	93,554	131,188	335,177	371,596	134,781	1,215,152	654,079	49,689	64,501	175,689	130,519
Farms	171,424	2,411,822	1,265,295	76,652	130,058	329,795	354,521	133,398	1,189,931	639,564	48,723	64,387	174,658	126,822
Field crop farms	97,235	1,177,880	484,918	33,604	80,694	189,335	241,777	76,694	514,024	220,967	17,476	36,032	84,540	72,475
Livestock farms	61,151	1,176,064	737,740	34,599	44,580	133,196	119,462	49,323	622,231	383,394	23,544	26,034	82,436	52,008
Other farms	13,038	57,878	42,637	8,449	4,784	7,264	[1]6,718	7,381	53,676	35,203	7,703	2,321	7,682	2,339
Other agriculture, forestry, and fisheries	4,577	81,602	29,928	16,902	1,130	5,382	17,075	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	30,118	1,017,504	644,651	233,943	18,051	29,796	150,474	19,870	556,824	353,396	120,359	7,252	13,272	107,832
General contractors	5,712	377,120	273,958	74,938	6,518	9,097	30,032	4,752	297,976	226,660	63,665	3,731	5,774	33,414
Special trade contractors	24,009	633,396	367,482	158,450	11,451	19,831	119,881	14,444	253,213	123,606	55,522	3,461	7,386	72,838
Manufacturing	6,924	357,300	201,161	99,907	8,702	11,754	53,126	2,820	106,275	69,632	23,784	2,025	3,478	15,011
Transportation, communication, electric, gas, and sanitary services	11,613	302,572	70,506	56,933	12,028	26,149	43,194	9,652	135,611	31,854	13,231	4,362	14,745	25,706
Trucking and warehousing	7,835	227,255	40,388	49,903	11,224	22,184	29,514	6,105	107,007	25,334	12,477	4,100	12,252	13,891
Other transportation, communication, electric, gas, and sanitary services	3,778	75,317	30,118	7,030	804	3,965	13,680	3,547	28,604	6,520	754	262	2,493	11,815
Wholesale and retail trade	96,091	5,749,048	4,206,351	447,961	181,881	69,729	383,439	49,693	2,945,631	2,226,955	214,076	32,725	38,406	223,314
Wholesale trade	15,004	1,231,221	926,408	57,081	11,713	12,778	115,978	5,865	434,919	334,019	18,183	3,692	6,777	37,370
Retail trade	80,833	4,490,340	3,261,519	387,750	169,343	56,743	264,331	43,754	2,501,688	1,887,414	195,097	28,939	31,053	185,151
Building materials, hardware, and farm equipment	2,333	286,149	224,659	26,607	7,824	4,427	10,582	1,641	154,475	117,868	13,169	2,778	2,109	8,890
General merchandise stores	16,894	227,424	159,015	16,606	6,554	3,216	20,050	10,818	126,540	77,173	6,909	1,345	3,245	20,577
Food stores	8,678	813,534	650,412	50,920	29,128	7,512	31,618	4,566	465,756	385,193	24,734	4,132	4,314	22,561
Automotive dealers	11,959	1,437,034	1,141,004	104,165	43,841	9,092	51,800	8,630	881,524	708,918	55,925	6,438	5,396	46,950
Apparel and accessory stores	2,710	173,701	113,297	15,787	6,119	1,781	17,243	1,287	62,471	42,402	5,974	1,156	703	7,115
Furniture, home furnishings, and equipment stores	3,673	225,553	150,371	23,804	8,535	3,452	18,625	2,690	109,963	78,223	13,851	1,139	1,481	12,500
Eating and drinking places	21,443	796,658	451,232	109,009	49,602	18,814	66,452	6,098	260,826	152,457	42,108	6,703	7,151	26,135
Other retail trade	13,143	530,287	371,529	40,852	17,740	8,449	47,961	8,024	440,133	325,180	32,427	5,248	6,654	40,423
Finance, insurance, and real estate	28,938	496,012	128,802	36,617	5,955	15,965	165,907	10,991	122,712	13,216	12,744	2,005	3,978	56,079
Insurance agents, brokers, and service	12,440	205,206	46,139	13,858	1,488	5,060	83,152	4,830	59,251	182	7,187	496	672	31,772
Real estate	14,484	247,267	72,577	18,103	4,204	10,389	66,647	5,461	59,682	13,034	5,531	1,404	3,207	21,535
Agents, brokers, and managers	9,538	109,676	11,033	4,847	879	3,898	45,312	3,322	31,688	1,027	1,765	722	1,382	16,289
Other real estate	4,946	137,591	61,544	13,256	3,325	6,491	21,335	2,139	27,994	12,007	3,766	682	1,825	5,246
Services	128,443	2,000,751	350,141	298,234	31,528	77,776	813,398	52,230	735,791	155,081	125,188	11,319	31,379	281,291
Hotels, rooming houses, camps, and other lodging places	2,142	59,936	4,691	9,867	4,640	9,603	6,903	1,443	15,219	2,565	1,544	786	2,353	2,123
Personal services	34,270	373,218	92,373	75,893	8,846	18,710	101,113	16,577	159,130	30,845	42,637	3,377	9,674	42,002
Laundries and dry cleaning plants	4,108	56,139	11,872	7,745	873	4,722	9,876	2,373	63,842	9,426	17,285	1,493	6,651	8,204
Beauty shops	11,543	75,295	18,150	20,837	1,554	2,739	21,355	7,594	41,248	6,644	6,699	594	1,246	19,063
Barber shops	9,589	90,379	10,583	26,695	1,413	1,530	38,266	2,659	22,940	6,246	11,827	678	582	5,919
Other personal services	9,030	151,405	51,768	20,616	5,006	9,719	31,616	3,951	31,100	8,529	6,826	612	1,195	8,816
Business services	15,889	165,461	33,414	24,059	1,496	5,080	61,122	6,148	38,264	13,358	6,739	390	3,300	10,203
Automobile parking, repair, and services	5,853	119,190	63,495	26,416	3,884	4,918	16,427	2,472	44,791	20,160	9,171	806	2,398	5,054
Repair services, except automobile	12,119	103,277	52,003	11,165	2,352	3,917	21,346	5,028	43,870	18,125	2,670	576	1,139	13,179
Amusement and recreation services	10,074	51,379	9,989	6,510	1,452	6,747	527	3,873	48,329	13,400	5,962	795	2,824	8,464
Medical and health services	22,484	748,556	52,480	90,901	6,177	20,496	423,553	7,673	280,383	31,701	43,931	3,510	7,057	151,691
Offices of physicians and surgeons	8,590	437,923	16,036	46,595	2,759	10,452	271,934	2,892	163,664	7,088	20,142	1,578	3,795	102,815
Offices of dentists and dental surgeons	5,146	175,386	11,140	19,026	1,091	4,753	95,985	1,411	56,501	3,971	7,031	605	1,342	32,451
Other medical services	8,748	135,247	25,304	25,280	2,327	5,291	55,634	3,370	60,218	20,642	16,758	1,327	1,920	16,425
Legal services	7,281	201,812	12,605	18,980	766	3,353	111,793	2,137	42,038	526	5,459	336	1,028	27,628
Engineering and architectural services	3,515	75,043	21,095	22,369	944	1,705	26,140	1,913	43,075	21,951	4,545	547	964	9,666
Accounting, auditing, and bookkeeping services	5,836	44,843	2,865	8,296	480	1,410	23,314	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	8,980	58,036	5,131	3,778	491	1,837	21,160	2,859	12,410	2,382	837	79	353	6,909

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Iowa							Kansas						
All industries	269,874	6,790,856	4,254,623	385,286	149,635	386,782	934,648	196,099	4,431,074	2,688,729	324,418	105,111	235,004	546,377
Agriculture, forestry, and fisheries	168,754	3,408,198	2,109,590	72,029	89,333	299,669	517,384	106,897	1,745,043	1,090,083	53,484	62,207	168,598	184,026
Farms	165,583	3,360,868	2,095,143	65,904	88,240	296,459	505,248	105,691	1,639,486	1,015,592	47,528	61,415	163,576	174,939
Field crop farms	49,880	565,385	235,108	16,266	27,247	79,351	135,901	51,872	512,041	224,730	21,444	27,715	79,600	90,718
Livestock farms	106,323	2,771,639	1,847,658	46,326	59,236	212,421	369,421	50,013	1,112,783	781,674	25,359	32,841	80,736	84,741
Other farms	9,380	23,844	12,377	3,312	1,757	4,687	[1]74	3,806	14,662	9,188	725	859	3,240	[1]520
Other agriculture, forestry, and fisheries	3,171	47,330	14,447	6,125	1,093	3,210	12,136	1,206	105,557	74,491	5,956	792	5,022	9,087
Contract construction	9,737	293,070	172,893	64,860	5,622	9,646	43,611	11,474	248,052	134,415	39,837	4,326	7,681	41,852
General contractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,000	109,646	74,049	11,473	1,931	3,093	7,338
Special trade contractors	8,681	222,190	122,334	50,272	4,697	7,434	38,643	7,992	118,484	56,015	25,507	1,816	3,575	27,980
Manufacturing	1,751	72,853	33,998	14,571	1,752	2,690	8,554	2,525	70,464	34,374	12,122	899	2,827	10,578
Transportation, communication, electric, gas, and sanitary services	7,769	177,700	40,855	16,783	7,689	20,830	26,018	4,230	88,558	32,277	14,297	4,341	6,862	7,081
Trucking and warehousing	7,577	152,590	23,407	16,451	7,626	17,392	24,640	2,736	76,450	30,231	12,161	4,179	4,964	6,571
Other transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,494	12,108	2,046	2,136	162	1,898	510
Wholesale and retail trade	38,600	2,277,957	1,782,568	139,965	32,571	26,417	128,310	28,830	1,677,768	1,264,995	124,463	22,200	20,900	119,382
Wholesale trade	6,117	595,289	512,355	17,267	4,588	5,440	22,506	4,174	325,410	242,018	17,878	3,820	5,542	26,823
Retail trade	32,320	1,669,359	1,261,927	121,222	26,208	20,920	105,116	24,652	1,348,364	1,020,079	106,234	18,079	15,239	92,502
Building materials, hardware, and farm equipment	1,627	166,355	138,792	9,641	2,189	1,778	6,778	844	121,569	103,104	8,763	1,378	959	4,831
General merchandise stores	10,103	94,477	59,717	4,032	1,280	1,782	14,392	7,092	63,186	44,048	2,994	759	1,859	7,299
Food stores	3,142	304,142	241,860	15,837	3,389	2,937	15,450	1,606	195,892	166,619	9,655	1,457	1,591	6,769
Automotive dealers	3,998	483,284	394,956	30,369	6,870	3,372	21,747	4,955	469,157	388,682	26,752	4,055	3,589	22,077
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores	830	91,354	65,701	6,840	1,275	1,300	8,438	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	6,531	199,829	111,724	33,543	7,054	5,436	14,097	4,151	141,158	72,133	26,395	3,820	2,579	16,545
Other retail trade	5,712	296,241	227,732	17,826	3,471	4,016	21,291	4,930	241,492	163,349	20,640	4,489	3,522	27,665
Finance, insurance, and real estate	6,725	64,705	6,942	3,663	711	2,083	30,832	7,138	89,663	15,846	5,955	2,511	2,298	35,972
Insurance agents, brokers, and service	3,423	37,761	4,151	1,211	124	788	19,450	3,051	36,796	2,458	2,199	86	830	19,250
Real estate	2,558	19,599	953	2,049	564	970	8,505	3,656	43,338	11,513	3,573	2,327	1,174	13,671
Agents, brokers, and managers	1,923	13,056	506	493	100	388	6,333	2,387	16,414	2,895	345	176	300	8,410
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	35,817	488,539	101,703	73,152	11,904	25,239	179,585	31,802	441,928	112,741	68,680	7,899	20,735	145,931
Hotels, rooming houses, camps, and other lodging places	1,464	38,756	9,889	4,923	3,534	3,393	4,528	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	8,525	82,201	20,187	9,647	1,951	5,083	25,193	6,821	59,886	13,850	11,033	1,309	3,237	19,849
Laundries and dry cleaning plants	1,784	19,647	1,547	1,879	845	3,125	2,074	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	3,545	20,245	3,953	3,451	459	569	8,639	3,948	29,168	5,648	9,802	688	1,214	7,763
Barber shops	1,773	7,281	421	-	39	249	4,700	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	1,423	35,028	14,266	4,317	608	1,140	9,780	1,971	25,013	7,922	1,074	536	1,446	8,663
Business services	3,370	30,541	5,922	9,279	604	1,518	12,875	2,891	31,660	8,384	4,428	400	1,512	5,849
Automobile parking, repair, and services	2,411	41,619	24,350	5,970	640	952	4,428	3,959	96,197	55,976	16,732	1,668	3,692	13,635
Repair services, except automobile	7,062	30,443	9,403	2,318	455	1,433	12,248	5,285	49,711	18,781	6,676	1,316	3,174	8,103
Amusement and recreation services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	5,083	181,972	19,738	26,261	2,404	5,869	92,082	5,150	129,992	11,266	16,841	1,354	3,485	71,175
Offices of physicians and surgeons	1,258	64,288	3,200	8,784	608	1,415	39,485	1,211	71,405	2,151	8,904	773	1,750	43,675
Offices of dentists and dental surgeons	1,266	48,155	5,556	6,017	474	2,108	24,745	941	35,096	2,543	5,644	417	1,263	17,100
Other medical services	2,559	69,529	10,982	11,460	1,322	2,346	27,852	2,998	23,491	6,572	2,293	164	472	10,400
Legal services	2,041	34,614	1,896	4,770	464	1,790	19,400	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Engineering and architectural services	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	2,286	3,814	82	190	115	326	1,980	2,405	10,970	374	1,015	36	335	4,669

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Kentucky							Louisiana						
All industries	212,896	3,183,864	1,928,105	300,225	71,927	146,465	427,735	128,372	3,619,597	2,153,078	385,632	49,969	154,810	412,147
Agriculture, forestry, and fisheries	123,805	658,532	372,236	51,490	18,624	90,085	65,586	38,191	443,229	258,137	47,395	4,975	62,678	20,651
Farms	121,029	617,644	352,190	47,099	18,292	87,607	62,295	34,878	380,484	239,601	33,023	4,043	58,416	11,290
Field crop farms	69,126	249,477	121,858	24,002	9,578	38,281	30,124	12,578	236,562	124,010	19,839	2,744	34,490	30,350
Livestock farms	48,706	353,879	218,565	20,513	8,260	45,685	36,265	17,973	136,564	108,473	10,826	1,111	21,784	[1]15,202
Other farms	3,197	14,288	11,767	2,584	454	3,641	[1]4,094	4,327	7,358	7,118	2,358	188	2,142	[1]3,858
Other agriculture, forestry, and fisheries	2,776	40,888	20,046	4,391	332	2,478	3,291	3,313	62,745	18,536	14,372	932	4,262	9,361
Contract construction	15,324	286,604	158,187	53,462	4,385	10,418	49,793	7,072	333,864	249,403	74,829	3,939	7,722	30,331
General contractors	3,409	115,775	80,218	18,185	1,332	3,609	14,666	1,000	152,431	133,218	31,208	1,685	2,584	3,161
Special trade contractors	11,718	161,104	75,064	32,705	2,801	6,560	33,833	5,934	168,654	106,107	39,808	2,140	5,027	25,672
Manufacturing	1,202	33,826	13,308	9,789	1,377	1,574	5,437	2,275	107,837	53,683	18,635	1,764	6,408	5,870
Transportation, communication, electric, gas, and sanitary services	7,184	106,706	38,893	15,117	3,162	9,982	12,871	5,377	113,830	12,249	20,290	3,065	12,121	22,364
Trucking and warehousing	5,265	67,703	25,179	8,641	2,626	7,130	7,463	2,901	54,801	5,816	8,436	2,230	7,370	7,884
Other transportation, communication, electric, gas, and sanitary services	1,919	39,003	13,714	6,476	536	2,852	5,408	2,476	59,029	6,433	11,854	835	4,751	14,480
Wholesale and retail trade	28,608	1,605,064	1,240,720	108,227	35,373	17,298	103,066	32,055	1,890,751	1,440,872	132,191	24,831	26,420	106,730
Wholesale trade	1,494	225,568	184,017	9,773	2,547	1,904	14,776	3,750	391,397	308,803	23,512	3,998	5,065	19,065
Retail trade	26,852	1,373,837	1,053,692	97,928	32,715	15,067	87,581	27,974	1,498,541	1,130,705	108,632	20,821	20,928	88,987
Building materials, hardware, and farm equipment	662	81,170	64,727	6,426	1,212	765	4,245	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	5,848	72,298	50,809	3,143	1,151	809	8,585	3,489	103,850	74,650	3,759	1,620	2,858	9,227
Food stores	7,090	418,083	353,404	20,251	11,018	3,635	12,932	5,146	343,754	291,715	11,497	4,090	3,844	16,754
Automotive dealers	5,848	410,956	330,037	24,665	5,070	2,744	24,857	4,573	405,909	318,663	31,684	2,894	2,712	18,667
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	707	36,102	23,600	4,363	532	885	2,289
Furniture, home furnishings, and equipment stores	900	46,307	31,646	3,515	1,846	812	3,073	1,473	105,798	71,188	10,136	1,219	1,363	8,155
Eating and drinking places	3,482	118,884	68,361	22,806	5,691	2,758	8,494	6,325	166,676	106,188	19,431	5,174	3,822	9,844
Other retail trade	2,464	196,356	134,362	14,686	5,970	3,431	21,590	5,591	292,521	211,698	23,902	4,167	4,859	21,065
Finance, insurance, and real estate	4,878	65,624	12,409	4,578	588	1,768	27,292	6,742	143,768	51,453	6,645	1,111	4,861	34,846
Insurance agents, brokers, and service	2,359	32,076	1,368	3,437	295	1,106	16,393	2,330	32,554	3,221	3,349	159	1,068	15,854
Real estate	2,340	33,034	11,041	1,118	293	662	10,776	4,193	89,141	31,391	2,913	928	3,700	19,828
Agents, brokers, and managers	1,781	10,123	23	86	85	82	5,761	2,699	46,038	630	509	343	2,121	15,598
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,494	43,103	30,761	2,404	585	1,579	4,230
Services	29,827	409,225	86,549	54,765	7,706	14,246	163,327	35,442	522,088	76,474	80,931	6,969	29,214	192,648
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	10,327	74,359	12,691	10,171	1,215	3,517	32,297	8,909	66,671	13,350	15,607	1,413	4,060	19,880
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	3,926	20,452	4,126	3,535	243	831	7,989	4,081	24,442	4,059	7,545	483	1,175	5,824
Barber shops	4,337	23,462	1,902	4,268	255	217	14,765	2,724	12,156	191	-	235	208	8,669
Other personal services	1,392	21,800	6,103	1,246	520	1,064	6,708	1,379	11,616	4,236	513	227	1,352	2,192
Business services	2,626	12,888	2,394	1,654	124	971	4,616	2,655	12,341	2,105	2,547	180	1,517	2,846
Automobile parking, repair, and services	2,413	79,821	49,053	11,764	2,474	1,580	8,869	2,223	31,180	18,961	3,515	378	1,138	3,765
Repair services, except automobile	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,712	41,268	15,110	7,622	513	1,832	12,264
Amusement and recreation services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,280	20,765	4,959	4,488	349	3,126	1,667
Medical and health services	3,669	145,502	12,262	18,241	1,909	3,577	83,350	6,831	199,726	9,644	24,876	1,665	7,032	111,203
Offices of physicians and surgeons	1,541	88,322	3,460	10,540	1,129	2,614	54,602	3,091	122,176	4,824	12,882	912	4,583	73,955
Offices of dentists and dental surgeons	1,076	41,001	4,956	5,554	442	714	21,952	1,376	51,997	4,154	7,385	448	1,860	24,339
Other medical services	1,052	16,179	3,846	2,147	338	249	6,796	2,364	25,553	666	4,609	305	589	12,909
Legal services	1,566	27,026	697	1,682	259	420	17,882	2,322	48,408	1,227	5,222	934	2,415	15,897
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,100	35,247	6,909	7,245	450	851	8,773
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,998	23,439	526	6,093	285	1,237	9,936
Other services	2,303	3,990	887	184	5	346	1,222	1,991	19,643	243	874	141	937	3,253

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Maine							Maryland						
All industries	49,936	1,226,118	733,905	147,934	26,110	46,794	165,566	127,831	3,275,816	1,842,967	387,866	47,073	105,399	539,481
Agriculture, forestry, and fisheries	14,583	165,519	93,104	25,904	6,708	18,510	21,031	29,175	223,649	124,001	25,215	7,078	28,297	17,312
Farms	9,965	136,213	86,615	25,203	6,375	16,590	9,912	24,793	194,217	119,877	20,624	6,813	26,645	13,142
Field crop farms	3,137	24,417	14,291	6,423	1,047	3,377	2,718	12,321	50,720	29,260	5,990	2,057	6,447	3,678
Livestock farms	2,348	66,137	38,741	6,184	2,694	9,798	6,247	8,861	126,449	77,839	10,267	4,227	16,167	12,308
Other farms	4,480	45,659	33,583	12,596	2,634	3,415	947	3,611	17,048	12,778	4,367	529	4,031	[1]2,844
Other agriculture, forestry, and fisheries	4,618	29,306	6,489	701	333	1,920	11,119	4,382	29,432	4,124	4,591	265	1,652	4,170
Contract construction	4,656	112,208	65,021	25,571	2,626	2,308	16,335	11,374	299,546	179,739	79,499	5,427	7,892	49,507
General contractors	832	57,874	34,352	15,145	1,553	863	6,030	1,982	93,720	66,844	17,604	1,479	1,702	11,168
Special trade contractors	2,609	42,753	24,524	7,512	787	1,038	9,459	9,231	205,826	112,895	61,895	3,826	5,612	39,953
Manufacturing	2,518	92,602	23,476	25,165	2,085	6,144	9,728	3,568	100,443	58,483	18,423	1,843	3,736	13,533
Transportation, communication, electric, gas, and sanitary services	2,449	30,361	4,217	3,033	1,224	3,773	7,955	8,828	110,964	12,557	20,383	3,973	13,281	23,279
Trucking and warehousing	1,158	22,493	3,195	2,675	839	2,256	5,211	3,404	49,123	3,825	6,049	2,723	8,220	6,925
Other transportation, communication, electric, gas, and sanitary services	1,291	7,868	1,022	358	385	1,517	2,744	5,424	61,841	8,732	14,334	1,250	5,061	16,354
Wholesale and retail trade	11,749	665,979	514,535	48,075	9,115	9,825	52,368	26,591	1,554,347	1,138,013	125,859	15,416	19,050	129,099
Wholesale trade	1,317	107,188	81,689	7,158	1,073	3,075	10,937	2,604	178,538	137,012	7,419	617	1,581	20,739
Retail trade	10,299	533,364	412,219	36,817	7,589	6,349	39,948	23,987	1,375,809	1,001,001	118,440	14,799	17,469	108,360
Building materials, hardware, and farm equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	809	43,574	33,123	4,038	622	818	1,789
General merchandise stores	1,806	26,487	21,072	423	240	376	2,626	5,237	82,040	44,796	4,033	651	2,170	16,288
Food stores	1,705	161,717	136,112	8,067	2,389	1,457	7,857	3,473	246,641	195,993	12,870	1,915	2,734	19,725
Automotive dealers	1,523	155,859	128,419	9,152	1,419	1,156	8,986	4,379	496,727	391,942	40,138	3,526	2,895	24,718
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	508	26,309	19,323	1,633	237	161	2,537
Furniture, home furnishings, and equipment stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	874	56,939	35,821	7,882	1,156	853	5,417
Eating and drinking places	956	22,016	11,274	3,900	922	608	4,284	4,487	195,435	117,394	29,422	3,549	4,868	16,594
Other retail trade	2,844	107,350	71,520	10,331	1,512	2,041	12,584	4,220	228,144	162,609	18,424	3,143	2,970	21,292
Finance, insurance, and real estate	2,676	34,994	9,181	1,579	1,752	2,185	10,221	8,556	333,551	236,694	7,790	2,526	6,747	41,026
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,035	37,660	38	2,273	196	1,112	21,128
Real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,071	68,029	11,524	4,881	2,281	5,541	20,383
Agents, brokers, and managers	(*)	(*)	-	-	(*)	(*)	(*)	5,037	38,495	301	3,344	602	1,798	18,279
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,034	29,534	11,223	1,537	1,679	3,743	2,104
Services	11,304	124,453	24,371	18,607	2,600	4,049	47,927	39,271	649,779	92,569	110,533	10,674	25,994	264,668
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,258	21,282	6,550	3,193	1,320	2,934	2,701
Personal services	2,290	18,312	4,745	3,293	310	335	5,224	7,115	110,441	28,944	27,467	2,858	5,862	23,415
Laundries and dry cleaning plants	(*)	(*)	(*)	-	(*)	(*)	(*)	1,354	38,214	14,740	10,702	718	3,006	4,263
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,810	21,520	909	6,959	500	627	4,654
Barber shops	(*)	(*)	(*)	(*)	(*)	-	(*)	2,092	19,314	1,234	7,378	1,001	190	7,174
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,859	31,393	12,061	2,428	639	2,039	7,324
Business services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,654	40,329	3,448	9,463	658	1,393	16,018
Automobile parking, repair, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,606	21,305	8,991	3,527	314	766	4,345
Repair services, except automobile	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,464	47,950	15,602	10,004	608	1,335	12,430
Amusement and recreation services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,593	27,518	3,687	4,861	960	2,784	[1]775
Medical and health services	2,524	42,900	2,478	7,050	539	1,066	23,511	6,703	231,500	11,635	29,312	2,480	6,917	136,329
Offices of physicians and surgeons	834	30,240	1,700	3,454	262	894	19,888	3,274	142,381	3,661	15,171	1,129	3,383	93,220
Offices of dentists and dental surgeons	(*)	(*)	(*)	(*)	(*)	(*)	(*)	924	52,269	3,735	8,510	711	1,326	26,845
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,505	36,850	4,239	5,631	640	2,208	16,264
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,063	83,084	1,600	10,503	640	1,609	46,039
Engineering and architectural services	(*)	(*)	(*)	-	(*)	(*)	(*)	1,082	22,665	3,691	4,114	168	218	9,967
Accounting, auditing, and bookkeeping services	(*)	(*)	-	(*)	(*)	-	(*)	3,313	17,932	694	2,980	179	600	6,591
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,420	25,773	7,727	5,109	489	1,576	7,608

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Massachusetts							Michigan						
All industries	161,995	4,216,179	2,169,560	470,450	77,636	111,714	904,130	317,027	8,981,326	5,077,263	1,108,353	256,349	332,736	1,382,038
Agriculture, forestry, and fisheries	11,312	169,569	92,914	31,520	6,727	13,871	15,905	97,855	778,170	414,867	69,854	32,206	123,023	63,617
Farms	7,001	102,698	77,826	19,256	4,647	9,482	[1]1,792	93,094	682,501	379,865	47,256	29,502	116,330	47,066
Field crop farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	43,569	175,471	78,138	5,951	12,501	40,006	6,338
Livestock farms	2,164	47,960	36,409	6,303	1,923	3,912	58	34,115	381,631	229,042	16,791	12,187	60,088	24,161
Other farms	3,748	53,114	39,506	12,697	2,691	5,060	[1]607	15,410	125,399	72,685	24,514	4,814	16,236	16,567
Other agriculture, forestry, and fisheries	4,311	66,871	15,088	12,264	2,080	4,389	17,697	4,761	95,669	35,002	22,598	2,704	6,693	16,551
Contract construction	18,068	463,755	281,680	92,344	8,346	11,424	86,705	24,914	925,645	580,974	215,554	15,642	22,842	157,517
General contractors	2,531	189,355	149,248	32,115	2,327	2,624	18,078	4,335	403,036	310,425	100,372	4,536	6,627	37,820
Special trade contractors	14,981	256,373	125,256	56,778	5,697	8,591	63,699	19,944	515,035	268,413	113,824	10,846	15,989	116,910
Manufacturing	4,735	108,012	67,339	22,678	2,388	3,037	15,424	7,092	318,130	175,703	74,353	7,562	17,185	38,962
Transportation, communication, electric, gas, and sanitary services	5,003	121,170	33,072	18,191	10,502	9,211	21,736	9,672	250,005	81,621	51,111	9,297	20,666	29,625
Trucking and warehousing	1,956	73,529	24,509	11,078	3,077	4,903	13,839	8,524	195,410	49,570	45,264	8,691	17,034	23,620
Other transportation, communication, electric, gas, and sanitary services	3,047	47,641	8,563	7,113	7,425	4,308	7,897	1,148	54,595	32,051	5,847	606	3,632	6,005
Wholesale and retail trade	41,241	2,059,728	1,476,878	137,050	23,133	30,240	208,491	72,319	4,811,887	3,455,662	391,125	150,856	64,637	374,748
Wholesale trade	7,950	406,353	264,918	15,280	3,817	5,904	70,939	7,983	707,944	501,059	39,287	14,784	10,352	79,268
Retail trade	32,717	1,595,916	1,165,251	118,693	18,751	23,828	134,740	63,549	4,075,863	2,937,313	349,773	135,476	53,778	291,649
Building materials, hardware, and farm equipment	1,420	50,878	37,914	1,910	1,493	1,013	3,188	2,019	240,361	180,599	21,485	6,100	3,235	19,745
General merchandise stores	5,378	132,497	95,041	7,050	1,106	4,488	9,371	8,747	136,890	96,268	3,771	3,056	2,244	18,075
Food stores	4,182	264,152	215,719	17,037	1,937	2,840	16,664	11,302	864,773	692,384	46,081	29,297	10,004	44,611
Automotive dealers	6,113	483,830	386,237	30,815	4,371	4,074	32,601	11,764	1,390,148	1,095,284	91,667	38,451	10,021	64,255
Apparel and accessory stores	1,362	108,696	72,612	9,321	915	896	13,116	2,226	167,914	105,611	15,824	6,145	1,931	19,195
Furniture, home furnishings, and equipment stores	1,415	75,275	49,511	5,765	1,173	974	6,883	2,059	199,904	128,875	27,880	5,783	2,959	13,260
Eating and drinking places	4,914	171,532	93,881	25,243	3,889	4,362	19,082	12,922	523,934	262,073	100,288	29,391	16,560	51,731
Other retail trade	7,933	309,056	214,336	21,552	3,867	5,181	33,835	12,510	551,939	376,219	42,777	17,253	6,824	60,777
Finance, insurance, and real estate	12,801	200,460	52,631	14,924	5,294	6,634	62,935	19,372	267,454	37,513	14,890	6,185	11,211	109,992
Insurance agents, brokers, and service	4,479	75,942	20,170	6,893	693	1,439	27,494	6,161	96,467	12,625	7,215	513	2,219	49,789
Real estate	7,028	84,417	4,649	6,655	4,518	5,031	29,390	12,756	164,005	22,317	7,550	5,636	8,951	58,398
Agents, brokers, and managers	5,442	53,635	2,361	4,997	1,104	2,240	21,016	10,637	95,884	4,673	2,387	1,316	3,469	46,891
Other real estate	1,586	30,782	2,288	1,658	3,414	2,791	8,374	2,119	68,121	17,644	5,163	4,320	5,482	11,507
Services	68,023	1,086,589	160,150	152,275	21,103	37,080	494,093	82,223	1,588,902	315,140	288,981	34,053	69,831	603,651
Hotels, rooming houses, camps, and other lodging places	2,592	39,050	8,171	5,164	3,741	4,754	1,920	3,421	40,464	12,495	7,467	3,363	7,139	1,289
Personal services	12,382	155,734	37,368	29,687	3,545	7,732	42,762	23,582	325,943	66,636	76,395	8,034	17,507	104,988
Laundries and dry cleaning plants	2,042	27,806	6,147	3,804	670	2,472	5,854	3,661	118,416	25,340	36,599	3,048	9,207	23,656
Beauty shops	4,239	51,800	14,168	17,546	1,479	1,815	11,308	6,415	60,517	13,153	19,388	1,696	2,351	16,230
Barber shops	2,782	21,261	444	4,773	433	303	9,809	8,243	68,371	3,528	12,286	916	1,234	40,014
Other personal services	3,319	54,867	16,609	3,564	963	3,142	15,791	5,263	78,639	24,615	8,122	2,374	4,715	25,088
Business services	7,654	95,787	29,886	14,845	976	1,776	33,328	9,779	112,281	23,759	16,293	1,495	4,330	38,467
Automobile parking, repair, and services	1,599	46,940	22,009	7,728	1,239	1,414	6,763	5,621	176,026	84,908	37,500	5,438	8,189	26,017
Repair services, except automobile	4,652	47,922	24,211	8,740	1,192	1,021	10,251	5,276	89,490	43,202	18,712	2,216	3,202	22,669
Amusement and recreation services	5,754	34,815	5,852	3,084	1,006	2,960	7,073	5,858	76,391	22,528	13,892	2,955	7,247	5,365
Medical and health services	16,725	483,204	22,594	60,397	7,186	13,154	291,454	15,627	585,194	40,138	86,702	8,349	16,593	320,613
Offices of physicians and surgeons	6,343	257,192	6,787	22,819	2,637	6,541	176,516	5,351	283,089	9,170	43,123	3,589	7,247	165,187
Offices of dentists and dental surgeons	3,748	141,398	9,016	18,950	2,006	3,678	79,052	4,144	187,354	11,987	27,029	2,709	4,987	99,572
Other medical services	6,634	84,614	6,791	18,628	2,543	2,935	35,886	6,132	114,751	18,981	16,550	2,051	4,359	55,854
Legal services	4,616	91,407	2,526	9,785	724	1,749	56,245	3,557	95,880	4,958	14,692	965	2,945	49,341
Engineering and architectural services	1,309	19,758	2,592	2,855	77	233	11,166	1,603	22,438	8,162	3,886	222	599	7,184
Accounting, auditing, and bookkeeping services	2,742	32,000	587	7,452	648	674	11,802	3,150	41,574	4,870	11,326	795	1,465	17,311
Other services	7,998	39,972	4,354	2,538	769	1,613	21,329	4,749	23,221	3,484	2,116	221	615	10,407

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Minnesota							Mississippi						
All industries	262,271	5,202,888	2,928,610	447,146	118,785	322,739	696,628	111,874	2,291,532	1,466,916	219,877	51,005	111,270	204,167
Agriculture, forestry, and fisheries	145,624	1,736,314	924,376	63,597	59,934	231,275	232,698	54,503	463,938	268,833	50,836	9,446	62,052	17,862
Farms	143,473	1,699,605	912,617	59,618	59,387	229,678	224,642	53,159	429,339	250,079	45,845	8,469	59,808	18,146
Field crop farms	51,772	510,250	226,374	21,559	24,259	82,068	76,400	21,537	238,526	106,128	27,705	4,000	31,719	32,504
Livestock farms	80,773	1,141,793	655,068	31,784	31,487	140,126	149,103	26,292	179,546	135,663	15,356	3,541	23,748	[1]8,946
Other farms	10,928	47,562	31,175	6,275	3,641	7,484	[1]861	5,330	11,267	8,288	2,784	928	4,341	[1]5,412
Other agriculture, forestry, and fisheries	2,151	36,709	11,759	3,979	547	1,597	8,056	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	10,782	338,939	195,048	71,953	8,038	12,051	39,400	7,907	161,051	107,552	27,077	3,305	4,995	22,582
General contractors	1,268	92,174	61,567	16,663	1,937	1,678	5,340	956	85,187	68,969	15,916	2,018	2,113	5,571
Special trade contractors	9,512	244,800	133,472	54,892	6,095	10,352	34,075	6,005	64,249	32,015	7,938	1,231	2,471	15,071
Manufacturing	2,253	107,358	56,058	30,304	2,380	4,287	11,553	2,942	113,626	73,931	20,417	2,958	5,764	4,669
Transportation, communication, electric, gas, and sanitary services	5,667	159,055	50,789	21,558	5,513	12,209	23,754	3,204	97,050	18,381	12,431	2,933	11,392	14,382
Trucking and warehousing	4,955	127,690	34,170	16,532	4,830	9,965	19,162	2,628	76,553	10,541	9,445	2,518	9,223	10,322
Other transportation, communication, electric, gas, and sanitary services	712	31,365	16,619	5,026	683	2,244	4,592	576	20,497	7,840	2,986	415	2,169	4,060
Wholesale and retail trade	39,734	2,125,787	1,551,765	175,289	28,541	28,584	143,692	22,544	1,165,792	910,395	69,104	26,144	13,227	65,173
Wholesale trade	6,483	333,204	230,810	16,753	2,868	3,379	37,636	4,474	268,812	217,951	10,218	3,515	2,804	13,394
Retail trade	32,851	1,782,232	1,313,993	158,276	25,588	25,076	104,494	18,010	896,964	692,428	58,886	22,629	10,423	51,780
Building materials, hardware, and farm equipment	1,624	175,422	138,432	18,135	2,645	2,141	8,377	614	44,086	31,888	5,047	1,025	652	3,057
General merchandise stores	10,163	95,036	65,093	5,648	1,196	2,453	6,324	2,808	82,335	58,358	7,278	2,459	924	6,878
Food stores	3,554	354,860	280,873	19,606	2,402	4,359	13,337	5,550	303,125	256,315	9,650	8,268	2,904	12,781
Automotive dealers	5,181	532,158	426,549	37,256	6,609	4,461	24,997	3,487	249,113	201,503	18,110	4,782	1,798	8,435
Apparel and accessory stores	1,730	66,309	42,578	6,659	849	1,280	7,557	(*)	(*)	(*)	(*)	(*)	-	(*)
Furniture, home furnishings, and equipment stores	461	44,223	28,016	4,101	649	972	3,742	1,219	92,641	60,729	7,789	2,385	1,747	9,917
Eating and drinking places	5,878	251,444	136,395	51,282	8,365	5,464	21,036	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	4,260	262,780	196,057	15,589	2,873	3,946	19,124	2,737	84,665	57,523	6,010	2,596	1,237	8,738
Finance, insurance, and real estate	9,649	121,035	19,765	5,371	730	2,056	38,122	3,240	37,905	13,952	3,052	398	1,341	10,028
Insurance agents, brokers, and service	4,377	69,519	10,755	3,456	363	1,165	18,124	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5,138	47,491	8,965	1,349	364	872	21,179	1,521	19,401	8,653	2,114	269	634	3,972
Agents, brokers, and managers	3,008	28,325	106	613	58	470	16,543	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate	2,130	19,166	8,859	736	306	402	4,636	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	48,161	608,345	126,766	78,541	13,527	31,809	210,627	17,156	227,251	62,222	34,638	4,889	10,462	71,969
Hotels, rooming houses, camps, and other lodging places	5,155	59,047	14,247	3,799	4,247	9,213	3,816	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	11,733	100,715	19,619	18,700	2,157	5,571	32,000	3,490	47,987	11,718	9,665	1,425	3,591	9,486
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	4,507	39,814	6,144	12,795	988	1,351	10,567	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
Other personal services	3,903	24,563	7,381	1,534	293	1,596	7,272	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	5,333	55,851	11,696	8,013	2,124	3,660	15,977	1,306	9,202	285	2,578	126	684	2,527
Automobile parking, repair, and services	3,444	57,287	36,925	6,058	942	3,063	2,819	2,239	36,691	21,724	4,084	782	1,103	4,794
Repair services, except automobile	5,995	46,936	23,684	6,771	1,251	1,862	7,324	3,096	30,487	15,501	4,507	745	1,243	4,514
Amusement and recreation services	2,854	29,840	6,731	4,262	502	1,297	7,631	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	7,366	197,013	13,432	22,872	1,756	5,207	107,791	2,175	70,904	6,760	8,489	802	2,344	39,762
Offices of physicians and surgeons	2,247	94,673	1,956	11,339	682	1,990	58,811	894	42,063	3,436	5,305	488	1,332	24,298
Offices of dentists and dental surgeons	1,934	64,099	5,635	8,868	722	1,714	33,427	478	26,078	3,324	2,915	296	974	13,631
Other medical services	3,185	38,241	5,841	2,665	352	1,503	15,553	(*)	(*)	-	(*)	(*)	(*)	(*)
Legal services	1,739	37,547	163	3,770	265	901	23,702	1,040	7,919	1,429	1,150	103	199	3,759
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	(*)	(*)
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)
Other services	2,792	10,528	254	1,590	80	439	3,966	2,234	8,752	1,059	1,470	452	237	3,779

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Missouri							Nebraska						
All industries	307,966	5,702,318	3,410,062	516,957	102,944	250,627	790,648	151,274	3,590,042	2,259,690	203,549	88,409	220,816	453,630
Agriculture, forestry, and fisheries	148,490	1,377,597	866,483	56,613	44,625	147,846	122,017	95,918	1,968,860	1,239,202	46,899	61,343	176,279	255,897
Farms	146,726	1,352,732	850,030	54,785	44,308	146,847	119,438	94,709	1,931,039	1,224,085	43,626	60,724	174,252	250,141
Field crop farms	41,046	344,144	157,566	20,962	15,175	48,539	57,186	37,018	481,027	205,793	16,308	24,660	69,718	106,547
Livestock farms	94,756	987,258	678,330	31,732	27,795	94,753	63,280	51,785	1,434,185	1,007,441	25,901	34,558	101,863	146,516
Other farms	10,924	21,330	14,134	2,091	1,338	3,555	[1]1,028	5,906	15,827	10,851	1,417	1,506	2,671	[1]2,922
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	22,243	461,424	252,968	105,784	7,343	14,141	76,160	6,813	152,982	84,486	31,944	2,989	8,366	25,825
General contractors	2,939	144,197	92,540	20,153	1,697	4,690	14,819	1,402	63,369	39,958	8,629	870	2,193	11,344
Special trade contractors	18,941	313,007	157,552	83,467	5,578	9,247	61,427	5,411	89,613	44,528	23,315	2,119	6,173	14,481
Manufacturing	2,851	182,765	112,972	30,888	3,312	6,182	19,149	944	44,214	22,496	7,757	1,407	2,473	2,725
Transportation, communication, electric, gas, and sanitary services	9,685	175,588	43,943	22,662	5,318	13,992	28,698	1,653	74,328	25,314	14,875	3,330	6,873	4,397
Trucking and warehousing	8,364	156,792	38,354	20,272	5,011	11,646	25,552	1,591	67,294	24,986	11,104	3,072	6,492	3,675
Other transportation, communication, electric, gas, and sanitary services	1,321	18,796	5,589	2,390	307	2,346	3,146	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	51,803	2,558,228	1,924,688	179,173	28,225	29,502	182,928	21,222	1,031,832	813,011	64,035	13,096	12,671	54,070
Wholesale trade	6,012	439,710	328,774	19,439	3,329	4,912	39,882	4,558	310,317	260,429	10,625	1,498	2,485	10,752
Retail trade	45,380	2,099,971	1,582,284	157,705	24,760	24,412	141,364	16,612	721,233	552,219	53,410	11,598	10,186	43,423
Building materials, hardware, and farm equipment	1,565	149,380	116,083	10,201	1,471	1,529	12,138	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	10,847	122,736	82,462	6,641	1,363	1,856	16,662	7,121	23,294	14,112	600	204	737	2,503
Food stores	5,118	390,880	325,746	20,749	3,324	3,535	18,437	502	108,713	91,420	5,898	669	781	2,601
Automotive dealers	9,828	814,937	653,395	55,091	7,263	6,221	32,503	2,849	250,125	203,452	14,290	3,377	2,491	13,354
Apparel and accessory stores	1,507	51,785	31,766	3,532	499	113	9,768	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores	1,841	82,626	60,099	10,769	1,244	1,068	4,480	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	8,167	218,739	129,561	30,173	6,265	6,149	18,621	2,245	87,367	53,962	15,307	3,019	3,009	4,780
Other retail trade	6,507	268,888	183,172	20,549	3,331	3,941	28,755	2,396	101,899	74,978	5,514	1,215	1,480	12,279
Finance, insurance, and real estate	13,477	174,191	35,608	15,598	2,667	5,919	67,880	5,163	52,797	6,817	2,750	988	1,545	22,850
Insurance agents, brokers, and service	5,439	72,527	11,436	7,917	284	825	34,261	2,794	17,974	1,435	267	40	327	11,142
Real estate	7,344	95,929	23,567	7,639	2,378	4,565	30,664	2,266	28,808	2,398	2,461	943	994	10,956
Agents, brokers, and managers	3,386	36,554	919	1,121	206	950	21,265	1,278	15,154	53	1,472	214	336	5,744
Other real estate	3,958	59,375	22,648	6,518	2,172	3,615	9,399	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	56,086	735,508	159,950	102,438	10,628	30,941	290,932	19,144	241,639	55,783	33,750	4,942	11,216	89,252
Hotels, rooming houses, camps, and other lodging places	2,622	33,592	5,743	4,219	1,365	5,374	5,215	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	11,825	124,795	29,947	29,995	2,547	6,471	32,783	4,281	43,825	10,220	9,386	1,072	2,497	14,758
Laundries and dry cleaning plants	2,271	46,230	12,814	10,475	904	3,498	9,706	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	7,135	42,600	5,898	9,503	764	1,321	14,188	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	8,862	65,396	19,752	10,287	840	2,811	18,876	2,024	13,129	8,175	276	27	156	3,682
Automobile parking, repair, and services	4,530	85,772	46,639	9,993	1,469	2,341	17,644	1,766	24,543	12,613	2,647	699	987	4,982
Repair services, except automobile	6,500	50,223	19,888	3,835	588	1,444	17,021	2,386	17,019	8,261	531	236	288	5,312
Amusement and recreation services	3,097	39,787	16,065	3,802	973	3,547	7,518	2,507	26,566	8,260	5,834	977	1,444	3,516
Medical and health services	8,538	231,693	18,760	26,327	1,692	5,695	138,657	2,396	76,432	4,254	9,509	874	2,853	42,253
Offices of physicians and surgeons	2,751	123,750	4,245	15,128	830	2,427	79,421	700	40,626	656	6,084	414	1,529	21,837
Offices of dentists and dental surgeons	1,894	46,491	3,723	4,367	296	1,128	28,082	599	24,398	2,647	2,939	313	969	13,415
Other medical services	3,893	61,452	10,792	6,832	566	2,140	31,154	1,097	11,408	951	486	147	355	7,001
Legal services	3,459	55,632	277	5,395	559	1,047	30,512	570	15,322	783	1,090	115	567	8,031
Engineering and architectural services	1,196	20,002	213	2,583	103	1,278	8,869	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	3,681	15,104	2,059	2,492	354	621	6,505	(*)	(*)	-	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	New Jersey							New York						
All industries	190,499	5,725,851	3,095,994	637,193	95,386	159,092	1,103,883	569,987	15,103,946	7,921,253	1,564,891	250,894	422,162	3,022,215
Agriculture, forestry, and fisheries	14,905	212,133	136,754	41,634	10,813	21,532	8,546	61,995	774,821	438,658	89,615	31,460	112,480	58,612
Farms	12,013	175,592	125,355	35,490	9,925	18,420	[1]2,114	55,688	681,669	405,350	70,615	29,283	106,620	36,012
Field crop farms	2,882	6,875	4,715	1,149	1,566	2,305	[1]3,953	13,374	45,356	28,476	4,182	4,944	8,166	[1]7,278
Livestock farms	3,871	84,979	62,112	7,254	3,163	9,905	[1]1,300	30,585	519,262	303,708	41,233	17,540	85,812	37,494
Other farms	5,260	83,738	58,528	27,087	5,196	6,210	3,139	11,729	117,051	73,166	25,200	6,799	12,642	5,796
Other agriculture, forestry, and fisheries	2,892	36,541	11,399	6,144	888	3,112	10,660	6,307	93,152	33,308	19,000	2,177	5,860	22,600
Contract construction	21,575	642,543	380,415	108,019	11,352	19,210	116,092	45,758	874,562	490,290	152,273	12,626	22,564	210,356
General contractors	4,208	267,820	194,800	35,421	3,568	8,019	26,985	7,996	293,537	207,676	40,737	3,471	6,076	37,940
Special trade contractors	17,033	363,548	178,990	71,139	7,667	10,762	86,430	35,722	546,938	269,900	104,489	8,540	15,685	161,605
Manufacturing	4,423	183,972	113,997	49,894	4,201	5,728	27,751	14,398	581,180	364,335	165,512	11,495	11,343	80,973
Transportation, communication, electric, gas, and sanitary services	8,433	170,812	32,137	24,809	7,222	14,536	36,544	20,384	354,732	44,867	57,837	13,446	29,990	84,141
Trucking and warehousing	4,864	93,031	6,892	15,794	5,371	9,211	19,157	7,695	209,886	33,872	38,208	9,230	18,641	41,129
Other transportation, communication, electric, gas, and sanitary services	3,569	77,781	25,245	9,015	1,851	5,325	17,387	12,689	144,846	10,995	19,629	4,216	11,349	43,012
Wholesale and retail trade	52,082	2,948,623	2,146,235	204,750	34,416	37,087	277,170	135,605	7,888,235	5,808,424	536,128	102,635	87,957	727,922
Wholesale trade	6,671	395,407	282,267	11,797	3,517	3,584	51,602	26,170	1,965,022	1,497,016	96,343	12,824	14,848	210,275
Retail trade	45,310	2,536,510	1,851,817	191,319	30,669	33,350	223,592	106,093	5,665,487	4,111,746	419,952	87,022	69,538	496,560
Building materials, hardware, and farm equipment	1,767	94,199	68,522	6,980	1,101	1,196	7,881	3,275	163,121	124,594	12,955	2,309	2,160	14,111
General merchandise stores	6,481	156,225	107,547	8,540	1,496	2,707	18,800	13,093	240,082	159,665	9,570	1,972	6,346	32,424
Food stores	8,619	548,587	436,296	25,315	4,595	6,284	45,551	20,290	1,309,384	1,040,893	70,885	11,496	12,723	91,104
Automotive dealers	7,943	680,736	536,978	48,063	6,362	4,954	40,005	13,649	1,407,864	1,137,854	85,541	20,485	9,172	72,671
Apparel and accessory stores	2,991	171,677	120,881	13,416	1,612	1,449	16,766	6,867	365,380	242,456	27,730	4,252	3,118	44,663
Furniture, home furnishings, and equipment stores	2,300	155,008	105,647	13,826	1,911	2,347	13,904	4,601	263,256	187,724	18,296	2,873	3,427	27,617
Eating and drinking places	6,757	291,201	172,499	41,361	7,462	6,783	30,730	18,274	686,839	359,816	98,949	28,331	17,426	79,127
Other retail trade	8,452	438,877	303,447	33,818	6,130	7,630	49,955	26,044	1,229,561	858,744	96,026	15,304	15,166	134,843
Finance, insurance, and real estate	11,936	220,434	39,344	11,558	3,048	7,060	67,791	38,232	654,474	166,497	37,556	14,320	16,766	215,423
Insurance agents, brokers, and service	3,313	80,188	13,715	7,490	872	2,335	28,777	16,824	239,491	26,928	20,910	2,754	4,517	106,166
Real estate	8,196	113,103	11,948	3,130	2,025	4,389	34,026	18,680	236,812	20,723	13,191	10,904	11,911	77,303
Agents, brokers, and managers	5,748	69,222	177	2,332	998	2,215	25,791	14,366	149,293	10,120	6,846	1,473	4,885	64,143
Other real estate	2,448	43,881	11,771	798	1,027	2,174	8,235	4,314	87,519	10,603	6,345	9,431	7,026	13,160
Services	76,631	1,336,876	245,849	195,174	24,152	53,495	567,271	248,893	3,952,970	606,696	524,537	64,275	139,809	1,648,829
Hotels, rooming houses, camps, and other lodging places	2,049	40,678	3,513	3,089	4,258	6,435	7,456	10,714	146,339	38,770	20,277	13,040	17,009	10,986
Personal services	16,792	221,057	74,505	46,263	4,593	9,377	66,692	46,698	496,245	124,808	83,726	10,865	21,510	136,371
Laundries and dry cleaning plants	4,516	87,295	33,702	17,282	2,045	4,713	20,473	10,272	176,816	52,624	29,025	3,314	10,264	34,543
Beauty shops	5,433	64,098	18,764	16,676	1,133	2,292	20,445	15,302	113,016	17,972	26,375	2,646	3,661	35,684
Barber shops	4,673	40,414	8,363	11,125	769	949	19,053	6,323	48,928	5,922	11,807	1,029	553	18,611
Other personal services	2,170	29,250	13,676	1,180	646	1,423	6,721	14,801	157,485	48,290	16,519	3,876	7,032	47,533
Business services	10,214	92,460	21,963	18,376	1,211	3,203	31,421	36,107	386,336	111,533	43,212	4,175	8,846	140,154
Automobile parking, repair, and services	4,805	93,736	51,482	14,385	2,451	3,563	17,051	6,964	131,786	60,588	18,099	3,275	5,025	26,396
Repair services, except automobile	2,722	45,382	20,063	5,814	880	1,012	12,591	12,213	119,683	49,106	11,170	1,811	5,804	34,842
Amusement and recreation services	4,494	58,196	13,262	10,245	819	4,371	8,714	16,958	195,474	35,487	27,307	3,256	13,987	20,315
Medical and health services	17,927	535,348	41,360	52,469	6,958	18,658	307,726	50,045	1,533,571	100,179	184,425	18,343	44,812	861,965
Offices of physicians and surgeons	6,571	293,287	9,389	24,307	3,226	8,956	192,162	19,765	835,677	15,484	71,724	6,539	23,406	536,622
Offices of dentists and dental surgeons	4,908	163,046	19,191	21,264	2,552	5,631	79,275	10,743	419,378	48,693	49,852	4,358	11,346	226,832
Other medical services	6,448	79,015	12,780	6,898	1,180	4,071	36,289	19,537	278,516	36,002	62,849	7,446	10,060	98,511
Legal services	5,549	128,462	4,662	18,307	1,094	2,906	68,304	20,475	431,947	7,828	51,104	3,456	8,573	219,570
Engineering and architectural services	2,259	48,291	7,334	19,391	1,238	1,169	11,730	4,984	157,307	44,779	57,099	2,999	2,532	37,294
Accounting, auditing, and bookkeeping services	2,730	35,106	2,697	4,744	368	1,411	17,857	12,796	121,179	1,261	16,483	1,353	4,216	63,384
Other services	7,090	38,160	5,008	2,091	282	1,390	17,729	30,939	233,103	32,357	11,635	1,702	7,495	97,552

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	North Carolina							Ohio						
All industries	246,665	4,599,392	2,803,874	503,659	91,862	186,021	615,624	431,689	9,782,274	5,548,945	1,024,096	183,334	342,555	1,686,477
Agriculture, forestry, and fisheries	119,587	859,406	500,042	104,534	17,251	95,619	94,389	138,083	1,407,848	875,444	63,468	50,732	142,187	162,576
Farms	114,757	805,397	481,996	98,337	16,660	93,277	80,174	132,074	1,332,087	847,901	50,084	49,390	138,825	140,805
Field crop farms	83,231	520,005	284,329	75,980	11,308	60,141	63,491	60,511	298,988	136,892	12,949	19,174	48,212	38,362
Livestock farms	20,163	237,023	167,342	15,445	3,599	25,688	13,991	61,388	945,004	656,563	21,878	26,718	80,336	93,322
Other farms	11,363	48,369	30,325	6,912	1,753	7,448	2,692	10,175	88,095	54,446	15,257	3,498	10,277	9,121
Other agriculture, forestry, and fisheries	4,830	54,009	18,046	6,197	591	2,342	14,215	6,009	75,761	27,543	13,384	1,342	3,362	21,771
Contract construction	14,683	395,303	234,134	80,775	5,411	10,574	61,053	34,114	897,156	558,127	165,708	14,606	15,573	161,356
General contractors	2,060	214,520	151,301	45,651	2,660	4,964	16,267	7,578	429,825	325,030	58,718	6,012	5,901	39,091
Special trade contractors	12,159	177,772	81,087	35,063	2,745	5,390	44,327	26,398	455,072	224,200	105,151	8,270	9,490	120,838
Manufacturing	3,752	165,935	93,706	31,225	3,721	8,186	14,929	6,986	221,806	132,264	52,458	4,591	9,049	33,662
Transportation, communication, electric, gas, and sanitary services	6,439	94,368	15,899	26,662	3,755	8,996	12,235	16,221	356,237	83,859	43,131	15,050	38,534	49,820
Trucking and warehousing	5,118	73,904	14,666	19,800	3,023	7,482	7,200	13,119	279,229	55,059	30,184	13,073	33,978	35,321
Other transportation, communication, electric, gas, and sanitary services	1,321	20,464	1,233	6,862	732	1,514	5,035	3,102	77,008	28,800	12,947	1,977	4,556	14,499
Wholesale and retail trade	48,173	2,331,012	1,787,741	150,060	47,375	27,438	163,256	87,991	4,772,970	3,499,821	395,276	64,793	56,817	406,737
Wholesale trade	7,537	491,778	362,182	26,337	9,957	6,782	49,545	10,172	799,272	576,108	49,858	6,799	9,299	92,868
Retail trade	40,626	1,833,279	1,420,278	123,508	37,354	20,590	113,753	77,485	3,963,926	2,917,570	344,954	57,811	47,422	311,887
Building materials, hardware, and farm equipment	2,037	61,998	47,967	3,939	1,286	1,347	3,753	3,358	197,412	136,474	24,591	3,842	2,725	17,320
General merchandise stores	10,924	284,485	226,012	15,553	6,179	3,099	17,981	14,759	136,883	88,443	7,335	1,441	2,463	18,287
Food stores	7,874	444,925	372,796	16,339	9,658	4,508	22,060	10,712	977,015	794,324	67,964	10,319	9,800	51,098
Automotive dealers	7,533	592,419	485,685	33,044	7,212	3,986	27,246	15,170	1,365,813	1,097,521	95,922	11,740	7,589	77,517
Apparel and accessory stores	1,730	66,590	44,571	5,525	2,030	500	7,518	1,543	77,984	49,826	6,544	1,152	424	11,297
Furniture, home furnishings, and equipment stores	2,825	94,319	60,903	15,014	2,494	1,277	9,171	4,514	193,575	129,469	18,987	3,032	2,897	17,102
Eating and drinking places	3,023	116,737	59,848	20,687	4,661	3,213	13,606	12,583	460,027	249,869	68,653	17,523	13,441	53,165
Other retail trade	4,680	171,806	122,496	13,407	3,834	2,660	12,418	14,846	555,217	371,644	54,958	8,762	8,083	66,101
Finance, insurance, and real estate	8,678	137,009	44,338	13,373	2,896	4,030	41,313	28,198	359,991	84,635	20,579	3,799	12,835	144,040
Insurance agents, brokers, and service	4,152	44,397	218	4,520	330	642	21,857	12,184	182,303	43,412	12,341	897	2,856	82,021
Real estate	4,183	83,241	42,832	6,997	2,464	3,335	15,653	15,683	165,357	32,560	8,136	2,885	9,945	59,784
Agents, brokers, and managers	2,395	40,450	14,800	5,255	526	1,456	13,347	12,377	96,865	11,889	3,357	1,235	3,859	45,708
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,306	68,492	20,671	4,779	1,650	6,086	14,076
Services	44,851	604,922	123,353	96,553	11,229	30,324	225,758	117,982	1,732,829	297,743	276,685	29,112	64,200	728,848
Hotels, rooming houses, camps, and other lodging places	2,799	43,818	9,629	5,353	1,868	6,763	7,559	3,147	34,313	12,920	7,189	1,545	2,809	[1]1,036
Personal services	12,754	93,685	12,415	25,335	2,757	4,417	26,353	32,853	362,423	75,565	76,176	7,845	17,034	116,282
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,331	107,244	15,708	21,812	2,606	8,688	24,029
Beauty shops	5,593	35,094	6,365	9,331	666	954	10,446	13,973	116,164	23,932	34,798	2,427	3,752	34,202
Barber shops	3,815	22,152	569	5,498	386	820	10,838	6,956	61,797	11,147	13,950	964	821	35,484
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,593	77,218	24,778	5,616	1,848	3,773	22,567
Business services	3,864	34,135	6,921	7,275	686	1,079	10,459	11,691	103,053	27,576	21,323	1,870	3,973	28,890
Automobile parking, repair, and services	5,152	109,180	59,223	19,069	2,371	4,157	17,286	7,946	108,717	43,284	18,947	2,276	4,652	25,209
Repair services, except automobile	3,720	29,302	14,534	1,201	312	1,173	6,358	10,062	109,608	44,898	18,866	2,564	4,268	28,301
Amusement and recreation services	2,722	39,077	7,578	6,364	903	4,243	9,236	8,636	75,466	21,702	7,167	2,136	7,251	13,216
Medical and health services	7,137	196,417	11,584	24,490	1,737	5,868	116,645	18,577	614,477	41,783	68,355	6,921	15,502	365,525
Offices of physicians and surgeons	2,261	105,518	3,924	12,912	807	2,774	67,861	8,506	397,009	13,839	43,258	3,799	8,926	254,053
Offices of dentists and dental surgeons	1,623	67,849	4,435	10,610	806	2,829	33,101	4,366	144,143	12,307	18,620	2,056	5,014	72,181
Other medical services	3,253	23,050	3,225	968	124	265	15,683	5,705	73,325	15,637	6,477	1,066	1,562	39,291
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	8,945	157,006	4,477	20,290	1,211	4,013	86,677
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,780	59,822	15,103	19,427	983	1,036	18,846
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,042	61,181	1,962	14,269	906	2,372	26,316
Other services	2,948	10,461	93	1,062	136	459	4,766	7,303	46,763	8,473	4,676	855	1,290	20,622

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Oklahoma							Oregon						
All industries	195,809	3,906,018	2,304,640	362,098	67,900	168,398	404,423	114,913	2,901,999	1,544,140	373,375	71,636	134,889	387,877
Agriculture, forestry, and fisheries	90,633	757,459	468,671	41,727	22,250	90,845	22,158	36,685	373,162	219,848	49,527	22,665	43,217	11,980
Farms	89,839	731,380	454,154	38,753	21,898	90,002	19,544	33,600	354,182	213,526	46,811	22,371	40,619	9,334
Field crop farms	25,267	264,832	122,971	14,082	8,514	38,954	35,154	8,258	123,008	56,394	13,249	7,918	15,578	9,498
Livestock farms	55,879	444,011	312,987	21,982	12,703	47,133	[1]8,960	14,506	145,059	105,852	11,789	10,071	15,183	[1]8,629
Other farms	8,693	22,537	18,196	2,689	681	3,915	[1]6,650	10,836	86,115	51,280	21,773	4,382	9,858	8,465
Other agriculture, forestry, and fisheries	794	26,079	14,517	2,974	352	843	2,614	3,085	18,980	6,322	2,716	294	2,598	2,646
Contract construction	14,750	352,078	184,438	67,563	4,860	8,604	51,522	10,660	336,241	218,402	69,199	5,335	9,018	41,577
General contractors	2,429	132,241	94,805	23,554	1,150	2,317	9,946	2,014	152,959	114,521	23,321	2,256	4,740	9,826
Special trade contractors	12,268	209,331	83,231	43,050	3,692	6,062	40,753	8,524	179,559	103,810	45,213	3,018	4,019	30,955
Manufacturing	1,715	91,152	47,458	22,732	2,278	4,089	7,207	4,831	222,895	89,842	40,300	5,957	12,065	17,471
Transportation, communication, electric, gas, and sanitary services	4,732	77,420	11,314	9,092	3,020	5,532	15,160	7,241	167,313	18,994	21,237	9,861	16,312	38,144
Trucking and warehousing	4,154	65 189	9,377	3,967	2,419	4,892	13,817	5,765	133,910	7,437	17,499	9,246	14,055	28,834
Other transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,476	33,403	11,557	3,738	615	2,257	9,310
Wholesale and retail trade	31,371	1,877,917	1,437,505	127,189	23,865	20,516	100,971	20,954	1,256,378	904,770	110,703	15,345	17,684	90,832
Wholesale trade	3,873	376,181	286,584	17,608	5,994	3,808	24,557	4,057	369,547	280,152	21,024	3,125	4,043	28,362
Retail trade	27,255	1,500,124	1,148,751	109,450	17,856	16,697	78,079	16,841	876,153	615,924	87,645	12,144	13,551	61,913
Building materials, hardware, and farm equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	4,017	38,158	28,421	1,942	202	374	2,385	3,991	51,798	31,532	2,546	1,064	1,101	5,607
Food stores	3,292	250,014	209,995	12,902	2,465	2,294	7,791	1,076	167,601	137,972	10,499	1,411	2,971	2,521
Automotive dealers	7,314	626,292	514,548	34,767	6,418	4,456	26,277	3,680	328,029	250,075	25,591	3,018	2,922	21,514
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores	1,013	104,346	77,028	9,492	968	1,151	4,992	740	49,807	33,711	6,215	665	544	5,309
Eating and drinking places	4,680	139,779	73,354	24,123	3,244	3,165	12,439	3,231	133,059	67,651	30,230	4,102	3,536	12,383
Other retail trade	5,161	213,432	152,445	14,806	2,592	3,431	16,144	3,123	92,637	57,870	7,623	1,025	1,598	11,788
Finance, insurance, and real estate	8,189	124,019	54,561	4,452	947	3,356	30,226	6,705	88,350	13,468	3,422	1,196	3,224	35,726
Insurance agents, brokers, and service	2,249	32,101	5,450	1,582	125	854	14,644	2,670	31,638	173	1,347	88	695	17,598
Real estate	5,200	72,374	35,048	2,831	815	2,451	12,184	3,861	51,420	12,804	1,490	1,000	2,523	17,635
Agents, brokers, and managers	3,426	20,996	507	251	121	1,066	6,877	3,339	30,294	44	615	148	814	15,259
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	40,395	529,732	89,668	85,109	7,677	25,840	176,827	27,054	448,027	77,514	77,737	10,801	29,953	152,427
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,788	49,585	8,341	6,393	4,046	9,570	[1]218
Personal services	13,416	80,674	11,762	19,935	1,466	5,237	22,733	4,939	49,082	5,013	7,857	1,011	2,268	18,203
Laundries and dry cleaning plants	2,752	26,018	4,236	6,973	562	2,700	5,238	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	6,349	34,455	4,904	10,019	697	1,105	9,542	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	2,861	17,284	902	2,022	147	859	7,755	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	3,553	31,229	10,636	5,246	682	2,390	5,592	3,903	57,509	12,886	16,913	784	8,312	13,129
Automobile parking, repair, and services	4,608	77,683	37,025	11,390	1,053	2,674	11,440	1,901	40,955	22,287	9,633	1,163	1,386	6,071
Repair services, except automobile	3,000	38,614	12,631	3,625	618	1,913	8,524	1,566	28,745	14,826	5,472	367	1,206	7,462
Amusement and recreation services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	5,843	199,292	6,075	31,051	2,541	7,773	95,803	4,648	153,454	6,085	18,756	2,245	4,375	84,595
Offices of physicians and surgeons	2,008	105,739	2,977	15,376	1,266	3,450	56,903	1,860	80,936	1,086	11,026	1,296	1,994	47,737
Offices of dentists and dental surgeons	605	27,893	1,108	3,224	273	1,296	13,271	1,324	51,603	3,973	6,070	596	1,234	26,095
Other medical services	3,230	65,660	1,990	12,451	1,002	3,027	25,629	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	1,513	24,421	3,263	1,928	175	883	10,945	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Engineering and architectural services	1,538	22,903	4,523	5,442	244	360	6,065	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	2,034	11,741	58	1,905	105	291	6,604	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	2,102	20,361	1,033	1,988	230	1,496	5,605	2,729	4,169	714	412	40	297	2,047

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Pennsylvania							South Carolina						
All industries	396,310	11,516,865	6,835,078	1,275,722	182,247	391,173	1,769,552	104,894	2,534,842	1,681,966	249,280	34,426	81,821	259,625
Agriculture, forestry, and fisheries	73,676	820,958	493,616	75,671	27,851	104,404	68,611	37,891	449,708	337,737	46,188	5,234	36,794	2,437
Farms	67,179	746,495	475,823	59,803	25,287	99,471	50,336	36,494	418,791	322,212	44,327	5,016	35,386	[1]3,406
Field crop farms	19,611	54,973	32,364	3,661	5,972	11,859	[1]4,977	22,079	179,631	112,385	28,355	2,918	21,631	2,141
Livestock farms	40,652	599,859	381,101	34,649	15,895	77,829	51,658	10,596	215,857	194,352	11,014	1,622	10,534	[1]4,836
Other farms	6,916	91,663	62,358	21,493	3,420	9,783	3,655	3,819	23,303	15,475	4,958	476	3,221	[1]711
Other agriculture, forestry, and fisheries	6,497	74,463	17,793	15,868	2,564	4,933	18,275	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	30,238	940,568	589,990	213,060	18,363	30,549	137,933	9,336	259,627	161,322	55,490	3,889	7,060	32,666
General contractors	6,251	394,476	280,350	79,031	7,018	13,466	40,341	1,824	106,281	75,558	21,195	1,213	3,162	7,842
Special trade contractors	23,459	529,550	300,108	131,589	11,015	16,594	93,447	6,675	149,294	83,894	33,857	2,668	3,898	23,506
Manufacturing	7,577	416,805	265,221	110,930	9,521	11,941	47,462	1,865	55,290	25,589	11,552	1,322	1,837	2,728
Transportation, communication, electric, gas, and sanitary services	17,284	416,004	73,399	72,310	18,079	49,634	60,526	3,056	50,648	8,143	8,022	2,796	4,173	7,504
Trucking and warehousing	12,969	334,062	63,209	50,191	15,111	42,686	45,120	2,718	44,816	5,492	6,286	2,663	2,838	6,737
Other transportation, communication, electric, gas, and sanitary services	4,315	81,942	10,190	22,119	2,968	6,948	15,406	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	105,820	6,503,075	4,910,065	469,409	65,609	86,238	516,851	25,971	1,378,728	1,065,613	86,274	16,301	17,855	91,439
Wholesale trade	13,734	1,244,583	954,783	71,191	10,855	12,711	114,470	3,286	182,512	133,206	6,903	1,593	2,791	21,123
Retail trade	90,713	5,171,993	3,891,846	392,485	54,073	72,490	395,920	22,685	1,196,216	932,407	79,371	14,708	15,064	70,316
Building materials, hardware, and farm equipment	2,979	252,382	193,260	18,541	2,956	3,452	21,607	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	9,634	214,977	158,653	10,528	1,861	3,534	21,200	4,220	132,284	92,895	7,153	1,036	2,991	14,046
Food stores	18,157	1,059,969	880,676	51,167	7,271	12,095	58,718	5,947	290,026	249,240	11,216	2,808	3,377	8,926
Automotive dealers	14,912	1,619,363	1,319,923	97,402	12,250	11,832	80,302	4,475	355,747	289,258	26,282	3,332	2,874	11,489
Apparel and accessory stores	4,661	251,196	171,365	24,097	2,763	2,681	23,595	818	51,123	33,590	4,827	871	722	5,975
Furniture, home furnishings, and equipment stores	4,443	298,993	218,128	25,750	3,430	3,592	23,511	782	49,327	37,470	3,648	403	339	3,179
Eating and drinking places	18,637	614,226	351,174	86,981	14,197	18,547	79,160	2,692	80,277	46,449	11,764	1,856	2,221	6,566
Other retail trade	17,290	860,887	598,667	78,019	9,345	16,757	87,827	3,351	187,158	143,331	10,643	3,713	1,888	16,321
Finance, insurance, and real estate	20,440	311,347	43,470	24,570	6,822	13,073	116,652	4,491	91,210	42,169	8,395	877	2,093	22,974
Insurance agents, brokers, and service	9,993	126,255	12,779	11,342	1,132	2,840	58,522	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	9,765	163,692	20,255	12,778	5,590	10,040	52,634	3,050	81,635	41,696	7,320	751	1,875	18,456
Agents, brokers, and managers	4,613	67,880	2,204	3,154	631	2,217	26,713	1,986	21,564	216	657	116	527	10,183
Other real estate	5,152	95,812	18,051	9,624	4,959	7,823	25,921	1,064	60,071	41,480	6,663	635	1,348	8,273
Services	138,299	2,058,490	447,006	300,858	34,741	90,698	817,545	22,220	248,546	41,281	33,313	3,989	11,923	99,499
Hotels, rooming houses, camps, and other lodging places	2,940	56,536	15,247	9,770	2,841	5,994	6,986	(*)	(*)	-	(*)	(*)	(*)	(*)
Personal services	38,720	385,473	96,966	63,576	7,979	27,389	110,563	6,466	38,891	9,228	6,614	713	1,678	11,484
Laundries and dry cleaning plants	5,328	112,648	29,926	29,350	3,053	11,555	18,068	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	15,293	94,006	17,250	18,960	2,213	4,978	32,834	2,560	10,902	1,756	1,970	162	449	4,133
Barber shops	8,000	33,585	794	1,846	291	401	23,914	(*)	(*)	-	(*)	(*)	(*)	(*)
Other personal services	10,099	145,234	48,996	13,420	2,422	10,455	35,747	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	15,691	159,756	45,378	29,021	2,194	6,903	51,975	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking, repair, and services	12,532	234,279	125,638	32,892	5,394	9,602	34,644	1,061	20,586	10,245	3,100	225	1,064	5,466
Repair services, except automobile	10,102	101,457	47,832	14,063	1,596	3,495	26,157	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services	7,034	72,746	21,524	7,863	1,751	5,323	12,139	1,593	21,267	5,075	2,387	830	1,711	4,225
Medical and health services	29,196	766,746	68,565	89,011	8,622	24,349	444,200	4,194	90,753	4,785	10,524	954	2,957	53,367
Offices of physicians and surgeons	11,260	434,539	22,170	42,243	4,404	13,000	275,560	1,588	50,901	1,280	5,294	606	1,566	33,026
Offices of dentists and dental surgeons	5,370	173,090	23,162	24,509	1,933	5,948	90,240	493	27,923	704	4,428	271	934	14,446
Other medical services	12,566	159,117	23,233	22,259	2,285	5,401	78,400	2,113	11,929	2,801	802	77	457	5,895
Legal services	5,070	105,590	1,653	11,314	1,088	2,452	67,304	1,706	28,409	1,987	3,203	474	1,034	9,054
Engineering and architectural services	3,559	83,218	12,944	28,762	2,169	1,628	20,189	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	5,873	38,826	561	5,402	387	1,517	21,590	(*)	(*)	-	(*)	(*)	(*)	(*)
Other services	7,582	53,863	10,698	9,184	720	2,046	21,798	1,819	4,879	94	151	14	72	2,804

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Tennessee							Texas						
All industries	228,141	4,305,848	2,769,571	439,067	67,046	175,465	476,811	649,241	15,697,494	9,468,024	1,741,825	235,253	674,251	1,552,887
Agriculture, forestry, and fisheries	121,101	609,400	392,655	42,349	12,640	81,660	20,345	244,452	2,746,721	1,792,251	214,591	61,401	293,116	95,597
Farms	120,002	578,631	374,792	38,707	12,271	80,750	17,806	232,860	2,535,277	1,700,777	193,822	59,282	280,652	69,469
Field crop farms	58,515	204,141	107,366	15,907	4,919	33,711	15,304	70,915	991,132	461,870	92,014	22,379	126,027	185,936
Livestock farms	54,043	315,825	219,003	18,852	6,335	41,831	4,268	140,311	1,450,298	1,159,362	82,939	31,774	137,445	[1]87,616
Other farms	7,444	58,665	48,423	3,948	1,017	5,208	[1]1,766	21,634	93,847	79,545	18,869	5,129	17,180	[1]28,851
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	11,592	211,444	91,474	20,769	2,119	12,464	26,128
Contract construction	16,270	438,300	289,439	78,753	6,102	15,101	53,622	47,616	1,494,772	923,466	353,966	21,616	45,602	198,775
General contractors	2,034	219,960	179,559	24,065	2,475	4,251	13,005	8,483	639,412	468,517	118,609	7,253	14,164	49,717
Special trade contractors	13,868	213,417	107,490	54,672	3,563	10,402	39,420	37,215	814,417	439,167	220,732	13,642	29,586	140,260
Manufacturing	4,216	157,240	95,465	30,613	2,743	6,353	17,569	7,850	306,955	189,940	63,692	4,010	11,475	26,673
Transportation, communication, electric, gas, and sanitary services	7,024	132,191	24,610	22,322	5,286	14,920	17,188	14,787	353,685	63,976	56,133	13,836	38,874	39,071
Trucking and warehousing	4,424	104,133	15,341	18,109	4,696	13,096	11,436	12,305	278,123	49,217	43,024	12,207	31,734	29,406
Other transportation, communication, electric, gas, and sanitary services	2,600	28,058	9,269	4,213	590	1,824	5,752	2,482	75,562	14,759	13,109	1,629	7,140	9,665
Wholesale and retail trade	36,134	2,325,922	1,827,675	161,906	29,126	26,104	138,246	141,770	7,769,492	5,935,115	608,837	68,991	97,610	419,881
Wholesale trade	5,219	481,936	382,962	26,608	6,331	5,359	33,928	17,884	1,720,041	1,352,572	84,992	11,760	20,187	99,130
Retail trade	30,396	1,838,984	1,441,749	135,290	22,786	20,632	104,113	122,909	6,013,799	4,555,345	518,529	56,714	76,775	317,379
Building materials, hardware, and farm equipment	573	110,119	93,146	7,728	2,062	1,287	1,589	3,214	343,831	275,793	27,240	3,413	3,941	12,452
General merchandise stores	5,585	139,565	104,048	10,590	1,079	2,099	10,657	22,010	232,848	164,659	11,721	2,586	5,711	19,155
Food stores	6,864	481,024	410,451	21,529	4,450	4,593	21,967	16,271	1,244,527	1,040,342	72,259	7,762	12,713	41,677
Automotive dealers	4,584	476,331	398,455	26,822	3,065	2,250	17,690	25,101	2,026,357	1,643,305	136,591	13,160	14,385	77,783
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,924	209,691	146,355	18,695	3,452	2,930	16,527
Furniture, home furnishings, and equipment stores	773	84,754	61,110	7,599	806	795	7,281	6,589	374,064	258,871	40,818	4,462	5,421	32,550
Eating and drinking places	6,437	198,523	119,436	31,711	6,340	5,270	17,836	25,727	712,878	409,510	135,360	12,441	16,008	47,613
Other retail trade	4,608	307,303	225,662	25,843	4,522	4,032	24,368	21,073	869,603	616,510	75,845	9,438	15,666	69,622
Finance, insurance, and real estate	6,434	103,830	32,803	5,684	1,488	3,942	32,379	35,850	571,154	128,849	35,669	11,555	33,715	142,289
Insurance agents, brokers, and service	2,676	25,950	495	1,648	121	732	14,405	12,982	177,281	17,962	13,959	1,243	6,929	70,531
Real estate	3,514	74,051	32,228	3,391	1,336	3,060	16,719	19,688	330,441	87,652	19,550	9,865	25,683	59,095
Agents, brokers, and managers	2,244	32,129	4,163	765	537	1,237	13,017	12,312	141,910	12,878	5,146	2,240	7,734	41,544
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,376	188,531	74,774	14,404	7,625	17,949	17,551
Services	36,563	529,273	103,150	96,385	9,482	25,052	198,902	142,222	2,014,130	356,529	378,422	35,680	109,225	665,327
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,923	86,462	9,695	17,654	5,157	14,745	1,248
Personal services	11,819	126,742	25,764	36,151	3,161	6,448	32,623	34,919	309,749	76,172	83,848	7,248	18,492	69,609
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,777	112,520	27,066	33,703	3,251	10,557	15,026
Beauty shops	5,237	48,761	9,909	17,436	1,281	1,614	9,292	17,172	100,478	26,944	34,414	2,283	3,376	23,035
Barber shops	3,173	21,545	1,028	3,870	239	579	12,510	6,391	26,630	1,873	3,095	301	633	14,721
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,579	70,121	20,289	12,636	1,413	3,926	16,827
Business services	3,865	41,219	9,571	8,969	867	1,493	12,712	20,148	195,403	32,455	41,015	2,869	15,588	52,563
Automobile parking, repair, and services	2,678	61,511	31,805	12,530	1,327	2,802	9,761	10,900	205,933	94,675	40,095	4,103	10,546	31,371
Repair services, except automobile	2,562	30,004	14,425	3,452	818	989	6,906	12,484	157,838	63,056	26,653	2,830	8,185	36,722
Amusement and recreation services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,669	81,570	26,565	11,802	1,533	7,551	6,067
Medical and health services	5,720	168,964	11,944	22,782	1,525	4,172	97,910	20,734	654,021	32,564	101,205	7,047	20,343	341,565
Offices of physicians and surgeons	1,928	88,129	2,565	11,365	820	2,251	55,611	6,735	393,103	11,238	54,725	3,476	11,486	226,932
Offices of dentists and dental surgeons	890	52,598	4,973	7,705	339	1,268	26,990	3,195	136,823	9,018	20,894	1,550	4,152	66,162
Other medical services	2,902	28,237	4,406	3,712	366	653	15,309	10,804	124,095	12,308	25,586	2,021	4,705	48,471
Legal services	1,217	24,610	626	1,933	97	949	16,790	7,037	118,354	5,708	12,756	908	4,591	55,089
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,367	80,528	9,725	20,906	1,277	2,127	21,490
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	8,605	61,568	1,148	11,656	677	2,546	29,276
Other services	3,111	9,651	1,697	403	32	477	4,229	11,436	62,704	4,766	10,832	2,031	4,511	20,327

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Virginia							Washington						
All industries	179,433	3,427,951	2,030,576	414,228	56,765	135,185	465,587	154,967	4,291,325	2,408,453	568,572	108,204	158,056	676,334
Agriculture, forestry, and fisheries	66,285	495,099	313,534	44,387	13,980	62,468	26,568	44,194	777,357	427,386	78,919	25,515	77,459	117,920
Farms	63,589	458,721	308,244	37,885	13,418	61,111	13,475	36,746	716,044	416,236	67,891	23,954	71,706	101,501
Field crop farms	26,718	163,875	108,902	9,618	4,200	20,415	9,407	10,021	290,411	127,034	28,878	11,125	33,625	68,152
Livestock farms	27,296	218,097	141,167	14,587	6,609	31,717	7,564	15,358	292,059	213,312	14,357	7,568	21,728	20,258
Other farms	9,575	76,749	58,175	13,680	2,609	8,979	13,496	11,367	133,574	75,890	24,656	5,261	16,353	13,091
Other agriculture, forestry, and fisheries	2,696	36,378	5,290	6,502	562	1,357	13,093	7,448	61,313	11,150	11,028	1,561	5,753	16,419
Contract construction	13,487	406,152	270,024	91,041	6,678	7,605	52,036	12,938	398,400	248,854	68,867	10,631	9,347	62,764
General contractors	2,903	167,549	131,221	29,065	2,270	3,041	10,993	2,671	180,733	137,366	26,386	4,412	2,089	18,100
Special trade contractors	9,958	221,600	126,344	59,151	4,212	4,075	39,043	9,941	213,028	108,003	41,842	6,190	7,249	43,898
Manufacturing	3,952	117,743	47,775	31,226	3,107	9,150	11,286	3,767	151,606	85,633	35,493	5,110	8,696	16,841
Transportation, communication, electric, gas, and sanitary services	6,905	89,071	16,154	14,599	3,680	10,289	16,978	3,484	74,176	17,367	11,405	5,553	7,215	11,171
Trucking and warehousing	4,819	65,417	12,803	12,143	2,980	7,874	12,025	2,754	61,523	16,133	9,777	4,627	5,644	7,473
Other transportation, communication, electric, gas, and sanitary services	2,086	23,654	3,351	2,456	700	2,415	4,953	730	12,653	1,234	1,628	926	1,571	3,698
Wholesale and retail trade	29,687	1,609,024	1,247,862	114,520	16,376	17,772	94,339	33,969	2,024,439	1,436,914	226,944	38,358	25,398	161,233
Wholesale trade	2,735	295,342	235,422	10,326	1,919	3,675	22,124	4,727	318,579	221,517	23,789	4,078	4,717	35,477
Retail trade	26,871	1,304,493	1,005,642	103,536	14,369	13,927	71,959	28,229	1,662,624	1,183,980	197,781	33,340	20,228	122,626
Building materials, hardware, and farm equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	4,875	139,326	116,082	2,728	931	1,321	11,447	7,692	63,865	38,266	3,510	1,135	1,734	7,937
Food stores	6,488	299,411	249,461	14,353	3,226	3,405	12,070	3,211	367,407	302,757	34,818	6,112	3,827	14,468
Automotive dealers	5,144	499,460	405,321	37,922	3,921	2,652	16,865	4,705	572,047	446,849	53,113	7,267	3,903	32,512
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores	880	60,123	39,606	6,938	1,246	736	6,065	1,786	65,641	40,799	5,833	896	1,089	9,510
Eating and drinking places	3,437	111,276	67,743	19,255	2,654	2,319	6,483	5,254	230,665	121,806	59,472	9,928	5,271	15,688
Other retail trade	5,340	141,230	91,018	14,293	1,872	2,710	12,403	4,169	242,087	146,630	28,323	5,262	3,376	33,396
Finance, insurance, and real estate	9,057	73,519	7,221	5,973	1,050	2,582	33,112	10,231	173,136	48,290	15,285	3,113	4,626	67,461
Insurance agents, brokers, and service	2,145	17,467	103	2,059	101	750	9,261	2,244	32,930	738	2,156	366	665	19,913
Real estate	5,991	50,250	5,523	3,721	913	1,779	21,087	7,659	135,886	47,142	12,987	2,722	3,885	45,654
Agents, brokers, and managers	4,266	34,283	1,007	3,518	454	586	18,219	5,882	74,152	1,764	2,166	1,121	1,801	39,326
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,777	61,734	45,378	10,821	1,601	2,084	6,328
Services	50,026	630,335	123,933	110,590	11,757	24,916	230,746	46,198	688,327	143,982	130,946	19,677	24,699	238,724
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,950	52,599	8,526	9,173	2,715	5,392	2,026
Personal services	10,246	113,635	25,032	36,228	2,903	4,902	27,572	11,459	111,027	28,418	22,817	3,355	4,372	36,231
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,521	31,043	6,691	4,580	1,049	2,457	7,391
Beauty shops	4,864	40,787	6,797	14,627	951	1,257	10,537	3,937	33,886	10,228	11,347	1,264	554	10,030
Barber shops	2,212	15,418	4,464	5,298	380	233	7,079	2,730	14,403	230	1,987	334	152	8,780
Other personal services	2,542	18,915	5,800	1,084	204	902	7,239	3,271	31,695	11,269	4,903	708	1,209	10,030
Business services	6,485	40,401	5,678	4,082	766	1,450	17,573	6,692	56,716	4,829	10,745	1,673	2,353	18,988
Automobile parking, repair, and services	4,496	79,468	41,294	16,230	1,688	2,752	12,160	2,685	80,553	50,771	21,505	2,771	1,669	12,321
Repair services, except automobile	3,998	52,659	26,634	9,031	994	1,744	9,643	4,514	46,030	17,806	8,764	1,199	1,371	14,134
Amusement and recreation services	3,122	42,336	14,480	8,015	1,019	3,101	2,420	2,553	27,793	14,642	2,030	607	1,101	995
Medical and health services	9,926	202,880	5,889	20,945	2,785	5,675	122,714	4,428	220,457	14,258	35,560	5,223	5,195	117,115
Offices of physicians and surgeons	3,182	122,475	1,948	12,665	1,394	2,985	79,209	1,977	111,776	3,440	16,158	2,423	2,451	65,581
Offices of dentists and dental surgeons	1,037	46,714	3,347	6,331	712	1,549	23,742	1,426	76,107	5,769	11,567	1,768	1,679	41,565
Other medical services	5,707	33,691	594	1,949	679	1,141	19,763	1,025	32,574	5,049	7,835	1,032	1,065	9,969
Legal services	2,219	46,470	1,295	7,060	680	1,903	24,213	1,353	24,983	421	3,120	449	680	13,374
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,523	32,862	2,871	8,535	598	831	7,975
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,676	18,006	1,183	3,770	672	658	9,134
Other services	5,205	21,250	1,036	2,608	199	1,013	6,147	4,365	17,301	257	4,927	415	1,077	6,431

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	West Virginia							Wisconsin						
All industries	58,882	1,246,896	771,382	134,659	24,089	37,541	170,097	257,336	5,348,396	3,003,860	497,173	150,048	268,262	820,068
Agriculture, forestry, and fisheries	15,375	69,970	41,603	11,490	2,257	9,237	507	126,351	1,176,328	576,284	47,168	63,114	155,978	202,431
Farms	14,653	59,478	41,004	7,029	1,799	8,004	[1]3	123,303	1,147,992	568,684	40,895	62,271	154,879	194,575
Field crop farms	3,442	1,799	1,904	714	191	963	[1]2,133	21,680	47,875	21,044	2,799	7,872	10,315	[1]2,101
Livestock farms	9,611	43,836	28,313	2,806	1,045	5,024	2,917	88,333	1,061,597	519,048	33,644	51,538	138,332	202,271
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	13,290	38,520	28,592	4,452	2,861	6,232	[1]5,595
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,048	28,336	7,600	6,273	843	1,099	7,856
Contract construction	4,830	98,252	60,131	17,733	2,850	3,932	13,761	13,318	408,323	225,088	84,735	6,106	12,304	62,455
General contractors	1,191	57,541	42,644	10,165	1,607	1,857	3,921	2,285	189,575	123,255	35,537	2,691	5,322	18,977
Special trade contractors	3,326	40,679	17,487	7,568	1,243	2,075	9,808	10,605	209,545	96,794	45,307	3,345	6,982	41,150
Manufacturing	953	25,900	13,003	5,711	673	1,449	4 880	6,384	176,198	110,582	20,237	2,702	6,070	24,931
Transportation, communication, electric, gas, and sanitary services	2,041	63,519	8,422	14,141	3,328	6,784	9,290	7,098	188,052	33,251	31,918	8,912	22,607	34,903
Trucking and warehousing	2,020	62,470	8,421	13,881	3,304	6,735	8,935	4,366	141,155	21,199	25,743	8,144	16,174	24,897
Other transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,732	46,897	12,052	6,175	768	6,433	10,006
Wholesale and retail trade	17,213	768,037	602,920	49,285	9,341	8,463	50,428	48,928	2,603,954	1,891,859	198,882	48,765	39,048	210,054
Wholesale trade	1,082	92,575	73,415	4,024	769	959	6,151	4,309	435,585	337,176	25,019	5,651	4,857	31,495
Retail trade	16,131	675,462	529,505	45,261	8,572	7,504	44,277	44,553	2,151,381	1,542,654	171,736	42,909	33,919	178,064
Building materials, hardware, and farm equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,381	188,255	134,871	18,737	2,202	2,363	13,363
General merchandise stores	3,360	34,281	26,844	1,811	429	681	2,342	10,019	117,371	86,677	2,385	892	2,378	12,399
Food stores	3,074	200,171	169,819	8,770	2,143	1,829	8,061	3,333	398,590	334,840	23,382	2,965	3,170	16,353
Automotive dealers	2,926	229,846	189,032	13,554	2,108	2,025	12,351	5,858	527,811	413,526	32,710	10,168	4,022	31,956
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,282	73,990	50,159	6,425	618	323	9,379
Furniture, home furnishings, and equipment stores	1,051	45,552	33,234	2,077	543	555	5,119	1,718	96,060	67,947	8,828	1,527	1,149	9,378
Eating and drinking places	3,937	104,773	69,567	13,366	2,484	1,685	10,039	14,593	486,614	272,738	56,738	18,952	16,255	59,204
Other retail trade	1,389	19,251	13,301	1,959	241	352	1,854	5,369	262,690	181,896	22,531	5,585	4,259	26,032
Finance, insurance, and real estate	2,386	19,325	977	1,009	245	301	10,157	10,139	153,505	42,268	15,427	2,356	3,149	53,438
Insurance agents, brokers, and service	1,170	7,069	15	413	66	13	5,201	4,351	54,903	845	5,810	270	334	29,337
Real estate	1,071	10,798	746	429	159	267	4,532	5,773	95,114	38,836	9,617	2,013	2,815	23,590
Agents, brokers, and managers	1,014	10,443	746	364	144	231	4,328	3,545	50,464	13,811	4,842	964	1,884	15,350
Other real estate	(*)	(*)	-	(*)	(*)	(*)	(*)	2,228	44,650	25,025	4,775	1,049	931	8,240
Services	15,335	169,394	33,033	22,235	3,569	6,194	77,005	44,204	638,767	124,348	98,617	18,075	28,858	232,367
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,633	96,076	27,235	12,458	8,521	13,331	8,934
Personal services	5,016	31,156	4,749	6,174	832	1,367	11,480	7,679	81,420	16,057	21,477	2,538	3,064	25,547
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	880	18,028	5,383	5,050	723	1,815	1,908
Beauty shops	2,595	11,300	1,854	2,183	207	400	3,925	1,772	32,210	5,967	12,541	1,427	640	7,984
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	1,649	11,667	2,740	1,222	323	734	3,787	3,906	21,366	4,318	569	172	494	10,895
Business services	(*)	(*)	(*)	(*)	-	-	(*)	3,222	52,929	9,486	12,466	815	1,646	15,628
Automobile parking, repair, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,136	49,518	28,464	6,835	780	1,312	5,737
Repair services, except automobile	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,513	29,491	16,202	2,620	623	669	8,615
Amusement and recreation services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,071	44,269	15,052	6,622	1,590	1,963	5,762
Medical and health services	2,550	74,512	11,887	9,565	1,625	1,516	40,082	8,285	223,424	10,563	26,869	2,509	5,551	127,244
Offices of physicians and surgeons	1,037	43,806	4,818	5,914	955	859	26,683	2,370	104,154	1,228	10,311	792	1,940	69,769
Offices of dentists and dental surgeons	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,656	66,175	3,909	8,424	777	2,267	32,382
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,259	53,095	5,426	8,134	940	1,344	25,093
Legal services	1,254	14,688	735	1,201	145	197	10,382	1,517	29,447	129	4,483	256	378	18,161
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,402	12,345	797	1,495	105	102	5,455
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)
Other services	(*)	(*)	(*)	(*)	-	(*)	(*)	5,096	6,460	363	19	64	171	4,775

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals

[1]Net loss exceeds net profit.

NOTE: The estimates for "Mining," "Contractors not allocable," "Wholesale and retail trade not allocable", "Finance," and "Nature of business 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."

Table 2.6—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES

Industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	United States, total							14 States and District of Columbia, total						
All industries	9,208,900	221,912,510	127,104,322	23,906,830	4,588,584	9,042,055	31,823,675	560,171	12,907,519	7,271,114	1,291,230	310,774	715,976	1,709,203
Agriculture, forestry, and fisheries	3,210,290	37,295,071	22,073,460	2,677,276	1,316,401	4,262,799	3,524,069	240,692	3,588,967	1,894,416	211,870	141,235	443,630	461,601
Farms	3,047,245	34,946,570	21,207,507	2,281,556	1,273,514	4,113,769	3,105,256	227,887	3,453,922	1,849,769	190,996	138,734	431,800	440,600
Contract construction	662,244	19,296,468	11,764,058	4,110,968	335,667	545,182	2,881,589	33,630	1,041,011	596,055	216,249	23,255	41,161	141,816
Manufacturing	172,682	6,704,886	3,772,692	1,545,208	147,809	281,146	761,355	10,528	314,002	181,438	68,330	6,770	16,197	24,255
Transportation, communication, electric, gas, and sanitary services	285,769	6,190,122	1,329,599	980,605	261,003	608,661	929,978	20,165	347,123	80,128	49,548	14,342	31,838	57,509
Wholesale and retail trade	1,907,894	106,793,013	79,254,104	8,122,472	1,640,689	1,355,434	7,636,540	104,528	5,471,594	4,074,812	416,367	72,371	77,532	365,701
Wholesale trade	268,578	20,440,394	15,467,918	1,023,768	195,715	234,032	1,794,373	14,973	951,837	764,146	35,993	6,427	10,804	64,568
Retail trade	1,620,707	85,385,145	63,067,813	7,017,345	1,431,104	1,106,857	5,771,502	87,556	4,429,516	3,241,794	373,660	64,873	65,722	294,549
Food stores	235,829	17,178,905	14,087,776	928,857	232,570	179,311	813,868	8,633	759,975	622,273	38,895	8,913	8,017	32,932
Auto dealers	285,786	27,670,511	22,182,408	1,878,976	329,788	194,859	1,281,953	16,738	1,539,264	1,209,102	109,858	16,671	13,057	81,508
Eating and drinking places	294,041	10,288,512	5,616,268	1,737,134	367,994	271,878	942,853	13,351	476,502	256,533	92,661	15,089	13,098	38,423
Other retail stores	805,051	30,247,217	21,181,361	2,472,378	500,752	460,809	2,732,828	48,834	1,653,775	1,153,886	132,246	24,200	31,550	141,686
Finance, insurance, and real estate	515,446	7,763,189	1,963,337	477,800	129,628	275,327	2,497,680	29,889	388,847	104,653	26,418	6,130	12,888	117,181
Services	2,385,408	36,495,253	6,627,771	5,839,154	713,527	1,587,143	13,628,472	116,387	1,652,847	320,989	277,108	43,288	83,382	541,300
Personal services	549,247	5,698,030	1,323,672	1,269,260	137,194	296,475	1,541,623	27,189	264,454	59,381	66,434	7,350	14,678	69,689
Medical services	409,250	13,051,979	866,905	1,715,832	168,407	380,302	7,165,681	17,606	544,026	39,529	70,916	9,351	17,338	294,547
Other services	1,426,911	17,745,244	4,437,194	2,854,062	407,926	910,366	4,921,168	71,592	844,367	222,079	139,758	26,587	51,366	177,064
Other industrial divisions	69,167	1,374,508	319,301	153,347	43,860	126,363	[1]36,008	4,352	103,128	18,623	25,340	3,383	9,348	[1]160
	Alaska							Delaware						
All industries	13,325	285,091	154,730	42,823	6,687	17,540	21,067	17,560	505,919	293,423	61,385	6,483	17,159	82,280
Agriculture, forestry, and fisheries	5,622	23,223	8,070	2,896	480	5,894	[1]6,074	5,023	62,715	34,948	9,220	1,021	4,449	9,263
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,547	49,077	30,844	5,879	831	3,864	4,047
Contract construction	1,023	32,233	18,586	5,358	1,010	3,389	1,922	1,410	72,106	44,861	15,337	1,523	1,850	11,462
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	940	17,403	6,986	6,343	555	972	[1]561	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,919	141,007	94,104	15,719	2,414	2,603	13,521	4,513	245,651	188,092	15,419	1,303	3,534	22,888
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	1,791	128,280	84,405	15,520	2,284	2,249	12,211	4,374	205,044	150,720	14,879	1,236	3,201	21,132
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	782	39,114	29,927	3,054	276	561	2,907
Auto dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,133	73,077	56,805	4,230	331	304	6,723
Eating and drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	651	21,537	12,270	3,231	172	489	3,704
Other retail stores	1,003	43,317	28,240	1,772	527	1,005	5,718	1,808	71,316	51,718	4,364	457	1,847	7,798
Finance, insurance, and real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,334	18,676	75	1,216	117	658	5,950
Services	3,242	68,954	26,168	11,936	2,059	4,323	12,737	4,591	87,752	21,396	17,181	1,531	4,369	28,752
Personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	803	14,139	7,017	5,470	434	641	1,717
Medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	730	28,669	201	3,941	284	758	17,171
Other services	2,578	48,959	23,613	9,917	1,730	2,591	4,688	3,058	44,944	14,178	7,770	813	2,970	9,864
Other industrial divisions	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)

Footnotes at end of table.

Table 2.6—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	District of Columbia							Hawaii						
All industries	18,924	301,888	120,445	39,520	4,834	9,465	67,016	24,730	615,958	280,426	82,919	24,859	16,352	107,541
Agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,410	41,445	26,505	1,815	1,090	2,097	7,432
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,941	38,737	26,290	1,604	986	1,913	6,184
Contract construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,500	114,890	61,215	21,860	4,901	1,342	10,972
Manufacturing	-	-	-	-	-	-	-	818	17,763	9,381	6,091	753	644	646
Transportation, communication, electric, gas, and sanitary services	3,930	15,123	259	210	602	2,474	2,330	1,501	16,568	1,340	2,253	917	2,156	3,987
Wholesale and retail trade	2,277	145,703	103,342	16,756	1,771	1,833	9,139	5,206	263,710	164,652	23,118	10,231	4,305	28,163
Wholesale trade	(*)	-	-	(*)	-	(*)	(*)	909	58,574	38,216	2,028	1,153	429	7,153
Retail trade	2,276	145,703	103,342	16,753	1,771	1,831	9,172	3,813	198,131	121,836	21,070	8,897	3,705	20,248
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	676	38,266	28,164	1,518	1,686	246	3,752
Auto dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	530	60,876	43,079	6,064	2,226	544	4,347
Eating and drinking places	773	22,379	11,403	7,115	402	293	2,296	840	39,086	17,815	8,326	2,062	730	3,541
Other retail stores	990	50,236	34,525	3,815	675	679	3,800	1,767	59,903	32,778	5,162	2,923	2,185	8,608
Finance, insurance, and real estate	1,268	13,291	46	595	423	832	6,828	3,981	33,149	5,875	556	743	1,305	11,452
Services	10,467	116,716	13,157	18,120	1,623	3,164	49,041	8,306	128,408	11,455	27,203	6,222	4,497	44,963
Personal services	2,021	17,240	5,375	4,731	631	261	1,588	(*)	(*)	(*)	-	(*)	(*)	(*)
Medical services	3,219	39,314	1,104	3,194	342	1,046	21,849	1,234	50,179	2,387	5,534	2,396	1,660	26,937
Other services	5,227	60,162	6,678	10,195	650	1,857	25,604	6,117	74,522	8,174	21,669	3,713	2,698	16,345
Other industrial divisions	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
	Idaho							Montana						
All industries	59,314	1,331,789	800,004	142,694	32,780	83,901	141,456	56,329	1,370,240	764,927	113,829	36,855	97,930	165,163
Agriculture, forestry, and fisheries	30,977	487,553	295,171	34,955	17,201	59,631	36,883	29,916	556,745	290,166	28,086	23,694	70,041	70,690
Farms	30,182	471,801	286,383	34,380	17,062	58,639	33,727	29,446	553,174	288,799	28,026	23,575	69,676	70,111
Contract construction	3,255	90,697	52,447	19,380	1,882	4,780	14,135	2,812	83,180	47,852	15,704	1,569	4,714	12,096
Manufacturing	1,763	60,501	33,992	18,292	1,424	3,845	3,391	956	23,691	11,653	5,386	606	2,106	3,432
Transportation, communication, electric, gas, and sanitary services	1,952	46,908	8,183	6,898	2,372	3,238	8,410	1,693	39,168	7,079	5,435	1,864	2,950	6,457
Wholesale and retail trade	9,405	527,224	387,544	44,601	6,877	8,130	39,384	8,006	502,179	368,534	42,965	5,552	9,780	26,219
Wholesale trade	1,510	110,699	91,717	3,573	912	1,424	4,593	2,436	120,925	97,799	8,263	689	1,444	7,314
Retail trade	7,744	416,304	295,797	41,028	5,965	6,673	34,662	5,409	381,001	270,572	34,702	4,863	8,336	18,880
Food stores	480	72,153	58,280	4,679	553	826	3,473	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Auto dealers	1,928	137,179	98,246	11,559	2,074	1,492	11,565	1,347	132,617	103,890	9,006	1,057	2,231	4,231
Eating and drinking places	1,397	49,057	31,735	10,122	1,615	1,555	3,241	1,390	60,365	30,453	12,498	1,804	1,860	3,680
Other retail stores	3,939	157,915	107,536	14,668	1,723	2,800	16,383	2,396	130,970	89,927	9,626	1,532	3,476	9,006
Finance, insurance, and real estate	2,689	27,345	3,838	940	343	922	7,787	2,108	40,703	9,396	2,557	541	968	10,398
Services	8,879	91,417	18,745	17,628	2,657	3,166	31,972	10,252	110,536	25,606	13,338	2,945	7,008	34,027
Personal services	2,797	18,621	5,905	3,980	391	318	9,017	2,546	8,367	1,365	721	119	873	2,324
Medical services	500	24,866	2,845	4,169	355	502	12,840	1,101	39,459	4,922	5,022	468	1,125	20,602
Other services	5,582	47,930	9,995	9,479	1,911	2,346	10,115	6,605	62,710	19,319	7,595	2,358	5,010	11,101
Other industrial divisions	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.6—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Nevada							New Hampshire						
All industries	20,826	584,754	264,438	83,563	14,612	33,584	73,607	29,353	737,884	450,699	71,453	11,130	25,565	105,002
Agriculture, forestry, and fisheries	4,049	59,262	32,647	6,215	3,072	7,673	[1]1,051	3,766	42,043	27,958	8,170	1,362	5,116	1,484
Farms	3,300	46,828	29,097	3,759	2,663	6,711	[1]4,129	2,862	32,562	23,711	5,890	1,047	4,015	67
Contract construction	1,502	56,063	33,414	11,611	861	2,692	5,161	2,927	78,263	46,006	18,916	1,935	3,711	11,588
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	760	27,790	21,141	1,550	336	531	2,147
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,375	24,317	8,071	3,700	745	1,906	5,449
Wholesale and retail trade	4,371	238,880	171,885	19,806	3,477	4,970	15,790	8,244	425,317	326,868	25,132	4,030	6,330	30,982
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	735	33,375	22,385	1,061	305	541	4,246
Retail trade	3,956	199,269	141,229	18,092	3,191	4,543	12,594	7,509	391,942	304,483	24,071	3,725	5,789	26,736
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	682	90,939	78,369	3,453	600	850	4,274
Auto dealers	971	101,427	79,019	7,079	871	1,102	5,111	1,271	126,206	103,862	8,433	1,149	957	4,967
Eating and drinking places	718	26,085	11,885	4,107	1,163	1,771	1,841	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail stores	2,246	63,005	43,043	6,222	1,070	1,607	5,277	5,402	165,385	116,799	11,050	1,730	3,733	16,144
Finance, insurance, and real estate	2,632	19,448	300	1,949	676	2,067	7,310	1,794	26,310	1,077	2,650	476	673	10,829
Services	7,026	170,073	22,149	40,335	5,214	9,693	42,096	10,181	113,522	19,578	11,335	2,198	7,258	42,517
Personal services	1,170	37,862	10,141	16,564	808	1,866	3,416	3,253	31,129	10,616	2,897	542	2,367	8,635
Medical services	455	35,346	2,717	4,759	490	888	19,021	2,027	42,639	2,108	4,665	415	1,316	27,615
Other services	5,401	96,865	9,291	19,012	3,916	6,939	19,659	4,901	39,754	6,854	3,773	1,241	3,575	6,267
Other industrial divisions	899	5,517	979	1,491	62	727	[1]1,461	(*)	(*)	-	-	(*)	(*)	(*)
	New Mexico							North Dakota						
All industries	45,253	1,143,457	683,049	136,600	21,376	51,091	88,329	75,556	1,453,895	722,051	95,178	44,319	141,879	268,162
Agriculture, forestry, and fisheries	13,345	196,902	133,679	19,377	3,560	17,788	[1]4,081	55,797	793,181	289,205	35,416	36,365	127,285	192,001
Farms	12,866	190,446	133,642	16,867	3,354	17,511	[1]4,926	55,739	792,651	289,205	35,370	36,338	127,083	191,833
Contract construction	3,403	81,214	60,460	9,933	1,226	1,955	6,341	2,913	58,364	25,874	11,279	930	1,600	12,801
Manufacturing	1,141	38,141	20,074	6,579	804	1,296	5,586	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	831	24,622	10,198	5,201	677	1,308	1,957	1,419	17,444	1,682	1,479	698	2,051	3,468
Wholesale and retail trade	11,517	495,499	354,890	45,015	6,483	8,207	25,532	6,849	457,425	366,695	30,751	4,170	5,199	22,207
Wholesale trade	1,214	48,644	29,388	1,899	185	1,092	7,634	759	89,245	82,215	2,761	254	475	1,687
Retail trade	10,277	434,130	316,188	41,493	6,209	6,951	17,253	6,090	368,180	284,480	27,990	3,916	4,724	20,520
Food stores	978	86,867	73,633	4,664	1,057	933	2,002	709	68,921	55,872	3,599	479	702	2,214
Auto dealers	2,051	177,369	140,207	12,079	1,548	1,322	7,738	792	86,903	70,265	5,179	765	483	3,756
Eating and drinking places	1,126	42,560	20,327	10,945	1,093	1,088	1,090	1,388	35,008	24,010	2,437	999	971	2,994
Other retail stores	6,122	127,334	82,021	13,805	2,511	3,608	6,423	3,201	177,348	134,333	16,775	1,673	2,568	11,556
Finance, insurance, and real estate	1,673	75,341	46,609	5,691	981	1,905	11,762	3,286	34,969	6,667	4,352	286	511	16,346
Services	12,298	182,673	51,462	27,564	5,204	12,890	42,932	4,667	71,849	17,342	9,863	1,495	4,461	19,762
Personal services	2,170	21,183	3,359	5,303	1,610	2,268	1,897	758	14,242	2,510	3,328	283	788	5,294
Medical services	1,809	52,875	5,419	6,333	1,128	1,971	27,083	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	8,319	108,615	42,684	15,928	2,466	8,651	13,952	3,607	44,424	14,563	5,176	1,046	3,158	6,987
Other industrial divisions	1,045	49,065	5,677	17,240	2,441	5,742	[1]1,700	(*)	(*)	-	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.6—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Rhode Island							South Dakota						
All industries	27,014	752,003	450,980	79,628	12,961	15,514	131,695	77,283	1,708,423	1,047,558	94,610	48,544	116,213	188,176
Agriculture, forestry, and fisheries	1,742	24,206	14,123	5,323	794	2,209	1,948	53,623	882,174	485,664	22,957	34,957	97,001	120,115
Farms	810	13,784	11,041	3,600	676	1,440	[1]221	52,618	856,507	473,917	20,435	34,554	95,969	118,208
Contract construction	1,838	73,860	48,246	21,810	1,437	1,842	12,294	2,588	53,280	22,468	9,630	1,722	5,768	8,714
Manufacturing	2,196	55,835	38,943	9,321	1,019	958	5,083	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	952	5,392	101	-	139	363	2,805	1,048	32,347	10,008	4,113	1,361	2,768	2,795
Wholesale and retail trade	9,459	434,805	331,045	21,194	6,526	4,207	37,288	11,013	614,706	497,640	37,097	7,580	5,141	22,982
Wholesale trade	1,603	70,303	56,292	1,136	278	711	7,942	1,020	146,928	133,357	2,549	683	1,113	2,855
Retail trade	7,369	339,723	257,611	17,527	5,692	3,197	27,788	9,946	467,638	364,144	34,548	6,897	4,028	20,126
Food stores	1,452	102,967	84,586	3,369	995	672	6,530	994	77,093	63,176	4,007	1,156	615	2,340
Auto dealers	703	87,979	72,297	5,453	894	576	3,903	2,090	157,663	128,533	9,995	1,901	780	6,576
Eating and drinking places	1,197	25,000	13,037	3,326	1,054	853	3,532	1,376	34,201	22,496	3,901	637	341	2,735
Other retail stores	4,017	123,777	87,691	5,379	2,749	1,096	13,823	5,486	198,681	149,939	16,645	3,203	2,292	8,475
Finance, insurance, and real estate	2,032	19,799	4,757	650	372	623	5,892	2,324	28,608	14,746	1,333	125	507	7,887
Services	8,753	137,483	13,765	21,330	2,671	5,292	66,174	6,461	84,782	14,146	12,510	2,710	3,315	25,524
Personal services	2,682	31,514	4,427	7,897	583	1,064	11,247	1,574	13,607	956	3,896	513	414	4,943
Medical services	2,027	69,605	4,769	9,010	976	2,108	37,916	645	27,131	1,598	4,302	364	757	14,451
Other services	4,044	36,364	4,569	4,423	1,112	2,120	17,011	4,242	44,044	11,592	4,312	1,833	2,144	6,130
Other industrial divisions	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	(*)	(*)
	Utah							Vermont						
All industries	45,214	994,818	555,015	116,522	19,576	38,370	139,420	23,174	557,089	345,582	64,397	11,412	21,817	72,591
Agriculture, forestry, and fisheries	15,361	203,643	134,021	16,320	6,675	17,201	19,218	5,189	86,756	53,497	9,214	4,170	8,960	7,479
Farms	13,958	198,994	131,604	15,975	6,634	16,688	18,553	5,160	84,998	53,137	8,985	4,146	8,837	6,669
Contract construction	2,837	94,898	45,497	19,767	1,359	2,828	15,280	3,085	71,657	35,346	16,836	1,227	2,976	11,213
Manufacturing	1,171	29,271	12,587	7,427	779	2,816	936	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	1,803	24,765	8,667	4,147	1,329	1,644	2,017	1,652	22,764	6,822	2,700	432	1,941	7,667
Wholesale and retail trade	10,616	461,051	322,818	38,767	6,037	6,347	38,136	6,211	268,806	210,665	19,972	2,759	3,127	16,492
Wholesale trade	2,723	103,632	72,577	6,730	1,024	1,660	9,874	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	7,630	345,122	240,273	31,657	4,910	4,544	28,030	5,275	219,086	170,044	16,990	2,496	2,629	11,874
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Auto dealers	1,744	154,248	118,177	10,963	1,409	1,443	11,154	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	1,151	43,699	22,782	8,284	1,434	763	3,133	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail stores	4,424	102,481	62,011	9,659	1,296	1,936	12,787	3,957	123,063	91,852	8,797	1,330	1,540	10,074
Finance, insurance, and real estate	2,386	36,261	10,518	3,541	840	1,120	9,132	884	3,664	39	-	4	199	1,867
Services	10,569	135,145	18,097	25,559	2,386	6,248	54,798	5,442	86,165	27,669	12,837	2,500	3,135	26,706
Personal services	2,897	21,239	1,844	5,227	420	1,181	7,753	1,485	16,366	2,109	3,378	518	907	7,260
Medical services	1,966	67,570	4,610	10,860	1,149	2,705	32,870	1,115	27,804	4,200	4,949	519	884	13,969
Other services	5,706	46,336	11,643	9,472	817	2,362	14,175	2,842	41,995	21,360	4,510	1,463	1,344	5,477
Other industrial divisions	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.6—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Wyoming						
All industries	26,316	564,311	337,787	66,109	14,346	29,596	57,698
Agriculture, forestry, and fisheries	12,165	124,147	67,301	10,109	6,564	17,301	6,648
Farms	11,415	118,571	65,546	9,042	6,435	16,402	6,879
Contract construction	2,296	74,640	51,604	16,863	1,491	1,594	7,636
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	4,922	249,631	186,038	20,055	3,161	3,819	16,978
Wholesale trade	749	54,382	45,197	2,198	288	422	3,132
Retail trade	4,097	189,963	136,670	17,340	2,821	3,322	13,323
Food stores	222	13,385	9,016	1,176	290	269	1,391
Auto dealers	1,157	89,936	72,361	5,711	951	887	3,832
Eating and drinking places	642	27,598	13,820	5,946	779	988	2,286
Other retail stores	2,076	59,044	41,473	4,507	801	1,178	5,814
Finance, insurance, and real estate	1,269	10,260	698	314	74	435	3,778
Services	5,253	67,372	20,254	10,369	1,873	4,563	19,299
Personal services	1,623	8,792	1,614	2,356	230	631	2,071
Medical services	267	11,837	1,074	1,486	125	331	7,539
Other services	3,363	46,743	17,566	6,527	1,518	3,601	9,689
Other industrial divisions	(*)	(*)	(*)	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Net loss exceeds net profit.
NOTE: "Other agriculture, forestry, and fisheries" and "Wholesale and retail trade not allocable" are not listed separately because of high sampling variability; however, they are included in the appropriate totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.7—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

Selected industry	Number of businesses	Size of depreciation: All size classes					Size of depreciation: Under $1,000				
		Number of businesses	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation: Amount (Thousand dollars)	Depreciation: As a percent of total deductions	Number of businesses	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation: Amount (Thousand dollars)	Depreciation: As a percent of total deductions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries	9,211,613	6,442,677	200,854,530	173,650,439	9,050,068	5.2	4,051,519	68,192,056	56,341,547	1,534,382	2.7
Agriculture, forestry, and fisheries	3,205,683	2,540,966	35,679,156	32,410,008	4,275,452	13.1	1,389,997	5,673,431	5,141,056	566,607	11.0
Farms	3,042,564	2,423,359	33,553,931	30,650,374	4,126,359	13.4	1,311,673	5,235,353	4,832,794	538,401	11.1
Field crop farms	1,200,523	897,916	10,486,684	8,945,714	1,586,896	17.7	487,721	1,771,684	1,485,645	200,534	13.4
Fruit, tree nut, and vegetable farms	139,942	110,517	1,829,063	1,702,131	181,816	10.6	64,818	260,162	236,504	23,150	9.7
Livestock farms	1,470,833	1,246,788	20,334,730	18,965,414	2,191,645	11.5	629,106	2,996,969	2,835,071	271,038	9.5
Other farms	231,266	168,138	903,454	1,037,115	166,002	16.0	130,028	206,538	275,574	43,679	15.8
Other agriculture, forestry, and fisheries	163,119	117,607	2,125,225	1,759,634	149,093	8.4	78,324	438,078	308,262	28,206	9.1
Mining	43,488	33,875	1,154,754	1,231,317	118,096	9.5	19,702	94,563	96,402	6,439	6.6
Contract construction	663,301	421,220	17,179,503	14,853,196	546,404	3.6	293,813	6,075,086	4,840,711	116,529	2.4
General contractors	123,540	91,540	7,305,324	6,688,435	185,763	2.7	51,103	2,384,093	2,095,757	22,223	1.0
Building construction	105,938	76,378	6,285,949	5,760,206	107,601	1.8	46,345	2,299,259	2,021,476	20,253	1.0
Other general contractors	17,602	15,162	1,019,375	928,229	78,162	8.4	4,758	84,834	74,281	1,970	2.6
Special trade contractors	517,548	316,730	9,496,202	7,847,239	344,601	4.3	233,626	3,560,856	2,643,880	90,804	3.4
Manufacturing	172,333	135,826	6,389,596	5,671,212	279,170	4.9	75,302	1,113,879	911,966	30,082	3.2
Lumber and wood products, except furniture	45,947	36,398	1,428,227	1,303,509	103,796	7.9	18,579	175,913	146,125	8,185	5.6
Printing, publishing, and allied industries	30,141	24,283	748,098	624,819	37,074	5.9	14,824	189,262	145,545	6,344	4.3
Machinery, except electric	18,780	16,352	759,831	626,954	38,715	6.1	6,601	81,822	53,618	3,220	6.0
Other manufacturing	77,465	58,793	3,453,440	3,115,930	99,585	3.1	35,298	666,882	566,678	12,333	2.1
Transportation, communication, electric, gas, and sanitary services	285,910	220,774	5,746,662	4,947,008	607,306	12.2	88,476	843,280	625,397	43,753	6.9
Trucking and warehousing	197,601	159,213	4,429,413	3,846,277	488,860	12.7	54,167	464,669	343,370	26,247	7.6
Other transportation	72,544	48,831	995,426	853,243	86,562	10.3	28,713	322,661	247,921	14,477	5.8
Communication, electric, gas, and sanitary services	15,765	12,730	321,823	247,488	31,884	12.8	5,596	55,950	34,106	3,029	8.8
Wholesale and retail trade	1,909,640	1,272,623	96,388,977	89,667,818	1,356,218	1.5	857,318	38,248,645	35,147,326	325,655	0.9
Wholesale trade	268,392	169,396	18,020,788	16,599,896	233,568	1.4	103,513	5,189,061	4,556,208	44,233	0.9
Groceries and related products	42,070	29,781	4,335,559	4,134,017	41,173	0.9	18,504	1,264,023	1,183,458	8,880	0.7
Other wholesale trade	226,322	139,615	13,685,229	12,465,879	192,395	1.5	85,009	3,925,038	3,372,750	35,353	1.0
Retail trade	1,622,676	1,091,319	77,514,988	72,274,150	1,108,087	1.5	746,149	32,830,001	30,384,340	278,537	0.9
Building materials, hardware, and farm equipment	55,903	45,173	4,269,405	3,997,966	60,600	1.5	26,246	1,057,113	955,318	11,741	1.2
General merchandise stores	310,381	122,967	3,848,749	3,493,314	94,386	2.7	101,424	1,937,207	1,735,887	30,213	1.7
Food stores	236,493	181,169	15,862,417	15,106,559	179,584	1.1	126,559	6,113,691	5,755,693	48,835	0.8
Grocery stores	177,243	138,162	13,574,101	13,009,862	138,774	1.0	96,255	5,028,510	4,773,004	37,076	0.7
Other food stores	59,250	43,007	2,288,316	2,096,697	40,810	1.9	30,304	1,085,181	982,689	11,759	1.1
Automotive dealers	286,291	213,857	25,201,288	24,020,849	195,060	0.8	151,686	12,714,901	12,089,878	59,258	0.4
Furniture, home furnishings, and equipment stores	79,454	64,462	4,261,161	3,903,187	66,110	1.6	43,451	1,488,832	1,344,484	17,452	1.2
Eating places	192,801	139,133	6,258,095	5,701,566	188,018	3.2	80,538	2,029,314	1,832,137	30,384	1.6
Drinking places	101,658	78,475	2,862,306	2,553,313	83,784	3.2	49,322	1,320,099	1,175,538	21,895	1.8
Drug and proprietary stores	27,407	23,200	2,777,655	2,462,585	33,208	1.3	10,634	882,934	771,302	4,665	0.6
Other retail trade	332,288	222,883	12,173,912	11,034,811	207,337	1.8	156,289	5,285,910	4,724,103	54,094	1.1
Wholesale and retail trade not allocable	18,572	11,908	853,201	793,772	14,563	1.8	7,656	229,583	206,778	2,885	1.3
Finance, insurance, and real estate	515,872	271,423	5,895,297	4,136,380	275,527	6.6	203,442	3,007,717	1,879,769	71,593	3.8
Finance	31,586	14,419	615,291	511,415	11,246	2.1	10,789	436,253	371,875	3,534	0.9
Insurance agents, brokers, and service	179,125	95,590	1,950,052	1,117,512	59,189	5.2	76,261	1,149,233	599,668	24,986	4.1
Real estate	305,161	161,414	3,329,954	2,507,453	205,092	8.1	116,392	1,422,231	908,226	43,073	4.7
Operators, except developers, and lessors of buildings	18,213	15,169	400,259	397,466	81,811	20.5	6,887	32,477	30,826	3,276	10.6
Agents, brokers, and managers	216,613	105,669	1,680,003	1,072,800	83,084	7.7	80,232	860,503	480,607	30,391	6.3
Services	2,390,247	1,537,614	32,341,131	20,671,957	1,585,763	7.6	1,116,906	13,113,299	7,682,025	371,500	4.8
Hotels, rooming houses, camps, and other lodging places	110,064	94,598	1,602,586	1,472,806	254,501	17.2	38,464	186,456	170,587	20,190	11.8
Tourist courts and motels	40,910	37,276	842,887	762,801	141,289	18.5	9,568	61,773	60,703	6,193	10.2
Trailer parks and camps	31,885	27,770	364,730	345,775	69,725	20.1	10,516	43,456	40,677	5,800	14.2
Other lodging places	37,269	29,552	394,969	364,230	43,487	11.9	18,380	81,227	69,207	8,197	11.8
Personal services	550,469	357,504	4,935,686	3,735,382	296,964	7.9	288,299	2,223,099	1,481,455	75,612	5.1
Coin-operated laundries and dry cleaning	31,528	27,938	432,524	361,684	69,802	19.2	8,973	59,102	48,814	5,173	10.5
Other laundries and dry cleaning plants	55,322	38,426	1,122,047	941,744	70,773	7.5	20,746	228,892	175,104	7,751	4.4
Beauty and barber shops	327,967	212,986	2,050,106	1,421,727	71,941	5.0	200,850	1,533,845	981,616	47,610	4.8
Other personal services	135,652	78,154	1,331,009	1,010,227	84,448	8.3	57,730	401,260	275,921	15,078	5.4
Business services	304,613	152,465	2,555,788	1,934,518	137,328	7.0	124,605	1,276,177	874,980	39,240	4.4
Automobile parking, repair, and services	148,621	106,109	2,799,523	2,410,462	122,027	5.0	72,705	1,185,904	987,484	28,087	2.8
Automobile repair shops	117,374	84,674	2,420,703	2,075,459	71,290	3.4	60,408	1,078,690	901,075	22,925	2.5
Automobile parking and other services	31,247	21,435	378,820	335,003	50,737	15.1	12,297	107,214	86,409	5,162	5.9
Repair services, except automobile	188,198	124,761	1,707,150	1,318,933	75,820	5.7	106,811	985,095	713,136	37,738	5.2
Amusement and recreation services, including motion pictures	157,693	104,191	1,432,401	1,306,780	136,713	10.4	74,640	482,535	402,725	22,542	5.5
Medical and health services	410,294	284,152	12,193,883	5,585,660	380,294	6.8	149,105	4,062,607	1,680,933	67,230	3.9
Offices of physicians and surgeons	154,799	136,833	6,990,373	2,723,347	195,410	7.1	63,111	2,152,273	753,056	30,137	4.0
Other medical and health services	255,495	147,319	5,203,510	2,862,313	184,884	6.4	85,994	1,910,334	927,877	37,093	3.9
Other services	520,295	313,834	5,114,114	2,907,416	182,116	6.2	262,277	2,711,426	1,370,725	80,861	5.8

Footnote at end of table.

Table 2.7—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

Selected industry	Size of depreciation—Continued											
	$1,000 under $2,000					$2,000 under $4,000					$4,000 under $6,000	
	Number of businesses	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation		Number of businesses	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation		Number of businesses	Business receipts (Thousand dollars)
				Amount (Thousand dollars)	As a percent of total deductions				Amount (Thousand dollars)	As a percent of total deductions		
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All industries	1,179,348	44,415,091	37,549,220	1,665,505	4.4	754,348	39,711,089	34,500,517	2,094,776	6.0	232,891	16,629,377
Agriculture, forestry, and fisheries	496,099	6,317,925	5,648,231	712,496	12.6	404,756	9,155,258	8,027,296	1,136,149	14.1	133,644	4,814,404
Farms	475,801	5,912,923	5,336,720	684,130	12.8	392,869	8,596,212	7,561,875	1,104,050	14.6	130,532	4,615,180
Field crop farms	162,429	1,743,752	1,471,443	234,701	15.9	145,389	2,533,712	2,107,103	411,750	19.5	54,817	1,533,540
Fruit, tree nut, and vegetable farms	24,147	295,734	277,155	33,800	12.1	12,022	342,128	310,592	33,855	10.9	3,427	169,154
Livestock farms	268,524	3,750,118	3,437,717	385,263	11.2	224,546	5,531,069	4,942,512	628,965	12.7	69,516	2,824,064
Other farms	20,701	123,319	150,405	30,366	20.1	10,912	189,303	201,668	29,480	14.6	2,772	88,422
Other agriculture, forestry, and fisheries	20,298	405,002	311,511	28,366	9.1	11,887	559,046	465,381	32,099	6.8	3,112	199,224
Mining	5,510	101,812	99,929	7,793	7.7	2,810	100,558	107,087	7,597	7.0	1,595	56,409
Contract construction	68,641	3,860,090	3,359,121	95,309	2.8	34,512	3,182,500	2,890,649	95,589	3.3	10,167	1,289,354
General contractors	19,537	1,686,356	1,538,845	27,906	1.8	12,829	1,356,824	1,278,734	35,876	2.8	2,772	454,218
Building construction	17,819	1,617,883	1,478,184	25,101	1.6	8,206	1,192,436	1,132,357	22,909	2.0	1,775	407,964
Other general contractors	1,718	68,473	60,661	2,805	4.6	4,623	164,388	146,377	12,967	8.8	997	46,254
Special trade contractors	46,477	2,081,167	1,746,996	63,497	3.6	21,065	1,795,772	1,583,857	57,900	3.6	7,317	812,425
Manufacturing	26,868	978,673	834,459	38,793	4.6	16,549	1,224,673	1,070,197	47,178	4.4	6,973	736,909
Lumber and wood products, except furniture	7,079	156,777	135,865	9,910	7.2	3,873	184,789	169,046	11,401	6.7	2,688	197,565
Printing, publishing, and allied industries	4,453	129,723	108,834	6,751	6.2	2,869	142,442	112,335	7,984	7.1	966	90,434
Machinery, except electric	4,387	154,635	124,469	6,563	5.2	2,926	156,137	129,330	8,423	6.5	879	80,171
Other manufacturing	10,949	537,538	465,291	15,569	3.3	6,881	741,305	659,486	19,370	2.9	2,440	368,739
Transportation, communication, electric, gas, and sanitary services	53,822	843,000	684,337	75,197	10.9	40,181	1,057,748	884,605	112,717	12.7	15,709	628,279
Trucking and warehousing	39,833	589,192	476,122	55,807	11.7	32,851	841,793	696,375	92,056	13.2	13,910	535,608
Other transportation	11,520	209,330	179,483	15,506	8.6	4,694	150,497	135,109	13,133	9.7	1,293	77,193
Communication, electric, gas, and sanitary services	2,469	44,478	28,732	3,884	13.5	2,636	65,458	53,121	7,528	14.1	(*)	(*)
Wholesale and retail trade	249,918	23,095,823	21,329,692	348,679	1.6	114,397	18,009,607	16,865,186	310,901	1.8	28,239	6,808,463
Wholesale trade	36,833	3,936,628	3,568,275	50,633	1.4	17,746	3,479,384	3,253,264	47,755	1.4	5,089	1,644,969
Groceries and related products	5,962	907,461	859,313	8,200	0.9	3,126	848,762	811,894	8,509	1.0	1,218	463,851
Other wholesale trade	30,871	3,029,167	2,708,962	42,433	1.5	14,620	2,630,622	2,441,370	39,246	1.6	3,871	1,181,118
Retail trade	210,594	18,972,962	17,588,924	294,530	1.6	95,386	14,305,916	13,401,790	259,401	1.9	23,014	5,109,674
Building materials, hardware, and farm equipment	10,941	1,143,018	1,064,608	15,943	1.4	5,616	1,187,936	1,126,874	15,621	1.3	1,120	408,978
General merchandise stores	13,710	812,102	732,880	18,271	2.4	4,325	537,791	499,209	11,831	2.3	1,654	222,405
Food stores	33,653	3,633,066	3,446,772	46,670	1.3	14,126	2,846,662	2,721,891	38,763	1.4	4,198	1,339,290
Grocery stores	25,774	3,123,952	2,988,555	35,611	1.1	10,754	2,432,984	2,337,660	29,497	1.2	3,168	1,202,282
Other food stores	7,879	509,114	458,217	11,059	2.4	3,372	413,678	384,231	9,266	2.4	1,030	137,008
Automotive dealers	41,161	6,236,884	5,924,533	57,579	0.9	15,995	3,846,632	3,676,042	43,097	1.1	3,324	1,205,340
Furniture, home furnishings, and equipment stores	12,877	1,117,694	1,024,332	17,976	1.7	6,030	1,026,003	944,157	16,544	1.7	1,280	342,945
Eating places	30,885	1,457,328	1,318,543	43,511	3.2	17,688	1,262,957	1,149,352	48,070	4.1	6,094	670,179
Drinking places	19,118	792,564	692,282	26,782	3.8	7,841	508,712	458,108	21,778	4.7	1,391	147,396
Drug and proprietary stores	7,481	955,245	844,966	10,713	1.2	3,692	622,479	557,420	10,277	1.8	1,107	209,320
Other retail trade	40,768	2,825,061	2,540,008	57,085	2.2	20,073	2,466,744	2,268,741	53,420	2.3	2,846	563,815
Wholesale and retail trade not allocable	2,491	186,233	172,493	3,516	2.0	1,265	224,307	210,132	3,745	1.7	(*)	(*)
Finance, insurance, and real estate	46,133	1,335,854	902,219	61,452	6.8	15,570	819,438	643,303	41,818	6.5	2,328	206,063
Finance	2,762	101,311	71,777	3,808	5.3	546	52,457	43,437	1,498	3.4	(*)	(*)
Insurance agents, brokers, and service	14,718	432,534	244,334	19,254	7.8	3,944	270,531	190,306	10,420	5.4	(*)	(*)
Real estate	28,653	802,009	586,108	38,390	6.5	11,080	496,450	409,560	29,900	7.3	1,854	140,874
Operators, except developers, and lessors of buildings	2,557	31,967	28,778	3,866	13.4	2,973	53,196	48,811	8,194	16.7	(*)	(*)
Agents, brokers, and managers	18,808	443,943	286,835	24,898	8.6	5,120	244,921	186,729	13,858	7.4	929	57,055
Services	231,521	7,857,214	4,673,765	324,505	6.9	124,647	6,132,544	3,989,054	340,416	8.5	34,234	2,089,495
Hotels, rooming houses, camps, and other lodging places	23,113	221,351	196,966	32,977	16.7	15,447	260,308	244,665	42,735	17.4	7,825	231,276
Tourist courts and motels	8,943	72,818	65,029	12,702	19.5	8,335	123,917	109,578	23,106	21.0	3,948	115,388
Trailer parks and camps	6,916	51,808	48,130	9,867	20.5	5,012	74,247	73,955	14,036	18.9	2,578	64,742
Other lodging places	7,254	96,725	83,807	10,408	12.4	2,100	62,144	61,132	5,593	9.1	1,299	51,146
Personal services	29,460	729,257	588,493	41,953	7.1	24,076	845,818	696,998	69,143	9.9	8,930	456,472
Coin-operated laundries and dry cleaning	6,575	71,810	59,107	10,241	17.3	7,692	140,355	119,289	22,584	18.9	3,168	75,986
Other laundries and dry cleaning plants	6,126	188,422	148,875	8,910	5.9	6,739	286,157	243,985	19,251	7.8	2,566	156,456
Beauty and barber shops	9,074	290,663	243,549	12,455	5.1	2,208	123,130	102,434	5,978	5.8	(*)	(*)
Other personal services	7,685	178,362	136,962	10,347	7.5	7,437	296,176	231,290	21,330	9.2	2,820	181,842
Business services	17,914	612,532	484,849	25,414	5.2	5,965	330,449	269,522	15,979	5.9	1,425	91,299
Automobile parking, repair, and services	19,976	713,692	610,403	27,474	4.5	8,420	472,353	416,991	23,029	5.5	2,894	195,469
Automobile repair shops	17,009	675,751	579,334	23,221	4.0	5,735	428,588	380,320	15,168	3.9	980	125,571
Automobile parking and other services	2,967	37,941	31,069	4,253	13.6	2,685	43,765	36,671	7,861	21.4	1,914	69,898
Repair services, except automobile	12,373	327,154	265,767	16,580	6.2	4,296	240,923	203,380	11,654	5.7	(*)	(*)
Amusement and recreation services, including motion pictures	15,039	244,104	212,960	20,090	9.4	8,879	243,305	223,094	23,811	10.6	2,106	104,086
Medical and health services	77,184	3,750,498	1,576,569	110,335	6.9	45,679	3,012,401	1,456,358	122,882	8.4	8,293	707,301
Offices of physicians and surgeons	43,324	2,361,805	863,245	61,678	7.1	24,234	1,778,594	745,733	65,206	8.7	4,423	412,690
Other medical and health services	33,860	1,388,693	713,324	48,657	6.8	21,441	1,233,807	710,625	57,676	8.1	3,870	294,611
Other services	36,462	1,258,626	737,758	49,682	6.7	11,889	726,987	478,046	31,183	6.5	2,149	222,212

Footnote at end of table.

Table 2.7—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

Selected industry	Size of depreciation—Continued												
	$4,000 under $6,000—Continued			$6,000 under $10,000					$10,000 or more				
	Total deductions (Thousand dollars)	Depreciation		Number of businesses	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation		Number of businesses	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation	
		Amount (Thousand dollars)	As a percent of total deductions				Amount (Thousand dollars)	As a percent of total deductions				Amount (Thousand dollars)	As a percent of total deductions
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All industries	14,915,204	1,128,767	7.5	142,386	14,555,034	13,433,598	1,071,348	7.9	82,185	17,351,883	16,910,353	1,555,290	9.1
Agriculture, forestry, and fisheries	4,268,122	648,857	15.2	78,422	4,308,592	3,913,828	589,712	15.0	38,048	5,409,546	5,411,515	621,631	11.4
Farms	4,095,992	633,624	15.4	75,996	4,047,071	3,671,956	570,832	15.5	36,488	5,147,192	5,151,037	595,322	11.5
Field crop farms	1,283,779	267,933	20.8	33,004	1,429,573	1,228,979	250,618	20.3	14,556	1,474,423	1,368,765	221,360	16.1
Fruit, tree nut, and vegetable farms	157,234	17,270	10.9	3,287	239,109	208,274	24,837	11.9	2,816	522,776	512,372	48,904	9.5
Livestock farms	2,562,442	334,735	13.0	37,988	2,281,830	2,133,673	282,942	13.2	17,108	2,950,680	3,053,999	288,702	9.4
Other farms	92,537	13,686	14.7	1,717	96,559	101,030	12,435	12.3	2,008	199,313	215,901	36,356	16.8
Other agriculture, forestry, and fisheries	172,130	15,233	8.8	2,426	261,521	241,872	18,880	7.8	1,560	262,354	260,478	26,309	10.1
Mining	61,626	7,841	12.7	1,222	106,487	113,189	10,041	8.8	3,036	694,925	753,084	78,385	10.4
Contract construction	1,166,685	48,159	4.1	8,591	1,183,294	1,097,332	65,435	5.9	5,496	1,589,179	1,498,698	125,383	8.3
General contractors	422,504	13,063	3.0	3,071	529,802	494,598	24,217	4.8	2,228	894,031	857,997	62,478	7.2
Building construction	385,264	8,400	2.1	1,664	355,264	340,154	12,423	3.6	569	413,143	402,771	18,515	4.5
Other general contractors	37,240	4,663	12.5	1,407	174,538	154,444	11,794	7.6	1,659	480,888	455,226	43,963	9.6
Special trade contractors	722,632	34,739	4.8	5,329	606,750	560,624	39,789	7.0	2,916	639,232	589,250	57,872	9.8
Manufacturing	661,160	33,628	5.0	5,392	837,659	779,430	41,205	5.2	4,742	1,497,803	1,414,000	88,284	6.2
Lumber and wood products, except furniture	178,705	13,034	7.2	1,858	156,621	148,501	14,999	10.1	2,321	556,562	525,267	46,267	8.8
Printing, publishing, and allied industries	78,594	4,546	5.7	741	97,534	87,501	5,413	6.1	430	98,703	92,010	6,036	6.5
Machinery, except electric	62,821	4,506	7.1	1,068	123,015	106,536	7,667	7.1	491	164,051	150,180	8,336	5.5
Other manufacturing	341,040	11,542	3.3	1,725	460,489	436,892	13,126	3.0	1,500	678,487	646,543	27,645	4.2
Transportation, communication, electric, gas, and sanitary services	546,428	77,030	14.0	13,142	795,721	719,425	99,319	13.8	9,444	1,578,634	1,486,816	199,290	13.4
Trucking and warehousing	465,282	68,337	14.6	10,137	615,023	557,163	75,929	13.6	8,315	1,383,128	1,307,965	170,484	13.0
Other transportation	68,136	5,991	8.7	1,837	98,179	94,032	15,028	15.9	774	137,566	128,562	22,427	17.4
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	1,168	82,519	68,230	8,362	12.2	355	57,940	50,289	6,379	12.6
Wholesale and retail trade	6,459,879	136,951	2.1	15,864	5,701,604	5,465,728	118,443	2.1	6,887	4,524,835	4,400,007	115,589	2.6
Wholesale trade	1,566,584	24,634	1.5	4,220	1,925,406	1,856,069	31,815	1.7	1,995	1,845,340	1,799,496	34,498	1.9
Groceries and related products	450,903	5,676	1.2	(*)	(*)	(*)	(*)	(*)	292	361,834	354,105	4,851	1.3
Other wholesale trade	1,115,681	18,958	1.6	3,541	1,435,778	1,381,725	26,758	1.9	1,703	1,483,506	1,445,391	29,647	2.0
Retail trade	4,843,370	111,692	2.3	11,394	3,681,333	3,518,418	84,867	2.4	4,782	2,615,102	2,537,308	79,060	3.1
Building materials, hardware, and farm equipment	392,046	5,312	1.3	921	328,394	317,334	6,934	2.1	329	143,966	141,786	5,049	3.5
General merchandise stores	206,997	8,006	3.8	763	138,875	129,951	5,720	4.4	1,091	200,369	188,394	20,345	10.7
Food stores	1,295,963	20,144	1.5	1,898	1,087,489	1,060,302	13,796	1.3	735	842,219	825,938	11,376	1.3
Grocery stores	1,163,182	15,520	1.3	1,595	995,056	971,271	11,686	1.2	616	791,317	776,190	9,384	1.2
Other food stores	132,781	4,624	3.4	(*)	(*)	(*)	(*)	(*)	119	50,902	49,748	1,992	4.0
Automotive dealers	1,163,534	16,519	1.4	1,034	621,516	603,815	7,802	1.2	657	576,009	563,047	10,805	1.9
Furniture, home furnishings, and equipment stores	320,605	6,188	1.9	(*)	(*)	(*)	(*)	(*)	245	105,771	100,917	3,703	3.6
Eating places	622,895	29,903	4.8	3,120	576,757	528,980	23,335	4.4	808	261,560	249,659	12,815	5.1
Drinking places	134,233	6,666	4.9	685	77,786	75,423	4,871	6.4	118	15,749	17,729	1,792	10.1
Drug and proprietary stores	187,956	5,179	2.7	234	79,038	73,200	1,676	2.2	(*)	(*)	(*)	(*)	(*)
Other retail trade	519,141	13,775	2.6	2,160	591,562	560,721	16,486	2.9	747	440,820	422,097	12,477	2.9
Wholesale and retail trade not allocable	(*)	(*)	(*)	250	94,865	91,241	1,761	1.9	110	64,393	63,203	2,031	3.2
Finance, insurance, and real estate	185,400	11,326	6.1	1,619	141,272	131,851	12,322	9.3	2,331	384,953	393,838	77,016	19.5
Finance	(*)	(*)	(*)	196	7,917	6,275	1,386	22.0	28	5,161	6,361	553	8.6
Insurance agents, brokers, and service	(*)	(*)	(*)	209	37,188	35,076	1,515	4.3	82	7,569	6,079	1,309	21.5
Real estate	131,661	9,154	6.9	1,214	96,167	90,500	9,421	10.4	2,221	372,223	381,398	75,154	19.7
Operators, except developers, and lessors of buildings	(*)	(*)	(*)	685	24,352	24,766	5,479	22.1	1,591	245,344	253,508	58,601	23.1
Agents, brokers, and managers	52,069	4,531	8.7	361	28,361	23,396	2,658	11.3	219	45,220	43,164	6,748	15.6
Services	1,565,894	164,967	10.5	18,106	1,477,778	1,209,967	134,681	11.1	12,200	1,670,801	1,551,252	249,694	16.0
Hotels, rooming houses, camps, and other lodging places	202,850	38,168	18.8	5,669	244,560	225,184	41,906	18.6	4,080	458,635	432,554	78,525	18.1
Tourist courts and motels	97,226	19,224	19.7	3,768	164,099	147,587	28,349	19.2	2,714	304,892	282,678	51,715	18.2
Trailer parks and camps	60,395	12,532	20.7	1,643	53,015	51,796	11,670	22.5	1,105	77,462	70,822	15,820	22.3
Other lodging places	45,229	6,412	14.1	258	27,446	25,801	1,887	7.3	261	76,281	79,054	10,990	13.9
Personal services	380,049	44,054	11.5	4,649	357,699	301,136	34,582	11.4	2,090	323,341	287,251	31,620	11.0
Coin-operated laundries and dry cleaning	62,487	14,844	23.7	988	35,030	29,544	7,082	23.9	542	50,241	42,443	9,878	23.2
Other laundries and dry cleaning plants	133,775	13,144	9.8	1,371	115,026	100,394	10,335	10.2	878	147,094	139,611	11,382	8.1
Beauty and barber shops	(*)	(*)	(*)	367	42,856	40,373	2,688	6.6	111	17,424	16,179	1,485	9.1
Other personal services	146,211	14,341	9.8	1,923	164,787	130,825	14,477	11.0	559	108,582	89,018	8,875	9.9
Business services	77,282	6,401	8.2	1,075	102,488	89,842	8,204	9.1	1,481	142,843	138,043	42,090	30.4
Automobile parking, repair, and services	178,987	14,301	7.9	1,059	110,429	100,332	8,114	8.0	1,055	121,676	116,265	21,022	18.0
Automobile repair shops	113,987	4,636	4.0	381	80,217	72,383	2,765	3.8	161	31,886	28,360	2,575	9.0
Automobile parking and other services	65,000	9,665	14.8	678	30,212	27,949	5,349	19.1	894	89,790	87,905	18,447	20.9
Repair services, except automobile	(*)	(*)	(*)	425	47,461	44,176	3,045	6.8	244	25,137	22,520	3,906	17.3
Amusement and recreation services, including motion pictures	90,837	9,810	10.7	1,697	116,957	110,271	13,381	12.1	1,830	241,414	266,893	47,079	17.6
Medical and health services	398,677	39,281	9.8	2,733	374,364	240,743	19,753	8.2	1,162	286,712	232,380	20,813	8.9
Offices of physicians and surgeons	198,709	20,908	10.5	1,258	189,191	102,004	9,101	8.9	483	95,820	60,600	8,380	13.8
Other medical and health services	199,968	18,373	9.1	1,475	185,173	138,739	10,652	7.6	679	190,892	171,780	12,433	7.2
Other services	167,258	10,055	6.0	799	123,820	98,283	5,696	5.7	258	71,043	55,346	4,639	8.3

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: The industries "Contractors not allocable," "Other real estate," and "Nature of business not allocable" were omitted from table 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."

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Selected industry	Size of business receipts: Total — Number	Total — Business receipts (Thousand dollars)	Total — Depreciation (Thousand dollars)	Total — Cost of depreciable property (Thousand dollars)	Total — Net profit (less loss) (Thousand dollars)	Total — Inventory, end-of-year (Thousand dollars)	Under $10,000 — Number	Under $10,000 — Business receipts (Thousand dollars)	Under $10,000 — Depreciation (Thousand dollars)	Under $10,000 — Cost of depreciable property (Thousand dollars)	Under $10,000 — Net profit (less loss) (Thousand dollars)	Under $10,000 — Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries	6,180,742	193,885,631	8,708,065	86,769,815	26,396,370	10,537,831	3,077,455	10,905,718	1,784,701	18,741,540	770,956	427,182
Agriculture, forestry, and fisheries	2,446,929	34,056,567	4,090,224	41,776,383	3,095,285	962,290	1,571,558	5,128,224	1,105,718	11,867,484	[1]477,945	114,211
Farms	2,332,751	31,979,412	3,947,259	40,567,174	2,739,691	932,013	1,496,382	4,909,233	1,065,444	11,566,421	[1]510,700	112,526
Field crop farms	865,261	10,121,109	1,526,771	14,780,052	1,484,135	121,295	561,608	1,937,357	397,770	4,407,516	40,740	13,638
Fruit, tree nut, and vegetable farms	108,959	1,810,601	180,163	2,053,058	127,792	15,047	74,401	205,311	49,299	582,425	[1]46,316	143
Livestock farms	1,196,652	19,156,305	2,078,761	21,992,956	1,253,543	747,270	715,331	2,580,753	527,020	5,531,164	[1]326,573	83,109
Animal specialty farms	43,147	197,114	48,160	470,289	[1]91,150	8,031	38,658	50,408	24,225	234,673	[1]71,519	5,987
Other farms	118,732	694,283	113,404	1,270,819	[1]34,629	40,370	106,384	135,404	67,130	810,643	[1]107,032	9,649
Agricultural services and hunting and trapping	84,756	1,806,884	108,230	928,861	321,394	29,565	52,377	165,811	27,063	193,410	32,500	1,629
Miscellaneius agricultural services	14,572	421,073	32,741	263,490	33,557	10,200	8,927	27,259	6,109	41,715	5,522	-
Offices of veterinarians and animal hospitals	12,764	461,905	22,056	264,209	169,470	3,931	2,178	6,207	990	8,075	1,205	1
Other animal husbandry services	18,407	416,872	20,306	189,313	[1]1,685	9,009	13,232	26,911	8,333	74,205	[1]19,423	1,163
Horticultural services	38,218	504,854	31,707	200,955	121,994	6,382	27,281	103,957	10,711	65,554	46,134	426
Forestry and fisheries	29,422	270,271	34,735	280,348	34,200	712	22,799	53,180	13,211	107,653	255	56
Mining	31,803	1,097,168	113,805	1,122,901	[1]68,580	4,912	19,447	49,852	12,805	113,463	[1]39,193	102
Crude petroleum and natural gas	26,587	878,627	86,344	888,148	[1]73,386	2,145	16,696	45,398	10,745	100,344	[1]30,995	-
Quarrying and mining, not elsewhere classified	5,216	218,541	27,461	234,753	4,806	2,767	2,751	4,454	2,060	13,119	[1]8,198	102
Contract construction	404,369	16,745,246	532,622	3,826,955	2,270,130	471,274	162,209	694,495	71,158	521,891	261,646	18,347
General contractors	89,471	7,148,806	182,124	1,303,416	606,387	267,834	20,296	97,974	14,193	88,260	21,986	11,538
Building construction	74,754	6,151,214	105,555	800,558	515,489	260,405	15,625	77,178	9,341	58,275	21,184	11,371
Other general contractors	14,717	997,592	76,569	502,858	90,898	7,429	4,671	20,796	4,852	29,985	802	167
Special trade contractors	302,506	9,228,478	335,590	2,408,067	1,606,791	194,188	135,987	578,181	53,232	396,907	235,799	6,809
Plumbing, heating, and air conditioning	41,337	2,105,956	51,767	411,982	304,252	92,492	10,223	44,111	4,789	35,955	10,035	1,139
Painting, paperhanging, and decorating	48,131	879,940	25,809	192,871	219,913	4,113	26,920	117,808	8,284	68,001	56,919	107
Electrical work	25,498	1,069,769	20,079	167,050	174,549	41,865	8,533	31,783	2,181	17,208	8,026	2,364
Masonry, stonework, and plastering	27,458	1,148,769	25,560	171,065	182,774	10,494	7,885	40,662	3,294	22,363	19,138	1,390
Carpentering and flooring	78,325	1,180,402	35,307	233,463	295,209	10,324	51,669	194,497	15,225	106,596	105,049	710
Roofing and sheet metal work	16,854	650,559	15,742	123,066	106,019	13,980	5,448	35,639	2,229	18,602	15,381	655
Concrete work	7,288	430,695	13,046	86,581	51,557	844	1,587	6,240	448	2,971	1,936	-
Miscellaneous special trade contractors	57,615	1,762,388	148,280	1,021,989	272,518	20,076	23,722	107,441	16,782	125,211	19,315	444
Contractors not allocable	12,392	367,962	14,908	115,472	56,952	9,252	5,926	18,340	3,733	36,724	3,861	-
Manufacturing	132,597	6,253,992	274,176	2,375,521	708,662	312,162	53,240	187,254	24,858	236,604	18,259	10,610
Food and kindred products	7,412	915,064	21,288	227,280	38,180	42,696	2,273	9,480	1,556	21,890	1,140	251
Textile mill products	537	58,989	1,182	11,483	9,474	2,208	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and wood products, except furniture	35,633	1,414,845	102,903	655,405	124,519	53,834	15,054	55,160	8,362	48,924	5,388	1,244
Furniture and fixtures	6,493	259,100	7,415	71,812	29,422	14,617	2,705	7,893	1,182	10,956	1,108	910
Printing, publishing, and allied industries	23,939	739,206	36,781	388,637	121,194	23,168	9,500	33,770	4,110	52,244	3,681	886
Leather and leather products	563	47,986	782	9,221	7,434	2,392	(*)	(*)	(*)	(*)	(*)	(*)
Stone, clay, and glass products	7,425	337,083	21,380	210,113	37,664	18,154	3,372	8,227	1,168	26,317	141	1,281
Fabricated metal products	7,011	330,640	11,580	116,632	49,593	19,245	2,830	5,410	853	6,684	1,083	1,273
Machinery, except electric	15,931	741,589	37,489	356,172	130,808	32,114	4,482	16,106	3,222	31,770	2,339	352
Other manufacturing	27,653	1,409,490	33,376	328,766	160,374	103,734	12,725	50,517	4,353	36,915	3,165	4,402
Transportation, communication, electric, gas, and sanitary services	211,111	5,522,801	581,885	3,834,029	766,854	21,562	94,938	449,181	86,669	544,018	82,289	3,213
Local transportation	33,874	387,492	44,281	300,781	95,629	579	26,217	128,263	18,825	115,752	45,089	-
Taxicabs	17,360	157,099	14,946	64,135	46,205	39	13,263	67,428	7,954	33,583	24,796	-
Other	16,514	230,393	29,335	236,646	49,424	540	12,954	60,835	10,871	82,169	20,293	-
Trucking and warehousing	152,123	4,282,388	468,819	2,962,004	561,524	9,294	57,087	266,633	49,528	286,048	45,111	95
Trucking, local and long distance	149,239	4,107,050	463,585	2,886,125	545,131	6,047	56,464	266,018	49,286	279,996	45,270	95
Public warehousing and motor freight terminals	2,884	175,338	5,234	75,879	16,393	3,247	623	615	242	6,052	[1]159	-
Water and air transportation	9,775	229,131	35,086	331,457	14,934	10,561	5,638	23,348	13,393	111,899	[1]15,417	3,118
Transportation services	3,742	327,099	4,595	36,170	25,919	574	782	2,431	165	3,039	[1]1,061	-
Communication, electric, gas, and sanitary services	11,593	296,302	29,102	203,600	68,818	548	5,212	28,505	4,757	27,274	8,568	-
Wholesale and retail trade	1,217,514	93,024,281	1,310,779	13,761,661	6,536,434	8,246,503	251,749	1,094,574	88,208	932,752	35,087	221,606
Wholesale trade	161,765	17,321,387	224,175	1,815,132	1,374,738	987,107	36,546	170,126	16,697	121,826	21,316	13,972
Motor vehicles and automotive equipment	8,633	844,877	10,464	99,970	70,335	126,163	(*)	(*)	(*)	(*)	(*)	(*)
Piece goods, notions, and apparel	6,679	334,289	4,309	26,329	63,955	29,182	3,052	14,881	1,036	5,468	5,177	988
Groceries and related products	28,434	4,225,201	39,948	333,994	198,147	89,944	3,313	13,742	1,418	11,165	1,344	90
Farm products—raw materials	10,743	3,045,900	23,163	199,861	48,903	135,477	2,819	13,528	1,900	12,385	1,361	142
Electrical goods	3,525	325,583	4,128	35,467	41,879	49,103	(*)	(*)	(*)	(*)	(*)	(*)
Hardware, and plumbing and heating equipment and supplies	3,004	308,576	4,481	34,034	41,636	32,801	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, equipment, and supplies	14,828	1,207,099	18,798	150,689	147,196	115,848	3,535	22,232	1,706	14,526	2,315	3,656
Alcoholic beverages	2,696	759,410	6,586	58,083	37,929	42,470	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale trade, not elsewhere classified	65,572	5,677,338	98,105	787,183	524,210	349,534	17,938	76,955	8,394	60,493	4,746	7,965
Wholesale trade not allocable	17,651	593,114	14,193	89,522	200,548	16,585	4,095	21,132	1,596	12,131	5,874	226

Footnotes at end of table.

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry	Size of business receipts—Continued											
	$10,000 under $25,000						$25,000 under $50,000					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All industries	1,337,125	21,834,235	1,980,123	19,204,387	5,209,173	735,464	817,927	29,036,792	1,776,330	17,341,848	6,416,415	1,193,021
Agriculture, forestry, and fisheries	546,015	8,774,646	1,198,693	12,156,668	1,487,038	216,675	226,777	7,826,937	936,609	9,337,109	1,186,596	190,542
Farms	526,971	8,461,102	1,172,125	11,950,631	1,399,620	212,264	214,962	7,413,345	905,911	9,058,840	1,088,516	187,849
Field crop farms	206,027	3,305,724	509,754	4,727,918	664,536	38,364	71,506	2,442,797	344,947	3,189,824	468,138	25,722
Fruit, tree nut, and vegetable farms	16,113	249,157	28,336	330,675	21,314	36	10,528	377,020	33,528	378,586	48,144	8,801
Livestock farms	295,703	4,766,831	614,402	6,689,203	708,833	155,121	129,041	4,453,195	510,904	5,336,347	561,297	149,178
Animal specialty farms	2,472	36,553	6,414	72,558	[1]7,686	1,059	1,328	45,055	7,199	64,520	[1]7,468	142
Other farms	6,656	102,837	13,219	130,277	12,623	17,684	2,559	95,278	9,333	89,563	18,405	4,006
Agricultural services and hunting and trapping	15,291	253,953	19,305	151,619	73,533	4,397	9,973	352,319	25,065	239,207	88,875	2,436
Miscellaneous agricultural services	2,654	47,015	7,110	58,119	7,511	226	1,240	44,488	6,605	57,790	4,230	-
Offices of veterinarians and animal hospitals	3,611	68,927	3,675	30,238	27,112	1,006	4,662	172,625	9,181	111,538	64,246	2,298
Other animal husbandry services	2,961	43,269	2,875	28,363	10,543	44	1,228	41,017	3,249	34,672	2,586	82
Horticultural services	6,041	94,462	5,377	32,232	28,858	3,121	2,823	93,888	5,807	30,992	18,325	56
Forestry and fisheries	3,753	59,591	7,263	54,418	13,885	14	1,842	61,273	5,633	39,062	9,205	257
Mining	4,650	74,089	9,184	110,397	[1]7,873	-	3,269	118,935	13,787	119,886	1,815	498
Crude petroleum and natural gas	3,763	61,141	7,757	75,244	[1]7,200	-	2,766	98,474	10,462	99,589	[1]717	498
Quarrying and mining, not elsewhere classified	887	12,948	1,427	35,153	[1]673	-	(*)	(*)	(*)	(*)	(*)	-
Contract construction	94,909	1,602,682	89,252	611,935	465,808	21,093	62,066	2,191,272	93,198	631,805	442,670	34,275
General contractors	17,650	306,911	20,036	129,961	71,287	2,772	16,951	625,820	31,618	214,660	105,011	6,074
Building construction	15,212	268,357	15,132	97,138	63,511	2,772	13,597	503,818	17,168	121,210	86,176	5,799
Other general contractors	2,438	38,554	4,904	32,823	7,776	-	3,354	122,002	14,450	93,450	18,835	275
Special trade contractors	74,335	1,242,804	66,948	467,805	378,577	18,321	43,596	1,510,963	60,559	411,193	324,406	27,900
Plumbing, heating, and air conditioning	8,846	161,495	6,923	49,104	38,766	7,348	9,928	349,786	10,739	86,178	78,754	17,089
Painting, paperhanging, and decorating	11,315	191,822	5,932	42,423	63,208	503	6,334	211,067	5,425	41,879	52,938	912
Electrical work	7,030	116,424	2,860	30,590	36,844	5,803	4,037	147,575	3,036	21,792	33,044	5,000
Masonry, stonework, and plastering	8,625	144,796	4,074	27,751	50,233	63	4,511	157,072	5,315	31,231	33,124	1,534
Carpentering and flooring	16,079	253,371	9,800	59,263	92,443	2,000	6,078	200,862	3,329	18,704	42,487	503
Roofing and sheet metal work	4,735	76,512	3,424	24,653	20,872	1,740	2,787	98,188	2,076	12,170	18,326	911
Concrete work	(*)	(*)	(*)	(*)	(*)	(*)	1,492	53,748	1,811	12,302	11,021	-
Miscellaneous special trade contractors	16,403	274,229	32,940	226,770	70,159	839	8,429	292,665	28,828	186,937	54,712	1,951
Contractors not allocable	2,924	52,967	2,268	14,169	15,944	-	1,519	54,489	1,021	5,952	13,253	301
Manufacturing	29,674	478,949	43,318	308,324	106,306	17,555	19,079	678,332	37,747	307,918	115,854	29,154
Food and kindred products	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Textile mill products	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-
Lumber and wood products, except furniture	9,820	156,834	18,427	100,870	21,943	2,459	4,466	157,511	14,209	91,464	13,449	4,651
Furniture and fixtures	1,184	20,156	959	6,499	3,418	588	1,098	44,811	1,515	9,821	7,194	2,685
Printing, publishing, and allied industries	6,095	99,192	6,013	69,264	25,192	1,846	4,717	170,521	9,081	88,144	39,642	5,730
Leather and leather products	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Stone, clay, and glass products	(*)	(*)	(*)	(*)	(*)	(*)	1,423	48,319	3,241	29,780	7,879	2,944
Fabricated metal products	1,517	25,141	1,552	14,561	6,063	1,729	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electric	5,339	85,646	8,777	65,720	28,411	2,291	2,044	73,848	4,074	40,770	20,060	1,115
Other manufacturing	4,685	75,366	5,214	40,425	18,312	6,498	2,974	103,036	2,641	25,901	18,860	7,384
Transportation, communication, electric, gas, and sanitary services	66,143	1,054,297	141,353	813,495	252,695	733	27,259	938,468	108,883	701,494	189,223	3,060
Local transportation	5,334	85,661	7,528	41,396	25,758	70	1,047	37,942	5,003	46,354	6,482	-
Taxicabs	3,566	56,482	4,275	16,569	18,262	39	(*)	(*)	(*)	(*)	(*)	-
Other	1,768	29,179	3,253	24,827	7,496	31	(*)	(*)	(*)	(*)	(*)	-
Trucking and warehousing	54,582	874,379	123,258	703,054	193,934	501	22,551	766,707	93,261	554,483	147,503	225
Trucking, local and long distance	53,905	864,611	122,729	693,919	189,561	501	22,022	744,929	92,540	541,367	143,869	168
Public warehousing and motor freight terminals	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
Water and air transportation	1,578	24,894	2,308	17,971	6,388	8	1,504	54,418	5,746	70,525	13,021	2,835
Transportation services	1,358	20,982	932	7,777	8,155	-	(*)	(*)	(*)	(*)	(*)	-
Communication, electric, gas, and sanitary services	3,291	48,381	7,327	43,297	18,460	154	1,491	52,476	4,140	25,915	12,962	-
Wholesale and retail trade	221,623	3,773,662	133,844	1,404,277	526,261	416,080	238,408	8,679,348	197,619	2,092,927	1,046,672	836,280
Wholesale trade	35,555	588,872	28,391	166,183	211,520	39,877	25,997	923,479	25,096	174,889	257,565	41,315
Motor vehicles and automotive equipment	1,922	31,855	1,051	6,222	5,366	2,489	(*)	(*)	(*)	(*)	(*)	(*)
Piece goods, notions, and apparel	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Groceries and related products	4,723	75,928	3,102	18,866	16,538	684	4,187	154,372	3,612	26,671	19,952	2,672
Farm products—raw materials	1,636	27,044	1,048	3,905	2,976	210	1,453	54,912	1,122	7,899	5,261	4,742
Electrical goods	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Hardware, and plumbing and heating equipment and supplies	(*)	(*)	(*)	(*)	(*)	(*)	1,368	48,265	1,329	6,052	15,432	2,796
Machinery, equipment, and supplies	1,885	35,335	828	5,834	8,891	3,642	2,989	107,839	3,196	22,448	28,516	6,253
Alcoholic beverages	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale trade, not elsewhere classified	15,393	252,925	15,851	98,577	88,364	18,040	9,815	345,072	11,148	76,539	95,449	16,499
Wholesale trade not allocable	7,269	115,112	4,824	24,091	66,624	604	3,843	131,374	3,123	20,297	62,159	3,910

Footnotes at end of table.

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry	Size of business receipts—Continued											
	$50,000 under $100,000						$100,000 or more					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All industries	542,425	37,771,399	1,383,200	13,521,886	7,115,155	2,064,607	405,810	94,337,487	1,783,711	17,960,154	6,884,671	6,117,557
Agriculture, forestry, and fisheries	72,353	4,912,439	487,684	4,796,845	593,465	162,668	30,226	7,414,321	361,520	3,618,277	306,131	278,194
Farms	67,321	4,558,635	465,776	4,594,725	520,483	159,979	27,115	6,637,097	338,003	3,396,557	241,772	259,395
Field crop farms	19,751	1,328,776	169,978	1,512,277	222,872	14,085	6,369	1,106,455	104,322	942,517	87,849	29,486
Fruit, tree nut, and vegetable farms	5,283	356,662	31,124	345,843	59,045	3,223	2,634	622,451	37,876	415,529	45,605	2,844
Livestock farms	39,829	2,708,955	247,775	2,560,222	223,473	140,617	16,748	4,646,571	178,660	1,876,020	86,513	219,245
Animal specialty farms	(*)	(*)	(*)	(*)	(*)	(*)	141	29,546	5,792	48,630	[1]2,926	238
Other farms	1,910	128,690	12,369	126,475	16,644	1,449	1,223	232,074	11,353	113,861	24,731	7,582
Agricultural services and hunting and trapping	4,215	297,806	16,254	147,052	65,632	2,304	2,900	736,995	20,543	197,573	60,854	18,799
Miscellandous agricultural services	808	56,572	5,153	41,611	5,990	282	943	245,739	7,764	64,255	10,304	9,692
Offices of veterinarians and animal hospitals	1,553	113,184	4,412	62,114	43,619	494	760	100,962	3,798	52,244	33,288	132
Other animal husbandry services	(*)	(*)	(*)	(*)	(*)	(*)	662	281,550	4,659	41,093	4,549	7,166
Horticultural services	1,528	103,803	5,490	32,196	15,964	970	535	108,744	4,322	39,981	12,713	1,809
Forestry and fisheries	817	55,998	5,654	55,068	7,350	385	211	40,229	2,974	24,147	3,505	-
Mining	2,089	151,135	18,901	185,683	[1]1,047	438	2,348	703,157	59,128	593,472	[1]22,282	3,874
Crude petroleum and natural gas	1,617	118,285	13,530	156,349	[1]3,826	204	1,745	555,329	43,850	456,622	[1]30,648	1,443
Quarrying and mining, not elsewhere classified	(*)	(*)	(*)	(*)	(*)	(*)	603	147,828	15,278	136,850	8,366	2,431
Contract construction	46,356	3,268,746	94,908	659,148	450,494	94,021	38,829	8,988,051	184,106	1,402,176	649,512	303,538
General contractors	15,806	1,160,531	29,858	191,059	124,768	46,891	18,768	4,957,570	86,419	679,476	283,335	200,559
Building construction	13,571	1,002,806	17,383	117,709	104,788	44,835	16,749	4,299,055	46,531	406,226	239,830	195,628
Other general contractors	2,235	157,725	12,475	73,350	19,980	2,056	2,019	658,515	39,888	273,250	43,505	4,931
Special trade contractors	29,131	2,006,951	61,909	442,743	309,126	44,780	19,457	3,889,579	92,942	689,419	358,883	96,378
Plumbing, heating, and air conditioning	6,930	498,222	11,963	91,144	72,157	18,226	5,410	1,052,342	17,353	149,601	104,540	48,690
Painting, paperhanging, and decorating	2,343	153,512	3,283	19,892	25,095	1,586	1,219	205,731	2,885	20,676	21,753	1,005
Electrical work	3,525	246,335	4,787	41,869	42,952	11,682	2,373	527,652	7,215	55,591	53,683	17,016
Masonry, stonework, and plastering	3,689	241,179	4,563	30,624	34,356	2,864	2,748	565,060	8,314	59,096	45,923	4,643
Carpentering and flooring	2,199	148,581	2,663	19,819	20,762	1,055	2,300	383,091	4,290	29,081	34,468	6,056
Roofing and sheet metal work	2,641	181,423	3,480	29,231	26,174	5,773	1,243	258,797	4,533	38,410	25,266	4,901
Concrete work	1,870	127,748	3,488	23,180	18,976	159	1,037	218,804	6,304	40,877	13,572	660
Miscellaneous special trade contractors	5,934	409,951	27,682	186,984	68,654	3,435	3,127	678,102	42,048	296,087	59,678	13,407
Contractors not allocable	1,419	101,264	3,141	25,346	16,600	2,350	604	140,902	4,745	33,281	7,294	6,601
Manufacturing	16,105	1,137,878	51,522	452,724	164,571	48,088	14,499	3,771,579	116,731	1,069,951	303,672	206,755
Food and kindred products	1,248	94,463	2,861	30,327	7,698	6,235	2,046	754,788	14,606	156,494	24,392	33,828
Textile mill products	(*)	(*)	(*)	(*)	(*)	(*)	93	37,435	375	3,735	5,384	2,133
Lumber and wood products, except furniture	2,981	205,134	17,084	96,336	22,945	3,773	3,312	840,206	44,821	317,811	60,794	41,707
Furniture and fixtures	993	63,856	1,489	16,599	7,749	2,922	513	122,384	2,270	27,937	9,953	7,512
Printing, publishing, and allied industries	2,226	156,936	7,670	75,464	20,844	3,239	1,401	278,787	9,907	103,521	31,835	11,467
Leather and leather products	(*)	(*)	(*)	(*)	(*)	(*)	166	38,787	613	7,140	5,460	1,885
Stone, clay, and glass products	1,031	69,336	3,874	37,728	10,169	3,646	995	200,960	11,338	110,484	18,132	8,580
Fabricated metal products	1,194	86,608	3,978	38,774	16,344	2,464	772	191,399	4,188	50,220	22,365	11,246
Machinery, except electric	2,348	166,968	7,972	86,258	36,862	4,942	1,718	399,021	13,444	131,654	43,136	23,414
Other manufacturing	3,786	272,759	5,999	64,530	37,816	20,467	3,483	907,812	15,169	160,995	82,221	64,983
Transportation, communication, electric, gas, and sanitary services	13,667	952,472	88,374	599,815	112,342	2,022	9,104	2,128,383	156,606	1,175,207	130,305	12,534
Local transportation	829	54,969	4,783	30,444	9,352	327	447	80,657	8,142	66,835	8,948	182
Taxicabs	(*)	(*)	(*)	(*)	(*)	-	68	12,945	1,352	5,928	721	-
Other	(*)	(*)	(*)	(*)	(*)	(*)	379	67,712	6,790	60,907	8,227	182
Trucking and warehousing	10,787	755,910	73,475	484,692	79,396	1,283	7,116	1,618,759	129,297	933,727	95,580	7,190
Trucking, local and long distance	10,059	699,545	71,594	460,112	75,756	22	6,789	1,531,947	127,436	910,731	90,675	5,261
Public warehousing and motor freight terminals	728	56,365	1,881	24,580	3,640	1,261	327	86,812	1,861	22,996	4,905	1,929
Water and air transportation	732	51,065	3,375	31,742	7,072	412	323	75,406	10,264	99,320	3,870	4,188
Transportation services	(*)	(*)	(*)	(*)	(*)	-	644	255,603	2,123	15,418	5,935	574
Communication, electric, gas, and sanitary services	1,027	69,370	6,099	47,218	12,887	-	572	97,570	6,779	59,896	15,941	394
Wholesale and retail trade	245,321	17,350,682	291,283	3,003,423	1,627,645	1,627,994	260,413	62,126,015	599,825	6,328,282	3,300,769	5,144,543
Wholesale trade	24,403	1,735,541	33,961	259,665	275,699	129,468	39,264	13,903,369	120,030	1,092,569	608,638	762,475
Motor vehicles and automotive equipment	2,189	158,055	2,384	20,088	17,342	29,550	2,668	624,162	6,447	65,833	41,362	90,537
Piece goods, notions, and apparel	822	54,218	713	4,087	13,622	9,629	640	206,124	870	6,609	14,297	18,370
Groceries and related products	5,695	407,861	5,524	40,612	40,158	4,887	10,516	3,573,298	26,292	236,680	120,155	81,611
Farm products—raw materials	1,379	105,480	3,591	25,458	6,772	6,153	3,456	2,844,936	15,502	150,214	32,533	124,230
Electrical goods	777	55,457	902	5,990	13,563	4,508	842	239,611	1,915	20,627	17,708	30,541
Hardware, and plumbing and heating equipment and supplies	(*)	(*)	(*)	(*)	(*)	(*)	813	218,082	2,612	23,101	14,175	23,589
Machinery, equipment, and supplies	2,972	204,760	3,523	29,720	38,138	22,522	3,447	836,933	9,545	78,161	69,336	79,775
Alcoholic beverages	(*)	(*)	(*)	(*)	(*)	(*)	2,064	744,372	6,329	56,208	33,530	41,127
Wholesale trade, not elsewhere classified	8,493	603,559	14,007	110,449	95,924	45,304	13,933	4,398,827	48,705	441,125	239,727	261,726
Wholesale trede not allocable	1,559	108,472	2,837	18,992	40,076	876	885	217,024	1,813	14,011	25,815	10,969

Footnotes at end of table.

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry	Size of business receipts: Total — Number	Total — Business receipts (Thousand dollars)	Total — Depreciation (Thousand dollars)	Total — Cost of depreciable property (Thousand dollars)	Total — Net profit (less loss) (Thousand dollars)	Total — Inventory, end-of-year (Thousand dollars)	Under $10,000 — Number	Under $10,000 — Business receipts (Thousand dollars)	Under $10,000 — Depreciation (Thousand dollars)	Under $10,000 — Cost of depreciable property (Thousand dollars)	Under $10,000 — Net profit (less loss) (Thousand dollars)	Under $10,000 — Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade—Continued												
Retail trade	1,044,516	74,884,623	1,072,756	11,811,492	5,103,915	7,167,546	211,070	909,152	69,363	794,737	14,460	204,847
Building materials, hardware, and farm equipment	42,804	4,130,479	58,848	657,836	261,838	1,018,701	6,454	31,196	2,203	25,922	[1]2,676	18,193
Building materials dealers	15,628	1,351,576	24,457	236,987	106,330	173,831	(*)	(*)	(*)	(*)	(*)	(*)
Hardware stores	18,227	1,216,161	18,103	246,132	117,165	337,832	2,853	10,625	621	10,181	[1]1,335	12,885
Farm equipment dealers	8,949	1,562,742	16,288	174,717	38,343	507,038	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	116,561	3,708,023	90,823	801,429	345,441	480,288	60,417	201,465	16,502	141,499	31,794	27,022
Mail order houses	3,957	69,830	1,505	13,032	8,421	10,563	2,129	9,247	266	3,417	[1]122	6,614
Automatic merchandising machine operators	11,992	395,369	32,298	219,742	29,924	14,932	6,837	13,749	2,814	17,912	[1]36	1,415
Direct selling establishments	63,411	808,627	26,522	200,074	135,558	14,809	46,556	152,531	12,170	101,086	32,319	6,781
Variety and other general merchandise stores	37,201	2,434,197	30,498	368,581	171,538	439,984	4,895	25,938	1,252	19,084	[1]367	12,212
Food stores	174,587	15,402,317	174,972	2,110,129	742,502	879,622	18,705	104,699	5,159	65,683	[1]3,933	16,644
Grocery stores	133,229	13,206,808	135,104	1,682,556	555,404	830,634	10,973	64,449	2,738	39,237	[1]2,674	14,684
Meat and fish markets	10,160	921,610	9,975	99,968	59,109	13,692	(*)	(*)	(*)	(*)	(*)	(*)
Fruit stores and vegetable markets	5,643	191,136	3,802	40,865	9,377	4,393	1,887	11,662	887	8,511	[1]1,300	271
Candy, nut, and confectionery stores	5,970	196,688	4,183	39,697	22,228	9,343	(*)	(*)	(*)	(*)	(*)	(*)
Retail bakeries	9,044	439,549	12,821	141,775	61,944	8,077	(*)	(*)	(*)	(*)	(*)	(*)
Dairy products and other food stores	10,541	446,526	9,087	105,268	34,440	13,483	2,504	9,654	702	9,688	34	534
Automotive dealers	205,463	24,262,120	188,301	1,881,538	1,146,767	1,580,577	19,347	109,354	6,332	73,794	[1]4,187	31,725
Motor vehicle dealers	24,131	5,982,390	27,043	364,502	156,913	647,402	4,351	18,714	1,216	17,204	[1]7,838	7,659
Tire, battery, and accessory dealers	13,404	1,176,391	20,158	232,287	102,917	209,507	(*)	(*)	(*)	(*)	(*)	(*)
Gasoline service stations	157,142	15,810,670	126,886	1,143,482	824,084	500,128	11,074	71,723	3,735	47,305	4,957	9,560
Other automotive dealers	10,786	1,292,669	14,214	141,267	62,853	223,540	2,311	10,471	542	3,416	393	6,750
Apparel and accessory stores	38,335	2,724,725	31,364	340,967	277,697	655,146	5,444	20,095	1,764	20,047	[1]483	16,856
Women's ready-to-wear and accessory stores, and fur shops	15,263	935,220	10,397	121,735	85,441	187,473	2,291	8,383	417	7,850	[1]757	4,811
Other apparel and accessory stores	23,072	1,789,505	20,967	219,232	192,256	467,673	3,153	11,712	1,347	12,197	274	12,045
Furniture, home furnishings, and equipment stores	62,296	4,148,768	64,429	669,002	347,586	674,637	15,913	66,954	4,732	58,871	4,041	12,374
Furniture stores	19,575	1,501,865	23,150	267,953	123,779	280,076	5,127	13,904	1,003	15,915	42	2,003
Home furnishings, and equipment stores, except appliances	12,560	645,799	11,923	114,357	60,908	67,532	3,461	14,001	1,345	12,453	1,850	1,664
Household appliances, radio, TV, and music stores	30,161	2,001,104	29,356	286,692	162,899	327,029	7,325	39,049	2,384	30,503	2,149	8,707
Eating and drinking places	208,099	8,745,660	262,560	3,219,176	838,427	199,642	34,567	190,357	13,943	197,983	[1]7,019	8,063
Eating places	132,557	5,980,492	181,389	2,111,628	537,684	96,976	25,221	131,794	10,981	144,253	[1]5,221	5,365
Drinking places	75,542	2,765,168	81,171	1,107,548	300,743	102,666	9,346	58,563	2,962	53,730	[1]1,798	2,698
Drug and proprietary stores	22,290	2,688,597	31,742	369,965	305,283	474,198	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	21,332	2,279,917	21,089	256,040	148,011	232,272	(*)	(*)	(*)	(*)	(*)	(*)
Antique and secondhand stores	17,255	404,157	11,257	123,858	45,038	104,969	8,681	35,030	4,348	59,484	[1]4,884	24,551
Sporting goods stores and bicycle shops	11,204	586,669	11,120	105,387	56,144	117,732	3,134	9,855	1,356	14,860	[1]113	2,307
Jewelry stores	10,794	536,377	7,480	78,292	85,193	221,364	(*)	(*)	(*)	(*)	(*)	(*)
Fuel and ice dealers	12,186	614,168	20,090	190,983	61,278	27,148	3,941	13,879	1,812	14,188	3,040	556
Florists	16,458	659,343	17,353	191,583	73,682	27,705	3,329	12,164	445	11,154	[1]240	1,441
Retail trade, not elsewhere classified	74,548	3,563,241	70,800	700,770	328,974	440,396	25,694	88,867	8,176	82,856	[1]2,716	36,692
Retail trade not allocable	10,304	430,062	10,528	114,537	40,054	33,149	3,728	16,267	2,038	22,042	751	5,192
Wholesale and retail trade not allocable	11,233	818,271	13,848	135,037	57,781	91,850	4,133	15,296	2,148	16,189	[1]689	2,787
Finance, insurance, and real estate	260,916	5,716,367	264,523	3,269,352	1,705,202	119,536	136,982	539,090	67,811	690,454	168,315	4,074
Finance	13,968	608,657	11,144	77,594	100,068	5,039	7,410	23,232	2,892	16,718	[1]450	-
Security and commodity brokers, dealers, exchanges, and services	11,489	538,194	8,059	50,944	80,731	3,508	6,758	21,790	2,603	14,102	250	-
Security brokers, dealers, and flotation companies	9,310	463,677	6,095	37,194	59,036	2,881	5,629	17,508	1,924	10,943	515	-
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	2,179	74,517	1,964	13,750	21,695	627	1,129	4,282	679	3,159	[1]265	-
Insurance agents, brokers, and service	91,626	1,874,262	55,020	400,786	802,891	87	41,400	183,075	15,040	114,157	80,102	62
Real estate	155,322	3,233,448	198,359	2,790,972	802,243	114,410	88,172	332,783	49,879	559,579	88,663	4,012
Operators, except developers, and lessors of buildings	14,506	391,455	80,581	1,600,264	4,245	9,428	9,270	28,014	9,992	191,490	[1]3,124	-
Lessors of real property other than buildings	8,198	30,908	6,636	95,476	2,623	135	7,967	13,999	5,790	82,938	[1]1,741	-
Agents, brokers, and managers	100,690	1,616,919	78,345	725,829	589,847	16,958	58,689	243,298	28,793	227,564	89,393	3,756
Subdividers and developers	3,708	144,820	6,265	77,180	6,632	14,646	2,394	6,857	929	10,521	[1]4,395	217
Operative builders	4,731	562,945	9,210	104,215	36,454	68,414	(*)	(*)	(*)	(*)	(*)	-
Combinations of real estate, insurance, loans, and law offices	22,585	462,477	16,647	179,446	153,342	4,829	9,283	37,475	3,894	45,052	8,197	39
Services	1,468,334	31,400,122	1,535,104	16,762,601	11,368,701	397,565	781,354	2,747,270	324,815	3,812,558	719,812	54,839
Hotels, rooming houses, camps, and other lodging places	91,125	1,554,755	245,707	4,208,329	127,267	12,181	54,141	206,056	55,043	1,052,167	[1]14,793	6
Hotels	8,831	240,433	18,329	356,478	11,844	3,621	5,050	17,996	4,173	77,867	[1]2,397	-
Tourist courts and motels	36,273	829,858	139,337	2,442,595	78,997	3,498	17,635	76,814	23,845	520,530	[1]12,507	1
Trailer parks and camps	26,442	349,717	67,922	1,036,084	16,894	4,974	15,883	53,969	17,647	258,744	[1]6,163	5
Other lodging places	19,579	134,747	20,119	373,172	19,532	88	15,573	57,277	9,378	195,026	6,274	-

Footnotes at end of table.

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry	Size of business receipts—Continued											
	$10,000 under $25,000						$25,000 under $50,000					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Wholesale and retail trade—Continued												
Retail trade	184,564	3,156,006	104,750	1,231,482	312,873	367,095	210,801	7,697,621	170,771	1,902,363	781,808	789,934
Building materials, hardware, and farm equipment	5,832	105,432	3,038	46,486	10,907	28,029	8,331	293,530	5,579	69,859	39,002	76,926
Building materials dealers	3,695	65,280	1,688	25,562	9,158	14,298	2,020	65,423	1,569	16,534	11,909	6,003
Hardware stores	1,635	30,745	839	16,048	1,390	11,554	5,289	196,325	3,285	43,902	26,573	57,098
Farm equipment dealers	(*)	(*)	(*)	(*)	(*)	(*)	1,022	31,782	725	9,423	520	13,825
General merchandise stores	16,836	263,266	10,782	80,823	48,562	29,742	16,312	586,968	11,005	104,375	64,310	71,225
Mail order houses	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automatic merchandising machine operators	1,987	28,637	2,455	15,663	1,708	1,394	(*)	(*)	(*)	(*)	(*)	(*)
Direct selling establishments	7,804	118,002	5,568	35,662	34,125	1,167	5,387	194,043	3,425	26,769	31,460	3,632
Variety and other general merchandise stores	5,961	100,165	2,149	25,080	6,178	26,337	9,408	339,102	4,481	54,606	28,603	64,716
Food stores	30,207	530,545	12,210	157,375	38,162	48,284	40,296	1,482,656	24,983	287,901	108,248	112,653
Grocery stores	20,896	363,721	7,116	102,508	17,444	43,484	29,513	1,082,030	15,445	198,542	53,846	101,037
Meat and fish markets	(*)	(*)	(*)	(*)	(*)	(*)	2,213	82,770	1,506	14,670	11,733	651
Fruit stores and vegetable markets	2,190	40,851	1,021	13,555	5,004	347	(*)	(*)	(*)	(*)	(*)	(*)
Candy, nut, and confectionery stores	2,256	41,921	1,203	5,762	1,976	2,500	1,396	50,491	987	12,448	8,116	2,020
Retail bakeries	2,114	37,591	1,910	19,224	9,135	565	2,601	96,395	3,060	27,959	19,792	1,437
Dairy products and other food stores	1,892	31,564	710	13,284	2,173	1,315	3,882	146,048	3,688	31,065	13,727	6,293
Automotive dealers	20,130	351,087	9,246	104,632	15,021	34,159	30,268	1,145,250	17,339	188,440	74,277	78,952
Motor vehicle dealers	2,241	35,832	1,149	10,850	4,455	5,828	2,477	82,395	796	6,520	6,738	12,430
Tire, battery, and accessory dealers	1,592	31,267	1,394	18,923	3,577	5,218	2,422	90,546	2,898	46,632	11,119	16,939
Gasoline service stations	15,072	258,892	6,098	70,085	6,209	19,400	23,932	918,698	12,088	122,171	53,959	42,221
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	1,437	53,611	1,557	13,117	2,461	7,362
Apparel and accessory stores	5,590	96,687	1,916	20,994	6,736	34,300	8,758	325,854	4,530	53,557	37,451	90,616
Women's ready-to-wear and accessory stores, and fur shops	2,709	46,172	757	10,401	3,243	15,098	3,772	140,347	1,370	19,552	14,086	38,246
Other apparel and accessory stores	2,881	50,515	1,159	10,593	3,493	19,202	4,986	185,507	3,160	34,005	23,365	52,370
Furniture, home furnishings, and equipment stores	10,683	169,549	6,255	63,953	24,003	25,454	11,072	403,643	8,797	67,454	41,033	75,108
Furniture stores	2,589	40,169	2,054	18,730	5,398	5,606	2,984	103,359	2,559	23,149	8,144	26,772
Home furnishings, and equipment stores, except appliances	2,409	35,921	1,767	22,003	7,300	1,415	2,287	80,293	1,495	8,951	9,543	11,552
Household appliances, radio, TV, and music stores	5,685	93,459	2,434	23,220	11,305	18,433	5,801	219,991	4,743	35,354	23,346	36,784
Eating and drinking places	58,511	1,007,126	40,814	522,474	91,530	35,567	59,466	2,137,810	64,812	805,664	247,059	47,455
Eating places	34,779	591,307	23,368	277,492	55,065	17,211	33,567	1,212,453	38,904	439,182	128,605	16,796
Drinking places	23,732	415,819	17,446	244,982	36,465	18,356	25,899	925,357	25,908	366,482	118,454	30,659
Drug and proprietary stores	(*)	(*)	(*)	(*)	(*)	(*)	2,493	88,860	2,050	16,247	10,754	21,460
Liquor stores	2,855	46,678	1,535	32,800	3,641	6,996	3,875	148,283	2,281	25,208	9,532	23,375
Antique and secondhand stores	3,634	61,631	1,832	17,183	13,247	8,252	2,998	103,746	2,161	18,641	12,087	28,748
Sporting goods stores and bicycle shops	1,855	34,239	1,298	15,487	2,062	9,832	1,813	63,057	1,550	9,663	7,802	12,951
Jewelry stores	3,155	57,670	1,045	13,489	14,321	33,372	3,289	118,819	2,148	22,770	16,630	65,315
Fuel and ice dealers	1,901	31,636	970	10,885	4,561	2,520	2,945	107,304	5,510	48,478	18,062	1,671
Florists	4,192	70,821	2,956	36,497	6,319	4,581	4,220	160,830	5,028	46,989	21,111	7,710
Retail trade, not elsewhere classified	15,467	264,629	8,716	86,276	29,633	57,820	13,307	480,541	12,093	124,895	67,590	72,445
Retail trade not allocable	2,740	47,615	1,771	12,743	5,988	4,406	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	1,610	58,248	1,752	15,675	7,299	5,031
Finance, insurance, and real estate	71,199	1,155,411	57,769	585,287	579,924	7,685	31,940	1,105,161	43,300	427,253	495,925	6,787
Finance	3,331	57,894	3,461	26,796	24,980	-	1,660	57,927	2,304	17,700	23,053	1,222
Security and commodity brokers, dealers, exchanges, and services	2,414	40,741	1,681	12,653	21,355	-	(*)	(*)	(*)	(*)	(*)	(*)
Security brokers, dealers, and flotation companies	1,983	33,848	1,365	9,212	17,858	-	(*)	(*)	(*)	(*)	(*)	(*)
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-
Insurance agents, brokers, and service	30,648	508,188	17,037	125,404	293,017	25	13,243	455,894	13,373	87,822	248,491	-
Real estate	37,220	589,329	37,271	433,087	261,927	7,660	17,037	591,340	27,623	321,731	224,381	5,565
Operators, except developers, and lessors of buildings	2,950	42,838	11,088	201,770	[1]3,449	-	(*)	(*)	(*)	(*)	(*)	-
Lessors of real property other than buildings	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-
Agents, brokers, and managers	24,912	395,757	19,688	173,013	199,586	2,730	11,292	399,361	14,424	132,091	164,363	650
Subdividers and developers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Operative builders	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
Combinations of real estate, insurance, loans, and law offices	7,816	126,554	4,974	42,744	60,441	4,642	3,705	126,295	5,069	62,181	44,441	-
Services	302,198	4,907,946	305,239	3,201,630	1,795,930	55,525	208,916	7,490,709	344,843	3,721,278	2,934,377	92,425
Hotels, rooming houses, camps, and other lodging places	20,352	320,484	56,816	958,930	44,725	2,727	10,214	353,458	53,123	892,812	39,263	3,581
Hotels	1,506	26,888	2,112	51,460	5,879	576	(*)	(*)	(*)	(*)	(*)	(*)
Tourist courts and motels	8,744	134,584	25,345	432,848	18,643	999	5,967	206,820	33,087	588,043	32,343	550
Trailer parks and camps	6,648	108,961	21,983	345,918	7,908	1,152	3,089	101,586	16,938	250,934	3,928	2,446
Other lodging places	3,454	50,051	7,376	128,704	12,295	-	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry	Size of business receipts—Continued											
	$50,000 under $100,000						$100,000 or more					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Wholesale and retail trade—Continued												
Retail trade	219,135	15,493,792	254,924	2,723,216	1,339,760	1,479,005	218,946	47,628,052	472,948	5,159,694	2,655,014	4,326,665
Building materials, hardware, and farm equipment	9,904	706,843	13,797	150,358	70,332	167,643	12,283	2,993,478	34,231	365,211	144,273	727,910
Building materials dealers	3,292	235,032	6,266	52,019	23,367	28,663	4,270	972,727	13,988	136,077	62,476	121,506
Hardware stores	5,143	370,699	6,008	82,784	40,670	112,911	3,307	607,767	7,350	93,217	49,867	143,384
Farm equipment dealers	1,469	101,112	1,523	15,555	6,295	26,069	4,706	1,412,984	12,893	135,917	31,930	463,020
General merchandise stores	13,786	976,585	24,674	210,800	87,642	134,734	9,210	1,679,739	27,860	263,932	113,133	217,565
Mail order houses	(*)	(*)	(*)	(*)	(*)	-	59	19,570	156	1,261	709	711
Automatic merchandising machine operators	1,318	103,246	12,955	84,861	10,353	3,528	941	215,764	11,214	81,234	14,532	8,112
Direct selling establishments	2,776	193,506	2,814	18,039	25,174	1,972	888	150,545	2,545	18,518	12,480	1,257
Variety and other general merchandise stores	9,615	675,132	8,671	106,892	51,712	129,234	7,322	1,293,860	13,945	162,919	85,412	207,485
Food stores	41,717	2,961,010	37,394	455,675	192,313	184,554	43,662	10,323,407	95,226	1,143,495	407,712	517,487
Grocery stores	33,865	2,422,424	27,864	347,056	135,310	172,870	37,982	9,274,184	81,941	995,213	351,478	498,559
Meat and fish markets	2,651	188,348	2,231	22,719	13,586	2,365	3,300	626,914	5,729	57,152	31,613	9,703
Fruit stores and vegetable markets	(*)	(*)	(*)	(*)	(*)	(*)	334	75,782	1,094	10,921	2,309	1,168
Candy, nut, and confectionery stores	1,054	70,593	1,330	15,300	9,990	3,547	220	29,567	408	3,693	2,053	1,035
Retail bakeries	2,291	153,745	4,025	46,110	20,698	3,293	878	145,681	3,508	45,114	12,152	2,768
Dairy products and other food stores	1,315	87,981	1,441	19,829	10,399	1,087	948	171,279	2,546	31,402	8,107	4,254
Automotive dealers	54,833	3,965,021	38,089	367,746	247,018	225,078	80,885	18,691,408	117,295	1,146,926	814,638	1,210,663
Motor vehicle dealers	3,379	238,115	2,277	30,348	16,653	31,403	11,683	5,607,334	21,605	299,580	136,905	590,082
Tire, battery, and accessory dealers	3,502	255,788	4,524	53,331	23,732	55,508	4,277	790,344	10,503	107,532	66,188	124,086
Gasoline service stations	45,940	3,325,653	29,218	266,800	195,835	112,793	61,124	11,235,704	75,747	637,121	563,124	316,154
Other automotive dealers	2,012	145,465	2,070	17,267	10,798	25,374	3,801	1,058,026	9,440	102,693	48,421	180,341
Apparel and accessory stores	10,358	740,718	7,944	79,356	79,550	186,626	8,185	1,541,371	15,210	167,013	154,443	326,748
Women's ready-to-wear and accessory stores, and fur shops	4,329	301,727	3,885	39,208	25,568	65,023	2,162	438,591	3,968	44,724	43,301	64,295
Other apparel and accessory stores	6,029	438,991	4,059	40,148	53,982	121,603	6,023	1,102,780	11,242	122,289	111,142	262,453
Furniture, home furnishings, and equipment stores	11,715	825,414	13,613	129,473	75,787	127,715	12,913	2,683,208	31,032	349,251	202,722	433,986
Furniture stores	3,911	282,982	4,061	47,747	22,790	55,652	4,964	1,061,451	13,473	162,412	87,405	190,043
Home furnishings, and equipment stores, except appliances	2,727	184,367	3,320	24,493	17,353	14,927	1,676	331,217	3,996	46,457	24,862	37,974
Household appliances, radio, TV, and music stores	5,077	358,065	6,232	57,233	35,644	57,136	6,273	1,290,540	13,563	140,382	90,455	205,969
Eating and drinking places	38,417	2,607,104	73,041	857,271	269,846	61,327	17,138	2,803,263	69,950	835,784	237,011	47,230
Eating places	25,293	1,725,701	48,928	561,264	169,204	28,278	13,697	2,319,237	59,208	689,437	190,031	29,326
Drinking places	13,124	881,403	24,113	296,007	100,642	33,049	3,441	484,026	10,742	146,347	46,980	17,904
Drug and proprietary stores	7,199	537,936	6,832	82,560	74,578	108,855	11,482	2,044,360	22,480	261,645	221,906	339,908
Liquor stores	6,270	459,140	4,638	56,230	36,158	48,470	7,862	1,623,947	12,427	141,050	99,584	153,426
Antique and secondhand stores	1,302	92,231	1,237	11,814	9,682	22,399	640	111,519	1,679	16,736	14,906	21,019
Sporting goods stores and bicycle shops	2,985	211,449	3,695	32,423	21,695	33,479	1,417	268,069	3,221	32,954	24,698	59,163
Jewelry stores	1,895	131,569	1,865	15,256	21,706	44,577	1,349	221,264	2,091	21,303	30,412	75,068
Fuel and ice dealers	1,879	123,665	3,723	29,527	12,662	4,297	1,520	337,684	8,075	87,905	22,953	18,104
Florists	3,625	249,918	5,855	67,868	31,905	10,070	1,092	165,610	3,069	29,075	14,587	3,903
Retail trade, not elsewhere classified	11,748	801,020	16,208	150,011	97,437	110,007	8,332	1,928,184	25,607	256,732	137,030	163,432
Retail trade not allocable	1,502	104,169	2,319	26,848	11,449	9,174	976	211,541	3,495	40,682	15,006	11,053
Wholesale and retail trade not allocable	1,783	121,349	2,398	20,542	12,186	19,521	2,203	594,594	6,847	76,019	37,117	55,403
Finance, insurance, and real estate	12,842	866,915	29,904	404,728	274,280	33,204	7,953	2,049,790	65,739	1,161,630	186,758	67,786
Finance	1,178	79,666	1,813	11,064	32,028	-	389	389,938	674	5,316	20,457	3,817
Security and commodity brokers, dealers, exchanges, and services	947	64,947	1,636	9,887	26,773	-	322	373,743	594	4,484	17,487	2,415
Security brokers, dealers, and flotation companies	(*)	(*)	(*)	(*)	(*)	-	254	340,042	406	2,750	13,600	1,788
Commodity contracts brokers, and dealers, security and commodity exchanges, and allied services	(*)	(*)	(*)	(*)	(*)	-	68	33,701	188	1,734	3,887	627
Insurance agents, brokers, and service	4,037	269,812	5,807	41,401	109,901	-	2,298	457,293	3,763	32,002	71,380	-
Real estate	7,627	517,437	22,284	352,263	132,351	33,204	5,266	1,202,559	61,302	1,124,312	94,921	63,969
Operators, except developers, and lessors of buildings	920	60,763	11,700	230,209	7,927	64	706	237,390	41,709	871,591	[1]133	9,364
Lessors of real property other than buildings	(*)	(*)	(*)	(*)	(*)	-	55	11,516	106	790	1,426	135
Agents, brokers, and managers	4,014	276,738	7,559	87,893	83,807	6,510	1,783	301,765	7,881	105,268	52,698	3,312
Subdividers and developers	(*)	(*)	(*)	(*)	(*)	(*)	475	113,937	3,925	51,775	5,074	9,217
Operative builders	1,189	85,538	976	12,897	9,648	21,737	1,680	442,012	6,485	80,159	20,325	41,941
Combinations of real estate, insurance, loans, and law offices	1,224	77,229	1,544	15,296	25,216	148	557	94,924	1,166	14,173	15,047	-
Services	133,531	9,121,624	320,339	3,418,094	3,891,129	96,114	42,335	7,132,573	239,868	2,609,041	2,027,453	98,662
Hotels, rooming houses, camps, and other lodging places	4,530	304,328	39,996	672,643	32,510	2,207	1,888	370,429	40,729	631,777	25,562	3,660
Hotels	1,151	78,356	4,276	75,116	3,648	1,691	401	90,568	6,646	126,734	3,009	806
Tourist courts and motels	2,806	187,215	29,792	504,510	24,927	223	1,121	224,425	27,268	396,664	15,591	1,725
Trailer parks and camps	(*)	(*)	(*)	(*)	(*)	(*)	360	52,850	6,120	99,363	7,577	1,103
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	6	2,586	695	9,016	[1]615	26

Footnotes at end of table.

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry	Size of business receipts											
	Total						Under $10,000					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Personal services	342,045	4,787,655	288,967	2,987,081	1,167,002	78,025	218,554	857,977	63,604	710,139	329,504	9,432
Coin-operated laundries and dry cleaning	26,917	421,694	67,619	584,465	70,271	484	12,205	60,632	13,916	134,739	[1]1,526	59
Other laundries and dry cleaning plants	37,291	1,098,456	69,253	704,713	176,912	4,974	12,157	51,077	4,285	42,821	8,722	282
Photographic studios	25,849	363,485	23,049	176,981	70,264	9,563	17,346	42,318	8,228	60,335	[1]114	838
Beauty shops	141,042	1,371,658	53,651	590,454	338,951	14,751	104,509	385,238	21,943	275,350	145,347	6,005
Barber shops	61,832	601,821	15,459	191,490	267,726	406	44,121	227,669	8,298	115,322	143,795	206
Shoe repair shops, shoe shine parlors, and hat cleaning shops	13,214	166,536	4,401	53,875	57,675	16,593	6,963	34,614	1,549	24,355	13,538	1,843
Funeral service and crematories	11,966	616,044	47,343	602,319	145,501	28,154	(*)	(*)	(*)	(*)	(*)	-
Other personal services	23,934	147,961	8,192	82,784	39,702	3,100	20,917	54,213	5,091	56,432	18,627	199
Business services	144,986	2,463,256	127,475	997,448	603,921	23,292	92,952	309,606	40,175	334,691	93,235	2,764
Advertising	8,651	360,832	7,469	59,776	60,667	1,226	3,537	10,986	2,638	24,089	1,403	100
Services to buildings	29,859	385,708	16,285	105,319	102,266	2,972	20,847	76,073	6,652	43,169	30,550	124
Consulting services	30,114	458,330	17,603	171,221	161,994	5,015	18,716	65,862	7,316	76,642	17,110	1,570
Other business services	76,362	1,258,386	86,118	661,132	278,994	14,079	49,852	156,685	23,569	190,791	44,172	970
Automobile parking, repair, and services	101,524	2,700,348	119,019	1,149,613	376,829	117,979	42,219	165,608	22,756	216,466	15,035	10,224
Top and body repair shops	18,699	589,906	14,426	174,577	83,781	13,366	5,987	33,017	2,162	25,721	4,941	1,477
General repair shops	53,742	1,520,703	45,966	506,881	209,221	82,332	20,973	87,376	7,915	90,597	7,974	8,509
Tire, paint, and other repair shops	9,413	245,023	9,122	89,209	45,855	12,733	3,941	13,429	1,027	12,358	4,176	100
Other automobile services, except repair	19,670	344,716	49,505	378,946	37,972	9,548	11,318	31,786	11,652	87,790	[1]2,056	138
Repair services, except automobile	118,000	1,661,183	73,067	657,373	377,274	105,661	72,772	245,975	24,547	237,569	60,451	27,478
Radio and TV repair shops	25,951	293,765	12,731	113,725	57,537	24,286	17,873	51,740	5,300	45,973	7,863	8,861
Electrical repair shops, except radio and TV	16,095	258,154	10,709	82,094	57,628	12,955	8,981	35,560	3,955	28,733	7,294	2,132
Reupholstery and furniture repair	15,742	237,320	8,338	92,758	46,826	6,702	8,961	32,100	3,071	42,588	7,585	1,387
Other repair services, except automobile	60,212	871,944	41,289	368,796	215,283	61,718	36,957	126,575	12,221	120,275	37,709	15,098
Motion pictures	7,008	199,492	11,281	147,839	29,448	2,954	2,650	5,572	1,245	9,795	[1]1,012	139
Production, distribution, and related services	4,155	76,425	4,752	45,498	17,299	2,869	2,571	5,489	1,232	9,389	[1]1,006	139
Theaters	2,853	123,067	6,529	102,341	12,149	85	(*)	(*)	(*)	(*)	(*)	-
Amusement and recreation services, except motion pictures	92,279	1,183,825	121,557	1,068,852	91,208	29,228	65,362	184,524	36,033	305,002	[1]28,038	1,323
Theatrical producers, bands, orchestras, and entertainers	30,527	246,468	13,053	87,066	61,349	341	24,414	58,871	8,140	56,650	13,001	43
Bowling alleys, and billiard and pool parlors	8,629	173,679	15,743	202,798	22,445	1,769	3,401	16,264	2,361	25,806	1,042	80
Other amusement and recreation services	53,123	763,678	92,761	778,988	7,414	27,118	37,547	109,389	25,532	222,546	[1]42,081	1,200
Medical and health services	276,014	11,933,819	372,967	3,870,489	6,478,429	10,384	52,270	258,301	26,157	276,426	91,282	465
Offices of physicians and surgeons	132,794	6,849,507	191,869	1,739,722	4,184,690	1,400	15,963	81,933	7,774	78,352	27,989	87
Offices of dentists and dental surgeons	72,803	3,187,844	98,421	1,107,247	1,623,934	334	6,753	39,831	5,287	54,185	12,656	3
Offices of osteopathic physicians	5,733	233,885	8,612	89,090	137,141	355	(*)	(*)	(*)	(*)	(*)	-
Offices of chiropractors	15,502	230,363	14,721	185,558	125,950	85	7,306	40,386	2,777	34,709	17,775	36
Sanatoria, and convalescent and rest homes	14,551	496,527	28,641	450,706	57,498	164	7,909	38,919	3,998	62,172	7,006	-
Other medical services	34,631	935,693	30,703	298,166	349,216	8,046	13,538	53,727	5,801	44,102	24,549	339
Legal services	77,891	2,120,930	62,370	490,627	1,108,966	36	22,720	91,080	9,098	76,459	27,226	33
Educational services	53,097	324,206	25,922	333,463	81,998	2,224	47,063	116,212	14,459	200,165	40,678	895
Engineering services	20,672	607,190	17,430	154,624	171,165	6,451	10,171	35,150	3,238	42,808	10,636	38
Architectural services	12,424	423,844	8,670	80,348	115,311	17	5,697	14,736	1,627	25,057	3,875	17
Certified public accountants	13,755	326,778	10,313	75,194	154,921	52	6,007	17,392	1,516	14,762	9,256	-
Other accounting, auditing, and bookkeeping services	63,844	529,507	26,462	276,617	242,476	164	47,955	135,793	12,906	157,250	62,252	45
Other services	53,670	583,334	23,897	264,704	242,486	8,917	40,821	103,288	12,411	153,802	20,225	1,980
Nature of business not allocable	7,169	69,087	4,947	40,412	13,682	2,027	5,978	15,778	2,659	22,316	2,686	180

Footnotes at end of table.

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry	Size of business receipts—Continued											
	$10,000 under $25,000						$25,000 under $50,000					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
Services—Continued	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Personal services	73,921	1,157,243	75,780	683,856	315,415	15,737	31,265	1,069,669	60,706	626,103	228,472	18,917
Coin-operated laundries and dry cleaning	10,257	167,854	28,266	230,515	28,694	243	3,442	113,296	12,459	126,394	29,421	161
Other laundries and dry cleaning plants	11,118	181,131	15,153	125,110	42,447	418	8,392	293,395	20,928	196,257	50,556	554
Photographic studios	4,890	86,305	5,942	42,173	22,592	1,901	1,768	57,940	1,900	13,816	15,642	1,183
Beauty shops	24,126	375,576	13,778	147,977	84,277	3,058	8,891	313,245	9,013	85,506	64,221	1,276
Barber shops	13,781	196,535	4,188	46,717	83,309	112	3,189	107,150	1,523	16,993	30,724	33
Shoe repair shops, shoe shine parlors, and hat cleaning shops	4,716	68,795	2,021	18,792	30,809	6,204	1,332	42,368	535	7,043	9,392	7,116
Funeral service and crematories	3,220	50,645	5,931	69,168	13,433	2,739	3,572	119,744	13,934	173,840	22,691	7,532
Other personal services	1,813	30,402	501	3,404	9,854	1,062	(*)	(*)	(*)	(*)	(*)	(*)
Business services	27,908	440,874	22,336	163,224	166,210	2,455	13,292	482,367	26,330	192,114	130,291	4,148
Advertising	1,450	23,667	1,271	8,339	9,307	312	1,896	70,886	1,159	9,657	18,833	568
Services to buildings	6,057	92,989	4,153	23,339	32,200	138	1,321	47,812	1,908	11,069	12,037	-
Consulting services	6,436	105,949	3,959	35,212	50,445	300	3,113	112,272	2,725	26,905	43,836	615
Other business services	13,965	218,269	12,953	96,334	74,258	1,705	6,962	251,397	20,538	144,483	55,585	2,965
Automobile parking, repair, and services	26,735	444,918	27,885	263,300	103,063	10,108	17,919	650,096	28,467	263,309	101,719	29,548
Top and body repair shops	5,450	92,339	2,932	27,995	16,094	1,855	3,345	117,146	2,904	32,324	20,786	2,634
General repair shops	13,802	230,932	9,434	111,579	55,956	6,633	10,787	395,746	11,432	111,325	63,032	22,344
Tire, paint, and other repair shops	2,566	45,498	2,481	20,224	11,623	1,607	1,623	62,773	2,439	22,226	13,367	4,418
Other automobile services, except repair	4,917	76,149	13,038	103,502	19,390	13	2,164	74,431	11,692	97,434	4,534	152
Repair services, except automobile	28,585	453,988	20,212	173,699	160,930	17,877	9,495	326,027	10,512	88,511	70,032	17,598
Radio and TV repair shops	5,392	86,115	3,720	37,154	26,753	4,806	1,201	41,018	841	5,119	10,325	1,514
Electrical repair shops, except radio and TV	4,433	76,821	2,937	23,507	26,592	3,226	1,645	54,414	1,246	9,293	10,912	1,605
Reupholstery and furniture repair	4,245	67,984	2,808	27,321	16,464	1,486	1,723	60,295	1,105	9,376	12,685	395
Other repair services, except automobile	14,515	223,068	10,747	85,717	91,121	8,359	4,926	170,300	7,320	64,723	36,110	14,084
Motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	2,249	73,498	5,494	61,633	9,770	2,498
Production, distribution, and related services	(*)	(*)	(*)	(*)	(*)	-	950	31,530	2,770	28,728	7,903	2,466
Theaters	(*)	(*)	(*)	(*)	(*)	(*)	1,299	41,968	2,724	32,905	1,867	32
Amusement and recreation services, except motion pictures	16,970	266,289	21,260	178,504	46,633	4,253	5,619	203,350	18,583	181,063	23,195	5,232
Theatrical producers, bands, orchestras, and entertainers	4,416	66,806	1,923	10,025	20,436	42	(*)	(*)	(*)	(*)	(*)	(*)
Bowling alleys, and billiard and pool parlors	3,552	51,749	3,519	33,263	9,344	516	1,017	41,699	2,840	51,961	7,201	367
Other amusement and recreation services	9,002	147,734	15,818	135,216	16,853	3,695	3,598	128,248	14,250	117,111	8,278	4,686
Medical and health services	51,690	895,121	43,723	467,346	465,153	2,083	79,769	2,971,703	98,693	1,049,067	1,670,577	3,015
Offices of physicians and surgeons	21,226	371,504	18,359	169,134	208,670	136	37,597	1,422,719	46,811	418,593	899,408	486
Offices of dentists and dental surgeons	12,936	233,477	9,195	112,266	119,781	69	29,296	1,085,029	34,187	407,635	566,094	199
Offices of osteopathic physicians	1,200	19,802	952	10,729	12,429	-	1,885	68,525	2,620	29,262	41,549	141
Offices of chiropractors	5,794	101,112	6,976	82,994	58,295	46	2,172	74,914	4,155	56,856	42,635	-
Sanatoria, and convalescent and rest homes	2,204	37,154	3,314	46,415	5,516	-	1,778	68,791	3,794	65,929	7,525	2
Other medical services	8,330	132,072	4,927	45,808	60,462	1,832	7,041	251,725	7,126	70,792	113,366	2,187
Legal services	24,670	425,805	16,809	116,730	240,517	3	20,398	707,033	19,845	156,638	397,159	-
Educational services	3,610	60,364	2,969	41,543	17,452	46	1,536	52,862	3,772	46,594	9,006	44
Engineering services	3,336	56,528	1,932	16,196	32,590	-	4,304	158,300	5,422	43,314	48,076	4,097
Architectural services	2,898	43,435	1,855	10,120	18,377	-	1,784	62,945	1,473	14,132	22,514	-
Certified public accountants	2,200	38,494	1,603	9,235	23,081	-	3,774	125,953	3,723	27,838	64,750	52
Other accounting, auditing, and bookkeeping services	10,988	166,064	6,926	63,331	94,778	119	3,798	133,067	4,746	38,078	56,707	-
Other services	7,151	121,695	4,377	45,695	65,023	100	3,500	120,381	3,954	40,072	62,846	3,695
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry	Size of business receipts—Continued											
	$50,000 under $100,000						$100,000 or more					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Services—Continued												
Personal services	13,755	941,780	53,535	572,329	183,515	19,937	4,550	760,986	35,342	394,654	110,096	14,002
Coin-operated laundries and dry cleaning	826	53,599	9,253	69,839	9,608	21	187	26,313	3,725	22,978	4,074	-
Other laundries and dry cleaning plants	4,083	289,045	17,415	194,195	45,770	2,065	1,541	283,808	11,472	146,330	29,417	1,655
Photographic studios	1,346	90,483	3,862	35,640	19,650	2,363	499	86,439	3,117	25,017	12,494	3,278
Beauty shops	2,810	192,581	4,904	49,312	34,259	2,606	706	105,018	4,013	32,309	10,847	1,806
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	223	36,122	820	7,695	3,879	20
Shoe repair shops, shoe shine parlors, and hat cleaning shops	(*)	(*)	(*)	(*)	(*)	(*)	74	11,329	142	2,474	1,459	788
Funeral service and crematories	3,569	243,029	16,225	206,697	61,735	11,428	1,269	200,410	10,959	151,829	46,527	6,455
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Business services	6,962	483,080	18,770	151,316	116,455	5,030	3,872	747,329	19,864	156,103	97,730	8,895
Advertising	849	61,345	1,059	6,695	11,721	19	919	193,948	1,342	10,996	19,403	227
Services to buildings	1,064	74,391	1,609	11,506	14,826	631	570	94,443	1,963	16,236	12,653	2,079
Consulting services	1,376	95,902	1,982	15,607	31,141	1,371	473	78,345	1,621	16,855	19,462	1,159
Other business services	3,673	251,442	14,120	117,508	58,767	3,009	1,910	380,593	14,938	112,016	46,212	5,430
Automobile parking, repair, and services	10,187	700,039	19,679	202,619	83,804	28,590	4,464	739,687	20,232	203,919	73,208	39,509
Top and body repair shops	2,968	201,771	4,454	63,719	27,445	5,269	949	145,633	1,974	24,818	14,515	2,131
General repair shops	5,884	412,921	9,894	102,664	46,441	19,919	2,296	393,728	7,291	90,716	35,818	24,927
Tire, paint, and other repair shops	723	47,070	1,210	13,795	5,979	3,278	560	76,253	1,965	20,606	10,710	3,330
Other automobile services, except repair	(*)	(*)	(*)	(*)	(*)	(*)	659	124,073	9,002	67,779	12,165	9,121
Repair services, except automobile	5,377	362,936	10,527	86,475	52,680	26,339	1,771	272,257	7,269	71,119	33,181	16,369
Radio and TV repair shops	1,258	79,908	1,698	17,055	9,274	6,478	227	34,984	1,172	8,424	3,322	2,627
Electrical repair shops, except radio and TV	746	46,060	1,842	13,910	6,947	3,311	290	45,299	729	6,651	5,883	2,681
Reupholstery and furniture repair	(*)	(*)	(*)	(*)	(*)	(*)	294	38,875	635	6,746	4,828	1,703
Other repair services, except automobile	2,854	198,902	6,268	48,783	31,195	14,819	960	153,099	4,733	49,298	19,148	9,358
Motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	347	64,889	2,116	27,623	12,299	239
Production, distribution, and related services	(*)	(*)	(*)	(*)	(*)	(*)	144	23,744	442	4,887	5,671	237
Theaters	(*)	(*)	(*)	(*)	(*)	(*)	203	41,145	1,674	22,736	6,628	2
Amusement and recreation services, except motion pictures	2,680	188,313	15,682	144,803	21,100	9,334	1,648	341,349	29,999	259,480	28,318	9,086
Theatrical producers, bands, orchestras, and entertainers	(*)	(*)	(*)	(*)	(*)	(*)	260	56,826	892	5,562	15,692	-
Bowling alleys, and billiard and pool parlors	(*)	(*)	(*)	(*)	(*)	(*)	253	37,626	4,202	56,253	647	675
Other amusement and recreation services	1,841	131,410	12,256	106,450	12,385	9,126	1,135	246,897	24,905	197,665	11,979	8,411
Medical and health services	74,045	5,052,733	136,647	1,347,945	2,905,228	2,760	18,240	2,755,961	67,747	729,705	1,346,189	2,061
Offices of physicians and surgeons	45,184	3,125,330	77,858	694,328	2,000,576	210	12,824	1,848,021	41,067	379,315	1,048,047	481
Offices of dentists and dental surgeons	20,658	1,383,501	39,854	434,851	706,499	19	3,160	446,006	9,898	98,310	218,904	44
Offices of osteopathic physicians	1,555	104,694	3,548	36,566	59,994	186	292	37,359	972	9,627	21,862	28
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Sanatoria, and convalescent and rest homes	1,584	109,637	6,322	93,328	11,912	29	1,076	242,026	11,213	182,862	25,539	133
Other medical services	4,835	315,742	8,255	77,911	119,056	2,313	887	182,427	4,594	59,553	31,783	1,375
Legal services	8,091	547,699	11,543	98,694	293,925	-	2,012	349,313	5,075	42,106	150,139	-
Educational services	(*)	(*)	(*)	(*)	(*)	(*)	315	56,509	2,502	21,252	8,477	1,152
Engineering services	1,781	123,264	3,172	23,383	38,976	1,401	1,080	233,948	3,666	28,923	40,887	915
Architectural services	1,001	72,919	1,095	10,320	24,748	-	1,044	229,809	2,620	20,719	45,797	-
Certified public accountants	1,462	96,792	2,523	16,913	41,596	-	312	48,147	948	6,446	16,238	-
Other accounting, auditing, and bookkeeping services	923	59,779	1,247	12,658	23,161	-	180	34,804	637	5,300	5,578	-
Other services	1,586	110,814	2,033	15,220	60,638	368	612	127,156	1,122	9,915	33,754	2,774
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	103	23,618	188	2,118	2,353	1,671

[1]Net loss exceeds net profit.

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Receipts not reported are included in the business receipts size class "Under $10,000."
Estimates may not add to totals because of the omission of certain industries due to high sampling variability.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses	(Thousand dollars)	Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALL INDUSTRIES								
Total	8,490,373	9,211,613	222,105,222	81,705,848	31,870,535	49,835,313	53,350,893	12,911,096
Taxable returns, total	6,536,465	7,081,283	182,758,261	78,578,659	31,478,985	47,099,674	52,818,969	12,911,096
Under $2,000	199,187	205,681	1,295,066	302,570	166,137	136,433	82,839	11,510
$2,000 under $5,000	1,150,239	1,240,002	14,200,729	4,235,017	1,850,438	2,384,579	1,726,318	253,244
$5,000 under $10,000	2,550,315	2,744,837	45,940,122	18,945,485	6,373,490	12,571,995	10,267,705	1,694,529
$10,000 under $20,000	1,887,752	2,041,618	57,753,652	25,520,226	9,232,756	16,287,470	17,296,323	3,310,910
$20,000 under $50,000	626,296	703,916	46,755,505	18,294,230	9,703,967	8,590,263	14,285,584	3,649,463
$50,000 under $100,000	99,984	116,889	12,384,495	6,571,139	3,385,257	3,185,882	5,389,793	2,027,991
$100,000 under $500,000	21,649	26,812	4,132,703	3,455,245	778,326	2,676,919	2,762,620	1,387,796
$500,000 or more	1,043	1,528	295,989	1,254,747	[1]11,386	1,266,133	1,007,787	575,653
Nontaxable returns	1,953,908	2,130,330	39,346,961	3,127,189	391,550	2,735,639	531,924	-
AGRICULTURE, FORESTRY, AND FISHERIES								
Total	3,173,269	3,205,683	37,361,795	24,121,528	3,545,128	20,576,400	15,154,369	3,491,542
Taxable returns, total	2,177,778	2,202,819	24,943,507	22,352,676	3,461,972	18,890,704	14,782,404	3,491,542
Under $2,000	84,556	85,230	310,270	127,521	46,152	81,369	33,977	4,655
$2,000 under $5,000	487,862	492,811	3,232,129	1,785,679	429,395	1,356,284	743,724	104,596
$5,000 under $10,000	936,955	944,125	8,259,639	6,878,536	1,218,382	5,660,154	3,865,668	611,711
$10,000 under $20,000	520,951	527,661	7,609,760	6,889,504	1,290,576	5,598,928	4,823,726	892,630
$20,000 under $50,000	119,259	123,091	4,230,991	3,458,429	557,745	2,900,684	2,762,007	695,203
$50,000 under $100,000	20,886	22,039	897,458	1,404,666	5,497	1,399,169	1,143,111	430,979
$100,000 under $500,000	6,785	7,263	349,122	1,166,612	[1]66,637	1,233,249	913,443	464,152
$500,000 or more	524	599	54,138	641,729	[1]19,138	660,867	496,748	287,616
Nontaxable returns	995,491	1,002,864	12,418,288	1,768,852	83,156	1,685,696	371,965	-
Field Crop Farms								
Total	1,194,403	1,200,523	10,980,912	8,854,055	1,705,047	7,149,008	5,595,936	1,221,051
Taxable returns, total	832,369	837,863	7,398,885	8,203,007	1,576,397	6,626,610	5,460,174	1,221,051
Under $2,000	30,860	30,860	105,382	47,133	17,521	29,612	12,426	1,747
$2,000 under $5,000	193,702	194,711	1,082,064	705,840	202,031	503,809	302,210	42,666
$5,000 under $10,000	355,305	356,298	2,521,783	2,610,083	492,650	2,117,433	1,480,126	236,858
$10,000 under $20,000	196,615	198,520	2,314,264	2,607,870	567,742	2,040,128	1,854,558	343,007
$20,000 under $50,000	47,089	48,326	1,164,062	1,342,115	279,330	1,062,785	1,083,576	271,003
$50,000 under $100,000	6,934	7,196	163,497	455,551	21,890	433,661	377,542	142,298
$100,000 under $500,000	1,748	1,828	44,912	288,596	[1]3,129	291,725	234,090	119,438
$500,000 or more	116	124	2,921	145,819	[1]1,638	147,457	115,646	64,034
Nontaxable returns	362,034	362,660	3,582,027	651,048	128,650	522,398	135,762	-
Fruit, Tree Nut, and Vegetable Farms								
Total	138,570	139,942	1,907,282	1,591,951	136,371	1,455,580	1,094,836	295,564
Taxable returns, total	108,047	108,593	1,423,094	1,557,547	173,877	1,383,670	1,084,223	295,564
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	18,978	18,978	119,492	70,470	7,658	62,812	28,136	3,854
$5,000 under $10,000	38,730	39,066	291,351	295,839	23,143	272,696	162,101	26,267
$10,000 under $20,000	32,350	32,403	426,307	446,610	63,499	383,111	317,447	60,641
$20,000 under $50,000	12,067	12,136	385,515	366,058	58,655	307,403	288,365	73,341
$50,000 under $100,000	2,260	2,314	125,649	151,906	17,560	134,346	119,322	43,984
$100,000 under $500,000	828	857	67,658	143,633	3,863	139,770	110,882	55,324
$500,000 or more	53	58	3,120	78,692	[1]576	79,268	56,312	31,943
Nontaxable returns	30,523	31,349	484,188	34,404	[1]37,506	[1]71,910	10,613	-
Livestock Farms								
Total	1,468,293	1,470,833	21,143,282	9,838,196	1,431,896	8,406,300	5,936,640	1,326,345
Taxable returns, total	940,092	941,765	13,553,121	8,867,736	1,382,690	7,485,046	5,735,195	1,326,345
Under $2,000	41,544	41,544	158,019	61,417	24,888	36,529	16,239	2,208
$2,000 under $5,000	231,706	231,706	1,789,000	855,223	187,783	667,440	355,540	49,764
$5,000 under $10,000	420,543	420,891	4,788,053	3,056,584	602,423	2,454,161	1,718,326	264,368
$10,000 under $20,000	201,105	201,904	4,137,969	2,620,357	572,250	2,048,107	1,829,301	330,219
$20,000 under $50,000	35,289	35,550	2,046,607	1,021,410	106,635	914,775	827,014	208,479
$50,000 under $100,000	6,910	7,075	421,734	475,211	[1]46,808	522,019	388,412	147,759
$100,000 under $500,000	2,750	2,839	169,305	487,170	[1]52,255	539,425	375,267	191,095
$500,000 or more	245	256	42,434	290,364	[1]12,226	302,590	225,096	132,453
Nontaxable returns	528,201	529,068	7,590,161	970,460	49,206	921,254	201,445	-
Animal Specialty Farms								
Total	56,941	57,303	215,539	665,304	[1]103,018	768,322	450,902	119,281
Taxable returns, total	48,638	48,999	140,405	662,507	[1]62,984	725,491	446,578	119,281
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	5,768	6,104	8,212	21,459	[1]4,884	26,343	9,109	1,319
$5,000 under $10,000	18,813	18,813	38,292	147,069	[1]17,131	164,200	81,409	13,747
$10,000 under $20,000	18,052	18,052	54,143	239,656	[1]13,741	253,397	162,022	31,103
$20,000 under $50,000	3,791	3,814	19,162	110,756	[1]12,664	123,420	83,829	21,377
$50,000 under $100,000	908	908	7,701	61,518	[1]8,279	69,797	48,360	18,168
$100,000 under $500,000	269	271	7,897	46,641	[1]5,452	52,093	36,087	18,448
$500,000 or more	29	29	2,962	33,791	[1]1,370	35,161	25,302	15,066
Nontaxable returns	8,303	8,304	75,134	2,797	[1]40,034	42,831	4,324	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income (less loss)		
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued								
Other Farms								
Total	173,210	173,963	770,442	2,023,001	[1]45,447	2,068,448	1,380,955	386,551
Taxable returns, total	138,440	139,185	577,876	1,965,854	[1]20,046	1,985,900	1,367,091	386,551
Under $2,000	3,751	3,751	4,101	5,743	711	5,032	1,425	190
$2,000 under $5,000	20,689	20,689	62,767	75,698	4,554	71,144	29,744	4,232
$5,000 under $10,000	53,681	54,018	153,532	396,761	[1]8,610	405,371	225,184	37,070
$10,000 under $20,000	42,240	42,394	132,494	568,519	[1]11,244	579,763	390,702	75,414
$20,000 under $50,000	13,973	14,134	160,520	419,403	9,377	410,026	326,411	83,293
$50,000 under $100,000	2,973	3,035	42,954	201,237	[1]5,657	206,894	161,185	60,813
$100,000 under $500,000	1,047	1,073	19,447	180,231	[1]7,497	187,728	140,706	71,532
$500,000 or more	86	91	2,061	118,262	[1]1,680	119,942	91,734	54,007
Nontaxable returns	34,770	34,778	192,566	57,147	[1]25,401	82,548	13,864	-
Miscellaneous Agricultural Services								
Total	18,748	18,777	461,492	132,897	43,131	89,766	95,804	20,033
Taxable returns, total	12,754	12,780	323,689	136,864	47,035	89,829	93,488	20,033
Under $2,000	3,272	3,272	30,528	9,955	2,675	7,280	3,318	464
$2,000 under $5,000								
$5,000 under $10,000	4,922	4,923	93,458	36,532	12,128	24,404	23,612	4,086
$10,000 under $20,000	3,167	3,167	78,130	43,412	12,667	30,745	28,299	5,110
$20,000 under $50,000	1,256	1,280	88,609	35,197	15,052	20,145	28,414	6,488
$50,000 under $100,000	113	114	21,619	7,584	3,575	4,009	6,565	2,187
$100,000 under $500,000	23	23	11,333	3,515	952	2,563	2,822	1,409
$500,000 or more	1	1	12	669	[1]14	683	458	289
Nontaxable returns	5,994	5,997	137,803	[1]3,967	[1]3,904	[1]63	2,316	-
Offices of Veterinarians and Animal Hospitals								
Total	14,516	14,520	479,953	238,550	176,720	61,830	167,370	41,918
Taxable returns, total	13,273	13,277	449,375	236,212	171,780	64,432	167,370	41,918
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	3,686	3,686	64,744	29,331	24,184	5,147	15,261	2,444
$10,000 under $20,000	5,033	5,033	125,865	68,535	47,048	21,487	45,608	8,646
$20,000 under $50,000	3,604	3,604	205,251	104,246	80,414	23,832	79,169	19,752
$50,000 under $100,000	414	414	46,122	26,232	19,216	7,016	21,885	8,276
$100,000 under $500,000	29	33	12,925	4,460	864	3,596	3,702	1,837
$500,000 or more	3	3	68	1,892	[1]178	2,070	1,498	931
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other Animal Husbandry Services								
Total	31,788	31,825	504,013	404,920	[1]534	405,454	264,122	81,039
Taxable returns, total	26,896	26,926	382,071	387,667	11,172	376,495	263,537	81,039
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	3,087	3,087	28,095	9,799	929	8,870	3,661	510
$5,000 under $10,000	10,728	10,728	91,066	78,360	15,736	62,624	44,846	7,548
$10,000 under $20,000	8,921	8,921	129,759	115,828	647	115,181	74,407	14,418
$20,000 under $50,000	1,944	1,967	70,673	57,912	14	57,898	44,286	11,576
$50,000 under $100,000	615	620	27,130	41,135	[1]242	41,377	31,601	11,734
$100,000 under $500,000	233	235	20,399	41,431	[1]3,569	45,000	30,291	15,219
$500,000 or more	26	26	479	40,989	[1]1,183	42,172	33,934	19,962
Nontaxable returns	4,892	4,899	121,942	17,253	[1]11,706	28,959	585	-
Horticultural Services								
Total	51,492	51,492	565,197	365,546	145,507	220,039	196,285	37,629
Taxable returns, total	40,853	40,853	472,200	346,127	130,869	215,258	195,584	37,629
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	8,049	8,049	78,609	29,296	15,804	13,492	9,936	1,438
$5,000 under $10,000	20,533	20,533	132,752	152,708	52,356	100,352	72,871	12,004
$10,000 under $20,000	9,944	9,944	158,691	129,486	43,675	85,811	86,310	16,526
$20,000 under $50,000	838	838	65,339	21,841	12,712	9,129	16,947	3,942
$50,000 under $100,000	123	123	31,441	7,459	4,146	3,313	6,385	2,315
$100,000 under $500,000	21	21	2,627	3,361	245	3,116	2,598	1,331
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	10,639	10,639	92,997	19,419	14,638	4,781	701	-
Forestry								
Total	9,380	9,382	94,523	96,126	11,559	84,567	62,229	20,139
Taxable returns, total	6,392	6,394	51,015	93,252	10,578	82,674	62,229	20,139
Under $2,000								
$2,000 under $5,000	3,900	3,900	33,914	21,748	8,250	13,498	9,023	1,387
$5,000 under $10,000								
$10,000 under $20,000								
$20,000 under $50,000	2,276	2,276	15,712	39,132	3,245	35,887	28,346	6,555
$50,000 under $100,000	154	154	555	10,983	[1]304	11,287	8,649	3,236
$100,000 under $500,000	52	54	753	9,431	[1]340	9,771	7,110	3,735
$500,000 or more	10	10	81	11,958	[1]273	12,231	9,101	5,226
Nontaxable returns	2,988	2,988	43,508	2,874	981	1,893	-	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income (less loss)		
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued								
Fisheries								
Total	35,188	35,241	236,432	232,306	45,876	186,430	137,147	25,971
Taxable returns, total	24,618	24,671	169,516	213,569	42,210	171,359	132,737	25,971
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	5,621	5,621	41,564	18,468	12,943	5,525	6,652	980
$5,000 under $10,000	11,942	11,942	53,104	88,218	15,068	73,150	50,177	8,481
$10,000 under $20,000	5,510	5,510	41,813	75,267	6,932	68,335	51,678	10,100
$20,000 under $50,000	774	827	19,840	21,301	6,265	15,036	16,917	3,682
$50,000 under $100,000	76	76	8,755	5,078	912	4,166	3,934	1,294
$100,000 under $500,000	22	22	1,716	3,428	[1]266	3,694	2,497	1,099
$500,000 or more	1	1	-	595	-	595	505	280
Nontaxable returns	10,570	10,570	66,916	18,737	3,666	15,071	4,410	-
MINING								
Total	41,156	43,488	1,219,968	1,437,839	[1]73,873	1,511,712	1,128,701	448,472
Taxable returns, total	32,562	34,709	834,972	1,441,120	4,480	1,436,640	1,085,368	448,472
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	3,383	3,385	22,063	12,894	6,724	6,170	6,202	934
$5,000 under $10,000	5,757	6,713	74,474	41,840	6,322	35,518	22,562	3,556
$10,000 under $20,000	8,790	9,133	126,736	126,149	8,597	117,552	84,545	16,164
$20,000 under $50,000	8,444	8,720	253,817	261,303	8,959	252,344	200,126	51,228
$50,000 under $100,000	3,674	3,923	141,025	253,429	77	253,352	203,600	77,136
$100,000 under $500,000	2,270	2,563	158,099	422,152	[1]19,131	441,283	322,745	164,781
$500,000 or more	244	272	58,758	323,353	[1]7,068	330,421	245,588	134,673
Nontaxable returns	8,594	8,779	384,996	[1]3,281	[1]78,353	75,072	43,333	-
Crude Petroleum and Natural Gas								
Total	33,512	35,738	966,444	1,359,825	[1]79,338	1,439,163	1,069,984	431,523
Taxable returns, total	27,775	29,854	687,646	1,359,653	[1]5,806	1,365,459	1,028,255	431,523
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	2,709	2,709	18,259	10,144	6,040	4,104	4,828	724
$5,000 under $10,000	3,989	4,945	30,409	29,224	4,039	25,185	16,425	2,568
$10,000 under $20,000	7,249	7,592	102,427	104,224	8,189	96,035	70,171	13,602
$20,000 under $50,000	7,822	8,051	220,764	242,570	6,764	235,806	186,082	48,057
$50,000 under $100,000	3,541	3,778	115,090	244,096	[1]2,965	247,061	195,676	74,279
$100,000 under $500,000	2,230	2,519	142,889	415,642	[1]20,634	436,276	317,466	162,141
$500,000 or more	235	260	57,808	313,753	[1]7,239	320,992	237,607	130,152
Nontaxable returns	5,737	5,884	278,798	172	[1]73,532	73,704	41,729	-
Quarrying and Mining, not Elsewhere Classified								
Total	5,273	5,280	160,953	47,381	5,178	42,203	36,806	11,151
Taxable returns, total	2,588	2,592	86,022	49,597	9,667	39,930	35,506	11,151
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000								
$5,000 under $10,000	2,193	2,193	38,421	21,969	4,699	17,270	12,785	2,119
$10,000 under $20,000								
$20,000 under $50,000	253	253	16,924	7,667	1,717	5,950	5,915	1,128
$50,000 under $100,000	110	111	21,382	7,775	2,250	5,525	6,597	2,343
$100,000 under $500,000	24	25	8,941	3,878	891	2,987	3,119	1,539
$500,000 or more	8	10	354	8,308	110	8,198	7,090	4,022
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
CONTRACT CONSTRUCTION								
Total	662,492	663,301	19,333,780	5,186,272	2,886,567	2,299,705	3,075,380	625,303
Taxable returns, total	529,681	530,237	16,285,734	4,982,290	2,795,697	2,186,593	3,053,624	625,303
Under $2,000	12,081	12,081	64,983	18,261	14,371	3,890	5,874	837
$2,000 under $5,000	109,548	109,558	1,210,137	414,590	259,813	154,777	159,039	23,850
$5,000 under $10,000	242,233	242,286	4,346,942	1,776,732	908,580	868,152	915,513	152,818
$10,000 under $20,000	136,173	136,502	5,388,174	1,797,199	940,419	856,780	1,177,899	222,930
$20,000 under $50,000	26,640	26,780	3,920,894	743,022	527,091	215,931	593,018	144,872
$50,000 under $100,000	2,591	2,608	981,451	165,323	111,788	53,535	143,447	50,912
$100,000 under $500,000	409	416	365,157	59,230	32,461	26,769	51,121	24,721
$500,000 or more	6	6	7,996	7,933	1,174	6,759	7,713	4,363
Nontaxable returns	132,811	133,064	3,048,046	203,982	90,870	113,112	21,756	-
Building Construction								
Total	105,934	105,938	7,118,354	1,015,256	597,819	417,437	660,679	150,088
Taxable returns, total	85,202	85,204	5,923,128	1,019,210	615,610	403,600	657,909	150,088
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	12,367	12,367	337,558	46,374	31,932	14,442	16,302	2,262
$5,000 under $10,000	34,990	34,990	1,317,360	252,683	145,943	106,740	118,223	19,316
$10,000 under $20,000	26,420	26,420	1,889,479	357,210	216,399	140,811	230,647	43,604
$20,000 under $50,000	9,506	9,506	1,765,306	268,458	173,345	95,113	211,919	52,478
$50,000 under $100,000	1,003	1,003	437,035	63,147	36,087	27,060	54,582	19,493
$100,000 under $500,000	165	167	151,999	23,612	10,050	13,562	19,604	9,381
$500,000 or more	4	4	5,653	6,384	659	5,725	6,194	3,495
Nontaxable returns	20,732	20,734	1,195,226	[1]3,954	[1]17,791	13,837	2,770	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income (less loss)		
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CONTRACT CONSTRUCTION—Continued								
Heavy Construction, Except Buildings								
Total	9,893	9,905	624,026	102,288	54,804	47,484	71,868	16,567
Taxable returns, total	6,863	6,875	450,662	99,561	57,079	42,482	69,579	16,567
Under $2,000								
$2,000 under $5,000	3,261	3,261	90,301	20,952	12,835	8,117	9,182	1,328
$5,000 under $10,000								
$10,000 under $20,000	2,505	2,505	125,489	35,068	17,233	17,835	23,786	4,118
$20,000 under $50,000	876	876	121,616	24,252	16,182	8,070	19,482	4,204
$50,000 under $100,000	179	190	71,026	12,156	7,392	4,764	10,727	3,673
$100,000 under $500,000	42	43	42,230	7,133	3,437	3,696	6,402	3,244
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,030	3,030	173,364	2,727	[1]2,275	5,002	2,289	-
General Contractors not Allocable								
Total	7,697	7,697	426,638	65,054	35,734	29,320	43,364	10,335
Taxable returns, total	4,844	4,844	331,742	60,524	38,523	22,001	42,884	10,335
Under $2,000								
$2,000 under $5,000	3,071	3,071	41,060	18,155	6,028	12,127	9,605	1,611
$5,000 under $10,000								
$10,000 under $20,000	1,677	1,677	206,918	32,652	24,589	8,063	24,818	5,170
$20,000 under $50,000								
$50,000 under $100,000	60	60	29,341	4,019	4,123	[1]104	3,499	1,232
$100,000 under $500,000	36	36	54,423	5,698	3,783	1,915	4,962	2,322
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Plumbing, Heating, and Air Conditioning								
Total	53,973	53,997	2,284,017	506,333	331,435	174,898	320,202	66,670
Taxable returns, total	43,241	43,265	2,003,312	490,763	320,863	169,900	318,556	66,670
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	4,940	4,940	103,518	19,103	11,463	7,640	6,185	875
$5,000 under $10,000	19,320	19,320	547,012	151,937	91,491	60,446	85,154	14,578
$10,000 under $20,000	14,970	14,970	725,909	200,328	120,655	79,673	131,099	25,111
$20,000 under $50,000	3,575	3,599	510,014	99,834	81,961	17,873	79,624	19,619
$50,000 under $100,000	244	244	82,710	15,811	12,535	3,276	13,391	5,010
$100,000 under $500,000	25	25	30,683	3,482	2,547	935	2,984	1,460
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	10,732	10,732	280,705	15,570	10,572	4,998	1,646	-
Painting, Paperhanging, and Decorating								
Total	106,932	106,932	1,193,473	677,608	358,603	319,005	368,542	68,667
Taxable returns, total	86,326	86,326	1,037,486	643,267	337,682	305,585	368,121	68,667
Under $2,000	4,370	4,370	7,882	6,039	5,511	528	2,033	292
$2,000 under $5,000	23,653	23,653	160,876	86,564	62,161	24,403	31,261	4,652
$5,000 under $10,000	38,515	38,515	398,133	278,001	139,164	138,837	150,983	25,392
$10,000 under $20,000	18,385	18,385	333,249	229,036	102,866	126,170	149,392	28,787
$20,000 under $50,000	1,285	1,285	107,589	34,562	23,363	11,199	27,260	6,682
$50,000 under $100,000	102	102	24,128	6,610	3,706	2,904	5,338	2,012
$100,000 under $500,000	16	16	5,629	2,455	911	1,544	1,854	850
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	20,606	20,606	155,987	34,341	20,921	13,420	421	-
Electrical Work								
Total	40,640	40,693	1,201,419	376,454	205,526	170,928	240,280	51,152
Taxable returns, total	34,556	34,609	1,068,915	366,248	197,188	169,060	239,653	51,152
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	5,533	5,533	76,367	21,827	12,575	9,252	10,971	1,762
$5,000 under $10,000	14,026	14,026	225,590	105,911	48,840	57,071	58,117	9,978
$10,000 under $20,000	11,419	11,472	367,119	150,766	70,445	80,321	97,939	18,746
$20,000 under $50,000	2,236	2,236	260,471	63,057	44,893	18,164	51,092	12,718
$50,000 under $100,000	295	295	111,106	17,650	15,394	2,256	16,056	5,349
$100,000 under $500,000	38	38	27,091	5,442	4,553	889	5,046	2,538
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	6,084	6,084	132,504	10,206	8,338	1,868	627	-
Masonry, Stonework, and Plastering								
Total	44,251	44,251	1,300,527	350,982	223,474	127,508	198,327	38,823
Taxable returns, total	36,998	36,998	1,121,700	337,913	214,417	123,496	198,263	38,823
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	6,481	6,481	86,526	24,423	15,410	9,013	8,586	1,298
$5,000 under $10,000	20,376	20,376	357,547	149,841	83,754	66,087	76,172	12,834
$10,000 under $20,000	8,567	8,567	415,557	114,888	75,050	39,838	73,628	13,979
$20,000 under $50,000	1,422	1,422	212,489	38,541	32,369	6,172	30,806	7,395
$50,000 under $100,000	142	142	43,037	8,868	7,082	1,786	7,917	2,740
$100,000 under $500,000	10	10	6,544	1,352	752	600	1,154	577
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	7,253	7,253	178,827	13,069	9,057	4,012	64	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income (less loss)		
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CONTRACT CONSTRUCTION—Continued								
Carpentering and Flooring								
Total	153,930	153,930	1,605,091	984,780	483,289	501,491	503,043	91,062
Taxable returns, total	122,460	122,460	1,366,518	915,997	439,784	476,213	502,366	91,062
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	32,168	32,168	183,658	122,597	73,898	48,699	45,887	7,028
$5,000 under $10,000	63,162	63,162	555,284	456,432	213,571	242,861	231,272	38,565
$10,000 under $20,000	22,636	22,636	454,429	290,665	120,993	169,672	190,097	36,191
$20,000 under $50,000	1,391	1,391	129,095	35,740	22,746	12,994	28,832	6,978
$50,000 under $100,000	67	67	30,452	4,814	4,015	799	3,972	1,533
$100,000 under $500,000	12	12	6,365	1,513	1,068	445	1,426	642
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	31,470	31,470	238,573	68,783	43,505	25,278	677	-
Roofing and Sheet Metal Work								
Total	25,871	25,923	745,980	205,255	134,062	71,193	118,038	23,935
Taxable returns, total	20,261	20,313	669,828	191,099	125,665	65,434	118,034	23,935
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	4,239	4,239	52,319	15,368	10,322	5,046	6,163	938
$5,000 under $10,000	9,296	9,296	186,669	68,306	46,884	21,422	34,310	5,759
$10,000 under $20,000	5,429	5,429	239,775	72,817	40,944	31,873	48,859	9,374
$20,000 under $50,000	957	1,009	136,622	28,086	21,928	6,158	23,181	5,863
$50,000 under $100,000	90	90	37,112	5,376	4,576	800	4,824	1,679
$100,000 under $500,000	6	6	6,333	701	589	112	642	315
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	5,610	5,610	76,152	14,156	8,397	5,759	4	-
Concrete Work								
Total	10,347	10,347	463,823	94,254	59,600	34,654	58,154	11,877
Taxable returns, total	8,698	8,698	376,847	91,204	60,577	30,627	57,640	11,877
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	5,049	5,049	115,981	28,537	16,840	11,697	12,213	1,883
$5,000 under $10,000								
$10,000 under $20,000	2,970	2,970	143,259	41,038	26,706	14,332	27,539	5,220
$20,000 under $50,000	624	624	94,908	17,582	13,839	3,743	14,269	3,508
$50,000 under $100,000	48	48	16,388	2,956	2,574	382	2,595	785
$100,000 under $500,000	7	7	6,311	1,091	618	473	1,024	481
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Miscellaneous Special Trade Contractors								
Total	73,322	73,376	1,727,384	581,740	290,426	291,314	354,212	68,067
Taxable returns, total	58,080	58,082	1,383,173	551,211	279,964	271,247	343,475	68,067
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	11,821	11,821	124,051	47,056	25,577	21,479	20,327	3,134
$5,000 under $10,000	25,861	25,861	377,803	193,256	75,557	117,699	100,843	16,519
$10,000 under $20,000	15,267	15,267	438,302	204,284	100,145	104,139	135,640	24,632
$20,000 under $50,000	2,984	2,986	324,797	80,274	60,334	19,940	64,667	15,393
$50,000 under $100,000	250	250	81,492	16,527	12,149	4,378	14,621	5,311
$100,000 under $500,000	49	49	25,877	6,725	4,008	2,717	5,863	2,858
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	15,242	15,294	344,211	30,529	10,462	20,067	10,737	-
Contractors not Allocable								
Total	22,211	22,213	452,347	180,152	83,312	96,840	111,153	23,119
Taxable returns, total	16,923	16,923	394,563	172,516	78,251	94,265	110,685	23,119
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	3,490	3,490	23,928	13,163	5,117	8,046	4,973	677
$5,000 under $10,000	6,651	6,651	128,419	47,291	27,732	19,559	24,898	4,126
$10,000 under $20,000	5,591	5,591	129,364	73,477	26,741	46,736	50,230	9,631
$20,000 under $50,000	1,085	1,085	98,117	29,509	16,738	12,771	23,034	5,483
$50,000 under $100,000	97	97	10,720	6,771	1,263	5,508	5,383	2,040
$100,000 under $500,000	7	7	1,672	756	145	611	648	294
$500,000 or more	2	2	2,343	1,549	515	1,034	1,519	868
Nontaxable returns	5,288	5,290	57,784	7,636	5,061	2,575	468	-
MANUFACTURING								
Total	171,543	172,333	6,672,726	1,765,794	757,474	1,008,320	1,196,393	287,388
Taxable returns, total	132,089	132,798	5,491,440	1,724,122	766,821	957,301	1,182,811	287,388
Under $2,000	3,101	3,101	33,499	5,017	3,554	1,463	1,507	213
$2,000 under $5,000	21,644	21,644	262,676	79,665	37,737	41,928	32,357	4,662
$5,000 under $10,000	44,416	44,597	918,283	329,415	117,560	211,855	172,157	28,154
$10,000 under $20,000	44,790	45,074	1,567,783	613,483	236,541	376,942	414,883	78,427
$20,000 under $50,000	15,403	15,575	1,798,497	449,516	250,772	198,744	360,417	89,516
$50,000 under $100,000	2,195	2,244	599,165	142,340	81,742	60,598	120,836	44,626
$100,000 under $500,000	526	548	279,474	83,799	35,770	48,029	70,255	35,298
$500,000 or more	14	15	32,063	20,887	3,145	17,742	10.399	6,492
Nontaxable returns	39,454	39,535	1,181,286	41,672	19,347	51,019	13,582	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses	(Thousand dollars)	Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING—Continued								
Food and Kindred Products								
Total	9,066	9,075	969,542	78,158	38,677	39,481	55,293	14,244
Taxable returns, total	5,699	5,707	740,095	74,215	37,040	37,175	54,524	14,244
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000								
$5,000 under $10,000	4,767	4,767	364,422	35,248	16,310	18,938	21,369	3,648
$10,000 under $20,000								
$20,000 under $50,000	762	768	275,067	25,167	12,084	13,083	21,321	5,669
$50,000 under $100,000	150	150	83,049	10,462	7,424	3,038	8,927	3,464
$100,000 under $500,000	20	22	17,557	3,338	1,222	2,116	2,907	1,463
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,367	3,368	229,447	3,943	1,637	2,306	769	-
Apparel and Other Textile Products								
Total	7,184	7,208	519,775	73,092	47,132	25,960	54,252	13,975
Taxable returns, total	5,219	5,243	469,240	75,942	52,394	23,548	53,751	13,975
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000								
$5,000 under $10,000	2,723	2,723	70,350	14,862	8,823	6,039	7,746	1,287
$10,000 under $20,000	1,355	1,355	110,950	19,531	13,495	6,036	12,531	2,533
$20,000 under $50,000	1,033	1,055	215,117	31,968	24,317	7,651	26,032	6,963
$50,000 under $100,000	88	89	50,019	5,501	4,192	1,309	4,408	1,632
$100,000 under $500,000	19	20	22,804	3,311	1,667	1,644	2,429	1,237
$500,000 or more	1	1	-	769	[1]100	869	605	323
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Lumber and Wood Products, Except Furniture								
Total	45,921	45,947	1,485,927	309,226	139,028	170,198	196,117	43,289
Taxable returns, total	26,630	26,656	1,091,392	285,143	135,129	150,014	190,573	43,289
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	6,720	6,720	74,167	24,523	11,107	13,416	9,006	1,260
$5,000 under $10,000	8,907	8,907	151,526	63,661	20,549	43,112	31,680	4,850
$10,000 under $20,000	6,784	6,784	303,684	92,792	42,880	49,912	65,262	11,792
$20,000 under $50,000	2,327	2,352	367,218	66,240	42,943	23,297	53,580	12,361
$50,000 under $100,000	311	311	111,525	20,022	11,721	8,301	17,645	6,368
$100,000 under $500,000	65	65	52,458	10,349	4,477	5,872	8,991	4,228
$500,000 or more	4	5	19,146	4,999	460	4,539	3,798	2,346
Nontaxable returns	19,291	19,291	394,535	24,083	3,899	20,184	5,544	-
Printing, Publishing, and Allied Industries								
Total	29,804	30,141	808,679	354,543	130,697	223,846	234,790	55,769
Taxable returns, total	26,151	26,411	719,852	350,066	132,519	217,547	234,662	55,769
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	2,763	2,763	28,096	10,503	4,050	6,453	4,643	743
$5,000 under $10,000	9,930	10,058	178,521	78,466	31,516	46,950	39,663	6,525
$10,000 under $20,000	9,129	9,183	249,700	126,077	52,302	73,775	90,862	17,624
$20,000 under $50,000	3,116	3,191	192,568	90,142	33,314	56,828	70,702	18,021
$50,000 under $100,000	263	265	32,655	16,602	5,026	11,576	13,792	5,126
$100,000 under $500,000	107	108	22,513	17,269	4,582	12,687	13,009	6,616
$500,000 or more	3	3	487	9,609	300	9,309	1,464	1,038
Nontaxable returns	3,653	3,730	88,827	4,477	[1]1,822	6,299	128	-
Stone, Clay, and Glass Products								
Total	8,501	8,501	346,114	104,087	37,647	66,440	67,847	14,924
Taxable returns, total	7,501	7,501	306,438	99,499	36,370	63,129	65,952	14,924
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,990	2,990	63,283	21,490	5,479	16,011	11,031	1,848
$10,000 under $20,000	3,254	3,254	118,406	44,203	14,551	29,652	27,872	5,188
$20,000 under $50,000	815	815	87,238	24,017	11,287	12,730	19,157	4,670
$50,000 under $100,000	88	88	25,571	6,229	3,939	2,290	5,533	2,077
$100,000 under $500,000	17	17	10,555	2,625	991	1,634	2,203	1,119
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Fabricated Metal Products								
Total	8,768	8,781	361,422	103,693	51,276	52,417	74,420	19,902
Taxable returns, total	6,587	6,599	282,305	99,867	50,901	48,966	73,094	19,902
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000								
$5,000 under $10,000	3,141	3,141	62,088	19,627	9,409	10,218	10,330	1,628
$10,000 under $20,000	2,234	2,234	44,596	30,191	5,750	24,441	20,523	3,999
$20,000 under $50,000	973	973	106,959	29,070	23,317	5,753	23,967	6,078
$50,000 under $100,000	185	195	36,068	12,260	8,184	4,076	10,379	4,052
$100,000 under $500,000	53	55	32,350	7,893	4,020	3,873	7,191	3,742
$500,000 or more	1	1	244	826	221	605	704	403
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income (less loss)		
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING—Continued								
Machinery, Except Electric								
Total	18,725	18,780	769,230	254,913	135,200	119,713	178,431	42,281
Taxable returns, total	17,586	17,640	654,358	254,083	135,370	118,713	176,464	42,281
Under $2,000								
$2,000 under $5,000	6,414	6,414	110,238	39,278	19,920	19,358	21,168	3,402
$5,000 under $10,000								
$10,000 under $20,000	8,456	8,509	220,135	114,620	45,864	68,756	71,485	13,230
$20,000 under $50,000	2,250	2,250	199,361	64,167	43,889	20,278	51,743	12,551
$50,000 under $100,000	378	378	88,083	23,177	17,336	5,841	20,377	7,210
$100,000 under $500,000	88	89	36,541	12,841	8,361	4,480	11,691	5,888
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Other Manufacturing								
Total	20,590	20,771	508,236	237,656	85,798	151,858	164,153	39,781
Taxable returns, total	18,498	18,679	485,440	239,219	88,920	150,299	164,059	39,781
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	4,031	4,031	31,856	15,259	6,767	8,492	5,904	728
$5,000 under $10,000	5,422	5,422	66,770	40,938	8,124	32,814	22,530	3,906
$10,000 under $20,000	6,419	6,596	138,457	87,309	26,037	61,272	58,405	11,257
$20,000 under $50,000	2,214	2,214	153,540	62,276	31,747	30,529	48,905	12,145
$50,000 under $100,000	339	343	58,030	21,890	10,815	11,075	18,450	6,709
$100,000 under $500,000	73	73	36,787	11,547	5,430	6,117	9,865	5,036
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES								
Total	282,854	285,910	6,174,955	2,156,059	925,258	1,230,801	1,302,399	262,581
Taxable returns, total	206,656	208,969	4,449,034	2,005,397	870,906	1,134,491	1,266,643	262,581
Under $2,000	6,514	6,514	38,772	10,344	8,065	2,279	2,724	396
$2,000 under $5,000	39,673	40,345	419,491	148,278	73,174	75,104	57,556	8,445
$5,000 under $10,000	90,267	91,108	1,278,153	660,016	271,391	388,625	343,399	54,698
$10,000 under $20,000	59,200	59,830	1,566,171	773,086	335,663	437,423	531,500	98,233
$20,000 under $50,000	9,650	9,749	890,408	271,301	147,572	123,729	214,431	49,336
$50,000 under $100,000	1,054	1,112	173,207	69,965	26,322	43,643	58,564	20,692
$100,000 under $500,000	279	290	79,240	47,014	8,549	38,465	37,316	18,757
$500,000 or more	19	21	3,592	25,393	170	25,223	21,153	12,024
Nontaxable returns	76,198	76,941	1,725,921	150,662	54,352	96,310	35,756	-
Taxicabs								
Total	31,992	31,993	226,013	197,190	75,140	122,050	96,599	17,655
Taxable returns, total	25,386	25,387	177,216	181,519	65,766	115,753	96,258	17,655
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	8,069	8,069	54,095	29,027	20,986	8,041	11,794	1,833
$5,000 under $10,000	12,354	12,354	75,874	92,622	31,147	61,475	45,438	7,748
$10,000 under $20,000	4,000	4,000	35,491	49,071	11,938	37,133	31,430	5,976
$20,000 under $50,000	255	255	3,775	7,174	495	6,679	5,044	1,176
$50,000 under $100,000	32	33	5,830	2,022	195	1,827	1,796	638
$100,000 under $500,000	4	4	346	545	49	496	505	244
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	6,606	6,606	48,797	15,671	9,374	6,297	341	-
Other Local Transportation								
Total	20,345	21,017	254,855	155,439	56,720	98,719	90,506	16,818
Taxable returns, total	14,812	15,317	174,122	136,045	46,456	89,589	84,580	16,818
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	4,163	4,499	19,921	15,025	8,189	6,836	5,505	765
$5,000 under $10,000	4,689	4,689	45,878	35,432	11,889	23,543	16,805	2,609
$10,000 under $20,000	4,435	4,602	58,851	57,540	14,132	43,408	40,927	7,587
$20,000 under $50,000	803	805	41,585	21,937	10,289	11,648	17,042	3,977
$50,000 under $100,000	49	49	6,225	4,020	1,494	2,526	3,378	1,387
$100,000 under $500,000								
$500,000 or more	1	1	18	1,017	-	1,017	717	463
Nontaxable returns	5,533	5,700	80,733	19,394	10,264	9,130	5,926	-
Trucking, Local and Long Distance								
Total	192,971	194,216	4,521,509	1,354,113	637,255	716,858	812,807	149,356
Taxable returns, total	134,923	135,708	3,110,638	1,243,187	598,202	644,985	786,293	149,356
Under $2,000	4,498	4,498	33,927	6,998	5,963	1,035	2,226	320
$2,000 under $5,000	23,835	23,835	282,358	89,710	37,421	52,289	34,622	5,027
$5,000 under $10,000	61,076	61,580	938,904	440,855	191,886	248,969	234,006	36,801
$10,000 under $20,000	39,799	40,043	1,077,475	517,133	244,384	272,749	357,972	65,151
$20,000 under $50,000	5,169	5,204	607,925	141,957	95,125	46,832	115,836	25,009
$50,000 under $100,000	468	469	122,932	30,357	18,586	11,771	26,784	9,344
$100,000 under $500,000	74	75	45,451	9,966	4,767	5,199	8,828	4,178
$500,000 or more	4	4	1,666	6,211	70	6,141	6,019	3,526
Nontaxable returns	58,048	58,508	1,410,871	110,926	39,053	71,873	26,514	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses	(Thousand dollars)	Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued								
Water Transportation								
Total	7,942	7,965	169,142	110,098	26,464	83,634	78,407	21,635
Taxable returns, total	6,993	7,016	133,674	109,544	29,916	79,628	77,455	21,635
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,179	2,179	19,725	16,141	3,866	12,275	10,475	1,869
$10,000 under $20,000	2,355	2,355	51,977	31,130	9,288	21,842	21,452	4,137
$20,000 under $50,000	994	994	32,785	28,869	13,905	14,964	22,314	5,493
$50,000 under $100,000	159	180	7,944	10,759	1,420	9,339	8,383	2,866
$100,000 under $500,000	73	75	7,086	14,170	10	14,160	10,653	5,496
$500,000 or more	4	4	274	3,844	1	3,843	2,622	1,536
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Air Transportation								
Total	4,047	4,048	79,495	60,336	[1]3,938	64,274	46,508	15,723
Taxable returns, total	2,912	2,913	62,507	63,385	4,868	58,517	46,455	15,723
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	-	-	-	-	-	-	-	-
$5,000 under $10,000	1,884	1,884	41,138	21,470	4,432	17,038	14,227	2,624
$10,000 under $20,000								
$20,000 under $50,000	581	581	12,434	16,293	856	15,437	12,452	3,102
$50,000 under $100,000	102	103	8,328	11,628	[1]269	11,897	8,529	3,878
$100,000 under $500,000								
$500,000 or more	9	9	143	13,437	[1]276	13,713	11,226	6,116
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Travel Agencies								
Total	4,368	4,461	222,644	61,733	18,419	43,314	42,124	10,377
Taxable returns, total	3,842	3,857	200,413	61,229	17,990	43,239	41,979	10,377
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	3,088	3,098	131,067	34,581	9,925	24,656	22,350	4,373
$5,000 under $10,000								
$10,000 under $20,000								
$20,000 under $50,000	649	653	62,086	18,167	7,513	10,654	13,017	3,291
$50,000 under $100,000	85	86	6,530	5,687	372	5,315	4,583	1,744
$100,000 under $500,000	20	20	730	2,794	180	2,614	2,029	969
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Electric, Gas, and Sanitary Services								
Total	13,739	13,741	277,017	129,635	70,142	59,493	79,082	15,805
Taxable returns, total	12,012	12,014	252,550	125,746	64,727	61,019	78,351	15,805
Under $2,000	7,685	7,685	99,563	49,704	26,245	23,459	23,932	3,596
$2,000 under $5,000								
$5,000 under $10,000								
$10,000 under $20,000	3,626	3,626	100,343	50,582	26,502	24,080	34,017	6,404
$20,000 under $50,000	631	631	43,056	18,674	9,633	9,041	14,961	3,472
$50,000 under $100,000	52	52	7,024	3,496	1,462	2,034	3,127	1,196
$100,000 under $500,000	18	20	2,564	3,290	885	2,405	2,314	1,137
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
WHOLESALE AND RETAIL TRADE								
Total	1,850,021	1,909,640	106,886,227	16,437,368	7,644,409	8,792,959	10,594,533	2,346,309
Taxable returns, total	1,443,071	1,485,511	90,751,143	15,999,324	7,666,479	8,332,845	10,532,235	2,346,309
Under $2,000	36,780	37,452	600,330	55,886	27,308	28,578	15,467	2,197
$2,000 under $5,000	232,335	238,596	6,993,780	866,636	432,958	433,678	333,393	49,355
$5,000 under $10,000	589,651	606,317	24,205,595	4,414,267	1,778,241	2,636,026	2,337,419	392,237
$10,000 under $20,000	446,312	458,530	31,296,531	6,007,727	2,805,957	3,201,770	4,065,974	781,993
$20,000 under $50,000	123,962	129,564	22,217,604	3,512,452	2,132,441	1,380,011	2,812,296	712,321
$50,000 under $100,000	12,102	12,958	4,321,025	783,595	400,841	382,754	666,808	251,340
$100,000 under $500,000	1,869	2,027	1,077,143	283,409	87,128	196,281	236,976	118,952
$500,000 or more	60	67	39,135	75,352	1,605	73,747	63,902	37,914
Nontaxable returns	406,950	424,129	16,135,084	438,044	[1]22,070	460,114	62,298	-
Wholesale Trade								
Total	265,807	268,392	20,432,113	3,226,428	1,795,988	1,430,440	2,232,094	560,711
Taxable returns, total	219,076	220,779	17,963,913	3,185,282	1,779,007	1,406,275	2,224,694	560,711
Under $2,000	3,488	3,488	56,705	5,564	3,235	2,329	1,879	271
$2,000 under $5,000	24,802	24,803	743,536	90,726	49,131	41,595	34,928	5,415
$5,000 under $10,000	73,043	73,151	3,156,553	552,202	268,831	283,371	275,754	46,361
$10,000 under $20,000	76,340	76,999	5,578,778	1,049,350	578,890	470,460	704,309	136,295
$20,000 under $50,000	36,074	36,823	6,232,649	1,050,444	653,569	396,875	834,512	213,782
$50,000 under $100,000	4,490	4,640	1,670,570	294,194	176,902	117,292	251,171	96,033
$100,000 under $500,000	820	854	495,570	122,112	46,727	75,385	104,230	52,215
$500,000 or more	19	21	29,552	20,690	1,722	18,968	17,911	10,339
Nontaxable returns	46,731	47,613	2,468,200	41,146	16,981	24,165	7,400	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses	(Thousand dollars)	Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Wholesale Trade—Continued								
Motor vehicles and automotive equipment								
Total	13,766	13,904	1,074,227	159,868	92,501	67,367	113,767	27,728
Taxable returns, total	12,367	12,500	1,017,070	160,437	93,082	67,355	113,758	27,728
Under $2,000								
$2,000 under $5,000	6,072	6,072	269,320	35,469	21,763	13,706	17,669	2,944
$5,000 under $10,000								
$10,000 under $20,000	4,421	4,490	340,199	60,563	34,461	26,102	42,158	8,323
$20,000 under $50,000	1,657	1,700	324,879	46,497	27,528	18,969	38,565	9,814
$50,000 under $100,000	174	185	66,764	11,689	6,426	5,263	9,785	3,838
$100,000 under $500,000	42	52	15,885	5,717	2,943	2,774	5,084	2,529
$500,000 or more	1	1	23	502	[1]39	541	497	280
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Drugs, chemicals, and allied products								
Total	5,237	5,260	252,249	80,900	40,720	40,180	57,830	14,729
Taxable returns, total	4,732	4,755	240,745	79,208	39,017	40,191	57,830	14,729
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000								
$5,000 under $10,000	3,624	3,624	121,358	40,144	18,183	21,961	25,537	4,833
$10,000 under $20,000								
$20,000 under $50,000	1,063	1,085	100,696	32,287	18,382	13,905	26,856	7,194
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	20	21	9,025	3,887	1,440	2,447	3,108	1,649
$500,000 or more	2	2	80	1,442	[1]22	1,464	1,133	593
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Piece goods, notions, and apparel								
Total	11,330	11,330	465,081	170,083	91,344	78,739	120,804	31,585
Taxable returns, total	10,360	10,360	439,720	169,964	94,796	75,168	120,370	31,585
Under $2,000								
$2,000 under $5,000	3,793	3,793	72,689	26,043	10,279	15,764	11,763	1,941
$5,000 under $10,000								
$10,000 under $20,000	4,132	4,132	131,330	56,881	29,621	27,260	38,030	7,459
$20,000 under $50,000	2,102	2,102	144,017	60,149	42,181	17,968	47,972	12,504
$50,000 under $100,000	287	287	57,706	19,202	9,065	10,137	16,405	6,488
$100,000 under $500,000	45	45	26,619	6,419	2,789	3,630	5,206	2,548
$500,000 or more	1	1	7,359	1,270	861	409	994	645
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Groceries and related products								
Total	41,842	42,070	4,782,051	433,316	249,350	183,966	283,771	64,210
Taxable returns, total	35,505	35,625	4,254,562	426,868	248,178	178,690	282,912	64,210
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	3,031	3,031	221,970	11,775	7,897	3,878	4,745	684
$5,000 under $10,000	15,302	15,326	955,634	114,062	57,437	56,625	57,478	9,551
$10,000 under $20,000	12,750	12,777	1,485,811	167,526	103,544	63,982	112,201	21,181
$20,000 under $50,000	3,166	3,223	1,191,553	92,708	59,342	33,366	74,362	19,033
$50,000 under $100,000	464	476	289,913	29,540	16,396	13,144	24,745	9,111
$100,000 under $500,000	67	67	96,577	9,640	3,571	6,069	8,529	4,269
$500,000 or more	1	1	219	538	6	532	483	328
Nontaxable returns	6,337	6,445	527,489	6,448	1,172	5,276	859	-
Farm products—raw materials								
Total	16,429	16,574	3,551,951	131,436	60,761	70,675	102,365	24,108
Taxable returns, total	10,430	10,549	2,720,583	139,099	65,677	73,422	100,334	24,108
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	3,908	3,918	515,008	27,990	9,962	18,028	15,051	2,369
$10,000 under $20,000	3,410	3,507	794,547	48,457	22,609	25,848	34,571	6,775
$20,000 under $50,000	1,301	1,309	1,076,355	39,501	22,781	16,720	32,945	8,188
$50,000 under $100,000	209	212	209,937	12,980	7,255	5,725	11,241	4,006
$100,000 under $500,000	29	29	34,126	4,754	1,224	3,530	4,259	2,154
$500,000 or more	1	1	1	618	[1]18	636	594	312
Nontaxable returns	5,999	6,025	831,368	[1]7,663	[1]4,916	[1]2,747	2,031	-
Electrical goods								
Total	5,870	5,873	380,535	89,855	51,877	37,978	63,155	16,359
Taxable returns, total	4,512	4,515	369,864	86,321	50,916	35,405	62,760	16,359
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000								
$5,000 under $10,000	3,089	3,091	146,727	37,510	19,298	18,212	23,644	4,540
$10,000 under $20,000								
$20,000 under $50,000	1,275	1,276	171,376	37,077	24,929	12,148	28,763	7,350
$50,000 under $100,000	122	122	40,381	7,283	4,411	2,872	6,326	2,415
$100,000 under $500,000	26	26	11,380	4,451	2,278	2,173	4,027	2,054
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income (less loss)		
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Wholesale Trade—Continued								
Hardware, and plumbing and heating equipment and supplies								
Total	5,198	5,277	363,577	81,590	54,700	26,890	57,591	15,073
Taxable returns, total	5,017	5,044	335,338	82,034	54,964	27,070	57,591	15,073
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	2,271	2,271	84,540	16,090	9,761	6,329	7,741	1,326
$5,000 under $10,000	1,486	1,486	71,801	20,609	12,034	8,575	13,195	2,591
$10,000 under $20,000	1,119	1,143	138,603	34,145	26,938	7,207	27,111	7,148
$20,000 under $50,000	112	113	24,247	7,187	4,570	2,617	6,110	2,321
$50,000 under $100,000	29	31	16,147	4,003	1,661	2,342	3,434	1,687
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Nontaxable returns								
Machinery, equipment, and supplies								
Total	23,470	23,683	1,401,750	334,883	184,829	150,054	241,206	64,234
Taxable returns, total	20,569	20,720	1,266,403	334,027	181,720	152,307	240,326	64,234
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	2,757	2,757	46,654	10,692	4,149	6,543	3,803	580
$5,000 under $10,000	6,016	6,016	191,107	46,845	18,502	28,343	22,247	3,602
$10,000 under $20,000	7,145	7,275	379,907	99,155	58,598	40,557	69,295	13,836
$20,000 under $50,000	4,027	4,027	473,165	122,303	74,106	48,197	96,846	25,203
$50,000 under $100,000	502	522	133,086	32,394	20,559	11,835	27,916	10,395
$100,000 under $500,000	120	121	42,272	17,424	5,814	11,610	15,278	7,657
$500,000 or more	2	2	212	5,214	[1]8	5,222	4,941	2,961
Nontaxable returns	2,901	2,963	135,347	856	3,109	[1]2,253	880	-
Alcoholic beverages								
Total	2,719	2,788	781,831	53,813	38,627	15,186	42,362	12,125
Taxable returns, total	2,533	2,550	720,899	54,281	38,811	15,470	42,362	12,125
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	1,641	1,651	292,982	18,486	13,222	5,264	11,518	2,118
$5,000 under $10,000	724	729	288,365	22,307	16,073	6,234	18,914	4,894
$10,000 under $20,000	141	143	101,895	9,963	7,363	2,600	8,807	3,549
$20,000 under $50,000	27	27	37,657	3,525	2,153	1,372	3,123	1,564
$50,000 under $100,000	-	-	-	-	-	-	-	-
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$500,000 or more								
Nontaxable returns								
Lumber and construction materials								
Total	6,415	6,421	636,163	88,335	49,241	39,094	61,468	17,333
Taxable returns, total	4,991	4,997	553,084	86,175	48,705	37,470	61,463	17,333
Under $2,000	2,298	2,298	41,217	12,906	10,797	2,109	5,168	831
$2,000 under $5,000	1,337	1,337	116,784	20,261	9,128	11,133	13,397	2,607
$5,000 under $10,000	1,079	1,081	224,239	31,622	18,764	12,858	24,275	6,064
$10,000 under $20,000	235	237	107,610	15,491	8,178	7,313	13,437	5,186
$20,000 under $50,000	42	44	63,234	5,895	1,838	4,057	5,186	2,645
$50,000 under $100,000	-	-	-	-	-	-	-	-
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
$500,000 or more								
Nontaxable returns								
Wholesale trade, not elsewhere classified								
Total	97,086	98,038	5,842,619	1,149,462	599,111	550,351	786,105	196,890
Taxable returns, total	78,872	79,285	5,221,475	1,125,997	589,631	536,366	783,319	196,890
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	8,897	8,897	210,283	34,145	16,727	17,418	14,538	2,267
$5,000 under $10,000	27,532	27,532	861,523	209,116	93,658	115,458	105,205	17,889
$10,000 under $20,000	26,478	26,655	1,628,658	364,567	189,459	175,108	245,428	47,147
$20,000 under $50,000	12,523	12,695	1,813,124	358,331	210,184	148,147	283,565	72,099
$50,000 under $100,000	1,585	1,636	538,751	104,390	62,017	42,373	88,257	33,810
$100,000 under $500,000	258	271	121,857	38,480	15,141	23,339	32,127	15,958
$500,000 or more	11	11	21,563	14,226	941	13,285	12,932	7,536
Nontaxable returns	18,214	18,753	621,144	23,465	9,480	13,985	2,786	-
Wholesale trade not allocable								
Total	37,112	37,174	900,079	474,670	282,927	191,743	320,322	83,013
Taxable returns, total	29,817	29,879	824,170	462,817	273,510	189,307	320,314	83,013
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	4,354	4,354	46,313	14,620	8,006	6,614	5,261	835
$5,000 under $10,000	8,717	8,717	131,166	66,559	39,644	26,915	32,966	5,813
$10,000 under $20,000	9,382	9,382	244,485	131,697	77,770	53,927	83,302	16,219
$20,000 under $50,000	6,401	6,453	286,277	184,009	112,361	71,648	143,026	36,491
$50,000 under $100,000	674	684	90,694	45,001	29,628	15,373	38,929	15,184
$100,000 under $500,000	120	120	20,791	18,650	5,875	12,775	15,516	7,821
$500,000 or more	2	2	95	2,094	1	2,093	1,278	645
Nontaxable returns	7,295	7,295	75,909	11,853	9,417	2,436	8	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses	Total	Net profit (less loss)	Other income (less loss)			
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Retail Trade								
Total	1,565,814	1,622,676	85,489,751	13,025,609	5,777,680	7,247,929	8,235,438	1,756,485
Taxable returns, total	1,209,352	1,250,088	71,968,818	12,629,099	5,811,360	6,817,739	8,181,357	1,756,485
Under $2,000	32,956	33,628	540,869	49,750	23,501	26,249	13,319	1,888
$2,000 under $5,000	205,946	212,206	6,223,365	770,121	380,647	389,474	294,834	43,338
$5,000 under $10,000	511,163	527,721	20,881,141	3,822,997	1,494,486	2,328,511	2,040,758	342,215
$10,000 under $20,000	364,941	376,500	25,462,347	4,890,810	2,205,481	2,685,329	3,316,582	636,934
$20,000 under $50,000	85,821	90,674	15,704,509	2,404,075	1,448,271	955,804	1,932,728	487,086
$50,000 under $100,000	7,459	8,164	2,587,814	480,508	220,118	260,390	408,326	152,782
$100,000 under $500,000	1,026	1,150	559,190	157,262	38,970	118,292	129,588	65,158
$500,000 or more	40	45	9,583	53,576	[1]114	53,690	45,222	27,084
Nontaxable returns	356,462	372,588	13,520,933	396,510	[1]33,680	430,190	54,081	-
Building materials dealers								
Total	19,937	20,130	1,426,811	211,967	113,442	98,525	144,574	34,160
Taxable returns, total	16,292	16,317	1,312,210	208,276	115,709	92,567	144,133	34,160
Under $2,000								
$2,000 under $5,000	8,769	8,769	419,414	58,315	28,828	29,487	29,520	4,720
$5,000 under $10,000								
$10,000 under $20,000	5,370	5,370	395,546	72,115	38,573	33,542	49,275	9,551
$20,000 under $50,000	1,866	1,891	378,462	56,473	38,175	18,298	46,636	12,273
$50,000 under $100,000	258	258	106,469	16,684	8,890	7,794	14,767	5,612
$100,000 under $500,000	29	29	12,319	4,689	1,243	3,446	3,935	2,004
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,645	3,813	114,601	3,691	[1]2,267	5,958	441	-
Hardware stores								
Total	23,455	23,672	1,337,629	232,548	126,552	105,996	159,080	34,618
Taxable returns, total	20,544	20,738	1,238,220	231,420	132,407	99,013	158,732	34,618
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	4,204	4,204	89,997	17,103	4,190	12,913	4,548	678
$5,000 under $10,000	7,105	7,105	286,580	52,117	29,022	23,095	30,588	5,038
$10,000 under $20,000	6,401	6,568	486,186	87,534	57,809	29,725	62,283	12,242
$20,000 under $50,000	2,390	2,413	342,435	64,279	38,822	25,457	52,620	13,075
$50,000 under $100,000	93	97	26,308	5,891	1,813	4,078	4,994	1,808
$100,000 under $500,000	13	13	3,844	1,662	530	1,132	1,498	688
$500,000 or more	2	2	354	2,224	[1]36	2,260	1,895	1,045
Nontaxable returns	2,911	2,934	99,409	1,128	[1]5,855	6,983	348	-
Farm equipment dealers								
Total	12,087	12,101	1,686,478	98,374	37,750	60,624	70,973	15,102
Taxable returns, total	8,694	8,707	1,357,092	100,662	48,517	52,145	70,342	15,102
Under $2,000								
$2,000 under $5,000	5,255	5,256	508,349	35,059	14,860	20,199	18,830	2,830
$5,000 under $10,000								
$10,000 under $20,000	2,456	2,460	491,578	32,870	14,314	18,556	23,798	4,438
$20,000 under $50,000	882	889	301,293	25,851	15,858	9,993	21,608	5,504
$50,000 under $100,000	95	96	53,257	6,122	2,979	3,143	5,391	2,029
$100,000 under $500,000	6	6	2,615	760	506	254	715	301
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,393	3,394	329,386	[1]2,288	[1]10,767	8,479	631	-
Mail order houses								
Total	8,068	8,224	107,516	83,499	12,044	71,455	53,562	11,981
Taxable returns, total	6,649	6,649	83,930	81,361	9,357	72,004	53,356	11,981
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	3,008	3,008	29,255	21,083	7,114	13,969	11,971	2,038
$10,000 under $20,000	2,019	2,019	17,225	27,010	751	26,259	17,594	3,357
$20,000 under $50,000	858	858	21,439	23,557	916	22,641	17,399	4,281
$50,000 under $100,000	81	81	2,351	5,002	107	4,895	3,869	1,405
$100,000 under $500,000	13	13	6,420	1,867	211	1,656	1,444	721
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Automatic merchandising machine operators								
Total	14,841	15,102	433,879	159,601	34,475	125,126	101,065	21,692
Taxable returns, total	11,909	12,092	320,974	149,858	32,079	117,779	99,657	21,692
Under $2,000								
$2,000 under $5,000	5,440	5,450	67,415	34,940	5,068	29,872	16,576	2,671
$5,000 under $10,000								
$10,000 under $20,000	5,050	5,218	103,360	68,646	10,418	58,228	46,894	9,090
$20,000 under $50,000	1,263	1,263	123,242	35,478	13,272	22,206	27,281	6,519
$50,000 under $100,000	135	135	17,894	7,818	2,617	5,201	6,691	2,378
$100,000 under $500,000	21	26	9,063	2,976	704	2,272	2,215	1,034
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,932	3,010	112,905	9,743	2,396	7,347	1,408	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses	(Thousand dollars)	Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Retail Trade—Continued								
Direct selling establishments								
Total	235,695	238,458	1,413,933	1,853,291	250,480	1,602,811	1,045,103	195,658
Taxable returns, total	194,492	197,255	1,196,764	1,779,157	226,762	1,552,395	1,041,413	195,658
Under $2,000	6,478	6,478	14,251	9,257	2,758	6,499	2,781	394
$2,000 under $5,000	26,633	26,633	130,845	100,619	26,304	74,315	40,454	5,866
$5,000 under $10,000	92,085	94,270	548,497	711,847	98,239	613,608	372,130	63,496
$10,000 under $20,000	64,696	65,274	416,575	828,648	80,749	747,899	528,300	100,476
$20,000 under $50,000	4,423	4,423	82,435	113,687	17,743	95,944	85,106	20,171
$50,000 under $100,000	146	146	3,688	8,758	1,026	7,732	7,059	2,433
$100,000 under $500,000	30	30	279	4,471	[1]59	4,530	3,732	1,836
$500,000 or more	1	1	194	1,870	2	1,868	1,851	986
Nontaxable returns	41,203	41,203	217,169	74,134	23,718	50,416	3,690	-
Variety and other general merchandise stores								
Total	48,012	48,597	2,752,625	365,934	181,662	184,272	247,639	55,278
Taxable returns, total	34,779	35,300	2,253,215	363,029	188,195	174,834	246,681	55,278
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	7,460	7,537	272,603	26,480	14,627	11,853	10,032	1,441
$5,000 under $10,000	15,469	15,568	702,254	110,219	47,024	63,195	61,954	10,527
$10,000 under $20,000	7,800	7,906	694,443	108,804	63,676	45,128	78,395	15,508
$20,000 under $50,000	3,295	3,512	462,477	93,895	52,221	41,674	76,579	19,486
$50,000 under $100,000	257	277	85,893	16,847	7,713	9,134	14,573	5,628
$100,000 under $500,000	30	32	16,017	4,601	1,934	2,667	3,831	1,874
$500,000 or more	2	2	95	1,292	2	1,290	1,166	793
Nontaxable returns	13,233	13,297	499,410	2,905	[1]6,533	9,438	958	-
Grocery stores								
Total	175,243	177,243	14,562,604	1,101,816	591,869	509,947	677,572	133,521
Taxable returns, total	118,842	120,277	11,712,125	1,059,178	591,757	467,421	670,017	133,521
Under $2,000	3,826	3,826	118,646	6,244	4,196	2,048	1,144	160
$2,000 under $5,000	28,062	28,064	1,319,531	106,499	61,702	44,797	41,589	6,187
$5,000 under $10,000	52,302	52,876	3,802,732	378,070	188,207	189,863	205,836	34,159
$10,000 under $20,000	28,173	28,751	3,799,057	373,739	203,064	170,675	260,671	49,743
$20,000 under $50,000	6,081	6,290	2,208,663	165,520	115,648	49,872	135,486	33,420
$50,000 under $100,000	359	423	383,874	23,148	16,110	7,038	20,389	7,491
$100,000 under $500,000	39	47	79,622	5,958	2,830	3,128	4,902	2,361
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	56,401	56,966	2,850,479	42,638	112	42,526	7,555	-
Meat and fish markets								
Total	15,068	15,150	1,123,870	117,304	75,665	41,639	66,140	12,882
Taxable returns, total	12,236	12,315	964,781	112,269	73,985	38,284	65,725	12,882
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	2,554	2,554	83,506	9,200	4,260	4,940	2,903	407
$5,000 under $10,000	6,339	6,339	432,769	46,461	33,272	13,189	22,692	3,765
$10,000 under $20,000	2,690	2,747	308,637	37,816	23,610	14,206	24,740	4,802
$20,000 under $50,000	647	669	134,369	18,362	12,581	5,781	15,013	3,760
$50,000 under $100,000	5	5	3,738	319	190	129	286	109
$100,000 under $500,000	1	1	1,762	111	72	39	91	39
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,832	2,835	159,089	5,035	1,680	3,355	415	-
Fruit stores and vegetable markets								
Total	10,297	10,299	286,901	46,305	17,526	28,779	23,276	4,843
Taxable returns, total	6,152	6,154	184,726	43,324	15,521	27,803	23,216	4,843
Under $2,000	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
$2,000 under $5,000	2,448	2,448	68,289	9,696	6,312	3,384	3,763	560
$5,000 under $10,000	2,750	2,750	71,996	20,535	7,018	13,517	9,840	1,683
$10,000 under $20,000	610	610	35,133	10,541	1,460	9,081	7,797	1,579
$20,000 under $50,000	7	7	4,180	904	96	808	843	441
$50,000 under $100,000	1	3	81	1,007	[1]6	1,013	868	565
$100,000 under $500,000								
$500,000 or more								
Nontaxable returns	4,145	4,145	102,175	2,981	2,005	976	60	-
Candy, nut, and confectionery stores								
Total	10,626	10,703	268,493	59,485	31,585	27,900	31,099	6,095
Taxable returns, total	7,116	7,193	221,017	53,399	31,701	21,698	31,066	6,095
Under $2,000	2,213	2,213	37,493	6,801	3,909	2,892	2,340	341
$2,000 under $5,000	3,452	3,529	123,398	23,680	16,044	7,636	13,362	2,270
$5,000 under $10,000	1,268	1,268	48,841	17,024	9,933	7,091	10,583	1,960
$10,000 under $20,000	183	183	11,285	5,894	1,815	4,079	4,781	1,524
$20,000 under $50,000	-	-	-	-	-	-	-	-
$50,000 under $100,000								
$100,000 under $500,000								
$500,000 or more								
Nontaxable returns	3,510	3,510	47,476	6,086	[1]116	6,202	33	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses	(Thousand dollars)	Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Retail Trade—Continued								
Retail bakeries								
Total	10,369	10,523	481,406	90,821	64,652	26,169	57,334	11,319
Taxable returns, total	8,770	8,923	434,169	89,547	63,964	25,583	57,317	11,319
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	3,423	3,497	106,374	25,481	14,581	10,900	15,198	2,540
$10,000 under $20,000	3,191	3,268	215,226	42,150	34,387	7,763	26,622	4,924
$20,000 under $50,000	484	484	47,862	12,739	8,633	4,106	10,120	2,411
$50,000 under $100,000	31	33	7,820	1,861	1,311	550	1,665	625
$100,000 under $500,000	6	6	1,769	907	213	694	736	366
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Dairy products and other food stores								
Total	11,735	12,575	498,614	93,237	35,041	58,196	54,437	10,332
Taxable returns, total	8,835	8,912	371,272	88,912	37,008	51,904	53,526	10,332
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	4,675	4,752	153,428	34,941	13,511	21,430	17,994	3,010
$10,000 under $20,000	3,100	3,100	152,727	42,052	16,182	25,870	27,303	5,175
$20,000 under $50,000	263	263	36,595	8,598	5,053	3,545	7,137	1,975
$50,000 under $100,000								
$100,000 under $500,000								
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,900	3,663	127,342	4,325	[1]1,967	6,292	911	-
Motor vehicle dealers								
Total	44,038	44,224	6,958,464	403,458	188,399	215,059	274,545	66,533
Taxable returns, total	34,008	34,177	5,695,826	405,132	202,330	202,802	273,932	66,533
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	6,416	6,418	284,616	24,351	8,184	16,167	7,803	1,133
$5,000 under $10,000	13,829	13,833	1,008,955	103,227	32,353	70,874	51,144	8,310
$10,000 under $20,000	9,384	9,506	1,767,141	129,097	64,852	64,245	90,040	17,644
$20,000 under $50,000	3,698	3,735	2,025,144	107,167	76,109	31,058	88,745	22,590
$50,000 under $100,000	375	378	422,625	24,662	16,343	8,319	21,610	8,221
$100,000 under $500,000	61	62	152,774	9,034	4,522	4,512	7,657	3,859
$500,000 or more	4	4	5,316	7,148	208	6,940	6,821	4,760
Nontaxable returns	10,030	10,047	1,262,638	[1]1,674	[1]13,931	12,257	613	-
Tire, battery, and accessory dealers								
Total	18,084	18,223	1,287,979	187,137	111,285	75,852	125,483	27,996
Taxable returns, total	14,204	14,274	1,148,094	180,681	114,251	66,430	125,129	27,996
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	2,490	2,490	72,964	8,977	4,846	4,131	2,968	425
$5,000 under $10,000	4,258	4,258	188,849	30,147	12,499	17,648	16,216	2,765
$10,000 under $20,000	5,256	5,279	492,449	74,039	51,062	22,977	51,034	9,602
$20,000 under $50,000	2,054	2,099	348,883	56,905	40,012	16,893	45,996	11,684
$50,000 under $100,000	129	129	41,112	7,990	5,574	2,416	7,010	2,613
$100,000 under $500,000	17	19	3,837	2,623	258	2,365	1,905	907
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,880	3,949	139,885	6,456	[1]2,966	9,422	354	-
Gasoline service stations								
Total	199,182	206,298	17,948,276	1,561,991	919,444	642,547	919,401	176,793
Taxable returns, total	159,064	164,314	15,487,706	1,493,221	903,396	589,825	914,993	176,793
Under $2,000	2,229	2,229	76,909	3,516	1,729	1,787	947	132
$2,000 under $5,000	28,454	29,475	1,472,957	110,584	58,138	52,446	39,836	5,721
$5,000 under $10,000	75,626	78,185	5,844,089	562,303	302,723	259,580	292,228	48,140
$10,000 under $20,000	45,301	46,634	6,171,583	605,501	401,130	204,371	410,981	77,688
$20,000 under $50,000	7,140	7,447	1,763,620	187,753	130,326	57,427	150,371	36,650
$50,000 under $100,000	277	302	135,333	17,480	7,588	9,892	15,449	5,785
$100,000 under $500,000	37	42	23,215	6,084	1,762	4,322	5,181	2,677
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	40,118	41,984	2,460,570	68,770	16,048	52,722	4,408	-
Other automotive dealers								
Total	17,383	17,546	1,503,304	192,312	62,401	129,911	139,867	34,181
Taxable returns, total	12,948	13,100	1,263,451	191,804	69,066	122,738	139,294	34,181
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	4,542	4,542	207,645	35,520	8,504	27,016	20,988	3,718
$10,000 under $20,000	5,215	5,269	477,137	72,940	27,458	45,482	50,745	9,738
$20,000 under $50,000	1,856	1,930	424,082	55,303	25,634	29,669	45,476	11,307
$50,000 under $100,000	193	195	80,880	13,462	6,015	7,447	12,020	4,443
$100,000 under $500,000	27	27	14,998	3,830	1,078	2,752	3,130	1,527
$500,000 or more	2	2	185	6,375	[1]30	6,405	5,798	3,321
Nontaxable returns	4,435	4,446	239,853	508	[1]6,665	7,173	573	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income (less loss)		
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Retail Trade—Continued								
Women's ready-to-wear and accessory stores, and fur shops								
Total	24,417	24,635	1,121,205	257,041	98,693	158,348	179,546	42,957
Taxable returns, total	20,216	20,334	1,018,076	254,740	102,838	151,902	179,546	42,957
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	3,803	3,803	85,200	13,582	7,349	6,233	5,160	797
$5,000 under $10,000	7,258	7,258	208,668	57,457	19,848	37,609	37,140	6,631
$10,000 under $20,000	6,492	6,544	336,654	89,781	33,278	56,503	61,225	12,105
$20,000 under $50,000	2,350	2,394	304,618	70,212	33,345	36,867	56,378	15,178
$50,000 under $100,000	274	296	69,765	17,226	7,427	9,799	14,110	5,301
$100,000 under $500,000	38	38	13,171	5,864	1,591	4,273	4,958	2,555
$500,000 or more	1	1	-	618	-	618	575	390
Nontaxable returns	4,201	4,301	103,129	2,301	[1]4,145	6,446	-	-
Other apparel and accessory stores								
Total	32,744	33,062	2,067,385	390,015	220,122	169,893	276,457	66,815
Taxable returns, total	27,812	28,130	1,901,513	391,340	227,229	164,111	276,098	66,815
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	2,863	2,863	62,476	9,612	3,918	5,694	4,430	712
$5,000 under $10,000	9,382	9,382	344,182	74,494	33,100	41,394	40,189	6,835
$10,000 under $20,000	10,346	10,452	684,011	140,553	87,053	53,500	96,804	18,948
$20,000 under $50,000	4,360	4,532	642,419	125,206	82,790	42,416	99,940	25,684
$50,000 under $100,000	439	473	126,885	27,760	16,914	10,846	23,743	8,954
$100,000 under $500,000	62	68	25,174	9,453	2,974	6,479	8,001	3,915
$500,000 or more	3	3	30	3,726	[1]3	3,729	2,896	1,756
Nontaxable returns	4,932	4,932	165,872	[1]1,325	[1]7,107	5,782	359	-
Furniture stores								
Total	24,784	24,819	1,636,239	287,409	131,727	155,682	199,865	51,692
Taxable returns, total	19,568	19,603	1,430,083	288,085	136,306	151,779	199,773	51,692
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	7,661	7,662	228,497	56,038	17,093	38,945	26,158	4,299
$10,000 under $20,000	6,292	6,292	420,255	86,674	42,595	44,079	60,315	11,801
$20,000 under $50,000	3,196	3,218	560,764	92,801	56,079	36,722	73,968	19,501
$50,000 under $100,000	508	520	133,387	34,110	14,354	19,756	28,580	11,156
$100,000 under $500,000	53	53	14,488	9,036	1,911	7,125	6,841	3,517
$500,000 or more	4	4	159	2,569	4	2,565	1,930	1,168
Nontaxable returns	5,216	5,216	206,156	[1]676	[1]4,579	3,903	92	-
Home furnishings and equipment stores, except appliances								
Total	16,516	16,647	757,895	153,292	76,966	76,326	97,169	21,649
Taxable returns, total	12,974	13,105	648,923	149,085	77,200	71,885	97,062	21,649
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	5,454	5,531	237,164	42,306	22,887	19,419	22,858	3,915
$10,000 under $20,000	4,234	4,286	183,302	55,991	28,679	27,312	37,684	7,267
$20,000 under $50,000	959	961	154,111	29,450	17,112	12,338	23,624	6,144
$50,000 under $100,000	167	167	35,917	10,339	4,242	6,097	8,497	3,014
$100,000 under $500,000	12	12	2,767	1,719	559	1,160	1,456	687
$500,000 or more	1	1	-	724	-	724	418	250
Nontaxable returns	3,542	3,542	108,972	4,207	[1]234	4,441	107	-
Household appliances, radio, TV, and music stores								
Total	37,455	37,988	2,179,156	338,148	171,446	166,702	219,085	47,030
Taxable returns, total	30,547	31,031	1,884,284	331,606	175,814	155,792	218,292	47,030
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	4,574	4,574	151,243	17,307	8,131	9,176	7,027	1,055
$5,000 under $10,000	13,786	13,953	437,018	103,501	41,518	61,983	54,586	9,158
$10,000 under $20,000	8,510	8,711	658,829	114,495	62,667	51,828	77,607	14,722
$20,000 under $50,000	2,886	2,983	531,047	79,681	54,436	25,245	65,172	16,530
$50,000 under $100,000	196	209	81,086	12,868	7,947	4,921	11,340	4,256
$100,000 under $500,000	15	21	12,299	2,926	281	2,645	2,398	1,284
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	6,908	6,957	294,872	6,542	[1]4,368	10,910	793	-
Eating places								
Total	186,371	192,801	7,105,635	1,310,412	609,704	700,708	800,878	164,162
Taxable returns, total	132,113	136,515	5,459,574	1,249,475	601,666	647,809	785,910	164,162
Under $2,000	6,522	6,522	91,606	9,823	6,692	3,131	3,152	453
$2,000 under $5,000	30,661	31,731	634,813	111,384	51,962	59,422	44,984	6,598
$5,000 under $10,000	51,416	52,798	1,606,011	383,154	164,384	218,770	195,641	32,280
$10,000 under $20,000	35,579	36,989	1,997,597	474,045	236,896	237,149	321,086	60,239
$20,000 under $50,000	7,176	7,541	931,589	204,377	118,005	86,372	163,961	40,637
$50,000 under $100,000	650	802	159,175	40,480	19,445	21,035	34,544	12,345
$100,000 under $500,000	104	127	37,568	16,765	4,362	12,403	14,026	7,001
$500,000 or more	5	5	1,215	9,447	[1]80	9,527	8,516	4,609
Nontaxable returns	54,258	56,286	1,646,061	60,937	8,038	52,899	14,968	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses	(Thousand dollars)	Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Retail Trade—Continued								
Drinking places								
Total	99,928	101,658	3,203,636	658,839	333,999	324,840	406,456	80,003
Taxable returns, total	72,742	73,892	2,583,560	628,839	335,711	293,128	400,331	80,003
Under $2,000	4,104	4,104	66,219	6,524	3,671	2,853	1,278	180
$2,000 under $5,000	17,102	17,102	411,023	62,791	39,376	23,415	25,115	3,831
$5,000 under $10,000	30,724	31,235	988,875	230,980	116,302	114,678	132,581	22,572
$10,000 under $20,000	17,567	18,071	816,307	232,551	123,500	109,051	161,932	31,446
$20,000 under $50,000	3,010	3,115	268,368	78,293	48,283	30,010	64,350	15,826
$50,000 under $100,000	201	231	27,195	12,312	3,853	8,459	10,212	3,535
$100,000 under $500,000	33	33	5,562	4,821	726	4,095	4,316	2,246
$500,000 or more	1	1	11	567	-	567	547	367
Nontaxable returns	27,186	27,766	620,076	30,000	[1]1,712	31,712	6,125	-
Drug and proprietary stores								
Total	27,139	27,407	2,944,666	435,417	332,108	103,309	324,015	78,386
Taxable returns, total	24,758	24,950	2,782,523	438,316	339,278	99,038	323,330	78,386
Under $2,000								
$2,000 under $5,000	7,108	7,108	407,166	49,431	33,380	16,051	26,919	4,646
$5,000 under $10,000								
$10,000 under $20,000	10,152	10,175	1,052,827	151,362	121,699	29,663	103,949	20,565
$20,000 under $50,000	6,931	7,084	1,166,163	200,301	161,953	38,348	160,101	40,630
$50,000 under $100,000	541	555	147,271	34,053	20,899	13,154	29,655	11,273
$100,000 under $500,000	26	28	9,096	3,169	1,347	1,822	2,706	1,272
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,381	2,457	162,143	[2]2,899	[1]7,170	4,271	685	-
Liquor stores								
Total	25,606	26,321	2,479,622	285,706	156,455	129,251	195,513	45,806
Taxable returns, total	20,459	21,091	2,174,817	278,325	156,607	121,718	194,535	45,806
Under $2,000								
$2,000 under $5,000	2,573	2,573	82,167	9,443	5,608	3,835	3,518	529
$5,000 under $10,000								
$10,000 under $20,000	6,351	6,374	450,279	47,931	26,795	21,136	26,600	4,288
$20,000 under $50,000	8,589	8,871	920,665	118,462	68,536	49,926	81,157	15,458
$50,000 under $100,000	2,609	2,890	571,820	75,318	45,932	29,386	60,529	15,955
$100,000 under $500,000	290	323	122,237	18,642	8,084	10,558	15,656	5,843
$500,000 or more	45	58	26,704	7,118	1,621	5,497	5,770	2,965
Nontaxable returns	2	2	945	1,411	31	1,380	1,305	768
Antique and secondhand stores	5,147	5,230	304,805	7,381	[1]152	7,533	978	-
Total	35,656	35,886	522,631	282,226	50,719	231,507	182,050	45,168
Taxable returns, total	25,249	25,479	452,995	271,500	53,999	217,501	182,050	45,168
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	2,671	2,671	44,114	9,609	5,435	4,174	4,007	509
$5,000 under $10,000	11,145	11,312	155,134	78,335	18,398	59,937	43,602	7,308
$10,000 under $20,000	6,826	6,879	137,651	90,877	15,200	75,677	60,985	11,727
$20,000 under $50,000	1,610	1,610	76,521	45,729	11,591	34,138	36,576	9,620
$50,000 under $100,000	387	397	21,144	25,843	4,655	21,188	21,554	8,362
$100,000 under $500,000	87	87	8,201	15,304	1,618	13,686	12,659	6,612
$500,000 or more	4	4	745	2,477	[1]37	2,514	1,699	892
Nontaxable returns	10,407	10,407	69,636	10,726	[1]3,280	14,006	-	-
Sporting goods stores and bicycle shops								
Total	16,725	16,943	670,652	162,300	64,372	97,928	114,014	25,055
Taxable returns, total	13,458	13,599	575,872	161,616	66,863	94,753	113,655	25,055
Under $2,000								
$2,000 under $5,000	6,932	7,009	185,081	43,755	16,254	27,501	23,837	4,073
$5,000 under $10,000								
$10,000 under $20,000	4,770	4,770	190,956	65,292	23,033	42,259	45,646	8,867
$20,000 under $50,000	1,633	1,695	175,170	43,455	24,141	19,314	36,368	8,941
$50,000 under $100,000	112	112	22,417	7,450	3,362	4,088	6,472	2,493
$100,000 under $500,000	11	13	2,248	1,664	73	1,591	1,332	681
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,267	3,344	94,780	684	[1]2,491	3,175	359	-
Jewelry stores								
Total	17,365	17,440	637,735	176,372	100,377	75,995	121,404	27,982
Taxable returns, total	15,105	15,180	576,225	172,484	99,624	72,860	121,012	27,982
Under $2,000								
$2,000 under $5,000	3,187	3,187	38,984	10,228	8,238	1,990	3,773	552
$5,000 under $10,000								
$10,000 under $20,000	5,441	5,494	132,839	41,260	23,641	17,619	23,640	4,063
$20,000 under $50,000	4,880	4,880	208,055	67,043	33,070	33,973	49,287	10,147
$50,000 under $100,000	1,388	1,388	147,887	38,765	28,108	10,657	31,736	8,104
$100,000 under $500,000	179	201	39,663	11,245	5,402	5,843	9,434	3,554
$500,000 or more	30	30	8,797	3,943	1,165	2,778	3,142	1,562
Nontaxable returns	-	-	-	-	-	-	-	-
	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses	(Thousand dollars)	Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Retail Trade—Continued								
Fuel and ice dealers								
Total	15,649	15,779	663,093	145,603	68,188	77,415	89,219	19,161
Taxable returns, total	12,617	12,639	575,278	136,411	67,276	69,135	87,497	19,161
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	6,236	6,236	181,111	46,640	19,608	27,032	21,954	3,534
$10,000 under $20,000	3,352	3,352	146,738	43,012	19,954	23,058	29,141	5,439
$20,000 under $50,000	1,181	1,203	167,587	32,542	19,765	12,777	27,330	7,060
$50,000 under $100,000	89	89	32,877	5,321	3,295	2,026	4,610	1,642
$100,000 under $500,000	21	21	13,085	2,754	1,009	1,745	2,390	1,182
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,032	3,140	87,815	9,192	912	8,280	1,722	-
Florists								
Total	21,764	22,200	736,934	195,701	77,600	118,101	131,362	27,476
Taxable returns, total	18,172	18,608	649,141	193,225	78,860	114,365	131,308	27,476
Under $2,000								
$2,000 under $5,000	10,396	10,732	274,322	65,957	24,085	41,872	34,275	5,686
$5,000 under $10,000								
$10,000 under $20,000	6,589	6,666	255,207	91,090	36,459	54,631	67,234	13,513
$20,000 under $50,000	1,092	1,115	106,845	29,347	16,734	12,613	23,768	5,822
$50,000 under $100,000	86	86	12,411	5,319	1,611	3,708	4,683	1,761
$100,000 under $500,000	9	9	356	1,512	[1]29	1,541	1,348	694
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,592	3,592	87,793	2,476	[1]1,260	3,736	54	-
Retail trade, not elsewhere classified								
Total	113,269	114,535	3,932,316	1,120,282	358,828	761,454	731,130	166,626
Taxable returns, total	89,426	90,082	3,375,380	1,087,210	363,615	723,595	724,777	166,626
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	11,733	11,810	204,769	44,077	15,830	28,247	17,971	2,625
$5,000 under $10,000	33,545	33,649	677,919	250,835	58,010	192,825	131,666	22,038
$10,000 under $20,000	32,503	32,633	1,227,452	439,065	151,399	287,666	295,781	57,198
$20,000 under $50,000	8,632	8,941	1,039,436	249,348	116,267	133,081	197,803	50,006
$50,000 under $100,000	980	1,006	160,471	65,522	17,415	48,107	52,747	19,695
$100,000 under $500,000	161	170	36,333	23,643	3,356	20,287	18,832	9,486
$500,000 or more	7	8	250	11,872	[1]142	12,014	8,988	5,439
Nontaxable returns	23,843	24,453	556,936	33,072	[1]4,787	37,859	6,353	-
Retail trade not allocable								
Total	18,745	19,238	507,521	156,989	48,366	108,623	102,360	22,369
Taxable returns, total	13,384	13,877	411,420	151,813	49,780	102,033	101,957	22,369
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	6,014	6,014	133,602	42,721	10,843	31,878	23,752	3,821
$10,000 under $20,000	4,356	4,510	95,402	57,873	16,750	41,123	39,375	7,495
$20,000 under $50,000	1,281	1,281	104,819	37,206	15,216	21,990	29,558	7,716
$50,000 under $100,000	64	64	12,029	4,067	1,915	2,152	3,435	1,207
$100,000 under $500,000	15	18	11,758	2,429	370	2,059	1,866	981
$500,000 or more	2	2	3	1,573	[1]27	1,600	1,154	700
Nontaxable returns	5,361	5,361	96,101	5,176	[1]1,414	6,590	403	-
Wholesale and Retail Trade not Allocable								
Total	18,400	18,572	964,363	185,331	70,741	114,590	127,001	29,113
Taxable returns, total	14,643	14,644	818,412	184,943	76,112	108,831	126,184	29,113
Under $2,000								
$2,000 under $5,000	7,368	7,368	197,536	45,429	18,676	26,753	24,807	4,301
$5,000 under $10,000								
$10,000 under $20,000	5,031	5,031	255,406	67,567	21,586	45,981	45,083	8,764
$20,000 under $50,000	2,067	2,067	280,446	57,933	30,601	27,332	45,056	11,453
$50,000 under $100,000	153	154	62,641	8,893	3,821	5,072	7,311	2,525
$100,000 under $500,000	23	23	22,383	4,035	1,431	2,604	3,158	1,579
$500,000 or more	1	1	-	1,086	[1]3	1,089	769	491
Nontaxable returns	3,757	3,928	145,951	388	[1]5,371	5,759	817	-
FINANCE, INSURANCE, AND REAL ESTATE								
Total	506,545	515,872	7,759,614	6,769,497	2,501,210	4,268,287	4,563,493	1,173,903
Taxable returns, total	436,970	444,802	6,888,703	6,688,727	2,492,022	4,196,705	4,554,584	1,173,903
Under $2,000	3,698	3,698	6,257	5,063	2,277	2,786	933	128
$2,000 under $5,000	40,879	41,215	217,619	150,153	67,080	83,073	55,848	8,491
$5,000 under $10,000	144,104	145,252	1,165,486	1,093,741	427,400	666,341	552,656	93,601
$10,000 under $20,000	166,269	169,508	2,084,713	2,344,486	859,002	1,485,484	1,542,703	302,812
$20,000 under $50,000	70,804	73,405	2,275,524	2,005,893	878,747	1,127,146	1,533,669	387,561
$50,000 under $100,000	8,897	9,258	592,747	586,219	193,681	392,538	471,410	176,045
$100,000 under $500,000	2,211	2,347	519,634	369,889	62,401	307,488	292,826	146,185
$500,000 or more	108	119	26,723	133,283	1,434	131,849	104,539	59,080
Nontaxable returns	69,575	71,070	870,911	80,770	9,188	71,582	8,909	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income (less loss)		
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FINANCE, INSURANCE, AND REAL ESTATE—Continued								
Credit Agencies Other Than Banks								
Total	4,849	4,886	89,669	122,015	19,442	102,573	96,816	32,245
Taxable returns, total	4,379	4,416	75,182	126,252	24,265	101,987	96,794	32,245
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	-	-	-	-	-	-	-	-
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	1,520	1,520	15,685	20,854	4,625	16,229	13,903	2,595
$20,000 under $50,000	1,441	1,466	27,768	43,688	11,546	32,142	34,713	9,340
$50,000 under $100,000	430	431	14,491	28,459	5,774	22,685	22,818	8,659
$100,000 under $500,000	118	129	6,045	20,314	1,831	18,483	15,872	8,050
$500,000 or more	5	5	756	5,906	413	5,493	4,972	2,772
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Security Brokers, Dealers, and Flotation Companies								
Total	19,542	19,560	695,055	364,282	105,031	259,251	262,000	83,892
Taxable returns, total	17,477	17,494	656,121	367,354	114,086	253,268	261,940	83,892
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	5,716	5,716	28,652	41,857	8,036	33,821	19,642	3,300
$10,000 under $20,000	7,295	7,296	100,615	105,429	28,321	77,108	70,110	13,661
$20,000 under $50,000	3,005	3,005	101,640	90,414	38,187	52,227	69,011	17,953
$50,000 under $100,000	561	571	66,686	37,143	14,813	22,330	29,740	11,046
$100,000 under $500,000	372	378	344,674	67,106	21,870	45,236	52,708	26,543
$500,000 or more	25	25	4,149	23,491	2,085	21,406	20,501	11,357
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Commodity Contracts Brokers and Dealers, Security and Commodity Exchanges, and Allied Services								
Total	6,482	6,484	150,774	152,812	40,364	112,448	113,687	42,303
Taxable returns, total	5,324	5,326	111,112	154,533	44,353	110,180	113,618	42,303
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000								
$5,000 under $10,000	3,389	3,389	27,646	34,460	11,201	23,259	20,685	4,033
$10,000 under $20,000								
$20,000 under $50,000	1,354	1,354	39,341	40,338	17,189	23,149	29,785	7,654
$50,000 under $100,000	391	391	17,099	27,771	9,031	18,740	21,876	8,906
$100,000 under $500,000	174	176	11,881	33,699	7,263	26,436	26,214	13,234
$500,000 or more	16	16	15,145	18,265	[1]331	18,596	15,058	8,476
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Insurance Agents, Brokers, and Service								
Total	178,210	179,125	2,553,975	2,352,249	1,121,254	1,230,995	1,537,599	369,223
Taxable returns, total	160,660	161,216	2,402,047	2,299,160	1,088,643	1,210,517	1,533,765	369,223
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	14,491	14,491	58,042	53,448	23,004	30,444	20,770	3,193
$5,000 under $10,000	53,241	53,241	410,873	407,292	177,206	230,086	202,224	34,358
$10,000 under $20,000	64,568	64,735	851,164	896,197	429,260	466,937	578,563	112,740
$20,000 under $50,000	24,631	24,949	833,057	692,801	368,672	324,129	530,745	135,081
$50,000 under $100,000	2,529	2,590	192,332	164,192	72,948	91,244	133,151	49,887
$100,000 under $500,000	521	531	54,968	80,538	17,665	62,873	65,232	32,339
$500,000 or more	6	6	252	3,599	40	3,559	2,883	1,598
Nontaxable returns	17,550	17,909	151,928	53,089	32,611	20,478	3,834	-
Operators, Except Developers, and Lessors of Buildings								
Total	17,820	18,213	437,195	312,537	5,797	306,740	230,851	77,755
Taxable returns, total	14,388	14,736	301,408	323,509	24,781	298,728	230,005	77,755
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	4,375	4,375	28,150	31,671	[1]2,377	34,048	17,619	3,059
$10,000 under $20,000	4,955	5,109	44,513	70,267	5,138	65,129	45,714	8,848
$20,000 under $50,000	2,630	2,724	118,470	78,017	16,526	61,491	59,584	15,626
$50,000 under $100,000	749	822	52,664	49,822	5,866	43,956	39,791	14,775
$100,000 under $500,000	248	274	37,611	44,736	[1]690	45,426	34,207	17,360
$500,000 or more	24	25	3,629	44,009	[1]698	44,707	30,771	17,717
Nontaxable returns	3,432	3,477	135,787	[1]10,972	[1]18,984	8,012	846	-
Lessors of Real Property Other Than Buildings								
Total	19,575	19,669	41,393	222,689	8,206	214,483	151,815	46,159
Taxable returns, total	14,259	14,351	33,849	217,149	6,421	210,728	151,450	46,159
Under $2,000								
$2,000 under $5,000	8,438	8,438	10,437	51,118	3,325	47,793	25,719	4,028
$5,000 under $10,000								
$10,000 under $20,000	3,546	3,546	2,520	48,196	[1]1,233	49,429	32,801	6,700
$20,000 under $50,000	1,778	1,845	18,827	51,936	3,819	48,117	41,329	10,777
$50,000 under $100,000	328	338	1,173	22,953	397	22,556	17,614	6,754
$100,000 under $500,000	160	169	614	25,875	10	25,865	19,862	9,821
$500,000 or more	9	15	278	17,071	103	16,968	14,125	8,079
Nontaxable returns	5,316	5,318	7,544	5,540	1,785	3,755	365	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income (less loss)		
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FINANCE, INSURANCE, AND REAL ESTATE—Continued								
Agents, Brokers, and Managers								
Total	213,177	216,613	2,261,789	2,594,035	935,914	1,658,121	1,715,090	404,808
Taxable returns, total	181,165	183,900	1,992,932	2,551,034	911,335	1,639,699	1,711,839	404,808
Under $2,000								
$2,000 under $5,000	20,734	20,734	86,550	71,915	36,539	35,376	25,534	3,784
$5,000 under $10,000	59,816	60,877	407,992	450,863	183,527	267,336	226,905	38,293
$10,000 under $20,000	69,226	69,998	670,361	984,627	313,549	671,078	655,665	129,418
$20,000 under $50,000	28,279	29,146	665,519	784,068	312,271	471,797	594,926	146,985
$50,000 under $100,000	2,672	2,702	131,115	174,966	55,022	119,944	140,947	51,975
$100,000 under $500,000	422	427	30,364	68,029	10,329	57,700	54,690	27,083
$500,000 or more	16	16	1,031	16,566	98	16,468	13,172	7,270
Nontaxable returns	32,012	32,713	268,857	43,001	24,579	18,422	3,251	-
Subdividers and Developers								
Total	6,325	6,410	209,920	112,461	15,551	96,910	90,324	28,772
Taxable returns, total	4,774	4,859	154,366	117,970	22,749	95,221	90,300	28,772
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000								
$5,000 under $10,000	1,944	1,944	25,768	10,410	7,259	3,151	6,603	1,184
$10,000 under $20,000								
$20,000 under $50,000	2,313	2,381	91,153	59,491	8,923	50,568	46,017	11,514
$50,000 under $100,000	418	422	27,101	27,889	5,359	22,530	22,119	8,074
$100,000 under $500,000	93	106	9,632	14,397	1,157	13,240	11,506	5,626
$500,000 or more	6	6	712	5,783	51	5,732	4,055	2,374
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Operative Builders								
Total	6,006	6,006	706,129	91,062	41,474	49,588	70,152	18,934
Taxable returns, total	5,091	5,091	593,920	97,805	47,888	49,917	70,041	18,934
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000								
$5,000 under $10,000	3,708	3,708	325,687	42,010	22,409	19,601	25,612	4,806
$10,000 under $20,000								
$20,000 under $50,000	1,134	1,134	198,236	33,518	17,856	15,662	26,130	6,343
$50,000 under $100,000	196	196	53,075	12,110	6,077	6,033	10,230	3,552
$100,000 under $500,000	50	50	16,530	7,469	1,700	5,769	6,220	3,073
$500,000 or more	3	3	392	2,698	[1]154	2,852	1,849	1,160
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Combinations of Real Estate, Insurance, Loans, and Law Offices								
Total	35,377	35,544	550,722	491,563	189,710	301,853	332,454	83,044
Taxable returns, total	30,224	30,391	506,312	483,421	189,391	294,030	332,127	83,044
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	9,130	9,130	101,489	73,309	37,139	36,170	38,415	6,594
$10,000 under $20,000	11,680	11,847	170,850	168,309	55,470	112,839	109,516	21,380
$20,000 under $50,000	5,773	5,773	175,346	164,507	75,993	88,514	126,685	32,527
$50,000 under $100,000	775	775	35,621	50,685	17,775	32,910	40,861	15,212
$100,000 under $500,000	98	98	6,632	15,634	1,514	14,120	12,258	6,077
$500,000 or more	2	2	379	1,479	[1]173	1,652	1,309	763
Nontaxable returns	5,153	5,153	44,410	8,142	319	7,823	327	-
SERVICES								
Total	2,325,163	2,390,247	36,547,905	30,178,014	13,645,498	16,532,516	20,729,491	5,515,244
Taxable returns, total	1,966,906	2,021,495	32,986,670	29,505,621	13,381,187	16,124,434	20,628,350	5,515,244
Under $2,000	56,766	56,933	240,292	87,794	63,971	23,823	24,075	3,323
$2,000 under $5,000	280,893	287,663	1,818,412	1,024,788	538,061	486,727	426,698	65,173
$5,000 under $10,000	643,001	657,961	5,665,926	4,832,614	1,636,307	3,196,307	2,629,515	448,025
$10,000 under $20,000	611,722	629,865	8,081,068	8,440,086	2,746,306	5,693,780	5,662,340	1,105,902
$20,000 under $50,000	303,677	314,855	11,142,600	9,133,200	5,190,154	3,943,046	7,029,018	1,829,965
$50,000 under $100,000	59,753	62,501	4,662,163	3,922,492	2,561,646	1,360,846	3,197,439	1,207,054
$100,000 under $500,000	10,697	11,292	1,302,648	1,604,668	637,423	967,245	1,288,074	640,513
$500,000 or more	397	425	73,561	459,979	7,319	452,660	371,191	215,289
Nontaxable returns	358,257	368,752	3,561,235	672,393	264,311	408,082	101,141	-
Hotels								
Total	11,036	11,062	291,104	88,831	11,104	77,727	60,177	18,988
Taxable returns, total	7,590	7,615	206,560	95,038	18,036	77,002	59,553	18,988
Under $2,000								
$2,000 under $5,000	2,335	2,335	29,350	8,336	3,221	5,115	2,520	402
$5,000 under $10,000	3,211	3,211	67,289	23,848	6,176	17,672	11,589	1,903
$10,000 under $20,000	1,412	1,412	42,917	19,054	4,269	14,785	13,694	2,813
$20,000 under $50,000	511	533	42,006	14,589	4,296	10,293	12,303	3,312
$50,000 under $100,000	80	80	8,815	5,364	757	4,607	3,986	1,430
$100,000 under $500,000	30	32	8,812	5,012	[1]206	5,218	3,652	1,799
$500,000 or more	11	12	7,371	18,835	[1]477	19,312	11,809	7,329
Nontaxable returns	3,446	3,447	84,544	[1]6,207	[1]6,932	725	624	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income (less loss)		
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Tourist Courts and Motels								
Total	39,922	40,910	872,449	323,498	81,914	241,584	227,432	54,935
Taxable returns, total	25,485	26,200	651,641	315,193	102,552	212,641	222,790	54,935
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	6,870	7,206	67,437	24,516	8,255	16,261	9,333	1,318
$5,000 under $10,000	7,038	7,038	118,028	51,403	14,270	37,133	27,964	4,673
$10,000 under $20,000	8,512	8,754	257,152	112,677	48,373	64,304	81,610	14,986
$20,000 under $50,000	2,533	2,610	144,418	74,863	24,191	50,672	61,131	15,545
$50,000 under $100,000	425	466	44,064	29,546	5,113	24,433	23,788	8,843
$100,000 under $500,000	101	120	19,593	14,190	2,497	11,693	11,248	5,306
$500,000 or more	6	6	949	7,998	[1]147	8,145	7,716	4,264
Nontaxable returns	14,437	14,710	220,808	8,305	[1]20,638	28,943	4,642	-
Trailer Parks and Camps								
Total	31,304	31,885	385,012	239,263	21,296	217,967	154,443	34,865
Taxable returns, total	21,938	22,442	262,883	231,020	36,221	194,799	151,967	34,865
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	4,871	4,871	34,973	16,174	1,997	14,177	6,593	958
$5,000 under $10,000	9,592	9,592	89,597	71,290	14,940	56,350	39,832	6,407
$10,000 under $20,000	5,549	5,883	79,107	73,523	12,818	60,705	52,337	10,177
$20,000 under $50,000	1,344	1,495	44,836	39,571	4,702	34,869	31,016	7,559
$50,000 under $100,000	195	205	10,321	12,806	1,752	11,054	10,581	3,703
$100,000 under $500,000	45	53	3,047	7,956	[1]76	8,032	6,229	3,067
$500,000 or more	6	7	260	9,095	[1]31	9,126	5,342	2,989
Nontaxable returns	9,366	9,443	122,129	8,243	[1]14,925	23,168	2,476	-
Other Lodging Places								
Total	26,030	26,207	162,436	130,876	23,764	107,112	71,178	15,194
Taxable returns, total	16,617	16,794	124,705	121,235	21,538	99,697	70,973	15,194
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	4,443	4,443	31,838	14,073	3,801	10,272	5,598	842
$5,000 under $10,000	7,857	7,857	57,487	53,059	15,419	37,640	26,994	4,578
$10,000 under $20,000	2,932	3,099	23,972	36,291	2,426	33,865	24,725	4,979
$20,000 under $50,000	364	374	5,296	13,106	[1]1,388	14,494	10,524	3,262
$50,000 under $100,000								
$100,000 under $500,000	10	10	207	1,407	[1]38	1,445	1,168	560
$500,000 or more	2	2	43	1,983	[1]2	1,985	1,793	949
Nontaxable returns	9,413	9,413	37,731	9,641	2,226	7,415	205	-
Coin-Operated Laundries and Dry Cleaning								
Total	29,392	31,528	450,295	288,671	73,809	214,862	179,658	34,388
Taxable returns, total	22,278	24,242	354,887	265,294	68,663	196,631	172,724	34,388
Under $2,000	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
$2,000 under $5,000	2,762	2,762	27,697	11,957	4,539	7,418	4,148	517
$5,000 under $10,000	7,550	8,372	81,706	58,566	9,488	49,078	28,833	4,313
$10,000 under $20,000	9,537	10,333	173,055	128,415	38,270	90,145	87,709	15,756
$20,000 under $50,000	1,927	2,189	60,863	51,693	15,056	36,637	40,179	8,939
$50,000 under $100,000	144	224	5,344	9,064	564	8,500	7,594	2,704
$100,000 under $500,000	21	25	976	2,873	158	2,715	2,129	1,034
$500,000 or more	1	1	4	2,137	[1]1	2,138	2,078	1,117
Nontaxable returns	7,114	7,286	95,408	23,377	5,146	18,231	6,934	-
Other Laundries and Dry Cleaning Plants								
Total	53,502	55,322	1,276,403	396,256	220,631	175,625	228,728	43,663
Taxable returns, total	37,623	38,925	1,010,909	350,238	198,188	152,050	218,209	43,663
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	7,591	7,591	99,259	28,222	17,855	10,367	9,278	1,317
$5,000 under $10,000	18,152	19,068	349,702	132,260	73,783	58,477	67,839	10,566
$10,000 under $20,000	8,116	8,405	314,133	111,083	59,552	51,531	77,684	14,285
$20,000 under $50,000	2,256	2,351	206,401	64,141	40,773	23,368	52,598	13,377
$50,000 under $100,000	146	146	27,600	8,972	4,122	4,850	7,434	2,625
$100,000 under $500,000	16	18	3,761	2,471	269	2,202	2,015	1,017
$500,000 or more	1	1	38	749	34	715	732	400
Nontaxable returns	15,879	16,397	265,494	46,018	22,443	23,575	10,519	-
Photographic Studios								
Total	35,087	35,353	402,765	356,981	82,219	274,762	226,866	47,632
Taxable returns, total	31,932	32,198	381,613	350,412	84,884	265,528	226,237	47,632
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	4,682	4,682	29,605	16,983	9,048	7,935	9,293	1,447
$5,000 under $10,000	14,046	14,046	115,370	110,939	20,354	90,585	62,201	10,645
$10,000 under $20,000	11,042	11,209	146,414	150,204	35,177	115,027	98,784	19,074
$20,000 under $50,000	1,963	2,060	69,516	54,899	16,357	38,542	42,075	10,493
$50,000 under $100,000	155	155	13,956	9,896	2,994	6,902	7,996	2,962
$100,000 under $500,000	44	46	6,752	7,491	954	6,537	5,888	3,011
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,155	3,155	21,152	6,569	[1]2,665	9,234	629	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income (less loss)		
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Beauty Shops								
Total	204,871	206,575	1,637,353	1,428,042	440,405	987,637	875,029	165,390
Taxable returns, total	169,860	171,041	1,439,689	1,383,636	413,509	970,127	871,327	165,390
Under $2,000	13,443	13,443	53,200	20,089	14,332	5,757	5,348	757
$2,000 under $5,000	38,114	38,281	220,664	130,534	78,345	52,189	59,845	9,223
$5,000 under $10,000	69,117	69,438	493,469	523,057	141,035	382,022	296,191	50,370
$10,000 under $20,000	44,562	45,160	496,127	581,239	138,322	442,917	405,201	77,983
$20,000 under $50,000	4,433	4,517	155,116	116,434	38,840	77,594	94,091	22,963
$50,000 under $100,000	175	186	17,596	10,068	2,332	7,736	8,627	3,078
$100,000 under $500,000	16	16	3,517	2,215	303	1,912	2,024	1,016
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	35,011	35,534	197,664	44,406	26,896	17,510	3,702	-
Barber Shops								
Total	121,315	121,392	858,488	714,990	421,686	293,304	368,621	65,293
Taxable returns, total	96,152	96,229	762,684	668,192	386,592	281,600	368,379	65,293
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	30,917	30,917	138,747	118,597	87,952	30,645	45,134	6,887
$5,000 under $10,000	47,267	47,344	368,843	335,927	205,111	130,816	176,541	29,774
$10,000 under $20,000	15,247	15,247	213,258	192,167	83,393	108,774	130,333	24,632
$20,000 under $50,000	703	703	37,429	18,422	8,083	10,339	15,573	3,940
$50,000 under $100,000								
$100,000 under $500,000								
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	25,163	25,163	95,804	46,798	35,094	11,704	242	-
Shoe Repair Shops, Shoe Shine Parlors, and Hat Cleaning Shops								
Total	19,335	19,335	199,856	111,255	68,796	42,459	58,527	10,189
Taxable returns, total	14,387	14,387	172,162	100,126	59,807	40,319	58,527	10,189
Under $2,000	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
$2,000 under $5,000	4,200	4,200	30,318	15,070	9,686	5,384	5,893	873
$5,000 under $10,000	7,938	7,938	93,020	59,420	36,291	23,129	35,433	5,972
$10,000 under $20,000	1,839	1,839	37,194	23,287	11,807	11,480	15,762	3,029
$20,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	-	-	-	-	-	-	-	-
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	4,948	4,948	27,694	11,129	8,989	2,140	-	-
Funeral Service and Crematories								
Total	13,469	13,544	638,028	206,615	150,280	56,335	154,891	39,647
Taxable returns, total	12,159	12,234	597,287	206,564	148,406	58,158	154,891	39,647
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	4,201	4,201	84,625	31,721	15,798	15,923	16,860	2,550
$10,000 under $20,000	4,137	4,137	179,012	59,427	41,779	17,648	40,859	8,022
$20,000 under $50,000	2,769	2,844	256,736	84,934	69,397	15,537	71,291	18,723
$50,000 under $100,000	371	371	60,225	23,066	17,495	5,571	20,455	7,914
$100,000 under $500,000	10	10	3,679	1,503	1,089	414	1,373	730
$500,000 or more	1	1	1	2,947	1	2,946	2,858	1,528
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other Personal Services								
Total	55,415	55,469	147,284	339,981	62,975	277,006	192,684	36,430
Taxable returns, total	40,669	40,723	126,880	322,972	54,206	268,766	192,532	36,430
Under $2,000	5,041	5,041	11,715	7,206	4,970	2,236	1,545	205
$2,000 under $5,000	5,790	5,790	13,078	21,257	9,212	12,045	9,523	1,459
$5,000 under $10,000	19,030	19,082	57,199	144,297	23,078	121,219	82,212	14,142
$10,000 under $20,000	10,304	10,304	35,959	132,369	14,277	118,092	84,989	16,332
$20,000 under $50,000	420	420	6,625	11,801	2,010	9,791	9,259	2,296
$50,000 under $100,000	84	86	2,304	6,042	659	5,383	5,004	1,996
$100,000 under $500,000								
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	14,746	14,746	20,404	17,009	8,769	8,240	152	-
Advertising								
Total	17,731	17,771	437,347	227,708	80,587	147,121	159,259	38,981
Taxable returns, total	14,351	14,391	411,734	223,868	78,943	144,925	159,259	38,981
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	3,214	3,214	49,069	23,353	11,716	11,637	11,544	1,972
$10,000 under $20,000	7,367	7,367	173,540	102,344	30,824	71,520	71,430	13,900
$20,000 under $50,000	2,457	2,457	126,177	70,372	26,427	43,945	54,816	14,378
$50,000 under $100,000	258	298	32,217	16,639	5,652	10,987	14,099	5,442
$100,000 under $500,000	45	45	19,514	6,610	1,641	4,969	5,226	2,556
$500,000 or more	2	2	51	1,133	12	1,121	1,046	555
Nontaxable returns	3,380	3,380	25,613	3,840	1,644	2,196	-	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income (less loss)		
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Services to Buildings								
Total	55,012	55,111	462,286	416,565	140,990	275,575	223,105	41,584
Taxable returns, total	46,926	47,025	414,101	401,287	131,180	270,107	222,558	41,584
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	7,615	7,615	44,802	28,885	15,726	13,159	12,840	2,017
$5,000 under $10,000	23,815	23,815	139,590	171,749	53,177	118,572	80,959	13,475
$10,000 under $20,000	13,579	13,656	152,612	171,063	43,677	127,386	106,350	20,083
$20,000 under $50,000	850	872	66,103	23,694	14,813	8,881	18,138	4,579
$50,000 under $100,000	50	50	6,843	3,021	2,108	913	2,560	812
$100,000 under $500,000	9	9	2,787	1,288	447	841	1,036	521
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	8,086	8,086	48,185	15,278	9,810	5,468	547	-
Consulting Services								
Total	71,861	72,164	703,287	1,462,188	292,158	1,170,030	1,052,189	318,093
Taxable returns, total	65,106	65,409	647,361	1,461,859	289,114	1,172,745	1,050,900	318,093
Under $2,000	4,029	4,029	26,092	11,578	8,142	3,436	5,316	868
$2,000 under $5,000								
$5,000 under $10,000	13,238	13,238	81,773	101,757	26,923	74,834	54,372	9,698
$10,000 under $20,000	25,751	25,918	187,247	381,446	78,969	302,477	251,312	50,397
$20,000 under $50,000	18,143	18,270	240,478	531,290	117,371	413,919	398,738	102,000
$50,000 under $100,000	2,891	2,891	68,100	193,987	35,527	158,460	146,912	55,008
$100,000 under $500,000	982	991	37,145	168,888	20,575	148,313	131,952	65,686
$500,000 or more	72	72	6,526	72,913	1,607	71,306	62,298	34,436
Nontaxable returns	6,755	6,755	55,926	329	3,044	[1]2,715	1,289	-
Other Business Services								
Total	158,819	159,567	1,639,587	1,830,013	417,327	1,412,686	1,215,810	291,396
Taxable returns, total	140,594	141,341	1,380,856	1,799,534	402,417	1,397,117	1,210,425	291,396
Under $2,000	3,695	3,695	23,564	5,800	5,282	518	1,201	170
$2,000 under $5,000	18,265	18,265	96,514	67,883	22,848	45,035	26,814	4,241
$5,000 under $10,000	45,693	45,860	263,781	338,543	81,544	256,999	186,089	32,100
$10,000 under $20,000	55,646	55,890	506,137	761,933	150,614	611,319	504,970	98,662
$20,000 under $50,000	15,554	15,842	385,900	425,664	116,171	309,493	325,773	80,815
$50,000 under $100,000	1,337	1,379	74,010	89,775	18,228	71,547	72,847	26,916
$100,000 under $500,000	374	380	27,009	62,557	6,875	55,682	51,213	25,489
$500,000 or more	30	30	3,941	47,379	855	46,524	41,518	23,003
Nontaxable returns	18,225	18,226	258,731	30,479	14,910	15,569	5,385	-
Automobile Parking								
Total	5,454	5,458	95,511	63,617	12,292	51,325	45,555	13,105
Taxable returns, total	4,999	5,003	85,556	62,809	17,373	45,436	45,350	13,105
Under $2,000	2,930	2,930	35,611	14,802	5,459	9,343	8,763	1,573
$2,000 under $5,000								
$5,000 under $10,000								
$10,000 under $20,000	1,532	1,532	23,517	20,026	7,816	12,210	14,288	2,853
$20,000 under $50,000	512	516	23,559	18,579	3,758	14,821	14,311	4,460
$50,000 under $100,000								
$100,000 under $500,000	24	24	2,775	4,047	446	3,601	2,921	1,505
$500,000 or more	1	1	94	5,355	[1]106	5,461	5,067	2,714
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Top and Body Repair Shops								
Total	27,427	27,427	694,384	172,516	104,225	68,291	93,807	17,944
Taxable returns, total	19,936	19,936	583,990	160,045	95,596	64,449	93,807	17,944
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	6,601	6,601	77,059	24,389	14,098	10,291	8,828	1,310
$5,000 under $10,000	8,863	8,863	224,265	64,881	33,385	31,496	34,505	5,617
$10,000 under $20,000	3,657	3,657	195,034	47,287	29,895	17,392	31,442	5,944
$20,000 under $50,000	753	753	79,160	19,860	16,229	3,631	15,867	3,919
$50,000 under $100,000	60	60	8,222	3,413	1,926	1,487	2,969	1,063
$100,000 under $500,000	2	2	250	215	63	152	196	91
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	7,491	7,491	110,394	12,471	8,629	3,842	-	-
General Repair Shops								
Total	76,239	76,406	1,711,344	485,831	247,133	238,698	269,526	50,855
Taxable returns, total	54,606	54,773	1,369,382	442,687	220,137	222,550	267,876	50,855
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	12,177	12,177	171,664	45,314	26,506	18,808	15,425	2,142
$5,000 under $10,000	27,676	27,676	588,683	201,674	87,388	114,286	111,210	18,639
$10,000 under $20,000	11,020	11,187	374,877	142,505	68,835	73,670	99,557	19,110
$20,000 under $50,000	1,639	1,639	201,456	44,661	32,133	12,528	36,015	9,011
$50,000 under $100,000	74	74	18,856	4,638	2,694	1,944	4,059	1,449
$100,000 under $500,000	4	4	1,212	932	202	730	647	365
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	21,633	21,633	341,962	43,144	26,996	16,148	1,650	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses	(Thousand dollars)	Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Tire, Paint, and Other Repair Shops								
Total	13,541	13,541	282,276	94,775	54,895	39,880	48,466	9,259
Taxable returns, total	9,900	9,900	229,169	85,682	49,312	36,370	48,291	9,259
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	4,196	4,196	39,745	29,525	12,487	17,038	12,659	2,166
$10,000 under $20,000	3,124	3,124	126,445	38,786	26,165	12,621	24,942	4,545
$20,000 under $50,000	319	319	44,136	9,822	8,716	1,106	7,854	2,113
$50,000 under $100,000	-	-	-	-	-	-	-	-
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 or more	3,641	3,641	53,107	9,093	5,583	3,510	175	-
Nontaxable returns								
Other Automobile Services, Except Repair								
Total	25,357	25,789	349,406	253,848	49,968	203,880	164,304	36,000
Taxable returns, total	20,565	20,929	268,879	242,622	47,054	195,568	161,322	36,000
Under $2,000	3,567	3,567	17,318	11,909	4,679	7,230	5,437	841
$2,000 under $5,000	7,493	7,660	74,179	57,701	17,840	39,861	30,061	4,944
$5,000 under $10,000	7,832	7,933	82,715	103,296	9,041	94,255	70,446	12,683
$10,000 under $20,000	1,348	1,423	63,352	41,909	10,915	30,994	33,166	8,406
$20,000 under $50,000	261	272	25,097	17,867	3,265	14,602	13,892	5,177
$50,000 under $100,000	64	74	6,218	9,940	1,314	8,626	8,320	3,949
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 or more	4,792	4,860	80,527	11,226	2,914	8,312	2,982	-
Nontaxable returns								
Radio and TV Repair Shops								
Total	40,286	40,286	334,643	294,742	67,267	227,475	166,883	30,519
Taxable returns, total	31,685	31,685	268,423	280,982	60,156	220,826	165,525	30,519
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	3,614	3,614	24,087	14,688	4,874	9,814	6,284	942
$5,000 under $10,000	17,385	17,385	130,874	135,546	27,114	108,432	73,139	12,678
$10,000 under $20,000	9,193	9,193	89,522	115,960	22,224	93,736	74,830	14,242
$20,000 under $50,000	483	483	19,601	12,907	5,083	7,824	10,558	2,547
$50,000 under $100,000	-	-	-	-	-	-	-	-
$100,000 under $500,000	2	2	110	210	16	216	194	36
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	8,601	8,601	66,220	13,760	7,111	6,649	1,358	-
Electrical Repair Shops, Except Radio and TV								
Total	24,573	24,573	302,010	181,091	75,360	105,731	102,328	19,074
Taxable returns, total	21,153	21,153	255,608	176,456	72,167	104,289	102,217	19,074
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	4,872	4,872	33,198	17,193	8,915	8,278	7,532	1,180
$5,000 under $10,000	9,943	9,943	104,512	77,807	32,655	45,152	40,736	6,924
$10,000 under $20,000	5,718	5,718	86,356	71,749	24,259	47,490	46,847	8,969
$20,000 under $50,000	264	264	28,621	8,311	5,489	2,822	6,062	1,621
$50,000 under $100,000	20	20	2,070	1,077	575	502	1,019	377
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,420	3,420	46,402	4,635	3,193	1,442	111	-
Reupholstery and Furniture Repair								
Total	22,161	22,161	271,472	142,656	54,210	88,446	75,491	13,977
Taxable returns, total	17,623	17,623	242,881	134,631	51,086	83,545	75,361	13,977
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	5,281	5,281	50,438	20,046	10,947	9,099	8,577	1,314
$5,000 under $10,000	7,423	7,423	96,585	53,889	20,351	33,538	24,069	3,923
$10,000 under $20,000	3,897	3,897	78,992	50,477	14,529	35,948	34,911	6,725
$20,000 under $50,000	350	350	13,750	9,145	4,635	4,510	7,569	1,982
$50,000 under $100,000	-	-	-	-	-	-	-	-
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 or more	4,538	4,538	28,591	8,025	3,124	4,901	130	-
Nontaxable returns								
Other Repair Services, Except Automobile								
Total	100,999	101,178	1,031,609	749,501	272,504	476,997	436,841	82,135
Taxable returns, total	81,553	81,732	877,179	715,082	255,198	459,884	435,061	82,135
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	15,870	15,870	95,615	62,700	29,092	33,608	24,298	3,506
$5,000 under $10,000	38,400	38,400	337,014	285,068	101,197	183,871	153,420	25,701
$10,000 under $20,000	23,377	23,544	299,041	304,479	91,187	213,292	208,354	40,246
$20,000 under $50,000	2,027	2,029	111,214	51,378	27,077	24,301	40,963	9,579
$50,000 under $100,000	111	121	22,261	6,595	4,419	2,176	5,824	2,222
$100,000 under $500,000	11	11	2,467	2,068	491	1,577	1,545	788
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	19,446	19,446	154,430	34,419	17,306	17,113	1,780	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses	(Thousand dollars)	Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Motion Picture Production, Distribution, and Related Services								
Total	6,041	6,065	99,801	93,545	21,639	71,906	60,353	17,335
Taxable returns, total	5,469	5,483	93,473	93,068	23,663	69,405	60,327	17,335
Under $2,000								
$2,000 under $5,000	2,813	2,813	34,100	18,757	6,431	12,326	11,537	2,085
$5,000 under $10,000								
$10,000 under $20,000	1,428	1,428	20,710	20,477	6,776	13,701	12,079	2,378
$20,000 under $50,000	1,047	1,047	24,167	29,436	6,455	22,981	21,003	5,427
$50,000 under $100,000	119	129	7,116	7,652	2,837	4,815	5,719	2,204
$100,000 under $500,000	54	58	5,868	8,295	1,040	7,255	5,601	2,741
$500,000 or more	8	8	1,512	8,451	124	8,327	4,388	2,500
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Theatrical Producers, Bands, Orchestras, and Entertainers								
Total	54,865	54,984	369,135	553,981	103,009	450,972	352,643	90,695
Taxable returns, total	47,114	47,233	318,304	542,790	99,512	443,278	351,806	90,695
Under $2,000	4,368	4,368	11,419	6,662	4,753	1,909	2,285	316
$2,000 under $5,000	6,398	6,398	19,717	23,211	4,740	18,471	10,339	1,708
$5,000 under $10,000	17,402	17,402	86,833	130,279	25,543	104,736	71,119	12,244
$10,000 under $20,000	14,813	14,890	77,189	193,451	24,783	168,668	127,458	24,503
$20,000 under $50,000	3,361	3,372	63,433	92,283	19,998	72,285	69,772	17,921
$50,000 under $100,000	509	529	26,159	36,000	7,654	28,346	28,396	10,990
$100,000 under $500,000	240	249	28,756	40,606	10,700	29,906	28,553	14,469
$500,000 or more	23	25	4,798	20,298	1,341	18,957	13,884	8,544
Nontaxable returns	7,751	7,751	50,831	11,191	3,497	7,694	837	-
Bowling Alleys, Billiard and Pool Parlors								
Total	10,250	10,260	199,340	73,775	25,492	48,283	47,609	9,152
Taxable returns, total	6,563	6,563	123,774	69,050	24,889	44,161	44,884	9,152
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,460	2,460	44,566	18,796	8,121	10,675	10,345	1,699
$10,000 under $20,000	2,519	2,519	46,240	32,201	12,671	19,530	22,030	4,354
$20,000 under $50,000	328	328	14,806	7,964	2,152	5,812	6,110	1,325
$50,000 under $100,000	65	65	3,173	4,018	[1]278	4,296	3,211	994
$100,000 under $500,000	16	16	2,888	2,292	[1]142	2,434	1,434	493
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,687	3,697	75,566	4,725	603	4,122	2,725	-
Other Amusement and Recreation Services								
Total	81,998	82,869	905,439	1,245,847	32,632	1,213,215	849,753	267,394
Taxable returns, total	70,083	70,837	721,413	1,174,535	54,515	1,120,020	813,221	267,394
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	10,453	10,453	65,369	40,447	7,192	33,255	16,181	2,350
$5,000 under $10,000	26,476	26,812	153,321	198,033	16,834	181,199	105,346	18,103
$10,000 under $20,000	22,123	22,457	225,246	309,972	34,721	275,251	209,601	40,882
$20,000 under $50,000	7,007	7,059	154,448	201,660	12,824	188,836	157,693	40,593
$50,000 under $100,000	1,546	1,560	64,099	107,475	4,512	102,963	84,467	32,046
$100,000 under $500,000	755	765	30,163	142,496	[1]15,227	157,723	104,377	53,564
$500,000 or more	134	142	19,948	171,719	[1]8,096	179,815	134,674	79,730
Nontaxable returns	11,915	12,032	184,026	71,312	[1]21,883	93,195	36,532	-
Offices of Physicians and Surgeons								
Total	153,465	154,799	7,260,419	5,835,997	4,443,637	1,392,360	4,599,856	1,531,809
Taxable returns, total	150,155	151,481	7,188,848	5,823,660	4,417,515	1,406,145	4,598,136	1,531,809
Under $2,000								
$2,000 under $5,000	11,113	11,113	100,037	86,571	42,014	44,557	49,762	8,895
$5,000 under $10,000								
$10,000 under $20,000	22,873	22,950	413,694	343,941	211,327	132,614	233,577	47,271
$20,000 under $50,000	79,492	79,992	3,365,171	2,686,664	2,029,567	657,097	2,083,489	572,227
$50,000 under $100,000	32,518	33,165	2,681,507	2,135,766	1,731,257	404,509	1,755,622	666,120
$100,000 under $500,000	4,134	4,236	622,380	552,101	399,654	152,447	461,533	229,010
$500,000 or more	25	25	6,059	18,617	3,696	14,921	14,153	8,286
Nontaxable returns	3,310	3,318	71,571	12,337	26,122	[1]13,785	1,720	-
Offices of Dentists and Dental Surgeons								
Total	84,945	85,034	3,407,749	2,071,221	1,743,327	327,894	1,542,372	417,647
Taxable returns, total	80,287	80,376	3,330,274	2,051,633	1,724,308	327,325	1,539,114	417,647
Under $2,000								
$2,000 under $5,000	8,477	8,477	91,726	59,212	36,716	22,496	30,483	4,564
$5,000 under $10,000								
$10,000 under $20,000	25,816	25,816	647,941	393,500	309,936	83,564	264,477	52,619
$20,000 under $50,000	40,516	40,584	2,024,964	1,213,123	1,064,195	148,928	927,370	237,097
$50,000 under $100,000	5,019	5,039	481,029	322,450	271,801	50,649	264,066	97,866
$100,000 under $500,000	455	456	80,895	60,618	40,988	19,630	50,314	24,150
$500,000 or more	4	4	3,719	2,730	672	2,058	2,404	1,351
Nontaxable returns	4,658	4,658	77,475	19,588	19,019	569	3,258	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses	(Thousand dollars)	Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Offices of Osteopathic Physicians								
Total	6,446	6,469	245,490	173,524	145,297	28,227	142,335	41,705
Taxable returns, total	6,446	6,469	245,490	173,524	145,297	28,227	142,335	41,705
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000								
$5,000 under $10,000	3,114	3,114	56,115	40,827	29,042	11,785	30,919	6,266
$10,000 under $20,000								
$20,000 under $50,000	2,662	2,685	127,443	85,123	77,130	7,993	69,430	18,424
$50,000 under $100,000	604	604	53,890	38,469	33,884	4,585	33,556	12,731
$100,000 under $500,000	66	66	8,042	9,105	5,241	3,864	8,430	4,284
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	-	-	-	-	-	-	-	-
Offices of Chiropractors								
Total	17,957	18,144	248,307	195,149	134,603	60,546	122,988	24,832
Taxable returns, total	17,443	17,610	242,887	195,065	133,985	61,080	122,988	24,832
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000								
$5,000 under $10,000	9,241	9,408	67,575	60,513	31,989	28,524	29,480	4,871
$10,000 under $20,000	6,324	6,324	105,309	84,442	58,877	25,565	55,328	10,613
$20,000 under $50,000	1,846	1,846	68,270	48,240	41,963	6,277	36,751	8,850
$50,000 under $100,000								
$100,000 under $500,000	32	32	1,733	1,870	1,156	714	1,429	498
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Dental Laboratories								
Total	7,175	7,175	157,890	85,912	54,779	31,133	55,977	11,827
Taxable returns, total	6,785	6,785	152,060	84,987	54,423	30,564	55,938	11,827
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000								
$5,000 under $10,000	3,527	3,527	31,650	25,048	13,456	11,592	12,914	2,172
$10,000 under $20,000	2,085	2,085	45,427	28,594	19,327	9,267	18,171	3,458
$20,000 under $50,000	1,158	1,158	73,291	30,154	21,089	9,065	23,891	5,771
$50,000 under $100,000								
$100,000 under $500,000	15	15	1,692	1,191	551	640	962	426
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Sanatoria, and Convalescent and Rest Homes								
Total	18,353	18,604	582,796	124,066	65,028	59,038	85,559	20,490
Taxable returns, total	12,912	13,141	465,206	122,081	65,803	56,278	84,921	20,490
Under $2,000								
$2,000 under $5,000	5,204	5,204	67,646	14,951	11,013	3,938	6,721	1,054
$5,000 under $10,000	4,211	4,378	100,136	31,100	7,068	24,032	19,422	3,439
$10,000 under $20,000	2,303	2,303	106,015	29,722	18,747	10,975	21,107	4,090
$20,000 under $50,000	989	1,022	122,276	28,697	19,432	9,265	23,421	6,056
$50,000 under $100,000	164	182	40,727	11,321	5,952	5,369	9,011	3,378
$100,000 under $500,000	41	52	28,406	6,290	3,591	2,699	5,239	2,473
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	5,441	5,463	117,590	1,985	[1]775	2,760	638	-
Registered and Practical Nurses								
Total	88,693	89,081	324,105	628,504	272,711	355,793	399,417	77,183
Taxable returns, total	80,384	80,772	309,023	616,152	262,159	353,993	399,363	77,183
Under $2,000	5,377	5,377	8,553	8,881	7,374	1,507	2,767	394
$2,000 under $5,000	23,024	23,024	68,671	79,226	55,630	23,596	40,354	6,593
$5,000 under $10,000	31,091	31,091	136,994	230,485	119,177	111,308	148,720	27,156
$10,000 under $20,000	19,477	19,812	83,763	257,205	72,374	184,831	174,895	34,152
$20,000 under $50,000	1,349	1,402	8,363	34,880	7,254	27,626	27,959	7,016
$50,000 under $100,000	56	56	2,632	3,967	308	3,659	3,334	1,194
$100,000 under $500,000	10	10	47	1,508	42	1,466	1,334	678
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	8,309	8,309	15,082	12,352	10,552	1,800	54	-
Other Medical Services								
Total	28,097	28,225	687,389	487,620	285,548	202,072	351,388	86,675
Taxable returns, total	26,595	26,723	666,360	485,860	283,567	202,293	351,121	86,675
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	4,030	4,030	48,079	30,644	16,464	14,180	15,929	2,831
$10,000 under $20,000	11,807	11,807	206,172	173,442	90,323	83,119	121,100	24,199
$20,000 under $50,000	7,902	8,020	338,824	217,526	148,560	68,966	164,621	40,768
$50,000 under $100,000	693	703	48,622	45,238	20,530	24,708	37,160	13,862
$100,000 under $500,000	68	68	9,244	11,064	2,765	8,299	8,660	4,292
$500,000 or more	1	1	9	529	6	523	452	243
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses	(Thousand dollars)	Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Legal Services								
Total	124,708	125,497	2,626,833	2,872,598	1,407,632	1,464,966	2,114,388	623,521
Taxable returns, total	116,319	116,604	2,525,195	2,853,435	1,378,942	1,474,493	2,112,819	623,521
Under $2,000	3,102	3,102	11,137	12,457	5,814	6,643	5,090	800
$2,000 under $5,000	18,517	18,517	177,948	145,700	68,847	76,853	82,023	14,482
$5,000 under $10,000	43,668	43,835	584,387	650,115	300,701	349,414	437,687	88,443
$10,000 under $20,000	41,682	41,771	1,146,710	1,255,849	651,821	604,028	951,588	249,505
$20,000 under $50,000	7,436	7,457	426,360	483,959	250,534	233,425	390,177	147,337
$50,000 under $100,000	1,881	1,889	174,783	278,582	99,253	179,329	224,181	110,194
$100,000 under $500,000	33	33	3,870	26,773	1,972	24,801	22,073	12,760
$500,000 or more	8,389	8,893	101,638	19,163	28,690	[1]9,527	1,569	-
Nontaxable returns								
Educational Services								
Total	93,785	94,852	403,356	911,311	129,037	782,274	562,765	118,848
Taxable returns, total	75,360	76,091	344,884	874,916	121,699	753,217	559,276	118,848
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	9,901	10,237	31,966	33,957	16,395	17,562	13,318	1,924
$5,000 under $10,000	25,603	25,603	77,145	199,378	32,385	166,993	109,793	18,946
$10,000 under $20,000	31,011	31,064	130,085	424,238	47,682	376,556	271,320	52,508
$20,000 under $50,000	6,674	7,014	83,771	176,159	19,955	156,204	132,453	32,312
$50,000 under $100,000	431	431	13,977	27,721	2,357	25,364	23,114	8,701
$100,000 under $500,000	58	60	3,391	9,008	855	8,153	7,176	3,545
$500,000 or more	2	2	7	1,658	[1]3	1,661	1,291	797
Nontaxable returns	18,425	18,761	58,472	36,395	7,338	29,057	3,489	-
Engineering Services								
Total	41,278	41,820	726,289	709,043	234,002	475,041	494,351	126,075
Taxable returns, total	38,492	39,034	684,652	698,606	231,544	467,062	494,079	126,075
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	9,766	10,102	110,032	75,606	29,230	46,376	38,361	6,480
$10,000 under $20,000	18,130	18,229	178,000	267,838	68,966	198,872	179,326	35,592
$20,000 under $50,000	9,347	9,444	265,099	258,660	98,763	159,897	195,739	48,675
$50,000 under $100,000	799	809	86,002	52,834	24,831	28,003	44,023	16,632
$100,000 under $500,000	199	199	33,395	32,290	9,195	23,095	26,466	13,372
$500,000 or more	7	7	115	10,486	52	10,434	9,780	5,255
Nontaxable returns	2,786	2,786	41,637	10,437	2,458	7,979	272	-
Architectural Services								
Total	18,438	18,439	484,510	308,766	136,023	172,743	214,987	57,065
Taxable returns, total	16,787	16,788	465,307	306,591	135,736	170,855	214,797	57,065
Under $2,000	3,828	3,828	24,313	24,568	7,523	17,045	13,287	2,221
$2,000 under $5,000								
$5,000 under $10,000	8,599	8,599	114,249	119,731	36,750	82,981	74,747	14,520
$10,000 under $20,000	3,720	3,720	188,601	105,858	59,131	46,727	80,049	19,756
$20,000 under $50,000	497	498	84,395	33,408	21,279	12,129	27,985	10,795
$50,000 under $100,000	140	140	51,763	21,346	10,196	11,150	17,262	8,828
$100,000 under $500,000	3	3	1,986	1,680	857	823	1,467	945
$500,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Nontaxable returns								
Certified Public Accountants								
Total	17,811	17,833	349,974	372,510	170,791	201,719	264,835	69,436
Taxable returns, total	17,412	17,434	347,937	372,524	170,114	202,410	264,693	69,436
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	3,023	3,023	22,196	23,632	11,131	12,501	10,544	1,621
$5,000 under $10,000								
$10,000 under $20,000	7,501	7,501	90,237	113,323	43,956	69,367	71,495	14,216
$20,000 under $50,000	6,101	6,123	186,456	174,702	91,239	83,463	133,413	33,716
$50,000 under $100,000	674	674	38,092	42,753	18,906	23,847	34,608	12,739
$100,000 under $500,000	111	111	10,711	17,058	4,777	12,281	13,636	6,636
$500,000 or more	2	2	245	1,056	105	951	997	508
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Other Accounting, Auditing, and Bookkeeping Services								
Total	102,023	102,360	631,640	1,213,874	299,858	914,016	776,628	165,372
Taxable returns, total	90,944	91,281	580,094	1,182,295	288,934	893,361	773,672	165,372
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	4,200	4,200	23,155	16,534	6,910	9,624	6,603	921
$5,000 under $10,000	29,764	30,101	130,933	224,678	61,343	163,335	110,576	18,349
$10,000 under $20,000	44,748	44,748	257,376	618,867	133,825	485,042	406,813	79,010
$20,000 under $50,000	10,339	10,339	138,058	276,844	74,973	201,871	213,686	52,508
$50,000 under $100,000	465	465	24,776	30,793	8,860	21,933	24,453	9,157
$100,000 under $500,000	81	81	3,272	11,586	1,418	10,168	9,888	4,687
$500,000 or more	1	1	8	983	8	975	912	650
Nontaxable returns	11,079	11,079	51,546	31,579	10,924	20,655	2,956	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses	(Thousand dollars)	Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Other Services								
Total	117,983	119,494	812,539	1,773,561	348,319	1,425,242	1,220,558	334,758
Taxable returns, total	103,470	104,981	764,128	1,736,212	337,415	1,398,797	1,217,636	334,758
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	14,324	14,324	48,054	52,125	19,305	32,820	22,180	3,536
$5,000 under $10,000	24,491	24,658	108,328	185,569	22,565	163,004	104,856	18,576
$10,000 under $20,000	38,199	38,933	242,340	542,034	116,132	425,902	363,163	72,670
$20,000 under $50,000	21,331	21,827	255,765	622,793	122,705	500,088	471,449	121,728
$50,000 under $100,000	2,247	2,329	57,762	150,322	29,226	121,096	119,547	45,660
$100,000 under $500,000	827	859	34,356	138,159	20,630	117,529	103,369	52,085
$500,000 or more	33	33	11,797	41,760	4,845	36,915	32,180	20,374
Nontaxable returns	14,513	14,513	48,411	37,349	10,904	26,445	2,922	-
NATURE OF BUSINESS NOT ALLOCABLE								
Total	25,069	25,139	148,252	237,544	38,864	198,680	152,381	38,564
Taxable returns, total	19,873	19,943	127,058	232,753	39,421	193,332	151,964	38,564
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	4,784	4,785	24,422	16,408	5,496	10,912	4,923	660
$5,000 under $10,000	6,478	6,478	25,624	50,642	9,307	41,335	26,407	4,582
$10,000 under $20,000	5,515	5,515	32,716	74,559	9,695	64,864	49,388	9,650
$20,000 under $50,000	2,109	2,177	25,170	58,295	10,486	47,809	44,376	11,467
$50,000 under $100,000	246	246	16,254	15,855	3,663	12,192	13,201	4,969
$100,000 under $500,000	65	66	2,186	10,996	362	10,634	8,879	4,593
$500,000 or more	4	4	23	5,035	[1]27	5,062	4,429	2,591
Nontaxable returns	5,196	5,196	21,194	4,791	[1]557	5,348	417	-

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

THIS PAGE IS INTENTIONALLY BLANK.

Section 3

Partnerships

CONTENTS

Size of depreciation deduction, 126
Accounting periods, 127

Text tables

3A Active partnerships: Number, business receipts, and net profit, by industrial division, 1967 and 1968, 125

Charts

3A Partnerships' volume of business of States, 1968, 126
3B Depreciation as a percent of total deductions, by industry, 127
3C Percent distribution, calendar and noncalendar year partnership returns, 1968, 128
3D Percent of partnership returns and net profit attributable to noncalendar year filing periods in each industrial division, 1968, 128

Basic tables

3.1 Number of partnerships, number of partners, total receipts, business receipts, cost of sales and operations, depreciation, payroll, net profit, and inventory, by industry, 129
3.2 Income statement for selected industries, 135
3.3 Number of partnerships, total receipts, business receipts, cost of sales and operations, depreciation, payroll, net profit, and inventory, by selected industries and size of business receipts, 143
3.4 Partnerships in 27 States: Number and selected income and deduction items for selected industries, 164
3.5 Partnerships in 23 States and District of Columbia: Number and selected income and deduction items, by industrial division, 179
3.6 Number of partnerships, business receipts, total deductions, and depreciation, by size of depreciation and selected industries, 183
3.7 Income statement, by industrial division and size of total assets, 186
3.8 Number of partnerships, business receipts, and net profit by accounting period and industrial division 192

Table 3A.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1967 AND 1968

Industrial division	1967	1968
NUMBER OF PARTNERSHIPS		
All industrial divisions	906,182	917,500
Agriculture, forestry, and fisheries	124,633	120,759
Mining	13,243	13,227
Contract construction	52,342	49,688
Manufacturing	34,486	32,665
Transportation, communication, electric, gas, and sanitary services	15,236	15,206
Wholesale and retail trade	220,700	209,324
Wholesale trade	31,461	32,162
Retail trade	186,629	174,763
Finance, insurance, and real estate	274,730	298,531
Services	165,697	176,276
	(Million dollars)	
BUSINESS RECEIPTS		
All industrial divisions	78,023	80,532
Agriculture, forestry, and fisheries	5,450	5,344
Mining	1,045	970
Contract construction	7,129	7,365
Manufacturing	5,640	5,531
Transportation, communication, electric, gas, and sanitary services	1,310	1,230
Wholesale and retail trade	34,448	34,432
Wholesale trade	10,796	10,977
Retail trade	23,294	22,940
Finance, insurance, and real estate	8,134	9,397
Services	14,744	16,226
NET PROFIT (LESS LOSS)		
All industrial divisions	10,866	11,405
Agriculture, forestry, and fisheries	633	654
Mining	65	73
Contract construction	742	801
Manufacturing	562	544
Transportation, communication, electric, gas, and sanitary services	142	152
Wholesale and retail trade	2,266	2,280
Wholesale trade	558	556
Retail trade	1,684	1,688
Finance, insurance, and real estate	1,122	1,068
Services	5,315	5,823

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

The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more persons organized for profit that were not specifically classified by the Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, other partnerships, or corporations, reported their shares of the groups' taxable incomes (or losses) as a part of their own income.

Under some circumstances the members of an organization that would normally have been treated as a partnership could elect, under IR Code section 761, not to be considered a partnership. Those eligible for the election were investing partnerships or joint production, extraction, or use agreements that did not really involve the active conduct of complete business operations by the group. The partners in such an agreement reported their share of the business income and deductions on their own returns, and no return was filed for the group. The actual extent of these business activities is not known; however, for petroleum exploration and production and a few other areas, it is probably significant.

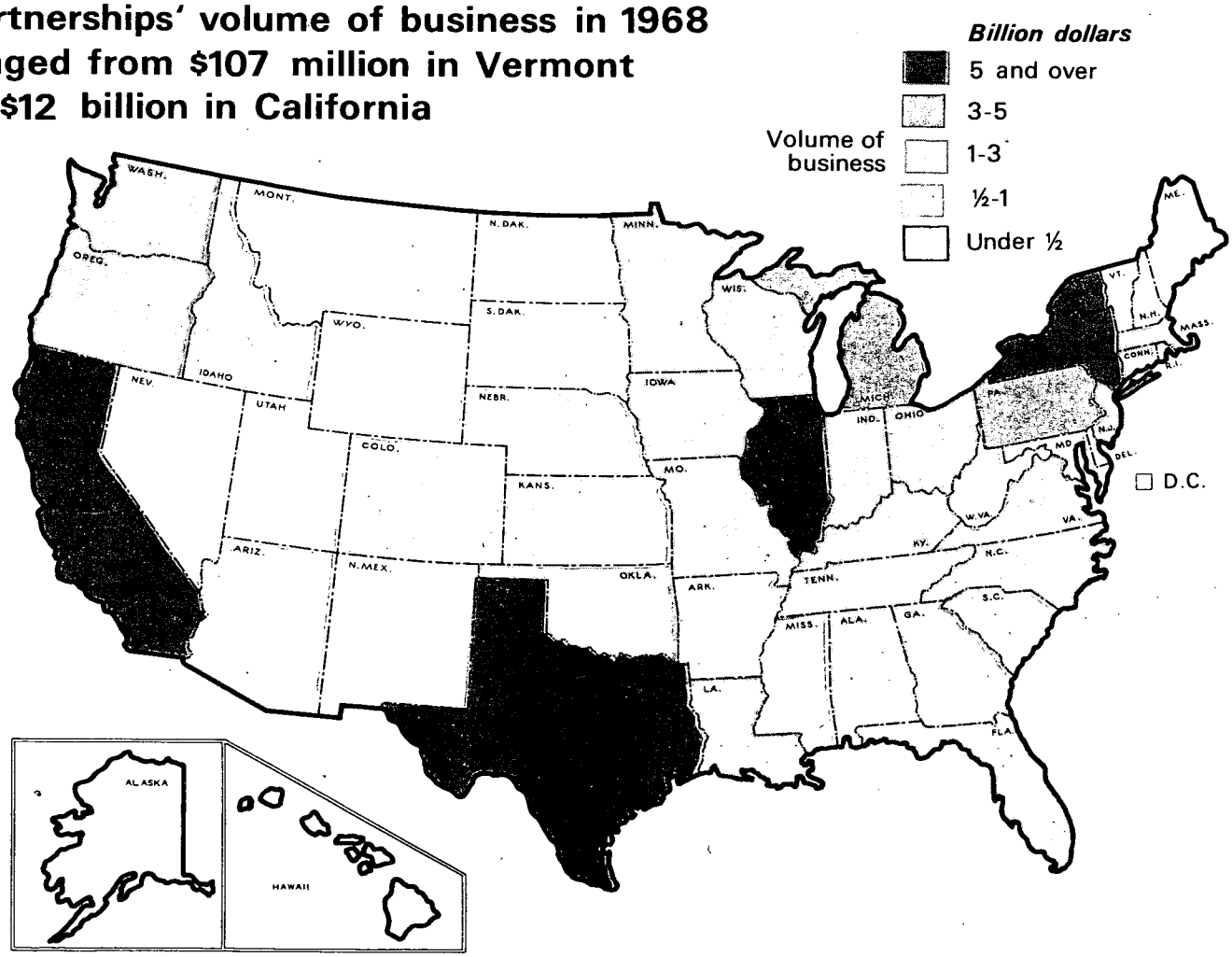
Basic data on the receipts, deductions, and profits of partnerships, classified by industry and size of business, are shown in tables 3.1, 3.2, 3.3, and 3.7. These data are also summarized and contrasted with similar data for 1967 in table 3A. The other tables in this section cover the special topics discussed below and in section 1.

SIZE OF DEPRECIATION DEDUCTION

The receipts, depreciation, and total deductions reported on partnership returns are classified by industry and size of depreciation in table 3.6. More than 77 percent of all partnerships claimed a depreciation deduction in 1968, with 62 percent reporting depreciation of less than $2,000 and 8.5 percent reporting depreciation of $10,000 or more. The total amount of depreciation claimed on partnership returns was $3.3 billion. Chart 3B shows the depreciation deduction as a percent of total deductions in each industrial division and in each of the size classes used in table 3.6.

Chart 3A

Partnerships' volume of business in 1968 ranged from $107 million in Vermont to $12 billion in California

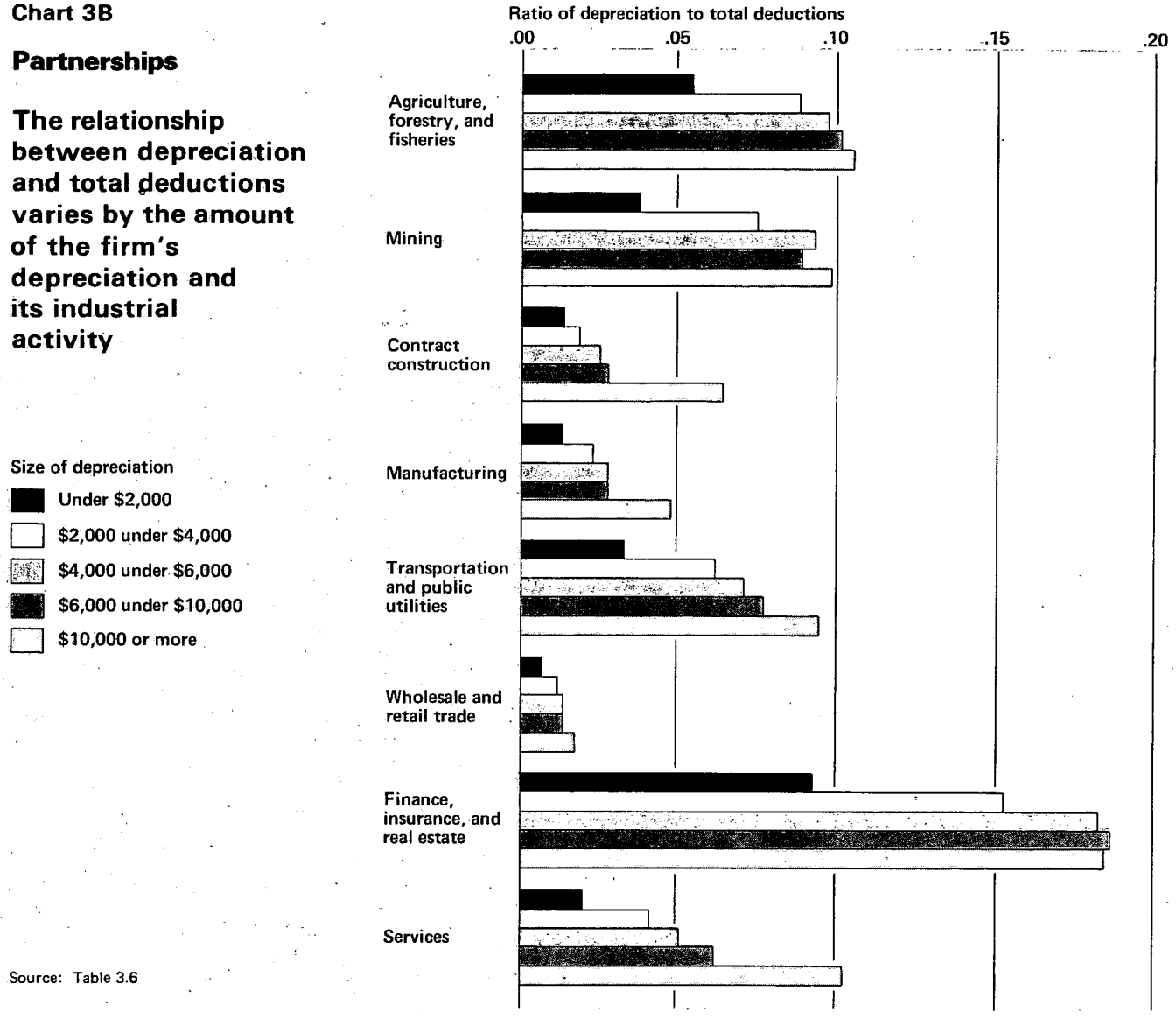


Source: Tables 3.4 and 3.5

Chart 3B

Partnerships

The relationship between depreciation and total deductions varies by the amount of the firm's depreciation and its industrial activity



Source: Table 3.6

ACCOUNTING PERIODS

Table 3.8 presents number of partnerships, business receipts, and net profit by the month in which the partnerships' accounting periods ended. This is the first time since 1964 that data have been published by accounting period in this report series.

The overwhelming majority of partnerships continued to file full-year returns for the period ending in December. Non-calendar year returns accounted for only 5.5 percent of the total annual returns, although 18.5 percent of the net profit (less loss) was reported on these returns (Chart 3C). Table 3.8 also includes data for those returns filed for only part of a year. These were primarily partnerships just commencing business operations, partnerships going out of business, and partnerships changing to a different filing period.

Chart 3D shows the percent distribution of the number of returns and net profit (less loss) for non-calendar year returns by industrial division. For agriculture, forestry, and fisheries both the number of non-calendar year returns and net profit (less loss) reported on them were a small portion of the total number of annual returns and the total net profit (less loss) reported. These proportions were greater for all the other industrial divisions and for finance, insurance, and real estate the portion of net profit (less loss) reported on the non-calendar year returns amounted to 38 percent of the total.

Chart 3C

Percent distribution, calendar and noncalendar year partnership returns, 1968

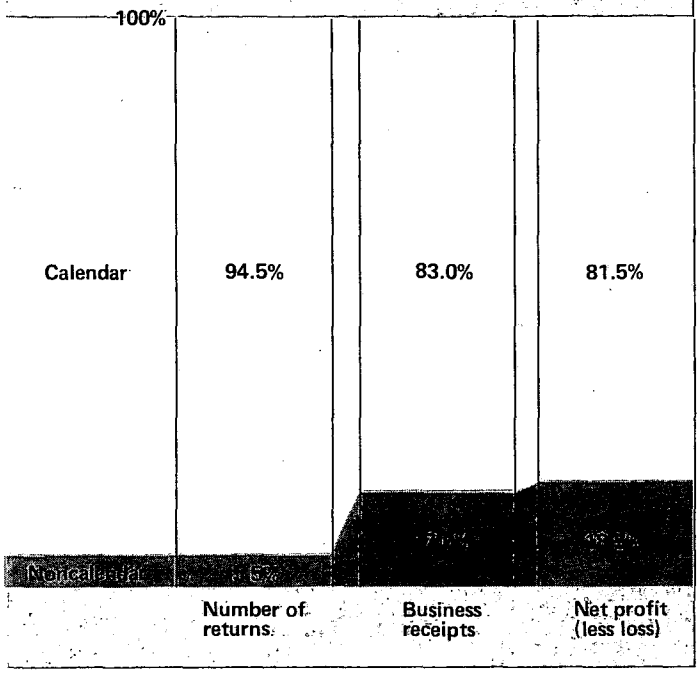


Chart 3D

Percent of partnership returns and net profit attributable to noncalendar year filing periods in each industrial division, 1968

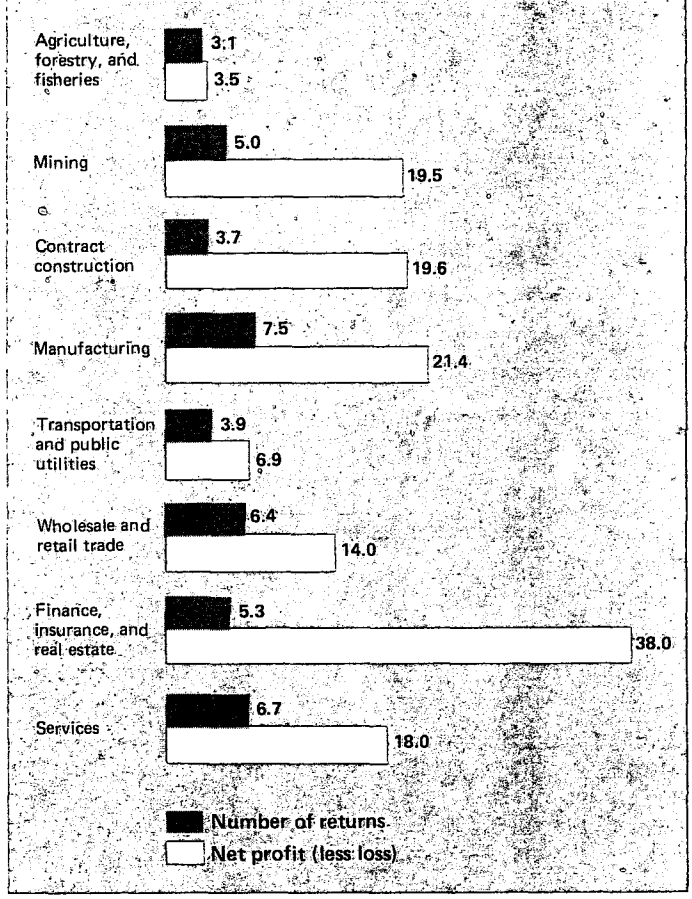


Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY

Industry	Partnerships with and without net profit									
	Number of—		Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year	
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)					Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries	917,500	3,075,174	82,866,910	80,531,944	42,894,179	3,326,710	11,155,085	11,405,163	237,163	4,707,067
Agriculture, forestry, and fisheries	120,759	298,184	5,525,537	5,344,029	3,163,756	420,308	540,201	654,300	10,443	319,420
Farms	109,849	271,080	4,671,837	4,506,706	2,625,540	386,204	439,611	542,793	8,562	287,357
Field crop farms	40,773	103,523	1,620,629	1,550,413	755,026	158,552	172,236	254,590	2,100	36,806
Fruit, tree nut, and vegetable farms	9,320	27,454	481,594	462,241	247,653	39,042	109,680	51,936	120	13,150
Livestock farms	53,252	123,913	2,351,326	2,282,419	1,499,334	175,125	123,908	211,959	5,713	224,871
Animal specialty farms	1,418	3,609	38,059	36,967	21,783	3,632	4,376	[1]758	(*)	(*)
Other farms	5,086	12,581	180,229	174,666	101,744	9,853	29,411	25,066	521	7,216
Agricultural services and hunting and trapping	8,343	21,088	775,373	762,327	497,994	29,706	84,088	101,829	1,694	30,870
Miscellaneous agricultural services	2,522	7,839	332,467	325,175	250,096	15,039	36,440	20,227	578	10,782
Offices of veterinarians and animal hospitals	1,950	4,217	158,535	158,121	38,844	3,035	21,528	63,433	361	1,879
Other animal husbandry services	1,509	3,868	190,348	185,628	159,031	7,551	7,631	[2]2,408	331	16,255
Horticultural services	2,337	5,089	94,021	93,402	50,021	4,074	18,489	20,585	399	1,945
Hunting and trapping, and game propagation	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)
Forestry	897	2,074	21,453	21,001	13,101	1,115	3,149	1,012	(*)	(*)
Fisheries	1,670	3,942	56,874	53,995	27,121	3,283	13,353	8,666	161	1,098
Mining	13,227	102,345	1,035,817	970,425	416,913	80,589	124,305	72,806	352	9,651
Metal mining	459	2,425	48,108	44,906	16,304	4,676	4,639	[1]1,289	(*)	(*)
Coal mining	965	2,341	178,438	176,797	97,848	10,980	38,754	16,167	(*)	(*)
Crude petroleum and natural gas	10,795	95,161	687,206	630,533	243,903	56,251	53,838	47,699	167	2,987
Quarrying and mining, not elsewhere classified	1,008	2,418	122,065	118,189	58,858	8,682	27,074	10,229	148	4,184
Contract construction	49,688	108,641	7,475,564	7,365,160	5,521,639	189,063	1,282,541	800,748	11,376	290,177
General contractors	17,326	38,652	4,823,920	4,736,689	3,834,125	123,035	641,057	379,614	2,883	205,252
Building construction	14,376	32,060	3,082,946	3,025,919	2,538,990	33,240	418,633	183,786	2,548	191,474
Heavy construction, except buildings	1,466	3,316	634,315	619,025	475,708	23,126	126,484	44,276	184	11,774
General contractors not allocable	1,484	3,276	1,106,659	1,091,745	819,427	66,669	95,940	151,552	151	2,004
Special trade contractors	32,304	69,873	2,640,740	2,617,713	1,679,092	65,837	641,269	419,512	8,488	84,921
Plumbing, heating, and air conditioning	4,609	9,626	505,563	501,822	352,910	7,597	104,019	66,695	2,807	31,890
Painting, paperhanging, and decorating	4,627	9,722	226,031	224,480	127,098	3,019	74,497	50,694	944	2,464
Electrical work	3,021	6,399	354,803	351,452	250,267	3,983	93,913	51,944	1,538	15,413
Masonry, stonework, and plastering	4,799	10,553	361,109	357,855	235,512	6,441	109,873	60,154	393	6,810
Carpentering and flooring	3,835	8,444	227,098	225,472	137,229	2,623	40,930	49,003	700	7,378
Roofing and sheet metal work	2,240	4,921	178,999	178,078	119,785	3,137	44,680	25,097	756	7,956
Concrete work	1,763	3,731	170,516	169,838	108,820	4,116	40,176	22,426	(*)	(*)
Water well drilling	884	1,898	49,228	48,492	25,261	3,393	6,825	9,656	242	2,022
Miscellaneous special trade contractors	6,526	14,579	567,393	560,224	322,210	31,528	126,356	83,843	1,011	10,318
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	32,665	78,817	5,582,083	5,530,670	3,825,781	168,801	1,127,971	544,305	17,583	425,450
Food and kindred products	2,570	6,861	1,055,245	1,045,579	823,218	19,754	128,536	56,414	1,732	65,379
Textile mill products	642	1,539	232,292	231,230	188,955	9,477	41,250	7,541	422	17,396
Apparel and other textile products	2,223	5,278	656,511	653,683	495,860	4,923	211,861	55,281	1,422	68,849
Lumber and wood products, except furniture	5,513	12,544	803,657	794,812	526,906	36,128	142,293	76,027	1,708	56,500
Furniture and fixtures	1,271	2,812	159,657	158,415	110,766	2,344	32,437	13,001	1,003	17,250
Printing, publishing, and allied industries	5,493	12,824	484,819	479,121	272,001	12,182	131,529	79,319	2,327	17,105
Chemicals and allied products	540	1,465	291,221	288,801	194,107	31,779	20,616	12,746	444	14,940
Leather and leather products	296	716	61,042	60,731	45,064	462	15,178	6,775	243	5,251
Stone, clay, and glass products	1,695	4,075	216,317	213,280	126,370	10,584	36,125	24,138	966	11,378
Primary metal industries	686	1,726	134,674	133,667	95,657	3,811	26,532	13,978	402	10,040
Fabricated metal products	2,143	5,281	364,509	362,136	236,578	7,869	91,294	46,663	1,335	31,563
Machinery, except electric	3,929	9,394	472,383	468,363	280,479	13,936	126,353	75,217	1,996	34,391
Electrical machinery, equipment, and supplies	689	1,561	93,799	90,367	61,237	6,204	19,247	6,716	336	9,619
Transportation equipment	744	1,763	87,215	86,253	61,454	2,025	17,778	7,077	497	12,373
Manufacturing, not elsewhere classified	4,169	10,849	464,535	460,027	303,772	7,305	86,173	63,226	2,719	52,832
Manufacturing not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	15,206	40,298	1,254,433	1,230,227	680,192	78,083	251,091	152,218	1,053	15,568
Local transportation	908	1,909	47,925	46,735	21,433	5,087	13,346	7,135	(*)	(*)
Taxicabs	261	554	11,289	10,915	6,372	656	3,581	499	(*)	(*)
Other	647	1,355	36,636	35,820	15,061	4,431	9,765	6,636	(*)	(*)
Trucking and warehousing	9,546	21,668	795,643	780,365	411,873	52,691	159,774	90,840	599	10,290
Trucking, local and long distance	8,430	18,829	628,236	615,642	297,632	46,921	134,422	75,965	326	4,862
Public warehousing and motor freight terminals	1,116	2,839	167,407	164,723	114,241	5,770	25,352	14,875	273	5,428
Water transportation	925	2,435	57,402	54,592	25,894	3,913	13,429	12,000	(*)	(*)
Air transportation	239	494	31,578	31,553	25,162	300	16,963	4,004	(*)	(*)
Pipeline transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation services	965	2,349	151,134	149,265	116,987	3,812	10,984	10,108	(*)	(*)
Arrangement of transportation, except travel agencies	151	369	26,733	26,308	16,813	198	2,780	3,173	(*)	(*)
Travel agencies	431	941	69,235	68,855	59,031	280	2,659	3,275	(*)	(*)
Other transportation services	383	1,039	55,166	54,102	41,143	3,334	5,545	3,660	(*)	(*)
Communication	581	1,305	46,534	46,190	21,792	2,557	14,669	3,682	(*)	(*)
Electric, gas, and sanitary services	1,979	9,898	99,347	96,828	40,135	8,664	20,672	20,385	(*)	(*)
Wholesale and retail trade	209,324	472,390	34,800,486	34,432,268	25,991,384	350,985	2,644,876	2,279,827	164,927	3,439,819
Wholesale trade	32,162	78,136	11,082,974	10,976,571	9,003,985	82,410	616,608	556,434	19,797	815,820
Motor vehicles and automotive equipment	1,971	4,608	401,354	398,046	280,747	3,012	40,219	33,713	1,544	68,104
Drugs, chemicals, and allied products	1,074	2,774	174,246	171,570	124,749	1,379	12,937	14,636	732	18,331
Piece goods, notions, and apparel	1,787	4,069	513,750	510,822	392,514	1,900	38,541	40,575	1,297	56,323
Groceries and related products	4,780	11,768	3,100,733	3,083,811	2,649,655	18,728	164,355	101,622	2,802	112,809
Farm products—raw materials	2,373	6,123	1,844,912	1,824,191	1,689,639	9,541	34,206	38,931	1,109	106,534
Electrical goods	760	1,748	251,660	250,268	194,955	1,322	18,194	15,962	557	32,493
Hardware, and plumbing and heating equipment and supplies	1,052	2,436	288,038	285,002	210,663	1,933	23,687	25,648	831	42,501
Machinery, equipment, and supplies	4,151	9,869	715,043	699,355	514,297	8,049	48,861	64,544	2,687	94,439
Alcoholic beverages	745	1,802	482,748	480,428	402,161	2,849	25,188	19,347	702	38,506
Lumber and construction materials	831	2,036	446,379	440,294	365,970	4,800	28,973	19,328	370	26,754
Wholesale trade, not elsewhere classified	12,556	30,658	2,855,804	2,824,546	2,172,808	28,845	181,371	181,028	7,109	217,957
Wholesale trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Partnerships with net profit									
	Number of—		Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year	
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All industries	659,913	2,084,195	73,149,165	71,176,345	37,866,875	2,019,725	9,871,201	13,571,422	194,813	4,045,052
Agriculture, forestry, and fisheries	86,457	212,567	4,566,409	4,423,441	2,460,305	294,991	402,485	940,561	8,122	259,973
Farms	79,060	194,222	3,855,400	3,726,028	2,033,137	275,211	318,615	806,912	6,708	234,736
Field crop farms	32,022	82,479	1,368,805	1,314,645	593,368	121,726	127,696	332,165	1,557	26,686
Fruit, tree nut, and vegetable farms	5,518	14,473	399,246	382,312	191,951	24,897	87,753	92,761	(*)	(*)
Livestock farms	37,661	87,781	1,907,533	1,854,720	1,152,482	119,649	75,550	346,388	4,562	185,433
Animal specialty farms	518	1,346	27,078	26,696	14,060	2,073	3,037	3,911	(*)	(*)
Other farms	3,341	8,143	152,738	147,655	81,276	6,866	24,579	31,687	388	4,570
Agricultural services and hunting and trapping	6,083	15,217	647,336	636,907	396,949	16,630	71,244	120,999	1,304	24,166
Miscellaneous agricultural services	1,638	5,402	252,649	247,404	186,126	8,116	28,102	27,075	379	6,842
Offices of veterinarians and animal hospitals	1,744	3,779	150,883	150,512	36,452	2,837	21,028	63,720	334	1,773
Other animal husbandry services	673	1,619	160,652	156,375	133,798	1,843	5,289	8,597	245	13,978
Horticultural services	2,028	4,417	83,152	82,616	40,573	3,834	16,825	21,607	346	1,573
Hunting and trapping, and game propagation	-	-	-	-	-	-	-	-	-	-
Forestry	388	853	17,517	17,096	10,020	771	2,141	2,646	(*)	(*)
Fisheries	926	2,275	46,156	43,410	20,199	2,379	10,485	10,004	(*)	(*)
Mining	7,212	61,458	831,494	783,873	294,240	56,426	98,973	193,096	254	8,512
Metal mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Coal mining	749	1,818	161,294	159,789	86,747	9,600	32,681	17,182	(*)	(*)
Crude petroleum and natural gas	5,816	57,499	518,408	478,000	146,864	36,965	39,902	151,255	(*)	(*)
Quarrying and mining, not elsewhere classified	571	1,441	111,057	107,288	50,291	8,113	23,804	17,684	(*)	(*)
Contract construction	42,033	91,954	6,553,907	6,469,468	4,728,037	165,999	1,084,610	899,101	10,081	178,892
General contractors	14,076	31,364	4,164,963	4,101,061	3,246,709	109,641	517,729	450,319	2,555	106,871
Building construction	11,818	26,318	2,662,238	2,623,388	2,154,121	27,598	347,160	241,425	2,276	93,596
Heavy construction, except buildings	1,123	2,556	484,897	473,851	353,963	18,686	86,867	49,960	(*)	(*)
General contractors not allocable	1,135	2,490	1,017,828	1,003,822	738,625	63,357	83,702	158,934	149	1,949
Special trade contractors	27,899	60,474	2,378,040	2,357,649	1,472,906	56,167	566,666	447,160	7,521	72,017
Plumbing, heating, and air conditioning	4,026	8,384	454,023	451,088	308,942	6,392	90,977	70,159	2,463	29,707
Painting, paperhanging, and decorating	4,081	8,620	208,420	206,875	115,245	2,695	67,580	51,949	788	2,366
Electrical work	2,551	5,428	319,891	316,597	219,916	3,645	81,145	54,756	1,393	10,859
Masonry, stonework, and plastering	4,323	9,564	336,108	333,129	216,013	5,968	99,249	65,288	357	3,006
Carpentering and flooring	3,390	7,524	214,114	212,499	129,491	2,297	39,252	50,097	618	6,549
Roofing and sheet metal work	1,976	4,318	166,348	165,640	108,286	2,757	39,408	28,587	654	7,759
Concrete work	1,394	2,960	144,918	144,309	92,468	3,448	32,753	23,895	(*)	(*)
Water well drilling	726	1,552	44,709	44,032	21,987	2,849	6,150	10,022	211	1,669
Miscellaneous special trade contractors	5,432	12,124	489,509	483,480	260,558	26,116	110,152	92,407	946	9,536
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	25,643	61,131	4,980,781	4,937,144	3,388,300	115,567	1,016,758	608,336	14,201	374,323
Food and kindred products	2,164	5,573	970,590	961,875	754,183	17,355	117,153	60,248	1,507	59,012
Textile mill products	561	1,366	208,457	207,632	166,717	2,229	34,446	16,984	393	16,166
Apparel and other textile products	1,963	4,642	624,652	622,302	469,189	4,574	197,809	58,576	1,219	62,926
Lumber and wood products, except furniture	4,444	10,046	714,971	708,824	468,497	31,099	122,906	84,768	1,426	49,289
Furniture and fixtures	930	2,031	137,505	136,683	95,055	1,788	26,017	14,643	790	14,209
Printing, publishing, and allied industries	4,200	9,906	445,612	440,131	246,222	10,748	119,069	87,504	1,901	15,388
Chemicals and allied products	404	1,101	124,606	123,849	81,289	2,548	15,833	16,991	313	11,914
Leather and leather products	244	611	60,157	59,848	44,430	458	14,918	6,788	191	5,109
Stone, clay, and glass products	1,187	2,942	197,608	194,903	112,411	9,105	32,100	26,761	673	9,623
Primary metal industries	581	1,484	126,217	125,211	89,981	2,257	24,149	15,918	373	9,692
Fabricated metal products	1,687	4,254	333,681	331,448	214,851	6,965	83,481	49,322	1,165	29,845
Machinery, except electric	3,114	7,181	443,193	439,356	257,569	12,844	119,607	83,889	1,648	27,559
Electrical machinery, equipment, and supplies	507	1,157	86,066	82,652	54,794	5,844	15,546	9,778	254	7,926
Transportation equipment	447	1,036	68,833	68,212	46,322	1,712	13,861	8,277	287	8,664
Manufacturing, not elsewhere classified	3,200	7,776	434,475	430,061	283,510	6,034	79,119	67,624	2,056	46,428
Manufacturing not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	11,448	30,385	1,043,944	1,024,346	553,829	56,357	210,047	172,144	810	8,751
Local transportation	698	1,436	39,551	38,872	17,361	4,276	10,789	7,604	(*)	(*)
Taxicabs	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	563	1,159	31,510	31,205	13,244	3,857	8,047	6,926	(*)	(*)
Trucking and warehousing	7,487	17,097	669,377	657,338	342,696	39,883	132,374	98,982	523	6,695
Trucking, local and long distance	6,608	14,987	528,152	518,261	247,784	35,636	111,991	82,856	272	2,116
Public warehousing and motor freight terminals	879	2,110	141,225	139,077	94,912	4,247	20,383	16,126	251	4,579
Water transportation	398	1,267	47,060	44,279	19,898	2,530	11,445	14,776	(*)	(*)
Air transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Pipeline transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Transportation services	801	1,916	129,964	128,547	99,295	1,090	10,039	12,342	(*)	(*)
Arrangement of transportation, except travel agencies	145	351	23,336	23,325	14,271	52	2,371	3,191	(*)	(*)
Travel agencies	328	718	58,629	58,255	48,909	249	2,447	3,594	(*)	(*)
Other transportation services	328	847	47,999	46,967	36,115	789	5,221	5,557	(*)	(*)
Communication	422	948	35,172	34,882	16,858	1,278	10,428	7,309	(*)	(*)
Electric, gas, and sanitary services	1,521	7,406	84,635	82,267	32,262	6,245	17,101	22,448	(*)	(*)
Wholesale and retail trade	166,648	375,561	31,805,535	31,476,054	23,682,140	298,973	2,350,715	2,444,455	136,377	3,042,193
Wholesale trade	25,121	61,122	10,245,094	10,149,522	8,299,827	72,970	558,010	594,025	16,047	728,607
Motor vehicles and automotive equipment	1,610	3,774	369,743	366,755	258,883	2,641	35,354	35,306	1,234	56,386
Drugs, chemicals, and allied products	665	1,855	170,331	167,861	122,562	1,206	12,676	15,307	426	17,662
Piece goods, notions, and apparel	1,462	3,346	477,327	474,474	364,402	1,810	32,158	41,831	1,082	51,356
Groceries and related products	4,200	10,397	2,828,629	2,814,105	2,415,128	16,721	145,437	110,812	2,477	98,460
Farm products—raw materials	1,672	4,456	1,638,580	1,619,568	1,492,695	8,146	31,357	42,951	859	98,988
Electrical goods	526	1,249	243,254	241,876	188,250	1,265	17,745	16,721	399	30,396
Hardware, and plumbing and heating equipment and supplies	815	1,899	270,326	267,410	196,693	1,800	22,215	26,317	669	37,072
Machinery, equipment, and supplies	3,272	7,893	676,550	663,196	488,070	6,584	44,968	69,151	2,331	88,856
Alcoholic beverages	690	1,670	455,441	453,213	379,181	2,708	23,555	19,758	654	35,419
Lumber and construction materials	627	1,553	411,260	406,530	337,098	4,070	24,567	21,935	315	24,048
Wholesale trade, not elsewhere classified	9,500	22,785	2,695,346	2,666,296	2,051,038	25,967	167,902	192,836	5,544	188,895
Wholesale trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Partnerships with and without net profit									
	Number of—		Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year	
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)					Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and retail trade—Continued										
Retail trade	174,763	388,744	23,198,280	22,939,557	16,603,568	262,773	1,985,308	1,688,050	143,163	2,566,913
Building materials, hardware, and farm equipment	11,237	26,993	2,006,198	1,976,846	1,484,602	22,527	162,137	138,252	10,163	472,358
Building materials dealers	4,651	11,501	824,961	814,837	578,078	12,235	80,717	63,502	3,943	130,502
Hardware stores	4,186	9,866	495,811	489,482	345,249	4,536	40,430	46,728	3,997	135,911
Farm equipment dealers	2,400	5,626	685,426	672,527	561,275	5,756	40,990	28,022	2,223	205,945
General merchandise stores	9,923	23,695	1,259,596	1,242,322	887,583	21,659	101,184	93,678	8,103	209,970
Mail order houses	669	1,499	63,155	63,051	41,919	305	3,767	8,012	439	5,293
Automatic merchandising machine operators	1,403	3,794	127,934	126,342	75,535	9,414	8,933	11,347	852	7,725
Direct selling establishments	378	791	45,398	43,750	23,173	1,503	3,466	4,294	209	410
Variety and other general merchandise stores	7,473	17,611	1,023,109	1,009,179	746,956	10,437	85,018	70,025	6,603	196,542
Food stores	26,726	58,551	4,926,770	4,895,215	3,921,776	43,617	306,303	254,249	22,137	241,742
Grocery stores	20,568	44,972	4,276,552	4,247,330	3,468,875	35,053	244,735	197,366	18,091	228,772
Meat and fish markets	2,400	5,403	320,837	319,872	248,598	2,488	17,734	24,216	1,495	5,105
Fruit stores and vegetable markets	339	755	45,888	45,832	34,804	400	2,744	3,557	213	1,059
Candy, nut, and confectionery stores	920	1,878	64,027	63,739	47,135	700	3,595	6,575	692	2,800
Retail bakeries	1,214	2,735	111,488	110,925	50,515	2,256	25,960	15,441	949	2,301
Dairy products and other food stores	1,285	2,808	107,978	107,517	71,849	2,720	11,535	7,094	697	1,705
Automotive dealers	34,880	75,488	5,977,256	5,917,306	4,740,776	39,948	373,612	306,116	28,934	530,020
Motor vehicle dealers	7,348	16,320	2,809,511	2,772,507	2,366,532	13,248	160,481	86,753	5,657	314,041
Tire, battery, and accessory dealers	3,345	8,463	406,627	400,594	267,435	5,573	43,181	35,437	2,999	66,194
Gasoline service stations	21,762	45,463	2,486,401	2,473,587	1,889,424	18,372	156,817	169,972	18,307	87,048
Other automotive dealers	2,425	5,242	274,717	270,618	217,385	2,755	13,133	13,954	1,971	62,737
Apparel and accessory stores	11,166	24,817	1,286,709	1,265,809	816,637	11,330	130,046	137,826	10,030	281,356
Women's ready-to-wear and accessory stores, and fur shops	4,816	10,159	454,589	445,398	285,892	4,198	49,852	45,525	4,398	77,271
Other apparel and accessory stores	6,350	14,658	832,120	820,411	530,745	7,132	80,194	92,301	5,632	204,085
Furniture, home furnishings, and equipment stores	11,315	25,532	1,487,650	1,455,227	959,495	16,911	142,488	144,565	9,755	249,461
Furniture stores	3,833	8,794	687,344	663,629	433,069	8,082	64,869	66,860	3,507	129,282
Home furnishings and equipment stores, except appliances	2,327	5,142	227,344	224,749	144,235	2,724	27,626	22,353	1,926	29,827
Household appliances, radio, TV, and music stores	5,155	11,596	572,962	566,849	382,191	6,105	49,993	55,352	4,322	90,352
Eating and drinking places	35,132	76,169	2,479,193	2,451,612	1,195,454	58,900	462,639	267,244	25,936	55,917
Eating places	23,233	51,112	1,827,239	1,807,946	862,329	44,377	378,911	181,795	15,930	32,236
Drinking places	11,899	25,057	651,954	643,666	333,125	14,523	83,728	85,449	10,006	23,681
Drug and proprietary stores	5,175	11,974	918,588	910,693	602,167	8,340	93,793	96,376	4,959	154,154
Liquor stores	5,237	12,334	783,963	779,119	609,856	7,616	35,054	58,737	4,774	80,972
Antique and secondhand stores	2,396	5,242	99,051	96,247	59,027	1,860	7,489	12,643	1,937	21,677
Sporting goods stores and bicycle shops	1,817	3,852	149,115	146,701	103,923	2,418	9,685	11,468	1,552	36,947
Jewelry stores	2,060	4,400	183,713	181,771	102,825	1,616	17,676	27,857	1,854	54,765
Fuel and ice dealers	1,243	2,660	162,449	160,359	106,325	4,438	15,025	15,797	591	5,301
Florists	2,091	4,481	106,322	105,313	52,956	2,526	14,830	11,900	1,447	5,365
Cigar stores and stands	429	880	23,498	23,371	15,854	293	1,864	2,067	322	1,189
Newsstands	249	581	25,478	25,377	17,912	141	2,852	2,808	129	1,063
Retail trade, not elsewhere classified	13,397	30,438	1,306,388	1,289,941	915,092	18,507	106,539	104,974	10,402	163,754
Retail trade not allocable	290	657	16,343	16,328	11,308	126	2,092	1,493	(*)	(*)
Wholesale and retail trade not allocable	2,399	5,510	519,232	516,140	383,831	5,802	42,960	35,343	1,967	57,086
Finance, insurance, and real estate	298,531	1,476,613	10,690,078	9,397,480	501,621	1,488,744	1,315,686	1,067,844	2,281	79,243
Finance	65,765	634,167	3,439,154	2,630,169	119,701	33,896	928,718	662,390	314	2,969
Banking	191	1,270	76,956	48,526	1,193	1,118	26,130	14,025	-	-
Credit agencies other than banks	3,037	15,600	105,881	61,555	12,572	996	11,890	40,694	(*)	(*)
Security and commodity brokers, dealers, exchanges, and services	6,761	47,138	2,782,027	2,311,042	77,759	16,701	871,159	535,567	-	-
Security underwriting syndicates	1,638	8,913	83,503	81,988	45,471	37	2,754	18,480	-	-
Security brokers, dealers, and flotation companies	4,490	34,113	2,631,660	2,167,507	32,288	16,259	846,062	506,710	-	-
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	633	4,112	66,864	61,547	-	405	22,343	10,377	-	-
Holding and investment companies	55,776	570,159	474,290	209,046	28,177	15,081	19,539	72,104	261	1,580
Investment clubs	14,975	181,780	25,788	16,754	3,709	704	2,644	[1]711	(*)	(*)
Common trust funds	766	161,284	156,188	120,817	8,218	20	65	136,442	-	-
Other holding and investment companies	40,035	227,095	292,314	71,475	16,250	14,357	16,830	[1]63,627	185	1,264
Insurance agents, brokers, and service	11,301	29,824	771,069	757,597	136,506	9,027	100,572	228,255	116	586
Real estate	221,465	812,622	6,479,855	6,009,714	245,414	1,445,821	286,396	177,199	1,851	75,688
Operators, except developers, and lessors of buildings	182,471	664,126	5,322,248	5,125,407	53,649	1,389,133	210,035	[1]36,529	539	6,181
Lessors of real property other than buildings	17,402	65,378	171,670	41,514	8,133	21,777	2,737	33,582	(*)	(*)
Agents, brokers, and managers	10,402	34,218	461,655	414,730	127,145	20,358	37,746	84,786	783	35,031
Title abstract companies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Subdividers and developers	8,786	40,127	346,415	272,764	40,884	9,080	21,767	46,167	472	27,618
Operative builders	1,346	6,109	101,222	84,295	2,582	3,642	3,374	25,238	(*)	(*)
Combinations of real estate, insurance, loans, and law offices	901	2,184	69,481	63,878	12,903	1,784	9,340	21,224	(*)	(*)
Services	176,276	492,706	16,465,740	16,226,295	2,780,448	549,349	3,863,386	5,823,150	29,113	127,165
Hotels, rooming houses, camps, and other lodging places	12,006	39,982	870,309	843,348	301,037	102,677	180,622	63,444	1,803	6,508
Hotels	2,107	9,115	317,616	307,186	125,815	25,720	84,464	19,790	570	2,042
Tourist courts and motels	6,154	20,331	461,994	449,693	141,089	64,649	85,572	36,801	567	1,765
Trailer parks and camps	2,840	7,101	68,958	65,260	24,344	9,660	6,290	6,830	550	2,418
Other lodging places	905	3,435	21,741	21,209	9,789	2,648	4,296	23	(*)	(*)
Personal services	30,522	66,773	1,226,012	1,209,436	513,762	62,433	319,843	237,980	8,176	22,662
Coin-operated laundries and dry cleaning	4,251	9,904	113,273	108,790	34,474	12,618	22,934	18,777	951	315
Other laundries and dry cleaning plants	7,442	16,806	447,761	441,624	213,489	24,014	153,817	59,942	1,215	4,215
Photographic studios	1,249	2,560	72,913	72,428	34,247	2,481	13,065	13,667	514	3,279
Beauty shops	8,449	17,551	214,632	213,311	93,179	6,026	73,608	45,587	2,524	1,992
Barber shops	4,956	10,423	94,885	94,066	29,027	2,094	25,982	36,161	355	144
Shoe repair shops, shoe shine parlors, and hat cleaning shops	609	1,295	17,252	17,219	7,699	254	2,769	5,170	480	2,044
Funeral service and crematories	2,821	6,429	240,635	237,538	92,774	13,181	24,032	52,378	1,984	10,131
Garment pressing, alteration, and repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	637	1,589	20,148	19,948	7,689	1,720	3,015	4,319	(*)	(*)

Footnotes at end of table.

Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Partnerships with net profit									
	Number of—		Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year	
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Wholesale and retail trade—Continued										
Retail trade	139,552	309,932	21,067,716	20,836,803	15,019,018	220,541	1,752,088	1,813,360	118,704	2,261,993
Building materials, hardware, and farm equipment	8,951	21,430	1,783,241	1,756,592	1,310,852	17,642	141,545	148,313	8,358	409,680
Building materials dealers	3,523	8,763	726,116	716,775	506,017	9,098	70,373	67,855	3,131	113,768
Hardware stores	3,552	8,472	454,376	448,549	314,518	3,608	36,055	49,930	3,444	116,938
Farm equipment dealers	1,876	4,195	602,749	591,268	490,317	4,936	35,117	30,528	1,783	178,974
General merchandise stores	7,578	17,542	1,165,460	1,150,575	816,049	18,531	92,081	100,782	6,531	184,765
Mail order houses	258	626	60,095	60,020	39,335	235	3,767	8,284	(*)	(*)
Automatic merchandising machine operators	1,067	2,371	122,912	121,346	73,308	8,198	8,823	12,123	770	7,508
Direct selling establishments	296	627	42,932	41,299	21,337	1,441	3,115	4,401	(*)	(*)
Variety and other general merchandise stores	5,957	13,918	939,521	927,910	682,069	8,657	76,376	75,974	5,448	173,079
Food stores	22,827	50,022	4,518,875	4,489,798	3,587,657	38,569	271,978	271,620	19,534	217,056
Grocery stores	17,745	38,753	3,932,533	3,905,405	3,180,907	31,360	218,891	209,623	16,028	205,753
Meat and fish markets	2,116	4,741	290,754	289,806	224,483	2,229	15,006	25,282	1,287	4,338
Fruit stores and vegetable markets	313	677	45,319	45,263	34,333	391	2,736	3,582	212	1,051
Candy, nut, and confectionery stores	743	1,524	59,075	58,796	43,774	574	2,817	7,011	565	2,500
Retail bakeries	1,029	2,333	99,733	99,470	43,907	1,922	23,066	16,583	891	1,870
Dairy products and other food stores	881	1,994	91,461	91,058	60,253	2,093	9,462	9,539	551	1,544
Automotive dealers	27,992	60,844	5,384,508	5,330,001	4,255,759	33,688	330,934	328,067	24,065	462,517
Motor vehicle dealers	5,502	12,324	2,528,313	2,494,857	2,128,859	10,248	142,865	94,895	4,516	278,878
Tire, battery, and accessory dealers	2,546	6,726	345,140	339,994	224,202	4,761	35,725	38,626	2,327	54,756
Gasoline service stations	18,452	38,537	2,278,423	2,266,195	1,721,447	16,393	141,213	177,662	15,928	78,576
Other automotive dealers	1,492	3,257	232,632	228,955	181,251	2,286	11,131	16,884	1,294	50,307
Apparel and accessory stores	9,200	20,509	1,207,143	1,187,936	763,406	9,639	119,554	145,753	8,570	255,024
Women's ready-to-wear and accessory stores, and fur shops	3,974	8,395	427,638	418,790	268,372	3,896	45,596	47,863	3,811	70,631
Other apparel and accessory stores	5,226	12,114	779,505	769,146	495,034	5,743	73,958	97,890	4,759	184,393
Furniture, home furnishings, and equipment stores	9,215	20,739	1,360,526	1,330,591	871,193	14,486	127,826	153,389	8,065	217,311
Furniture stores	3,259	7,559	637,323	615,631	398,935	6,927	59,665	69,736	2,985	114,555
Home furnishings and equipment stores, except appliances	1,806	3,996	199,026	196,703	125,130	2,319	23,787	23,991	1,531	22,807
Household appliances, radio, TV, and music stores	4,150	9,184	524,177	518,257	347,128	5,240	44,374	59,662	3,549	79,949
Eating and drinking places	27,713	59,942	2,196,794	2,174,597	1,049,167	48,430	395,754	295,965	21,129	48,144
Eating places	18,315	40,317	1,622,841	1,607,636	754,907	36,465	327,695	203,962	12,933	26,866
Drinking places	9,398	19,625	573,953	566,961	294,260	11,965	68,059	92,003	8,196	21,278
Drug and proprietary stores	4,565	10,443	852,086	845,629	557,204	7,373	84,833	99,658	4,475	141,587
Liquor stores	4,382	10,519	729,683	725,316	569,891	6,112	30,768	60,649	4,128	74,270
Antique and secondhand stores	1,677	3,676	85,645	82,962	48,771	1,513	6,619	14,576	1,447	17,348
Sporting goods stores and bicycle shops	1,248	2,646	132,811	130,844	92,129	2,110	7,977	12,741	1,092	31,899
Jewelry stores	1,705	3,664	174,166	172,245	95,685	1,398	16,997	29,226	1,550	49,645
Fuel and ice dealers	972	2,107	145,678	143,897	92,982	3,900	12,386	18,195	508	4,812
Florists	1,528	3,262	95,162	94,219	45,953	2,150	13,258	13,194	1,113	4,543
Cigar stores and stands	353	728	22,226	22,100	14,746	292	1,699	2,215	297	1,154
Newsstands	218	519	22,427	22,342	15,472	130	2,512	2,847	124	710
Retail trade, not elsewhere classified	9,263	20,958	1,177,581	1,163,468	821,358	14,500	94,908	114,557	7,630	140,730
Retail trade not allocable	165	382	13,704	13,691	10,744	78	459	1,613	(*)	(*)
Wholesale and retail trade not allocable	1,975	4,507	492,725	489,729	363,295	5,462	40,617	37,070	1,626	51,593
Finance, insurance, and real estate	177,457	850,711	8,055,989	6,953,126	425,708	659,777	1,135,944	2,263,385	1,629	67,918
Finance	33,817	365,856	3,254,297	2,518,359	106,337	24,408	883,041	933,368	181	1,861
Banking	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Credit agencies other than banks	2,776	13,480	99,625	55,502	8,924	894	11,236	41,476	(*)	(*)
Security and commodity brokers, dealers, exchanges, and services	4,448	33,251	2,673,732	2,233,546	76,953	15,640	830,719	589,173	-	-
Security underwriting syndicates	1,305	7,191	83,232	81,905	45,471	21	2,684	30,488	-	-
Security brokers, dealers, and flotation companies	2,845	24,149	2,544,523	2,109,773	31,482	15,357	816,816	538,687	-	-
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	298	1,911	45,977	41,868	-	262	11,219	19,998	-	-
Holding and investment companies	26,480	318,245	407,282	184,083	19,267	6,756	14,956	288,691	(*)	(*)
Investment clubs	4,698	55,820	21,680	13,990	3,281	495	2,467	9,036	(*)	(*)
Common trust funds	706	158,443	153,579	118,344	6,035	20	65	136,596	-	-
Other holding and investment companies	21,076	103,982	232,023	51,749	9,951	6,241	12,424	143,059	(*)	(*)
Insurance agents, brokers, and service	9,902	26,255	725,955	713,270	122,502	8,321	93,083	230,913	(*)	(*)
Real estate	133,738	458,600	4,075,737	3,721,497	196,869	627,048	159,820	1,099,104	1,389	65,654
Operators, except developers, and lessors of buildings	107,501	368,428	3,079,411	2,951,680	35,509	588,362	100,567	749,377	376	4,479
Lessors of real property other than buildings	12,670	44,191	148,078	37,204	7,838	14,578	2,151	65,760	(*)	(*)
Agents, brokers, and managers	6,821	20,019	404,556	367,060	104,390	13,371	29,952	117,968	562	30,508
Title abstract companies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Subdividers and developers	4,802	20,803	281,889	223,184	35,204	6,061	13,672	107,844	394	23,809
Operative builders	992	2,732	85,972	72,158	907	2,887	3,011	33,730	(*)	(*)
Combinations of real estate, insurance, loans, and law offices	820	2,022	68,667	63,085	12,903	1,742	9,070	21,668	(*)	(*)
Services	142,108	398,159	15,277,251	15,075,326	2,321,902	371,229	3,567,314	6,039,231	23,304	103,916
Hotels, rooming houses, camps, and other lodging places	7,863	26,463	642,929	627,023	201,105	63,658	117,671	109,816	1,100	4,112
Hotels	1,532	7,313	225,842	220,096	80,421	15,635	52,857	29,921	405	1,472
Tourist courts and motels	4,202	13,757	354,102	346,308	97,804	41,495	58,281	66,496	375	1,239
Trailer parks and camps	1,459	3,436	50,911	48,869	17,970	5,226	4,580	11,588	234	1,234
Other lodging places	670	1,957	12,074	11,750	4,910	1,302	1,953	1,811	(*)	(*)
Personal services	25,239	55,130	1,094,153	1,081,028	451,517	50,318	280,811	251,123	6,877	19,351
Coin-operated laundries and dry cleaning	3,095	7,231	98,126	95,940	30,467	9,462	20,245	21,107	722	293
Other laundries and dry cleaning plants	5,930	13,418	385,490	379,867	180,780	18,463	131,284	65,415	984	3,766
Photographic studios	768	1,573	60,875	60,608	26,226	1,708	10,023	15,408	311	1,393
Beauty shops	7,409	15,244	197,886	196,602	85,355	5,378	67,596	47,123	2,221	1,837
Barber shops	4,399	9,234	86,234	85,422	26,608	1,803	23,640	36,768	304	134
Shoe repair shops, shoe shine parlors, and hat cleaning shops	609	1,295	17,252	17,219	7,699	254	2,769	5,170	480	2,044
Funeral service and crematories	2,410	5,582	225,046	222,312	86,151	11,702	22,013	53,480	1,727	9,373
Garment pressing, alteration, and repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	511	1,337	18,731	18,546	7,047	1,503	2,620	4,673	(*)	(*)

Footnotes at end of table.

Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Partnerships with and without net profit									
	Number of—		Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Business services	25,928	71,152	1,206,547	1,176,549	534,093	126,692	232,385	197,794	3,538	18,398
Advertising	1,225	3,229	118,722	116,668	77,838	1,295	15,187	13,957	116	1,115
Services to buildings	2,435	5,156	85,983	85,709	44,788	1,783	34,350	20,463	(*)	(*)
Consulting services	1,815	6,103	113,658	109,615	44,591	1,700	32,277	28,470	170	1,007
Other business services	20,453	56,664	888,184	864,557	366,876	121,914	150,571	134,904	3,089	16,066
Automobile parking, repair, and services	17,652	40,856	827,924	814,538	452,238	41,286	119,969	136,303	8,278	36,546
Automobile parking	734	1,771	35,490	32,154	11,742	703	6,322	5,338	(*)	(*)
Top and body repair shops	2,958	6,763	161,081	160,603	97,364	2,909	33,914	28,454	1,237	5,012
General repair shops	9,029	19,113	424,638	420,261	250,072	8,960	52,881	79,442	5,610	21,911
Tire, paint, and other repair shops	1,019	2,349	73,056	72,530	44,677	1,662	10,714	11,523	712	5,559
Other automobile services, except repair	3,912	10,860	133,659	128,990	48,383	27,052	16,138	11,546	683	3,991
Repair services, except automobile	7,795	16,789	294,540	292,597	160,614	7,392	44,218	57,475	3,655	22,879
Radio and TV repair shops	999	2,180	36,808	36,754	22,835	572	5,261	5,176	792	3,466
Electrical repair shops, except radio and TV	1,256	2,644	47,492	47,280	25,625	850	6,873	10,808	570	2,908
Reupholstery and furniture repair	1,256	2,716	34,002	33,773	16,248	656	4,916	7,663	484	759
Other repair services, except automobile	4,284	9,249	176,238	174,790	95,906	5,314	27,168	33,828	1,809	15,746
Motion pictures	1,744	5,675	277,919	267,493	88,110	36,292	37,656	31,765	197	235
Production, distribution, and related services	518	1,558	126,343	123,176	39,831	30,759	12,692	7,109	(*)	(*)
Theaters	1,226	4,117	151,576	144,317	48,279	5,533	24,964	24,656	147	211
Amusement and recreation services, except motion pictures	11,730	40,384	508,126	474,983	213,242	44,892	110,064	39,032	1,686	5,466
Theatrical producers, bands, orchestras, and entertainers	2,453	15,027	137,314	129,021	57,068	7,401	32,078	20,272	(*)	(*)
Bowling alleys and billiard and pool parlors	1,680	4,084	78,630	76,263	31,740	7,753	16,023	6,273	623	1,291
Other amusement and recreation services	7,597	21,273	292,182	269,699	124,434	29,738	61,963	12,487	980	3,974
Medical and health services	23,715	72,240	4,120,594	4,090,250	173,520	51,267	813,498	2,081,781	1,292	4,592
Offices of physicians and surgeons	15,780	48,531	3,038,922	3,022,392	41,625	27,873	519,869	1,755,992	175	1,092
Offices of dentists and dental surgeons	2,275	5,468	216,903	214,024	19,345	4,057	38,020	95,914	294	797
Offices of osteopathic physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hospitals	566	3,274	254,028	250,369	25,533	3,907	89,332	61,042	(*)	(*)
Medical laboratories	1,539	5,684	165,557	164,833	4,410	3,134	32,978	82,583	(*)	(*)
Dental laboratories	360	773	23,921	23,695	7,778	300	3,921	7,967	182	297
Sanatoria, and convalescent and rest homes	1,601	4,670	255,908	250,368	45,462	9,450	104,016	18,523	175	207
Registered and practical nurses	-	-	-	-	-	-	-	-	-	-
Other medical services	1,335	3,221	139,223	138,557	28,101	2,188	20,731	44,119	321	1,775
Legal services	24,728	80,334	3,935,551	3,894,897	38,793	42,685	805,770	2,122,322	-	-
Educational services	2,483	7,216	55,921	55,467	7,262	2,125	13,560	8,278	251	2,701
Engineering services	3,035	8,066	595,203	588,552	151,844	5,674	238,924	109,924	(*)	(*)
Architectural services	3,793	9,496	692,519	682,929	117,564	5,720	220,159	152,015	(*)	(*)
Certified public accountants	6,146	21,075	1,376,074	1,360,763	6,700	14,482	538,057	440,668	(*)	(*)
Other accounting, auditing, and bookkeeping services	3,866	9,924	423,659	419,989	6,193	4,769	179,717	131,493	(*)	(*)
Other services	1,133	2,744	54,842	54,504	15,476	963	8,944	12,876	165	3,050
Nature of business not allocable	1,824	5,180	37,172	35,390	12,445	788	5,028	9,965	(*)	(*)

Footnotes at end of table.

Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Partnerships with net profit									
	Number of—		Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year	
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Services—Continued										
Business services	18,855	51,335	1,030,388	1,010,045	472,797	54,843	204,907	252,696	2,640	12,765
Advertising	965	2,621	110,051	108,000	71,423	1,180	13,368	15,027	(*)	(*)
Services to buildings	2,105	4,444	82,771	82,500	43,393	1,563	33,509	20,809	(*)	(*)
Consulting services	1,224	4,452	101,232	98,215	38,986	1,142	28,521	34,257	(*)	(*)
Other business services	14,561	39,818	736,334	721,330	318,995	50,958	129,509	182,603	2,328	11,511
Automobile parking, repair, and services	13,601	31,086	729,222	717,225	395,663	30,181	104,357	148,176	6,763	31,266
Automobile parking	625	1,505	29,924	27,129	9,074	546	5,156	6,118	(*)	(*)
Top and body repair shops	2,300	5,447	148,170	147,708	89,609	2,520	31,262	29,562	1,034	4,380
General repair shops	7,455	15,687	386,821	382,636	224,616	7,856	47,803	83,065	4,772	19,767
Tire, paint, and other repair shops	886	1,808	66,480	65,957	40,152	1,366	10,023	11,774	579	5,192
Other automobile services, except repair	2,335	6,639	97,827	93,795	32,212	17,893	10,113	17,657	342	1,854
Repair services, except automobile	6,249	13,441	259,184	257,385	136,844	6,099	39,055	59,845	3,048	19,102
Radio and TV repair shops	815	1,736	33,721	33,669	20,471	531	4,814	5,614	684	2,855
Electrical repair shops, except radio and TV	977	2,061	44,342	44,134	23,138	806	6,765	11,147	418	2,709
Reupholstery and furniture repair	1,027	2,182	31,934	31,803	14,951	599	4,684	7,900	459	694
Other repair services, except automobile	3,430	7,462	149,187	147,779	78,284	4,163	22,792	35,184	1,487	12,844
Motion pictures	1,084	3,098	221,789	211,626	67,028	22,349	34,566	39,954	170	233
Production, distribution, and related services	193	434	78,915	75,819	22,769	17,773	11,467	13,890	(*)	(*)
Theaters	891	2,664	142,874	135,807	44,259	4,576	23,099	26,064	120	209
Amusement and recreation services, except motion pictures	6,355	24,565	377,880	352,628	140,231	24,630	72,766	82,614	1,243	4,563
Theatrical producers, bands, orchestras, and entertainers	1,892	11,900	113,415	106,921	42,985	7,004	25,712	25,683	(*)	(*)
Bowling alleys and billiard and pool parlors	1,107	2,776	53,231	51,169	20,111	4,276	8,558	8,643	433	942
Other amusement and recreation services	3,356	9,889	211,234	194,538	77,135	13,350	38,496	48,288	727	3,420
Medical and health services	22,287	67,080	4,009,554	3,979,742	159,064	47,766	773,021	2,093,207	1,179	4,439
Offices of physicians and surgeons	15,318	47,163	3,010,116	2,993,729	41,263	27,389	513,097	1,759,490	175	1,092
Offices of dentists and dental surgeons	2,020	4,932	210,387	207,517	18,180	3,677	36,636	96,422	294	797
Offices of osteopathic physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hospitals	495	2,636	241,196	237,648	22,992	3,574	83,583	63,231	(*)	(*)
Medical laboratories	1,203	4,341	156,161	155,568	4,086	2,862	29,477	82,946	(*)	(*)
Dental laboratories	360	773	23,921	23,695	7,778	300	3,921	7,967	182	297
Sanatoria, and convalescent and rest homes	1,389	3,629	207,657	202,163	37,049	7,767	82,786	23,037	120	170
Registered and practical nurses	-	-	-	-	-	-	-	-	-	-
Other medical services	1,268	3,037	134,944	134,285	26,618	1,983	19,118	44,398	315	1,762
Legal services	23,410	76,810	3,867,021	3,826,954	37,307	40,787	795,921	2,131,050	-	-
Educational services	1,486	3,742	42,213	41,884	3,684	885	11,490	10,368	125	1,301
Engineering services	2,348	6,310	531,132	524,811	130,341	5,101	213,705	112,991	(*)	(*)
Architectural services	3,290	8,378	657,461	648,292	99,066	5,456	208,430	154,959	(*)	(*)
Certified public accountants	5,959	20,393	1,352,831	1,339,165	6,677	14,131	526,309	443,808	(*)	(*)
Other accounting, auditing, and bookkeeping services	3,382	8,606	414,108	410,456	5,908	4,565	177,114	134,270	(*)	(*)
Other services	700	1,722	47,386	47,062	14,670	460	7,191	14,354	(*)	(*)
Nature of business not allocable	907	2,269	33,855	33,567	12,414	406	4,355	11,113	(*)	(*)

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

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries						Mining		
		Total	Farms				Other agriculture, forestry, and fisheries	Total	Crude petroleum and natural gas	Other mining
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Other farms			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NUMBER OF PARTNERSHIPS										
With and without net profit	917,500	120,759	109,849	40,773	9,320	53,252	6,504	10,910	13,227	10,795	2,432
With net profit	659,913	86,457	79,060	32,022	5,518	37,661	3,859	7,397	7,212	5,816	1,396
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)										
Total receipts	82,866,910	5,525,537	4,671,837	1,620,629	481,594	2,351,326	218,288	853,700	1,035,817	687,206	348,611
Business receipts	80,531,944	5,344,029	4,506,706	1,550,413	462,241	2,282,419	211,633	837,323	970,425	630,533	339,892
Income from other partnerships, etc	98,886	2,407	1,807	140	237	1,409	21	600	4,178	4,119	59
Nonqualifying dividends	23,241	668	620	315	41	251	13	48	76	66	10
Interest	691,918	26,267	24,428	5,634	9,724	8,075	995	1,839	7,867	7,346	521
Rents	448,526	53,216	50,633	25,224	5,738	17,296	2,375	2,583	7,508	5,911	1,597
Royalties	113,797	4,856	4,845	1,651	26	3,054	114	11	26,166	24,989	1,177
Net farm profit	34,612	29,727	29,620	14,820	60	12,704	2,036	107	808	724	84
Net gain, noncapital assets	137,174	14,019	11,532	3,989	457	6,857	229	2,487	6,113	3,997	2,116
Other receipts	786,812	50,348	41,646	18,443	3,070	19,261	872	8,702	12,676	9,521	3,155
Total deductions	71,461,747	4,871,237	4,129,044	1,366,039	429,658	2,139,367	193,980	742,193	963,011	639,507	323,504
Cost of sales and operations, total	42,894,179	3,163,756	2,625,540	755,026	247,653	1,499,334	123,527	538,216	416,913	243,903	173,010
Inventory, beginning-of-year	4,472,823	323,240	292,964	42,050	8,182	230,390	12,342	30,276	8,269	2,224	6,045
Purchases	30,520,847	1,157,229	822,925	114,809	14,988	649,754	43,374	334,304	52,855	24,074	28,781
Cost of labor	4,336,694	516,736	429,254	170,295	107,698	119,469	31,792	87,482	114,334	46,935	67,399
Material and supplies	1,595,705	129,394	104,823	31,842	16,942	48,725	7,314	24,571	27,707	9,885	17,822
Other costs	6,675,177	1,356,577	1,262,931	432,836	112,993	675,867	41,235	93,646	223,399	163,772	59,627
Less: Inventory, end-of-year	4,707,067	319,420	287,357	36,806	13,150	224,871	12,530	32,063	9,651	2,987	6,664
Salaries and wages	6,818,391	23,465	10,357	1,941	1,982	4,439	1,995	13,108	9,971	6,903	3,068
Payments to partners	1,580,523	63,196	43,597	14,320	6,490	17,712	5,075	19,599	10,624	8,518	2,106
Rent	1,916,863	211,601	199,284	102,547	20,051	72,808	3,878	12,317	28,012	17,060	10,952
Interest	2,660,897	208,722	197,934	80,557	21,729	88,709	6,939	10,788	15,407	12,881	2,526
Taxes	2,365,489	158,681	146,518	60,766	21,781	57,341	6,630	12,163	30,598	21,168	9,430
Casualty losses	16,903	1,353	1,311	289	643	324	55	42	642	562	80
Bad debts	124,325	1,818	890	467	25	264	134	928	2,022	1,755	267
Repairs	902,805	199,273	180,170	83,457	17,345	73,369	5,999	19,103	26,096	10,476	15,620
Depreciation	3,326,710	420,308	386,204	158,552	39,042	175,125	13,485	34,104	80,589	56,251	24,338
Amortization	28,332	314	303	-	33	178	92	11	920	495	425
Depletion	179,699	1,048	970	352	1	599	18	78	121,619	103,769	17,850
Retirement plans, etc	86,302	755	539	153	42	275	69	216	791	455	336
Net loss from other partnerships, etc	110,837	3,608	3,513	1,661	343	1,509	-	95	4,565	4,541	24
Net farm loss	9,131	5,981	5,784	2,173	151	2,922	538	197	-	-	-
Net loss, noncapital assets	32,219	2,362	2,178	556	150	1,372	100	184	716	499	217
Other deductions	8,408,142	404,996	323,952	103,222	52,197	143,087	25,446	81,044	213,526	150,271	63,255
Gross profit (less loss)	37,637,765	2,180,273	1,881,166	795,387	214,588	783,085	88,106	299,107	553,512	386,630	166,882
Gross profit	37,758,202	2,215,352	1,914,624	803,181	218,420	803,398	89,625	300,728	564,240	396,571	167,669
Gross loss	120,437	35,079	33,458	7,794	3,832	20,313	1,519	1,621	10,728	9,941	787
Net profit (less loss)	11,405,163	654,300	542,793	254,590	51,936	211,959	24,308	111,507	72,806	47,699	25,107
Net profit	13,571,422	940,561	806,912	332,165	92,761	346,388	35,598	133,649	193,096	151,255	41,841
Net loss	2,166,259	286,261	264,119	77,575	40,825	134,429	11,290	22,142	120,290	103,556	16,734
PARTNERSHIPS WITH NET PROFIT											
Total receipts	73,149,165	4,566,409	3,855,400	1,368,805	399,246	1,907,533	179,816	711,009	831,494	518,408	313,086
Business receipts	71,176,345	4,423,441	3,726,028	1,314,645	382,312	1,854,720	174,351	697,413	783,873	478,000	305,873
Income from other partnerships, etc	83,073	1,967	1,392	69	237	1,065	21	575	4,058	4,000	58
Nonqualifying dividends	21,010	536	488	285	13	190	-	48	42	32	10
Interest	608,736	23,037	21,429	5,017	9,455	6,122	835	1,608	6,677	6,233	444
Rents	347,645	35,828	33,610	17,292	4,382	9,868	2,068	2,218	6,264	4,835	1,429
Royalties	83,777	3,965	3,954	1,559	21	2,365	9	11	19,101	18,703	398
Net farm profit	31,573	28,018	27,911	13,476	60	12,362	2,013	107	808	724	84
Net gain, noncapital assets	113,932	12,274	10,033	3,621	376	5,877	159	2,241	3,531	1,490	2,041
Other receipts	683,074	37,343	30,555	12,841	2,390	14,964	360	6,788	7,140	4,391	2,749
Total deductions	59,577,743	3,625,848	3,048,488	1,036,640	306,485	1,561,145	144,218	577,360	638,398	367,153	271,245
Cost of sales and operations, total	37,866,875	2,460,305	2,033,137	593,368	191,951	1,152,482	95,336	427,168	294,240	146,864	147,376
Inventory, beginning-of-year	3,778,030	251,931	225,893	28,540	7,761	179,651	9,941	26,038	7,423	1,779	5,644
Purchases	27,726,430	946,115	679,444	99,983	10,463	537,233	31,765	266,671	45,074	19,025	26,049
Cost of labor	3,659,350	384,608	312,894	126,588	86,538	73,904	25,864	71,714	91,545	35,288	56,257
Material and supplies	1,353,332	98,876	78,230	23,208	12,973	36,416	5,633	20,646	20,142	6,349	13,793
Other costs	5,394,785	1,038,748	971,412	341,735	86,949	510,711	32,017	67,336	138,568	86,849	51,719
Less: Inventory, end-of-year	4,045,052	259,973	234,736	26,686	12,733	185,433	9,884	25,237	8,512	2,426	6,086
Salaries and wages	6,211,851	17,877	5,721	1,108	1,215	1,646	1,752	12,156	7,428	4,614	2,814
Payments to partners	1,194,260	44,157	30,485	9,287	5,274	11,656	4,268	13,672	6,295	4,496	1,799
Rent	1,607,364	157,393	147,135	81,190	15,768	47,286	2,891	10,258	15,848	6,716	9,132
Interest	1,272,290	117,391	110,269	44,938	10,133	51,293	3,905	7,122	7,964	5,937	2,027
Taxes	1,717,099	113,154	103,605	44,314	15,235	39,181	4,875	9,549	24,694	16,815	7,879
Casualty losses	8,318	201	170	46	55	23	46	31	246	166	80
Bad debts	91,572	1,453	694	371	25	185	113	759	509	245	264
Repairs	650,963	146,676	133,008	64,153	12,471	51,742	4,642	13,668	20,606	7,606	13,000
Depreciation	2,019,725	294,991	275,211	121,726	24,897	119,649	8,939	19,780	56,426	36,965	19,461
Amortization	16,466	280	270	-	-	178	92	10	913	488	425
Depletion	133,758	780	763	344	-	419	-	17	101,995	84,329	17,666
Retirement plans, etc	80,962	405	213	61	19	96	37	192	742	438	304
Net loss from other partnerships, etc	13,672	1,201	1,116	847	68	201	-	85	765	741	24
Net farm loss	551	57	39	-	-	39	-	18	-	-	-
Net loss, noncapital assets	6,310	1,239	1,147	265	37	836	9	92	190	52	138
Other deductions	6,685,707	268,288	205,505	74,622	29,337	84,233	17,313	62,783	99,537	50,681	48,856
Gross profit (less loss)	33,309,470	1,963,136	1,692,891	721,277	190,361	702,238	79,015	270,245	489,633	331,136	158,497
Gross profit	33,320,286	1,964,664	1,693,909	721,454	190,778	702,662	79,015	270,755	489,700	331,203	158,497
Gross loss	10,816	1,528	1,018	177	417	424	-	510	67	67	-
Net profit	13,571,422	940,561	806,912	332,165	92,761	346,388	35,598	133,649	193,096	151,255	41,841

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Contract construction								Manufacturing				
			Special trade contractors										
	Total	General contractors	Total	Plumbing, heating, and air conditioning	Painting, paperhanging, and decorating	Masonry, stonework, and plastering	Contractors, not elsewhere classified	Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except, electric	Other manufacturing
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
NUMBER OF PARTNERSHIPS													
With and without net profit	49,688	17,326	32,304	4,609	4,627	4,799	18,269	58	32,665	5,513	5,493	3,929	17,730
With net profit	42,033	14,076	27,899	4,026	4,081	4,323	15,469	58	25,643	4,444	4,200	3,114	13,885
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)												
Total receipts	7,475,564	4,823,920	2,640,740	505,563	226,031	361,109	1,548,037	10,904	5,582,083	803,657	484,819	472,383	3,821,224
Business receipts	7,365,160	4,736,689	2,617,713	501,822	224,480	357,855	1,533,556	10,758	5,530,670	794,812	479,121	468,363	3,788,374
Income from other partnerships, etc	15,357	14,296	1,061	1	2	441	617	-	1,207	665	-	10	532
Nonqualifying dividends	57	28	29	3	18	5	3	-	89	17	7	2	63
Interest	10,963	8,390	2,561	222	151	549	1,639	12	7,850	2,566	455	1,049	3,780
Rents	29,496	19,739	9,757	1,922	497	1,013	6,325	-	11,358	1,035	1,004	1,048	8,271
Royalties	1,160	68	1,092	1	-	-	1,091	-	3,478	225	58	32	3,163
Net farm profit	19	5	14	-	-	-	14	-	46	30	-	-	16
Net gain, noncapital assets	7,422	5,149	2,273	686	71	205	1,311	-	4,416	846	453	508	2,609
Other receipts	45,930	39,556	6,240	906	812	1,041	3,481	134	22,969	3,461	3,721	1,371	14,416
Total deductions	6,674,816	4,444,306	2,221,228	438,868	175,337	300,955	1,306,068	9,282	5,037,778	727,630	405,500	397,166	3,507,482
Cost of sales and operations, total	5,521,639	3,834,125	1,679,092	352,910	127,098	235,512	963,572	8,422	3,825,781	526,906	272,001	280,479	2,746,395
Inventory, beginning-of-year	281,247	195,000	86,244	30,144	4,212	6,504	45,384	3	407,713	55,723	16,955	32,188	302,847
Purchases	1,101,693	496,928	604,491	175,408	28,584	59,955	340,544	274	2,192,068	254,349	102,265	122,323	1,713,131
Cost of labor	1,175,125	595,663	579,247	95,220	67,459	100,434	316,134	215	981,472	132,279	114,335	111,244	623,614
Material and supplies	877,968	620,089	255,227	42,721	14,643	46,451	151,412	2,652	179,939	24,760	15,391	19,249	120,539
Other costs	2,375,783	2,131,697	238,804	41,307	14,664	28,978	153,855	5,282	490,039	116,295	40,160	29,866	303,718
Less: Inventory, end-of-year	290,177	205,252	84,921	31,890	2,464	6,810	43,757	4	425,450	56,500	17,105	34,391	317,454
Salaries and wages	107,416	45,394	62,022	8,799	7,038	9,439	36,746	-	146,499	10,014	17,194	15,109	104,182
Payments to partners	116,104	43,148	72,956	13,127	10,796	9,029	40,004	-	104,983	12,859	16,101	14,552	61,471
Rent	90,467	60,252	29,922	3,431	1,450	1,918	23,123	293	81,335	14,101	10,193	7,449	49,592
Interest	40,925	27,819	13,100	1,990	425	1,215	9,470	6	35,938	11,000	2,809	3,103	19,026
Taxes	111,740	54,502	57,037	11,009	5,479	7,944	32,605	201	108,041	18,661	11,439	10,043	67,898
Casualty losses	404	214	190	54	13	36	87	-	783	206	32	-	545
Bad debts	7,995	1,682	6,313	715	267	3,042	2,289	-	9,225	795	1,249	606	6,575
Repairs	62,751	34,496	28,190	1,722	673	1,829	23,966	65	63,875	20,476	3,396	2,902	37,101
Depreciation	189,063	123,035	65,837	7,597	3,019	6,441	48,780	191	168,801	36,128	12,182	13,936	106,555
Amortization	326	284	42	-	-	10	32	-	337	56	60	127	94
Depletion	686	451	235	16	-	-	219	-	15,509	13,890	11	-	1,608
Retirement plans, etc	4,010	1,953	2,057	447	95	385	1,130	-	6,059	345	826	677	4,211
Net loss from other partnerships, etc	4,030	3,863	167	60	2	1	104	-	3,530	258	1,699	30	1,543
Net farm loss	53	17	36	-	-	36	-	-	488	472	-	-	16
Net loss, noncapital assets	451	195	256	140	3	33	80	-	368	62	47	3	256
Other deductions	416,756	212,876	203,776	36,851	18,979	24,085	123,861	104	466,226	61,401	56,261	48,150	300,414
Gross profit (less loss)	1,843,521	902,564	938,621	148,912	97,382	122,343	569,984	2,336	1,704,889	267,906	207,120	187,884	1,041,979
Gross profit	1,873,764	927,095	944,333	150,034	97,401	122,725	574,173	2,336	1,710,858	268,936	208,252	189,533	1,044,137
Gross loss	30,243	24,531	5,712	1,122	19	382	4,189	-	5,969	1,030	1,132	1,649	2,158
Net profit (less loss)	800,748	379,614	419,512	66,695	50,694	60,154	241,969	1,622	544,305	76,027	79,319	75,217	313,742
Net profit	899,101	450,319	447,160	70,159	51,949	65,288	259,764	1,622	608,336	84,768	87,504	83,889	352,175
Net loss	98,353	70,705	27,648	3,464	1,255	5,134	17,795	-	64,031	8,741	8,185	8,672	38,433
PARTNERSHIPS WITH NET PROFIT													
Total receipts	6,553,907	4,164,963	2,378,040	454,023	208,420	336,108	1,379,489	10,904	4,980,781	714,971	445,612	443,193	3,377,005
Business receipts	6,469,468	4,101,061	2,357,649	451,088	206,875	333,129	1,366,557	10,758	4,937,144	708,824	440,131	439,356	3,348,833
Income from other partnerships, etc	6,437	5,414	1,023	1	2	441	579	-	1,172	663	-	-	509
Nonqualifying dividends	57	28	29	3	18	5	3	-	86	17	7	2	60
Interest	8,950	6,418	2,520	206	151	547	1,616	12	5,859	995	401	1,042	3,421
Rents	24,323	14,784	9,539	1,847	497	994	6,201	-	9,807	902	953	963	6,989
Royalties	124	24	100	1	-	-	99	-	3,058	37	58	32	2,931
Net farm profit	18	5	13	-	-	-	13	-	46	30	-	-	16
Net gain, noncapital assets	4,178	2,853	1,325	87	71	18	1,149	-	4,098	708	453	491	2,446
Other receipts	40,352	34,376	5,842	790	806	974	3,272	134	19,511	2,795	3,609	1,307	11,800
Total deductions	5,654,806	3,714,644	1,930,880	383,864	156,471	270,820	1,119,725	9,282	4,372,445	630,203	358,108	359,304	3,024,830
Cost of sales and operations, total	4,728,037	3,246,709	1,472,906	308,942	115,245	216,013	832,706	8,422	3,388,300	468,497	246,222	257,569	2,416,012
Inventory, beginning-of-year	166,135	90,524	75,608	27,978	4,129	3,467	40,034	3	357,642	47,219	15,571	26,928	267,924
Purchases	1,007,336	449,916	557,146	162,498	24,633	54,385	315,630	274	2,015,399	235,268	94,300	108,445	1,577,386
Cost of labor	994,916	482,711	511,990	82,573	61,056	90,775	277,586	215	888,431	114,191	104,412	105,129	564,699
Material and supplies	746,786	523,445	220,689	35,379	13,584	43,775	127,951	2,652	162,555	21,549	14,163	17,710	109,133
Other costs	1,991,756	1,806,984	179,490	30,221	14,209	26,617	108,443	5,282	338,596	99,559	33,164	26,916	178,957
Less: Inventory, end-of-year	178,892	106,871	72,017	29,707	2,366	3,006	36,938	4	374,323	49,289	15,388	27,559	282,087
Salaries and wages	89,694	35,018	54,676	8,404	6,524	8,474	31,274	-	128,327	8,715	14,657	14,478	90,477
Payments to partners	72,308	26,303	46,005	9,606	6,937	6,060	23,402	-	79,881	9,100	11,776	11,363	47,642
Rent	71,590	44,996	26,301	2,739	1,210	1,648	20,704	293	66,581	12,174	9,349	5,462	39,596
Interest	29,814	19,088	10,720	1,626	358	1,002	7,734	6	26,012	6,595	2,493	2,668	14,256
Taxes	94,755	43,483	51,071	10,133	5,004	7,217	28,717	201	94,295	16,282	10,506	9,340	58,167
Casualty losses	292	105	187	53	13	36	85	-	644	178	31	-	435
Bad debts	4,305	1,291	3,014	642	265	135	1,972	-	7,554	709	913	433	5,499
Repairs	52,672	27,613	24,994	1,311	610	1,668	21,405	65	50,808	18,775	3,171	2,732	26,130
Depreciation	165,999	109,641	56,167	6,392	2,695	5,968	41,112	191	115,567	31,099	10,748	12,844	60,876
Amortization	297	284	13	-	-	10	3	-	83	-	21	1	61
Depletion	669	438	231	16	-	-	215	-	7,540	5,955	11	-	1,574
Retirement plans, etc	3,617	1,715	1,902	430	95	385	992	-	5,310	324	793	677	3,516
Net loss from other partnerships, etc	965	798	167	60	2	1	104	-	84	44	2	30	8
Net farm loss	53	17	36	-	-	36	-	-	16	-	-	-	16
Net loss, noncapital assets	292	170	122	37	3	33	49	-	176	47	46	2	81
Other deductions	339,447	156,975	182,368	33,473	17,510	22,134	109,251	104	401,267	51,709	47,369	41,705	260,484
Gross profit (less loss)	1,741,431	854,352	884,743	142,146	91,630	117,116	533,851	2,336	1,548,844	240,327	193,909	181,787	932,821
Gross profit	1,741,639	854,446	884,857	142,146	91,630	117,116	533,965	2,336	1,548,917	240,327	193,909	181,787	932,894
Gross loss	208	94	114	-	-	-	114	-	73	-	-	-	73
Net profit	899,101	450,319	447,160	70,159	51,949	65,288	259,764	1,622	608,336	84,768	87,504	83,889	352,175

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade							
	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade	Retail trade					
		Total	Trucking and warehousing	Other transportation				Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores		
											Total	Grocery stores	Other food stores
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
NUMBER OF PARTNERSHIPS													
With and without net profit	15,206	12,646	9,546	3,100	2,560	209,324	32,162	174,763	11,237	9,923	26,726	20,568	6,158
With net profit	11,448	9,505	7,487	2,018	1,943	166,648	25,121	139,552	8,951	7,578	22,827	17,745	5,082
	(Thousand dollars)												
PARTNERSHIPS WITH AND WITHOUT NET PROFIT													
Total receipts	1,254,433	1,108,552	795,643	312,909	145,881	34,800,486	11,082,974	23,198,280	2,006,198	1,259,596	4,926,770	4,276,552	650,218
Business receipts	1,230,227	1,087,209	780,365	306,844	143,018	34,432,268	10,976,571	22,939,557	1,976,846	1,242,322	4,895,215	4,247,330	647,885
Income from other partnerships, etc	780	780	709	71	-	4,387	1,518	2,857	59	97	807	807	-
Nonqualifying dividends	11	11	11	-	-	1,592	491	1,100	312	105	413	411	2
Interest	1,895	1,438	1,006	432	457	38,688	11,291	27,116	3,794	1,911	1,981	1,750	231
Rents	3,957	3,665	2,584	1,081	292	97,043	22,798	73,362	5,729	6,698	12,938	11,344	1,594
Royalties	60	54	50	4	6	2,680	1,993	671	172	172	99	99	-
Net farm profit	53	53	17	36	-	1,948	1,545	403	177	71	21	18	3
Net gain, noncapital assets	4,786	3,052	1,996	1,056	1,734	12,728	4,194	8,438	533	930	1,417	1,320	97
Other receipts	12,664	12,290	8,905	3,385	374	209,152	62,573	144,776	18,576	7,290	13,879	13,473	406
Total deductions	1,102,215	980,401	704,803	275,598	121,814	32,520,659	10,526,540	21,510,230	1,867,946	1,165,918	4,672,521	4,079,186	593,335
Cost of sales and operations, total	680,192	618,265	411,873	206,392	61,927	25,991,384	9,003,985	16,603,568	1,484,602	887,583	3,921,776	3,468,875	452,901
Inventory, beginning-of-year	14,816	14,161	9,025	5,136	655	3,244,731	831,836	2,359,552	428,723	201,447	240,631	224,606	16,025
Purchases	247,917	239,386	167,397	71,989	8,531	24,690,507	8,446,719	15,872,262	1,442,307	855,697	3,825,806	3,406,741	419,065
Cost of labor	229,579	196,425	142,399	54,026	33,154	200,597	62,782	134,249	19,929	4,852	10,602	6,024	4,578
Material and supplies	29,341	25,831	19,139	6,692	3,510	169,976	49,021	118,414	13,290	2,986	11,300	5,321	5,979
Other costs	174,107	157,254	84,203	73,051	16,853	1,125,392	429,447	686,004	52,711	32,571	75,179	54,955	20,224
Less: Inventory, end-of-year	15,568	14,792	10,290	4,502	776	3,439,819	815,820	2,566,913	472,358	209,970	241,742	228,772	12,970
Salaries and wages	21,512	19,325	17,375	1,950	2,187	2,444,279	553,826	1,851,059	142,208	96,332	295,701	238,711	56,990
Payments to partners	23,633	17,121	14,054	3,067	6,512	439,267	99,481	332,129	36,375	16,776	40,313	33,366	6,947
Rent	31,992	28,700	24,359	4,341	3,292	497,278	75,438	416,449	17,287	21,292	54,221	42,123	12,098
Interest	15,804	13,960	9,899	4,061	1,844	150,855	40,796	108,182	11,227	6,004	11,823	9,779	2,044
Taxes	43,377	38,873	31,382	7,491	4,504	503,184	106,208	388,479	31,047	21,247	64,671	55,272	9,399
Casualty losses	716	671	147	524	45	4,119	424	3,669	151	352	658	485	173
Bad debts	1,472	1,136	744	392	336	58,842	16,302	41,355	7,159	1,620	2,595	2,259	336
Repairs	52,613	46,050	39,211	6,839	6,563	132,926	30,749	99,918	7,121	4,739	17,845	14,422	3,423
Depreciation	78,083	66,862	52,691	14,171	11,221	350,985	82,410	262,773	22,527	21,659	43,617	35,053	8,564
Amortization	1,564	22	1	21	1,542	1,021	93	926	143	38	82	49	33
Depletion	262	151	98	53	111	1,513	1,044	469	255	2	40	40	-
Retirement plans, etc	1,035	986	667	319	49	8,353	3,937	4,313	233	441	923	582	341
Net loss from other partnerships, etc	19	19	19	-	-	529	339	184	17	5	31	31	-
Net farm loss	79	79	79	-	-	202	20	182	-	-	3	3	-
Net loss, noncapital assets	386	355	289	66	31	2,202	513	1,687	63	72	163	155	8
Other deductions	149,476	127,826	101,915	25,911	21,650	1,933,720	510,975	1,394,888	107,531	87,756	218,059	177,981	40,078
Gross profit (less loss)	550,035	468,944	368,492	100,452	81,091	8,440,884	1,972,586	6,335,989	492,244	354,739	973,439	778,455	194,984
Gross profit	550,691	469,503	368,633	100,870	81,188	8,461,722	1,980,554	6,348,831	492,753	355,619	975,381	780,195	195,186
Gross loss	656	559	141	418	97	20,838	7,968	12,842	509	880	1,942	1,740	202
Net profit (less loss)	152,218	128,151	90,840	37,311	24,067	2,279,827	556,434	1,688,050	138,252	93,678	254,249	197,366	56,883
Net profit	172,144	142,387	98,982	43,405	29,757	2,444,455	594,025	1,813,360	148,313	100,782	271,620	209,623	61,997
Net loss	19,926	14,236	8,142	6,094	5,690	164,628	37,591	125,310	10,061	7,104	17,371	12,257	5,114
PARTNERSHIPS WITH NET PROFIT													
Total receipts	1,043,944	924,137	669,377	254,760	119,807	31,805,535	10,245,094	21,067,716	1,783,241	1,165,460	4,518,875	3,932,533	586,342
Business receipts	1,024,346	907,197	657,338	249,859	117,149	31,476,054	10,149,522	20,836,803	1,756,592	1,150,575	4,489,798	3,905,405	584,393
Income from other partnerships, etc	744	744	709	35	-	4,166	1,400	2,754	50	92	806	806	-
Nonqualifying dividends	11	11	11	-	-	1,513	478	1,034	309	98	368	366	2
Interest	1,508	1,057	942	115	451	34,981	9,303	25,411	3,404	1,785	1,907	1,679	228
Rents	2,709	2,550	1,818	732	159	83,246	20,806	61,558	4,872	5,079	12,245	10,941	1,304
Royalties	59	53	49	4	6	2,023	1,437	570	172	150	42	42	-
Net farm profit	53	53	17	36	-	762	359	403	177	71	21	18	3
Net gain, noncapital assets	4,280	2,552	1,512	1,040	1,728	11,193	3,776	7,328	440	918	1,322	1,229	93
Other receipts	10,234	9,920	6,981	2,939	314	191,597	58,013	131,855	17,225	6,692	12,366	12,047	319
Total deductions	871,800	781,750	570,395	211,355	90,050	29,361,080	9,651,069	19,254,356	1,634,928	1,064,678	4,247,255	3,722,910	524,345
Cost of sales and operations, total	553,829	504,709	342,696	162,013	49,120	23,682,140	8,299,827	15,019,018	1,310,852	816,049	3,587,657	3,180,907	406,750
Inventory, beginning-of-year	10,051	9,482	7,259	2,223	569	2,828,001	727,521	2,051,450	359,111	173,373	213,031	199,110	13,921
Purchases	189,753	182,541	138,748	43,793	7,212	22,593,424	7,827,743	14,414,960	1,293,711	790,000	3,507,941	3,130,732	377,209
Cost of labor	195,456	168,637	119,893	48,744	26,819	174,001	54,411	116,305	17,899	3,782	7,777	4,056	3,721
Material and supplies	23,871	21,852	15,989	5,863	2,019	147,014	43,820	100,719	8,060	2,871	10,532	5,058	5,474
Other costs	143,449	130,321	67,502	62,819	13,128	981,893	374,939	597,577	41,751	30,788	65,432	47,704	17,728
Less: Inventory, end-of-year	8,751	8,124	6,695	1,429	627	3,042,193	728,607	2,261,993	409,680	184,765	217,056	205,753	11,303
Salaries and wages	14,591	13,881	12,481	1,400	710	2,176,714	503,599	1,635,783	123,646	88,299	264,201	214,835	49,366
Payments to partners	16,734	12,182	10,019	2,163	4,552	343,204	79,858	257,388	29,426	14,416	31,004	26,712	4,292
Rent	24,462	22,243	18,499	3,744	2,219	430,353	66,041	359,519	14,712	18,821	46,225	36,302	9,923
Interest	9,391	8,260	6,664	1,596	1,131	117,147	31,986	83,372	7,865	5,018	9,813	8,232	1,581
Taxes	35,006	31,331	24,849	6,482	3,675	445,516	95,742	341,652	26,524	18,875	58,761	50,320	8,441
Casualty losses	173	128	116	12	45	2,524	351	2,151	134	195	442	402	40
Bad debts	932	730	598	132	202	47,034	12,169	33,697	5,286	1,444	2,224	1,943	281
Repairs	41,909	37,021	31,750	5,271	4,888	113,620	27,405	84,133	5,459	3,605	15,542	12,806	2,736
Depreciation	56,357	48,834	39,883	8,951	7,523	298,973	72,970	220,541	17,642	18,531	38,569	31,360	7,209
Amortization	20	14	1	13	6	791	77	712	73	34	81	48	33
Depletion	149	38	38	-	111	1,274	891	383	255	2	36	36	-
Retirement plans, etc	904	869	550	319	35	7,717	3,745	3,869	219	309	833	546	287
Net loss from other partnerships, etc	19	19	19	-	-	206	73	127	4	5	29	29	-
Net farm loss	79	79	79	-	-	180	8	172	-	-	3	3	-
Net loss, noncapital assets	209	178	112	66	31	773	119	652	56	60	84	83	1
Other deductions	117,036	101,234	82,041	19,193	15,802	1,692,914	456,208	1,211,187	92,775	79,015	191,751	158,346	33,405
Gross profit (less loss)	470,517	402,488	314,642	87,846	68,029	7,793,914	1,849,695	5,817,785	445,740	334,526	902,141	724,498	177,643
Gross profit	470,690	402,661	314,645	88,016	68,029	7,800,067	1,853,606	5,820,027	445,788	334,530	902,141	724,498	177,643
Gross loss	173	173	3	170	-	6,153	3,911	2,242	48	4	-	-	-
Net profit	172,144	142,387	98,982	43,405	29,757	2,444,455	594,025	1,813,360	148,313	100,782	271,620	209,623	61,997

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued										
	Retail trade—Continued										Wholesale and retail trade not allocable
	Automotive dealers				Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating places	Drinking places	Liquor stores	Other retail trade	
	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers							
NUMBER OF PARTNERSHIPS	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
With and without net profit	34,880	7,348	21,762	5,770	11,166	11,315	23,233	11,899	5,237	29,147	2,399
With net profit	27,992	5,502	18,452	4,038	9,200	9,215	18,315	9,398	4,382	21,694	1,975
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)										
Total receipts	5,977,256	2,809,511	2,486,401	681,344	1,286,709	1,487,650	1,827,239	651,954	783,963	2,990,945	519,232
Business receipts	5,917,306	2,772,507	2,473,587	671,212	1,265,809	1,455,227	1,807,946	643,666	779,119	2,956,101	516,140
Income from other partnerships, etc	239	8	187	44	69	167	142	29	-	1,248	12
Nonqualifying dividends	20	16	4	-	6	103	22	60	4	55	1
Interest	7,474	5,775	846	853	1,972	4,115	730	238	144	4,757	281
Rents	14,085	5,452	5,150	3,483	4,335	5,206	9,599	3,680	2,311	8,781	883
Royalties	88	40	48	-	-	28	24	42	7	39	16
Net farm profit	7	7	-	-	-	3	-	5	-	119	-
Net gain, noncapital assets	1,596	427	807	362	169	202	1,617	674	287	1,013	96
Other receipts	36,441	25,279	5,772	5,390	14,349	22,599	7,159	3,560	2,091	18,832	1,803
Total deductions	5,671,140	2,722,758	2,316,429	631,953	1,148,883	1,343,085	1,645,444	566,505	725,226	2,703,562	483,889
Cost of sales and operations, total	4,740,776	2,366,532	1,889,424	484,820	816,637	959,495	862,329	333,125	609,856	1,987,389	383,831
Inventory, beginning-of-year	453,592	266,184	81,071	106,337	263,617	227,090	32,436	23,325	77,199	411,492	53,343
Purchases	4,368,335	2,066,329	1,820,455	481,551	811,484	925,706	792,774	320,265	602,639	1,927,249	371,526
Cost of labor	51,675	41,384	4,849	5,442	5,871	13,563	15,040	1,408	237	11,072	3,566
Material and supplies	30,001	16,631	6,517	6,853	3,800	13,054	18,737	3,447	425	21,374	2,541
Other costs	367,193	290,045	63,580	13,568	13,221	29,543	35,578	8,361	10,328	61,319	9,941
Less: Inventory, end-of-year	530,020	314,041	87,048	128,931	281,356	249,461	32,236	23,681	80,972	445,117	57,086
Salaries and wages	321,937	119,097	151,968	50,872	124,175	128,925	363,871	82,320	34,817	260,773	39,394
Payments to partners	69,497	26,869	30,764	11,864	24,027	25,345	33,070	14,159	9,631	62,936	7,657
Rent	81,676	16,747	53,712	11,217	44,017	29,690	70,645	21,269	12,183	64,169	5,391
Interest	30,758	20,414	4,656	5,688	5,868	8,910	12,939	4,654	2,776	13,223	1,877
Taxes	72,467	19,056	42,816	10,595	21,234	25,760	57,980	26,853	16,634	50,586	8,497
Casualty losses	407	116	258	33	124	413	503	231	197	633	26
Bad debts	13,493	7,182	3,453	2,858	2,236	6,264	484	419	343	6,742	1,185
Repairs	17,073	9,298	5,008	2,767	4,116	4,924	19,337	7,344	3,009	14,410	2,259
Depreciation	39,948	13,248	18,372	8,328	11,330	16,911	44,377	14,523	7,616	40,265	5,802
Amortization	48	21	27	-	109	83	277	65	20	61	2
Depletion	21	5	7	9	3	4	5	78	11	50	-
Retirement plans, etc	405	290	62	53	122	421	718	6	47	997	103
Net loss from other partnerships, etc	50	21	-	29	1	15	25	-	1	39	6
Net farm loss	37	28	9	-	-	-	26	-	-	116	-
Net loss, noncapital assets	239	8	90	141	148	28	440	329	47	158	2
Other deductions	282,308	123,826	115,803	42,679	94,736	135,897	178,418	61,130	28,038	201,015	27,857
Gross profit (less loss)	1,176,530	405,975	584,163	186,392	449,172	495,732	945,617	310,541	169,263	968,712	132,309
Gross profit	1,178,695	407,080	584,686	186,929	452,474	496,143	946,388	310,627	169,306	971,445	132,337
Gross loss	2,165	1,105	523	537	3,302	411	771	86	43	2,733	28
Net profit (less loss)	306,116	86,753	169,972	49,391	137,826	144,565	181,795	85,449	58,737	287,383	35,343
Net profit	328,067	94,895	177,662	55,510	145,753	153,389	203,962	92,003	60,649	308,822	37,070
Net loss	21,951	8,142	7,690	6,119	7,927	8,824	22,167	6,554	1,912	21,439	1,727
PARTNERSHIPS WITH NET PROFIT											
Total receipts	5,384,508	2,528,313	2,278,423	577,772	1,207,143	1,360,526	1,622,841	573,953	729,683	2,721,486	492,725
Business receipts	5,330,001	2,494,857	2,266,195	568,949	1,187,936	1,330,591	1,607,636	566,961	725,316	2,691,397	489,729
Income from other partnerships, etc	239	8	187	44	69	163	58	29	-	1,248	12
Nonqualifying dividends	9	5	4	-	6	103	22	60	4	55	1
Interest	7,027	5,401	815	811	1,962	3,691	706	211	144	4,574	267
Rents	13,057	4,919	4,942	3,196	3,226	4,250	6,778	3,107	2,056	6,888	882
Royalties	88	40	48	-	-	22	24	26	7	39	16
Net farm profit	7	7	-	-	-	3	-	5	-	119	-
Net gain, noncapital assets	1,346	224	760	362	135	200	1,287	553	241	886	89
Other receipts	32,734	22,852	5,472	4,410	13,809	21,503	6,330	3,001	1,915	16,280	1,729
Total deductions	5,056,441	2,433,418	2,100,761	522,262	1,061,390	1,207,137	1,418,879	481,950	669,034	2,412,664	455,655
Cost of sales and operations, total	4,255,759	2,128,859	1,721,447	405,453	763,406	871,193	754,907	294,260	569,891	1,795,044	363,295
Inventory, beginning-of-year	392,197	233,223	72,843	86,131	235,967	196,180	27,313	20,797	71,184	362,297	49,030
Purchases	3,932,848	1,867,468	1,661,883	403,497	760,551	841,274	693,280	284,514	564,348	1,746,493	350,721
Cost of labor	45,465	36,235	4,241	4,989	5,333	12,634	13,287	658	202	9,268	3,285
Material and supplies	25,449	15,312	5,957	4,180	3,665	10,905	16,608	2,881	362	19,386	2,475
Other costs	322,317	255,499	55,099	11,719	12,914	27,511	31,285	6,688	8,065	50,826	9,377
Less: Inventory, end-of-year	462,517	278,878	78,576	105,063	255,024	217,311	26,866	21,278	74,270	393,226	51,593
Salaries and wages	285,469	106,630	136,972	41,867	114,221	115,192	314,408	67,401	30,566	232,380	37,332
Payments to partners	51,129	21,028	22,728	7,373	20,353	19,883	25,831	8,851	7,338	49,157	5,958
Rent	71,910	14,189	49,070	8,651	39,645	25,835	59,396	17,002	10,643	55,330	4,793
Interest	22,841	14,770	3,774	4,297	4,211	7,432	9,703	3,748	2,195	10,546	1,789
Taxes	64,085	16,008	39,328	8,749	18,898	23,197	50,473	22,261	14,232	44,346	8,122
Casualty losses	213	43	161	9	98	78	279	226	191	295	22
Bad debts	10,633	5,932	2,937	1,764	1,808	5,339	437	383	325	5,818	1,168
Repairs	14,407	7,510	4,537	2,360	3,490	4,265	16,428	6,271	2,677	11,989	2,082
Depreciation	33,688	10,248	16,393	7,047	9,639	14,486	36,465	11,965	6,112	33,444	5,462
Amortization	46	21	25	-	63	83	204	47	20	61	2
Depletion	19	5	5	9	3	2	5	-	11	50	-
Retirement plans, etc	395	288	62	45	122	420	700	6	45	820	103
Net loss from other partnerships, etc	31	21	-	10	1	6	11	-	1	39	6
Net farm loss	28	28	-	-	-	-	26	-	-	115	-
Net loss, noncapital assets	84	7	36	41	148	13	57	37	-	113	2
Other deductions	245,704	107,831	103,286	34,587	85,284	119,713	149,549	49,492	24,787	173,117	25,519
Gross profit (less loss)	1,074,242	365,998	544,748	163,496	424,530	459,398	852,729	272,701	155,425	896,353	126,434
Gross profit	1,074,567	365,998	545,073	163,496	426,363	459,398	852,761	272,701	155,425	896,353	126,434
Gross loss	325	-	325	-	1,833	-	32	-	-	-	-
Net profit	328,067	94,895	177,662	55,510	145,753	153,389	203,962	92,003	60,649	308,822	37,070

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Finance, insurance, and real estate										
	Total	Finance				Insurance agents, brokers, and service	Real estate				
		Total	Banking and other credit agencies	Security and commodity brokers, dealers, exchanges, and services	Holding and investment companies		Total	Operators, except developers, and lessors of buildings	Lessors of real property other than buildings	Agents, brokers, and managers	Other real estate
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
NUMBER OF PARTNERSHIPS											
With and without net profit	298,531	65,765	3,228	6,761	55,776	11,301	221,465	182,471	17,402	10,402	11,190
With net profit	177,457	33,817	2,889	4,448	26,480	9,902	133,738	107,501	12,670	6,821	6,746
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)										
Total receipts	10,690,078	3,439,154	182,837	2,782,027	474,290	771,069	6,479,855	5,322,248	171,670	461,655	524,282
Business receipts	9,397,480	2,630,169	110,081	2,311,042	209,046	757,597	6,009,714	5,125,407	41,514	414,730	428,063
Income from other partnerships, etc	52,124	41,347	1,778	15,409	24,160	272	10,505	6,127	189	2,903	1,286
Nonqualifying dividends	19,758	19,107	58	2,371	16,678	-	651	465	142	12	32
Interest	575,706	454,744	51,091	245,220	158,433	4,553	116,409	62,792	9,075	13,209	31,333
Rents	175,256	26,474	1,718	4,497	20,259	3,833	144,949	25,146	102,148	8,055	9,600
Royalties	70,218	55,317	149	41,812	13,356	4	14,897	4,470	10,328	33	66
Net farm profit	1,259	28	3	3	22	-	1,231	520	709	-	2
Net gain, noncapital assets	71,801	17,577	192	6,151	11,234	505	53,719	38,480	828	7,768	6,643
Other receipts	326,476	194,391	17,767	155,522	21,102	4,305	127,780	58,841	6,737	14,945	47,257
Total deductions	9,622,234	2,776,764	128,118	2,246,460	402,186	542,814	6,302,656	5,358,777	138,088	376,869	428,922
Cost of sales and operations, total	501,621	119,701	13,765	77,759	28,177	136,506	245,414	53,649	8,133	127,145	56,487
Inventory, beginning-of-year	76,882	6,543	1,226	-	5,317	484	69,855	5,952	-	34,249	29,654
Purchases	200,580	73,928	7,400	45,479	21,049	37,872	88,780	26,065	1,160	45,186	16,369
Cost of labor	15,271	1,379	7	965	407	2,742	11,150	3,799	821	6,197	333
Material and supplies	5,948	102	13	42	47	83	5,763	3,684	121	480	1,478
Other costs	282,183	40,718	6,508	31,273	2,937	95,911	145,554	20,330	11,626	76,064	37,534
Less: Inventory, end-of-year	79,243	2,969	1,389	-	1,580	586	75,688	6,181	5,595	35,031	28,881
Salaries and wages	1,300,415	927,339	38,013	870,194	19,132	97,830	275,246	206,236	1,916	31,549	35,545
Payments to partners	253,177	150,722	4,520	132,774	13,428	44,790	57,665	28,842	1,596	15,414	11,813
Rent	225,641	82,505	4,262	71,547	6,696	18,395	124,741	105,614	5,405	7,458	6,264
Interest	2,012,793	404,425	19,939	258,488	125,998	3,831	1,604,537	1,442,638	33,978	38,159	89,762
Taxes	1,059,957	131,148	4,963	98,335	27,850	9,061	919,748	841,547	27,427	19,635	31,139
Casualty losses	6,057	2,414	97	2,060	257	233	3,410	1,993	141	39	1,237
Bad debts	25,511	15,035	5,569	4,206	5,260	5,498	4,978	3,662	30	87	1,199
Repairs	249,559	8,189	597	4,716	2,876	1,700	239,670	223,811	3,786	6,938	5,135
Depreciation	1,488,744	33,896	2,114	16,701	15,081	9,027	1,445,821	1,389,133	21,777	20,358	14,553
Amortization	3,631	1,635	7	1,554	74	131	1,865	1,718	-	18	129
Depletion	38,239	34,456	59	24,682	9,715	1	3,782	795	2,966	7	14
Retirement plans, etc	34,368	32,860	829	31,225	806	805	703	197	-	346	160
Net loss from other partnerships, etc	89,919	59,468	432	6,132	52,904	14	30,437	23,139	596	2,701	4,001
Net farm loss	2,119	312	-	293	19	-	1,807	26	1,781	-	-
Net loss, noncapital assets	21,409	7,597	6	5,194	2,397	320	13,492	12,455	383	-	654
Other deductions	2,309,074	765,062	32,946	640,600	91,516	214,672	1,329,340	1,023,322	28,173	107,015	170,830
Gross profit (less loss)	8,895,859	2,510,468	96,316	2,233,283	180,869	621,091	5,764,300	5,071,758	33,381	287,585	371,576
Gross profit	8,898,663	2,510,619	96,316	2,233,283	181,020	621,091	5,766,953	5,071,781	33,946	289,650	371,576
Gross loss	2,804	151	-	-	151	-	2,653	23	565	2,065	-
Net profit (less loss)	1,067,844	662,390	54,719	535,567	72,104	228,255	177,199	136,529	33,582	84,786	95,360
Net profit	2,263,385	933,368	55,504	589,173	288,691	230,913	1,099,104	749,377	65,760	117,968	165,999
Net loss	1,195,541	270,978	785	53,606	216,587	2,658	921,905	785,906	32,178	33,182	70,639
PARTNERSHIPS WITH NET PROFIT											
Total receipts	8,055,989	3,254,297	173,283	2,673,732	407,282	725,955	4,075,737	3,079,411	148,078	404,556	443,692
Business receipts	6,953,126	2,518,359	100,730	2,233,546	184,083	713,270	3,721,497	2,951,683	37,204	367,060	365,553
Income from other partnerships, etc	47,473	37,166	1,778	13,558	21,830	272	10,035	5,740	189	2,850	1,256
Nonqualifying dividends	17,799	17,237	58	1,239	15,940	-	562	406	125	1	30
Interest	507,331	416,689	50,998	231,807	133,884	4,369	86,273	43,871	6,517	11,257	24,628
Rents	131,136	21,701	1,696	4,234	15,771	3,552	105,883	9,242	88,703	1,769	6,169
Royalties	50,331	39,556	112	33,338	6,106	-	10,775	2,552	8,151	25	47
Net farm profit	1,138	9	3	3	3	-	1,129	520	607	-	2
Net gain, noncapital assets	60,554	16,123	163	5,054	10,906	478	43,953	28,855	795	7,753	6,550
Other receipts	287,101	187,457	17,745	150,953	18,759	4,014	95,630	36,545	5,787	13,841	39,457
Total deductions	5,792,604	2,320,929	117,779	2,084,559	118,591	495,042	2,976,633	2,330,034	82,318	286,588	277,693
Cost of sales and operations, total	425,708	106,337	10,117	76,953	19,267	122,502	196,869	35,509	7,838	104,390	49,132
Inventory, beginning-of-year	63,330	4,166	1,226	-	2,940	393	58,771	3,734	-	27,764	27,273
Purchases	174,448	67,494	7,381	45,479	14,634	31,846	75,108	22,781	1,137	39,052	12,138
Cost of labor	13,112	992	-	742	250	2,701	9,419	2,970	795	5,321	333
Material and supplies	3,423	69	13	42	14	67	3,287	1,265	79	465	1,478
Other costs	239,313	35,477	2,886	30,690	1,901	87,898	115,938	9,238	11,422	62,296	32,982
Less: Inventory, end-of-year	67,918	1,861	1,389	-	472	403	65,654	4,479	5,595	30,508	25,072
Salaries and wages	1,122,832	882,049	37,366	829,977	14,706	90,382	150,401	97,597	1,356	24,631	26,817
Payments to partners	197,483	130,988	4,253	121,544	5,191	34,271	32,224	11,242	191	12,720	8,071
Rent	156,662	73,339	4,056	67,416	1,867	16,747	66,576	50,581	4,438	6,520	5,037
Interest	861,773	268,900	19,339	225,283	24,278	3,182	589,691	513,238	11,291	19,018	46,144
Taxes	607,617	103,822	4,882	90,482	8,458	8,545	495,250	448,594	17,786	12,815	16,055
Casualty losses	2,563	2,183	97	2,060	26	233	147	104	-	26	17
Bad debts	16,110	10,035	5,468	4,044	523	4,745	1,330	599	30	76	625
Repairs	132,108	6,936	573	4,567	1,796	1,605	123,567	114,109	2,714	2,969	3,775
Depreciation	659,777	24,408	2,012	15,640	6,756	8,321	627,048	588,362	14,578	13,371	10,737
Amortization	2,494	1,547	7	1,540	-	55	892	853	-	-	39
Depletion	20,535	18,198	30	16,671	1,497	-	2,337	708	1,614	7	8
Retirement plans, etc	33,242	32,090	829	30,459	802	668	484	139	-	185	160
Net loss from other partnerships, etc	7,138	4,498	432	2,892	1,174	14	2,626	752	596	420	858
Net farm loss	154	19	-	-	19	-	135	26	109	-	-
Net loss, noncapital assets	2,413	1,285	6	962	317	273	855	478	358	-	19
Other deductions	1,543,995	654,295	28,312	594,069	31,914	203,499	686,201	467,143	19,419	89,440	110,199
Gross profit (less loss)	6,527,418	2,412,022	90,613	2,156,593	164,816	590,768	3,524,628	2,916,171	29,366	262,670	316,421
Gross profit	6,528,025	2,412,142	90,613	2,156,593	164,936	590,768	3,525,115	2,916,194	29,797	262,703	316,421
Gross loss	607	120	-	-	120	-	487	23	431	33	-
Net profit	2,263,385	933,368	55,504	589,173	288,691	230,913	1,099,104	749,377	65,760	117,968	165,999

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Services								
	Total	Hotels, rooming houses, camps, and other lodging places			Personal services				
		Total	Tourist courts and motels	Other lodging places	Total	Laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
NUMBER OF PARTNERSHIPS									
With and without net profit	176,276	12,006	6,154	5,852	30,522	11,693	8,449	4,956	5,424
With net profit	142,108	7,863	4,202	3,661	25,239	9,025	7,409	4,399	4,406
	(Thousand dollars)								
PARTNERSHIPS WITH AND WITHOUT NET PROFIT									
Total receipts	16,465,740	870,309	461,994	408,315	1,226,012	561,034	214,632	94,885	355,461
Business receipts	16,226,295	843,348	449,693	393,655	1,209,436	550,414	213,311	94,066	351,645
Income from other partnerships, etc	18,439	122	-	122	145	26	22	-	97
Nonqualifying dividends	989	-	-	-	1	-	-	-	1
Interest	22,628	2,215	1,460	755	1,257	647	92	9	509
Rents	70,603	14,293	5,891	8,402	7,938	5,451	322	688	1,477
Royalties	5,179	1	-	1	26	4	-	-	22
Net farm profit	752	-	-	-	-	-	-	-	-
Net gain, noncapital assets	15,888	626	477	149	2,100	1,147	422	22	509
Other receipts	104,967	9,704	4,473	5,231	5,109	3,345	463	100	1,201
Total deductions	10,642,590	806,865	425,193	381,672	988,032	482,315	169,045	58,724	277,948
Cost of sales and operations, total	2,780,448	301,037	141,089	159,948	513,762	247,963	93,179	29,027	143,593
Inventory, beginning-of-year	115,676	7,597	1,613	5,984	21,164	4,097	1,540	111	15,416
Purchases	866,992	72,426	22,901	49,525	110,822	26,915	10,162	452	73,293
Cost of labor	1,103,580	163,174	80,526	82,648	279,490	152,232	66,380	24,550	36,328
Material and supplies	175,368	14,655	9,136	5,519	56,081	32,300	13,288	2,195	8,298
Other costs	645,997	49,693	28,678	21,015	68,867	36,949	3,801	1,863	26,254
Less: Inventory, end-of-year	127,165	6,508	1,765	4,743	22,662	4,530	1,992	144	15,996
Salaries and wages	2,759,806	17,448	5,046	12,402	40,353	24,519	7,228	1,432	7,174
Payments to partners	568,490	11,844	6,556	5,288	58,621	17,410	14,495	9,931	16,785
Rent	749,976	46,948	25,202	21,746	60,585	25,404	15,518	7,630	12,033
Interest	180,002	64,985	43,140	21,845	13,290	8,091	938	307	3,954
Taxes	348,743	58,274	29,522	28,752	36,011	18,790	5,760	1,851	9,610
Casualty losses	2,829	262	190	72	261	172	24	-	65
Bad debts	17,406	1,891	792	1,099	2,882	508	16	3	2,355
Repairs	115,429	30,972	18,067	12,905	19,932	12,195	2,124	566	5,047
Depreciation	549,349	102,677	64,649	38,028	62,433	36,632	6,026	2,094	17,681
Amortization	20,218	170	73	97	67	56	10	-	1
Depletion	823	63	-	63	6	-	-	-	6
Retirement plans, etc	30,886	351	11	340	467	187	35	1	244
Net loss from other partnerships, etc	4,637	43	43	-	4	4	-	-	-
Net farm loss	209	2	-	2	-	-	-	-	-
Net loss, noncapital assets	4,325	659	-	659	310	202	104	-	4
Other deductions	2,509,014	169,239	90,813	78,426	179,048	90,182	23,588	5,882	59,396
Gross profit (less loss)	13,445,847	542,311	308,604	233,707	695,674	302,451	120,132	65,039	208,052
Gross profit	13,459,948	542,636	308,618	234,018	696,697	303,349	120,161	65,039	208,148
Gross loss	14,101	325	14	311	1,023	898	29	-	96
Net profit (less loss)	5,823,150	63,444	36,801	26,643	237,980	78,719	45,587	36,161	77,513
Net profit	6,039,231	109,816	66,496	43,320	251,123	86,522	47,123	36,768	80,710
Net loss	216,081	46,372	29,695	16,677	13,143	7,803	1,536	607	3,197
PARTNERSHIPS WITH NET PROFIT									
Total receipts	15,277,251	642,929	354,102	288,827	1,094,153	483,616	197,886	86,234	326,417
Business receipts	15,075,326	627,023	346,308	280,715	1,081,028	475,807	196,602	85,422	323,197
Income from other partnerships, etc	17,056	2	-	2	48	26	22	-	-
Nonqualifying dividends	965	-	-	-	1	-	-	-	1
Interest	20,367	1,582	1,102	480	1,044	546	92	9	397
Rents	54,290	7,100	3,238	3,862	7,363	5,142	322	688	1,211
Royalties	5,116	1	-	1	5	4	-	-	1
Net farm profit	730	-	-	-	-	-	-	-	-
Net gain, noncapital assets	13,823	586	452	134	2,054	1,105	422	22	505
Other receipts	89,578	6,635	3,002	3,633	2,610	986	426	93	1,105
Total deductions	9,238,020	533,113	287,606	245,507	843,030	397,094	150,763	49,466	245,707
Cost of sales and operations, total	2,321,902	201,105	97,804	103,301	451,517	211,247	85,355	26,608	128,307
Inventory, beginning-of-year	93,268	5,311	1,274	4,037	18,482	3,762	1,401	106	13,213
Purchases	743,875	49,133	16,565	32,568	99,790	24,400	9,296	447	65,647
Cost of labor	917,281	106,394	54,613	51,781	243,815	129,366	60,689	22,575	31,185
Material and supplies	150,601	10,596	6,405	4,191	48,474	27,727	12,215	1,879	6,653
Other costs	520,793	33,783	20,186	13,597	60,307	30,051	3,591	1,735	24,930
Less: Inventory, end-of-year	103,916	4,112	1,239	2,873	19,351	4,059	1,837	134	13,321
Salaries and wages	2,650,033	11,277	3,668	7,609	36,996	22,163	6,907	1,065	6,861
Payments to partners	433,810	8,312	5,052	3,260	39,745	11,749	9,422	5,416	13,158
Rent	683,956	38,421	20,569	17,852	50,652	19,230	13,986	6,743	10,693
Interest	102,711	34,197	22,552	11,645	9,836	5,444	856	300	3,236
Taxes	301,220	38,412	20,156	18,256	31,211	15,822	5,214	1,691	8,484
Casualty losses	1,675	207	162	45	202	113	24	-	65
Bad debts	13,653	1,086	594	492	2,670	480	12	3	2,175
Repairs	92,378	22,535	13,684	8,851	16,912	10,154	1,925	530	4,303
Depreciation	371,229	63,658	41,495	22,163	50,318	27,925	5,378	1,803	15,212
Amortization	11,587	124	36	88	64	54	9	-	1
Depletion	816	63	-	63	-	-	-	-	-
Retirement plans, etc	28,980	202	11	191	385	166	35	1	183
Net loss from other partnerships, etc	3,294	22	22	-	3	3	-	-	-
Net farm loss	12	2	-	2	-	-	-	-	-
Net loss, noncapital assets	1,018	5	-	5	296	196	96	-	4
Other deductions	2,219,746	113,485	61,801	51,684	152,223	72,348	21,544	5,306	53,025
Gross profit (less loss)	12,753,424	425,918	248,504	177,414	629,511	264,560	111,247	58,814	194,890
Gross profit	12,755,431	425,918	248,504	177,414	629,538	264,560	111,274	58,814	194,890
Gross loss	2,007	-	-	-	27	-	27	-	-
Net profit	6,039,231	109,816	66,496	43,320	251,123	86,522	47,123	36,768	80,710

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Services—Continued							
	Business services	Automobile parking, repair, and services					Repair services, except automobile	Amusement and recreation services, including motion pictures
		Total	Automobile repair shops			Automobile parking and other services		
			Total	General automobile repair shops	Other automobile repair			
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
NUMBER OF PARTNERSHIPS								
With and without net profit	25,928	17,652	13,006	9,029	3,977	4,646	7,795	13,474
With net profit	18,855	13,601	10,641	7,455	3,186	2,960	6,249	7,439
	(Thousand dollars)							
PARTNERSHIPS WITH AND WITHOUT NET PROFIT								
Total receipts	1,206,547	827,924	658,775	424,638	234,137	169,149	294,540	786,045
Business receipts	1,176,549	814,538	653,394	420,261	233,133	161,144	292,597	742,476
Income from other partnerships, etc	1,232	34	6	-	6	28	-	499
Nonqualifying dividends	810	1	-	-	-	1	6	27
Interest	3,834	1,176	377	258	119	799	109	1,641
Rents	9,787	4,182	2,400	2,119	281	1,782	985	10,984
Royalties	710	-	-	-	-	-	110	1,796
Net farm profit	23	87	-	-	-	87	-	-
Net gain, noncapital assets	4,790	1,571	371	262	109	1,200	79	4,511
Other receipts	8,812	6,335	2,227	1,738	489	4,108	654	24,111
Total deductions	1,008,753	691,621	539,356	345,196	194,160	152,265	237,065	715,248
Cost of sales and operations, total	534,093	452,238	392,113	250,072	142,041	60,125	160,614	301,352
Inventory, beginning-of-year	16,313	33,400	29,196	19,915	9,281	4,204	18,501	5,111
Purchases	171,138	290,354	268,835	183,684	85,151	21,519	99,123	52,264
Cost of labor	206,647	104,567	84,230	44,976	39,254	20,337	37,460	128,502
Material and supplies	26,816	27,876	25,728	13,987	11,741	2,148	12,114	8,205
Other costs	131,577	32,587	16,606	9,421	7,185	15,981	16,295	112,971
Less: Inventory, end-of-year	18,398	36,546	32,482	21,911	10,571	4,064	22,879	5,701
Salaries and wages	25,738	15,402	13,279	7,905	5,374	2,123	6,758	19,218
Payments to partners	39,427	23,948	20,379	13,634	6,745	3,569	14,219	16,655
Rent	32,822	32,296	16,208	9,888	6,320	16,088	5,953	67,066
Interest	34,045	11,683	3,226	2,230	996	8,457	1,582	13,580
Taxes	26,366	21,971	14,318	9,049	5,269	7,653	6,792	26,740
Casualty losses	298	187	173	145	28	14	155	208
Bad debts	3,020	2,210	1,874	1,287	587	336	415	354
Repairs	12,126	8,407	3,831	2,592	1,239	4,576	1,638	11,504
Depreciation	126,692	41,286	13,531	8,960	4,571	27,755	7,392	81,184
Amortization	3,299	79	49	49	-	30	-	15,835
Depletion	65	-	-	-	-	-	31	-
Retirement plans, etc	965	95	87	46	41	8	58	677
Net loss from other partnerships, etc	1,098	1	1	-	1	-	-	255
Net farm loss	1	-	-	-	-	-	197	-
Net loss, noncapital assets	697	281	80	76	4	201	96	865
Other deductions	168,001	81,537	60,207	39,263	20,944	21,330	31,165	159,755
Gross profit (less loss)	642,456	362,300	261,281	170,189	91,092	101,019	131,983	441,124
Gross profit	644,045	362,933	261,778	170,686	91,092	101,155	132,035	450,317
Gross loss	1,589	633	497	497	-	136	52	9,193
Net profit (less loss)	197,794	136,303	119,419	79,442	39,977	16,884	57,475	70,797
Net profit	252,696	148,176	124,401	83,065	41,336	23,775	59,845	122,568
Net loss	54,902	11,873	4,982	3,623	1,359	6,891	2,370	51,771
PARTNERSHIPS WITH NET PROFIT								
Total receipts	1,030,388	729,222	601,471	386,821	214,650	127,751	259,184	599,669
Business receipts	1,010,045	717,225	596,301	382,636	213,665	120,924	257,385	564,254
Income from other partnerships, etc	1,232	34	6	-	6	28	-	497
Nonqualifying dividends	788	1	-	-	-	1	6	27
Interest	3,422	1,141	372	253	119	769	107	1,177
Rents	3,086	3,767	2,298	2,027	271	1,469	886	10,488
Royalties	679	-	-	-	-	-	110	1,785
Net farm profit	1	87	-	-	-	87	-	-
Net gain, noncapital assets	3,788	1,062	355	246	109	707	79	4,195
Other receipts	7,347	5,905	2,139	1,659	480	3,766	611	17,246
Total deductions	777,692	581,046	477,070	303,756	173,314	103,976	199,339	477,101
Cost of sales and operations, total	472,797	395,663	354,377	224,616	129,761	41,286	136,844	207,259
Inventory, beginning-of-year	11,132	27,975	25,855	17,580	8,275	2,120	14,132	4,441
Purchases	150,330	254,819	240,990	164,316	76,674	13,829	86,920	42,026
Cost of labor	184,626	91,218	77,705	40,180	37,525	13,513	33,026	93,842
Material and supplies	23,744	24,949	23,797	13,331	10,466	1,152	11,180	5,914
Other costs	115,730	27,968	15,369	8,976	6,393	12,599	10,688	65,832
Less: Inventory, end-of-year	12,765	31,266	29,339	19,767	9,572	1,927	19,102	4,796
Salaries and wages	20,281	13,139	11,383	7,623	3,760	1,756	6,029	13,490
Payments to partners	25,047	14,016	11,879	7,568	4,311	2,137	10,217	10,431
Rent	26,588	25,073	13,520	8,080	5,440	11,553	4,655	56,219
Interest	11,308	8,095	2,774	1,907	867	5,321	1,226	5,507
Taxes	22,926	19,124	13,179	8,282	4,897	5,945	5,833	19,745
Casualty losses	291	162	148	121	27	14	12	161
Bad debts	1,498	1,700	1,500	1,029	471	200	314	221
Repairs	8,599	6,838	3,612	2,464	1,148	3,226	1,490	7,393
Depreciation	54,843	30,181	11,742	7,856	3,886	18,439	6,099	46,979
Amortization	99	49	49	49	-	-	-	10,525
Depletion	65	-	-	-	-	-	30	-
Retirement plans, etc	914	94	87	46	41	7	56	193
Net loss from other partnerships, etc	483	1	1	-	1	-	-	34
Net farm loss	1	-	-	-	-	-	-	-
Net loss, noncapital assets	189	94	4	-	4	90	25	29
Other deductions	131,763	66,817	52,815	34,115	18,700	14,002	26,509	98,915
Gross profit (less loss)	537,248	321,562	241,924	158,020	83,904	79,638	120,541	356,995
Gross profit	537,435	321,791	242,062	158,158	83,904	79,729	120,541	358,510
Gross loss	187	229	138	138	-	91	-	1,515
Net profit	252,696	148,176	124,401	83,065	41,336	23,775	59,845	122,568

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Services—Continued									Nature of business not allocable
	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Total	Offices of physicians and surgeons	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)
NUMBER OF PARTNERSHIPS										
With and without net profit	23,715	15,780	7,935	24,728	6,828	10,012	6,146	3,866	3,616	1,824
With net profit	22,287	15,318	6,969	23,410	5,638	9,341	5,959	3,382	2,186	907
	(Thousand dollars)									
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Total receipts	4,120,594	3,038,922	1,081,672	3,935,551	1,287,722	1,799,733	1,376,074	423,659	110,763	37,172
Business receipts	4,090,250	3,022,392	1,067,858	3,894,897	1,271,481	1,780,752	1,360,763	419,989	109,971	35,390
Income from other partnerships, etc	1,881	1,742	139	2,456	6,557	5,510	4,853	657	3	7
Nonqualifying dividends	8	6	2	26	64	46	46	-	-	1
Interest	1,850	1,283	567	6,035	1,459	2,966	2,679	287	86	54
Rents	11,871	5,343	6,528	6,845	1,805	1,714	1,346	368	199	89
Royalties	40	12	28	2,448	46	2	2	-	-	-
Net farm profit	642	-	642	-	-	-	-	-	-	-
Net gain, noncapital assets	1,225	242	983	418	73	293	205	88	202	1
Other receipts	12,827	7,902	4,925	22,426	6,237	8,450	6,180	2,270	302	1,630
Total deductions	2,038,813	1,282,930	755,883	1,813,229	1,025,783	1,227,572	935,406	292,166	89,609	27,207
Cost of sales and operations, total	173,520	41,625	131,895	38,793	269,408	12,893	6,700	6,193	22,738	12,445
Inventory, beginning-of-year	4,782	978	3,804	-	3,217	865	844	21	4,726	249
Purchases	44,590	9,755	34,835	174	9,742	8	8	-	16,351	11,006
Cost of labor	54,064	12,378	41,686	3,093	115,631	8,290	5,337	2,953	2,662	-
Material and supplies	20,360	9,243	11,117	659	7,369	407	38	369	826	64
Other costs	54,316	10,363	43,953	34,867	136,554	4,346	1,476	2,870	3,924	1,700
Less: Inventory, end-of-year	4,592	1,092	3,500	-	3,105	1,023	1,003	20	5,751	574
Salaries and wages	759,434	507,491	251,943	802,677	343,452	709,484	532,720	176,764	19,842	5,028
Payments to partners	122,322	83,705	38,617	112,224	50,816	110,901	93,392	17,509	7,513	1,049
Rent	192,240	135,525	56,715	193,395	34,482	78,093	60,518	17,575	6,096	561
Interest	19,289	5,835	13,454	8,073	4,207	7,684	5,503	2,181	1,584	451
Taxes	63,196	36,216	26,980	50,301	22,796	34,241	25,959	8,282	2,055	1,168
Casualty losses	1,068	209	859	193	85	2	-	2	110	-
Bad debts	2,546	382	2,164	1,706	810	1,546	1,027	519	26	34
Repairs	15,360	7,841	7,519	7,120	2,549	4,152	3,179	973	1,669	283
Depreciation	51,267	27,873	23,394	42,685	11,394	19,251	14,482	4,769	3,088	788
Amortization	193	165	28	169	125	281	100	181	-	1
Depletion	36	-	36	614	8	-	-	-	-	-
Retirement plans, etc	9,069	7,997	1,072	7,965	4,907	6,123	4,059	2,064	209	45
Net loss from other partnerships, etc	517	318	199	1,215	268	1,236	1,211	25	-	-
Net farm loss	-	-	-	-	-	9	-	9	-	-
Net loss, noncapital assets	50	25	25	1,211	130	15	15	-	11	-
Other deductions	628,706	427,723	200,983	544,888	280,346	241,661	186,541	55,120	24,668	5,354
Gross profit (less loss)	3,916,730	2,980,767	935,963	3,856,104	1,002,073	1,767,859	1,354,063	413,796	87,233	22,945
Gross profit	3,916,779	2,980,767	936,012	3,856,104	1,003,310	1,767,859	1,354,063	413,796	87,233	22,964
Gross loss	49	-	49	-	1,237	-	-	-	-	19
Net profit (less loss)	2,081,781	1,755,992	325,789	2,122,322	261,939	572,161	440,668	131,493	21,154	9,965
Net profit	2,093,207	1,759,490	333,717	2,131,050	267,950	578,078	443,808	134,270	24,722	11,113
Net loss	11,426	3,498	7,928	8,728	6,011	5,917	3,140	2,777	3,568	1,148
PARTNERSHIPS WITH NET PROFIT										
Total receipts	4,009,554	3,010,116	999,438	3,867,021	1,188,593	1,766,939	1,352,831	414,108	89,599	33,855
Business receipts	3,979,742	2,993,729	986,013	3,826,954	1,173,103	1,749,621	1,339,165	410,456	88,946	33,567
Income from other partnerships, etc	1,881	1,742	139	2,456	6,557	4,346	3,689	657	3	-
Nonqualifying dividends	6	4	2	26	64	46	46	-	-	1
Interest	1,836	1,283	553	5,858	1,415	2,710	2,433	277	75	26
Rents	11,531	5,312	6,219	6.751	1,538	1,677	1,309	368	103	42
Royalties	40	12	28	2,448	46	2	2	-	-	-
Net farm profit	642	-	642	-	-	-	-	-	-	-
Net gain, noncapital assets	1,219	242	977	275	73	290	202	88	202	1
Other receipts	12,657	7,792	4,865	22,253	5,797	8,247	5,985	2,262	270	218
Total deductions	1,916,347	1,250,626	665,721	1,735,971	920,643	1,188,861	909,023	279,838	64,877	22,742
Cost of sales and operations, total	159,064	41,263	117,801	37,307	229,407	12,585	6,677	5,908	18,354	12,414
Inventory, beginning-of-year	4,634	978	3,656	-	3,213	865	844	21	3,083	249
Purchases	41,973	9,755	32,218	174	6,519	8	8	-	12,183	11,006
Cost of labor	47,593	12,087	35,506	3,093	102,821	8,290	5,337	2,953	2,563	-
Material and supplies	19,399	9,176	10,223	270	4,973	407	38	369	695	64
Other costs	49,904	10,359	39,545	33,770	114,957	4,038	1,453	2,585	3,816	1,669
Less: Inventory, end-of-year	4,439	1,092	3,347	-	3,076	1,023	1,003	20	3,986	574
Salaries and wages	725,428	501,010	224,418	792,828	319,314	695,133	520,972	174,161	16,118	4,355
Payments to partners	99,871	67,889	31,982	79,901	39,161	102,160	88,468	13,692	4,949	388
Rent	181,881	133,450	48,431	189,429	31,803	74,555	58,419	16,136	4,680	519
Interest	15,078	5,734	9,344	6,230	3,745	7,208	5,220	1,988	281	87
Taxes	58,932	35,687	23,245	49,259	21,000	33,429	25,331	8,098	1,349	842
Casualty losses	252	209	43	193	83	2	-	2	110	-
Bad debts	2,378	382	1,996	1,530	810	1,441	922	519	5	22
Repairs	14,564	7,754	6,810	6,735	2,371	4,074	3,115	959	867	186
Depreciation	47,766	27,389	20,377	40,787	10,557	18,696	14,131	4,565	1,345	406
Amortization	188	165	23	169	125	244	65	179	-	1
Depletion	36	-	36	614	8	-	-	-	-	-
Retirement plans, etc	8,992	7,940	1,052	7,902	4,034	6,034	4,056	1,978	174	45
Net loss from other partnerships, etc	517	318	199	743	256	1,235	1,210	25	-	-
Net farm loss	-	-	-	-	-	9	-	9	-	-
Net loss, noncapital assets	48	25	23	187	130	15	15	-	-	-
Other deductions	601,352	421,411	179,941	522,157	257,839	232,041	180,422	51,619	16,645	3,477
Gross profit (less loss)	3,820,678	2,952,466	868,212	3,789,647	943,696	1,737,036	1,332,488	404,548	70,592	21,153
Gross profit	3,820,727	2,952,466	868,261	3,789,647	943,696	1,737,036	1,332,488	404,548	70,592	21,153
Gross loss	49	-	49	-	-	-	-	-	-	-
Net profit	2,093,207	1,759,490	333,717	2,131,050	267,950	578,078	443,808	134,270	24,722	11,113

[1]Net loss exceeds net profit.

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

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(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)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL INDUSTRIES																
Total	917,500	82,866,910	80,531,944	42,894,179	3,326,710	11,155,085	11,405,163	4,707,067	659,913	73,149,165	71,176,345	37,866,875	2,019,725	9,871,201	13,571,422	4,045,052
$1 under $1,000	58,576	29,893	17,711	11,715	16,835	4,183	[1]95,865	4,638	22,993	12,479	5,980	995	1,166	217	6,344	438
$1,000 under $2,500	64,085	115,558	90,563	24,397	31,620	5,034	[1]66,801	7,420	33,748	61,264	44,274	5,085	7,035	716	27,791	2,440
$2,500 under $5,000	74,433	282,999	239,617	58,398	54,625	10,894	[1]6,733	24,884	48,687	185,911	151,627	23,652	21,712	3,693	78,148	8,768
$5,000 under $10,000	95,562	715,761	633,177	161,563	106,680	31,860	81,404	40,749	67,211	508,564	441,469	83,359	54,291	13,823	198,316	21,413
$10,000 under $25,000	149,861	2,558,117	2,398,542	753,962	276,462	177,513	463,066	130,165	114,631	1,964,428	1,833,681	506,023	163,047	115,731	691,340	79,668
$25,000 under $50,000	130,390	4,778,075	4,608,029	1,744,679	376,959	450,391	952,125	236,710	107,139	3,953,355	3,809,000	1,399,338	237,991	350,343	1,155,802	184,784
$50,000 under $100,000	120,989	8,775,951	8,561,676	3,735,389	507,940	[1]1,024,325	1,629,785	586,201	102,573	7,457,415	7,276,469	3,108,104	326,409	843,100	1,882,627	422,908
$100,000 under $200,000	94,015	13,369,296	13,108,513	6,097,929	593,384	1,716,238	2,537,651	742,054	83,733	11,909,394	11,693,599	5,449,451	380,199	1,533,510	2,756,501	652,858
$200,000 under $500,000	59,078	18,000,091	17,689,942	9,452,644	596,884	2,527,744	2,767,609	1,122,573	52,681	16,023,669	15,779,135	8,504,379	357,094	2,258,211	3,002,015	1,023,351
$500,000 or more	21,313	34,129,740	33,184,174	20,851,770	740,687	5,195,931	3,404,455	1,808,429	19,315	30,982,594	30,141,111	18,786,371	467,267	4,746,241	3,716,507	1,648,355
Receipts not reported	49,198	111,429	-	1,733	24,634	10,972	[1]261,533	3,244	7,202	90,092	-	118	3,514	5,616	56,031	69
AGRICULTURE, FORESTRY, AND FISHERIES																
Total	120,759	5,525,537	5,344,029	3,163,756	420,308	540,201	654,300	319,420	86,457	4,566,409	4,423,441	2,460,305	294,991	402,485	940,561	259,973
$1 under $1,000	5,458	5,274	2,545	6,441	3,969	1,466	[1]14,442	188	1,471	2,011	781	266	415	56	730	55
$1,000 under $2,500	7,177	14,829	12,142	8,410	5,232	1,033	[1]8,628	948	3,283	7,494	5,738	1,504	746	114	3,377	468
$2,500 under $5,000	11,205	46,171	41,608	20,444	8,879	3,027	[1]3,217	4,075	7,216	29,986	26,843	7,957	2,759	781	12,304	1,181
$5,000 under $10,000	14,149	115,756	103,204	50,070	15,016	6,593	14,036	6,527	10,181	84,441	74,254	25,385	8,152	2,344	31,167	4,963
$10,000 under $25,000	24,202	423,283	403,716	188,220	52,212	28,422	60,764	20,263	18,585	326,245	312,926	120,222	30,913	14,439	105,940	13,051
$25,000 under $50,000	20,213	745,733	723,394	341,598	74,503	50,554	161,001	32,493	17,462	648,674	627,803	272,006	59,496	38,616	185,041	27,574
$50,000 under $100,000	15,651	1,136,541	1,112,808	577,709	101,928	101,981	175,711	71,086	13,051	949,749	930,324	445,131	79,097	74,819	223,549	58,932
$100,000 under $200,000	8,392	1,173,385	1,149,000	645,473	83,330	138,885	178,554	58,000	7,154	991,460	973,770	518,175	65,975	108,250	209,111	47,238
$200,000 under $500,000	3,234	971,470	952,799	628,850	50,753	138,318	69,182	56,562	2,633	786,083	773,880	493,203	35,823	110,486	101,694	49,830
$500,000 or more	591	859,119	842,813	696,232	17,028	68,129	31,677	67,872	454	707,264	697,122	576,456	11,211	51,476	41,694	56,681
Receipts not reported	10,487	33,976	-	309	7,458	1,793	[1]10,338	1,406	4,967	33,002	-	-	404	1,104	25,954	-
Farms																
Total	109,849	4,671,837	4,506,706	2,625,540	386,204	439,611	542,793	287,357	79,060	3,855,400	3,726,028	2,033,137	275,211	318,615	806,912	234,736
$1 under $1,000	4,645	4,918	2,207	5,948	3,639	1,370	[1]13,257	179	1,319	1,904	674	247	392	53	700	55
$1,000 under $2,500	6,440	12,898	10,884	7,855	4,389	937	[1]7,440	948	3,078	6,574	5,352	1,415	684	108	2,892	468
$2,500 under $5,000	10,552	43,643	39,180	19,688	8,501	2,889	[1]3,790	3,810	6,764	28,199	25,126	7,585	2,487	720	11,643	945
$5,000 under $10,000	13,130	108,030	95,888	47,597	14,153	5,803	12,758	6,018	9,365	78,227	68,405	24,098	7,539	2,012	28,936	4,839
$10,000 under $25,000	22,344	390,437	371,088	175,925	49,637	24,283	53,179	19,333	17,059	298,589	285,405	111,031	28,987	11,597	97,138	12,468
$25,000 under $50,000	18,680	685,650	665,548	316,438	71,616	40,991	143,687	31,253	16,080	593,720	575,042	250,496	56,997	29,900	166,921	26,403
$50,000 under $100,000	14,092	1,022,204	1,000,017	536,080	95,617	87,152	147,826	67,416	11,799	859,186	841,060	417,973	75,833	63,097	191,820	57,780
$100,000 under $200,000	7,218	1,010,755	989,178	568,915	77,933	115,733	137,412	54,915	6,183	856,612	840,709	462,855	62,144	87,048	166,724	44,451
$200,000 under $500,000	2,691	806,559	789,368	510,615	43,748	112,262	57,398	53,581	2,234	662,657	651,427	409,905	31,986	89,802	86,354	47,311
$500,000 or more	388	554,626	543,348	436,170	12,802	47,490	19,223	48,498	289	438,440	432,828	347,532	7,760	34,251	27,938	40,016
Receipts not reported	9,669	32,117	-	309	4,169	701	[1]4,203	1,406	4,890	31,292	-	-	402	27	25,846	-
Field crop farms																
Total	40,773	1,620,629	1,550,413	755,026	158,552	172,236	254,590	36,806	32,022	1,368,805	1,314,645	593,368	121,726	127,696	332,165	26,686
$1 under $1,000	1,825	1,770	888	944	767	146	[1]2,847	-	760	844	369	131	61	10	418	-
$1,000 under $2,500	2,523	5,120	4,205	1,977	1,153	117	[1]589	356	1,658	3,425	2,833	580	408	27	1,626	-
$2,500 under $5,000	4,469	19,086	16,606	6,073	3,680	726	1,989	-	3,581	15,156	13,276	3,269	1,267	235	7,041	-
$5,000 under $10,000	5,115	42,035	37,467	13,527	4,830	1,354	12,032	1,115	4,401	35,523	31,978	9,310	3,494	569	14,822	777
$10,000 under $25,000	7,168	121,997	114,375	43,234	16,332	5,453	25,327	2,684	5,751	97,842	92,357	26,926	10,527	2,442	37,556	1,439
$25,000 under $50,000	6,688	247,369	239,099	101,315	27,971	15,804	58,724	7,742	5,738	212,268	204,688	77,609	22,379	11,655	66,224	6,898
$50,000 under $100,000	4,777	347,721	337,348	156,607	37,210	31,966	59,008	5,445	4,111	300,108	291,789	125,317	30,851	21,688	71,612	5,370
$100,000 under $200,000	3,087	418,881	410,771	203,574	40,541	51,036	63,595	14,178	2,695	359,370	354,046	165,192	33,472	40,362	77,620	7,752
$200,000 under $500,000	1,020	290,794	284,716	154,172	19,612	49,340	26,825	2,609	874	247,444	243,076	130,820	16,241	40,488	33,136	2,609
$500,000 or more	104	111,479	104,938	73,360	4,459	16,209	6,176	2,677	81	82,690	80,233	54,214	2,795	10,220	8,954	1,841
Receipts not reported	3,997	14,377	-	243	1,997	85	4,350	-	2,372	14,135	-	-	231	-	13,156	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)														
AGRICULTURE, FORESTRY AND FISHERIES—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Farms—Continued																
Fruit, tree nut, and vegetable farms																
Total	9,320	481,594	462,241	247,653	39,042	109,680	51,936	13,150	5,518	399,246	382,312	191,951	24,897	87,753	92,761	12,733
$1 under $1,000	406	627	162	812	508	475	[1]2,258	-								
$1,000 under $2,500	712	1,419	1,213	968	1,096	246	[1]2,585	-	563	2,317	1,822	624	366	129	689	-
$2,500 under $5,000	1,051	4,287	4,122	2,747	1,153	802	[1]4,194	-								
$5,000 under $10,000	994	10,491	7,140	4,150	1,448	1,642	504	-	531	6,992	3,984	1,790	559	479	2,658	-
$10,000 under $25,000	1,883	35,185	32,999	18,065	5,911	6,622	[1]1,581	-	1,140	21,230	19,762	7,572	1,776	2,960	7,198	-
$25,000 under $50,000	1,298	49,201	46,387	21,922	4,223	8,535	8,378	-	1,094	41,820	39,033	15,378	2,853	6,025	12,340	-
$50,000 under $100,000	1,233	89,070	86,536	42,541	7,873	20,755	13,845	2,273	1,106	80,759	78,292	38,640	6,688	19,317	17,587	2,273
$100,000 under $200,000	840	131,168	125,850	66,253	8,992	30,606	23,182	205	631	98,009	93,555	45,103	6,470	21,522	26,749	-
$200,000 under $500,000	342	105,525	104,277	55,179	5,079	28,195	20,345	9,689	337	104,418	103,172	54,391	5,006	27,973	20,486	9,689
$500,000 or more	53	54,450	53,555	35,016	2,164	11,694	2,711	983	40	43,582	42,692	28,453	1,176	9,348	4,960	771
Receipts not reported	508	171	-	-	595	108	[1]6,411	-	(*)	(*)	-	-	(*)	-	(*)	-
Livestock farms																
Total	53,252	2,351,326	2,282,419	1,499,334	175,125	123,908	211,959	224,871	37,661	1,907,533	1,854,720	1,152,482	119,649	75,550	346,388	185,433
$1 under $1,000	1,749	2,065	785	3,491	2,041	668	[1]7,118	179	279	420	132	92	43	35	175	55
$1,000 under $2,500	2,696	5,152	4,571	4,309	1,797	449	[1]3,941	592	938	2,002	1,685	649	118	46	788	468
$2,500 under $5,000	4,345	17,754	16,142	9,855	3,336	1,187	[1]1,685	3,321	2,444	10,067	9,074	3,437	1,009	335	3,422	781
$5,000 under $10,000	6,462	51,566	47,438	27,778	6,955	2,483	1,505	4,577	4,127	33,646	30,418	12,367	3,188	863	10,930	4,062
$10,000 under $25,000	12,606	220,600	211,831	107,888	25,740	10,930	29,384	15,533	9,759	171,527	165,794	73,452	15,939	5,379	49,954	9,959
$25,000 under $50,000	10,080	367,496	358,847	182,339	37,458	13,944	74,102	23,187	8,786	323,354	315,373	149,744	30,578	10,195	84,649	19,236
$50,000 under $100,000	7,449	539,222	530,327	313,760	47,420	29,055	66,757	59,194	6,050	438,369	431,280	234,801	35,791	17,482	93,610	49,633
$100,000 under $200,000	2,962	415,289	407,670	274,517	26,128	25,383	43,371	36,689	2,553	357,048	351,453	230,299	20,087	17,466	54,934	33,062
$200,000 under $500,000	1,197	366,392	357,302	274,096	17,519	24,025	4,801	38,564	902	271,724	266,497	201,003	9,439	12,358	27,176	32,322
$500,000 or more	195	350,967	347,506	301,235	5,415	15,285	7,455	41,629	146	285,043	283,014	246,638	3,321	11,364	10,784	35,855
Receipts not reported	3,511	14,823	-	66	1,316	499	[1]2,672	1,406	1,677	14,333	-	-	136	27	9,966	-
Other farms																
Total	6,504	218,288	211,633	123,527	13,485	33,787	24,308	12,530	3,859	179,816	174,351	95,336	8,939	27,616	35,598	9,884
$1 under $1,000	665	456	372	701	323	81	[1]1,034	-								
$1,000 under $2,500	509	1,207	895	601	343	125	[1]325	-	558	1,042	729	134	166	9	446	-
$2,500 under $5,000	687	2,516	2,310	1,013	332	174	100	489	380	1,404	1,232	331	125	55	630	164
$5,000 under $10,000	559	3,938	3,843	2,142	920	324	[1]1,283	326	306	2,066	2,025	631	298	101	526	-
$10,000 under $25,000	687	12,655	11,883	6,738	1,654	1,278	49	1,116	409	7,990	7,492	3,081	745	816	2,430	1,070
$25,000 under $50,000	614	21,584	21,215	10,862	1,964	2,708	2,483	324	462	16,278	15,948	7,765	1,187	2,025	3,708	269
$50,000 under $100,000	633	46,191	45,806	23,172	3,114	5,376	8,216	504	532	39,950	39,699	19,215	2,503	4,610	9,011	504
$100,000 under $200,000	329	45,417	44,887	24,571	2,272	8,708	7,264	3,843	304	42,185	41,655	22,261	2,115	7,698	7,421	3,637
$200,000 under $500,000	132	43,848	43,073	27,168	1,538	10,702	5,427	2,719	121	39,071	38,682	23,691	1,300	8,983	5,556	2,691
$500,000 or more	36	37,730	37,349	26,559	764	4,302	2,881	3,209	22	27,125	26,889	18,227	468	3,319	3,240	1,549
Receipts not reported	1,653	2,746	-	-	261	9	530	-	765	2,705	-	-	32	-	2,630	-
Other Agriculture, Forestry, and Fisheries																
Total	10,910	853,700	837,323	538,216	34,104	100,590	111,507	32,063	7,397	711,009	697,413	427,168	19,780	83,870	133,649	25,237
$1 under $1,000	813	356	338	493	330	96	[1]1,185	9								
$1,000 under $2,500	737	1,931	1,258	555	843	96	[1]1,188	-	357	1,027	493	108	85	9	515	-
$2,500 under $5,000	653	2,528	2,428	756	378	138	573	265	452	1,787	1,717	372	272	61	661	236
$5,000 under $10,000	1,019	7,726	7,316	2,473	863	790	1,278	509	816	6,214	5,849	1,287	613	332	2,231	124
$10,000 under $25,000	1,858	32,846	32,628	12,295	2,575	4,139	7,585	930	1,526	27,656	27,521	9,191	1,926	2,842	8,802	583
$25,000 under $50,000	1,533	60,083	57,846	25,160	2,887	9,563	17,314	1,240	1,382	54,954	52,761	21,510	2,499	8,716	18,120	1,171
$50,000 under $100,000	1,559	114,337	112,791	41,629	6,311	14,829	27,885	3,670	1,252	90,563	89,264	27,158	3,264	11,722	31,729	1,152
$100,000 under $200,000	1,174	162,630	159,822	76,558	5,397	23,152	41,142	3,085	971	134,848	133,061	55,320	3,831	21,202	42,387	2,787
$200,000 under $500,000	543	164,911	163,431	118,235	7,005	26,056	11,784	2,981	399	123,426	122,453	83,298	3,837	20,684	15,340	2,519
$500,000 or more	203	304,493	299,465	260,062	4,226	20,639	12,454	19,374	165	268,824	264,294	228,924	3,451	17,225	13,756	16,665
Receipts not reported	818	1,859	-	-	3,289	1,092	[1]6,135	-	(*)	(*)	-	-	(*)	(*)	(*)	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(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)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MINING																
Total	13,227	1,035,817	970,425	416,913	80,589	124,305	72,806	9,651	7,212	831,494	783,873	294,240	56,426	98,973	193,096	8,512
$1 under $1,000	1,549	774	700	186	424	95	[1]1,107	-	633	310	296	53	19	28	73	-
$1,000 under $2,500	2,208	3,643	3,498	2,291	999	212	[1]1,707	-	1,523	2,535	2,439	295	430	95	649	-
$2,500 under $5,000	1,169	4,165	4,027	1,088	1,136	287	[1]1,365	-	760	2,618	2,597	383	327	53	821	-
$5,000 under $10,000	908	6,865	6,764	3,491	1,278	1,002	[1]2,436	-	632	4,782	4,730	737	577	140	1,406	-
$10,000 under $25,000	1,327	25,285	21,576	9,662	2,857	2,345	[1]5,776	116	766	13,504	12,312	2,704	1,102	755	4,301	83
$25,000 under $50,000	1,171	46,181	41,495	17,412	4,962	4,435	1,775	265	817	31,157	28,864	9,840	2,814	3,691	6,782	12
$50,000 under $100,000	721	55,293	52,372	24,382	4,596	8,822	2,332	49	435	34,099	31,807	10,621	1,939	4,652	8,717	39
$100,000 under $200,000	553	85,542	79,729	33,517	6,412	12,884	10,055	4	418	65,518	60,507	23,919	4,664	10,210	14,394	4
$200,000 under $500,000	611	206,582	195,482	94,891	12,797	32,620	19,041	2,663	502	166,959	160,601	72,468	9,057	26,656	27,518	2,255
$500,000 or more	302	583,151	564,782	229,993	40,404	61,093	99,606	6,554	241	493,866	479,720	173,220	33,526	52,458	121,323	6,119
Receipts not reported	2,708	18,336	-	-	4,724	510	[1]47,612	-	485	16,146	-	-	1,971	235	7,112	-
Crude Petroleum and Natural Gas																
Total	10,795	687,206	630,533	243,903	56,251	53,838	47,699	2,987	5,816	518,408	478,000	146,864	36,965	39,902	151,255	2,426
$1 under $1,000	1,498	768	695	186	424	95	[1]1,104	-	608	310	296	53	19	28	73	-
$1,000 under $2,500	2,056	3,395	3,276	2,191	881	178	[1]1,482	-	1,472	2,445	2,362	287	430	95	596	-
$2,500 under $5,000	1,118	3,974	3,836	927	954	286	[1]1,136	-	760	2,618	2,597	383	327	53	821	-
$5,000 under $10,000	733	5,385	5,336	2,303	668	288	[1]1,311	-	532	3,916	3,871	565	399	120	1,146	-
$10,000 under $25,000	1,069	21,405	17,759	8,484	2,544	2,000	[1]6,884	63	559	10,414	9,284	1,935	809	558	3,187	63
$25,000 under $50,000	842	34,253	29,591	12,812	3,826	2,418	[1]472	12	539	20,782	18,493	6,138	1,851	2,089	4,350	12
$50,000 under $100,000	541	42,054	40,865	20,165	4,469	7,342	[1]437	49	469	55,399	50,456	18,382	4,157	7,173	12,712	43
$100,000 under $200,000	297	47,571	42,466	16,135	4,089	4,466	3,829	4								
$200,000 under $500,000	387	130,804	122,091	55,838	8,160	13,020	11,975	534	304	99,474	95,377	39,124	5,087	9,997	20,039	283
$500,000 or more	161	380,666	364,618	124,862	27,425	23,314	81,741	2,325	114	307,146	295,264	79,997	21,919	19,554	101,386	2,025
Receipts not reported	2,093	16,931	-	-	2,811	431	[1]37,020	-	459	15,904	-	-	1,967	235	6,945	-
Other Mining																
Total	2,432	348,611	339,892	173,010	24,338	70,467	25,107	6,664	1,396	313,086	305,873	147,376	19,461	59,071	41,841	6,086
$1 under $1,000	(*)	(*)	(*)	-	-	-	(*)	-	(*)	-	-	-	-	-	-	-
$1,000 under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	-	-	(*)	-
$2,500 under $5,000									-	-	-	-	-	-	-	-
$5,000 under $10,000	484	5,551	5,436	2,527	1,105	1,060	[1]246	53								
$10,000 under $25,000									307	3,956	3,887	941	471	217	1,374	20
$25,000 under $50,000	509	25,167	23,411	8,817	1,263	3,497	5,016	253	432	21,361	19,626	7,099	1,086	2,917	5,218	-
$50,000 under $100,000																
$100,000 under $200,000	256	37,971	37,263	17,382	2,323	8,418	6,226	-	230	33,232	32,603	12,761	2,323	6,374	7,613	-
$200,000 under $500,000	224	75,778	73,391	39,053	4,637	19,600	7,066	2,129	198	67,485	65,224	33,344	3,970	16,659	7,479	1,972
$500,000 or more	141	202,485	200,164	105,131	12,979	37,779	17,865	4,229	127	186,720	184,456	93,223	11,607	32,904	19,937	4,094
Receipts not reported	615	1,405	-	-	1,913	79	[1]10,592	-	(*)	(*)	-	-	(*)	-	(*)	-
CONTRACT CONSTRUCTION																
Total	49,688	7,475,564	7,365,160	5,521,639	189,063	1,282,541	800,748	290,177	42,033	6,553,907	6,469,468	4,728,037	165,999	1,084,610	899,101	178,892
$1 under $1,000	431	400	230	289	64	162	[1]142	60								
$1,000 under $2,500	1,278	2,380	2,202	916	397	189	85	86	810	1,374	1,268	400	98	64	668	68
$2,500 under $5,000	1,972	7,882	7,528	3,004	611	636	1,549	126	1,342	5,370	5,231	1,616	302	274	2,294	92
$5,000 under $10,000	3,813	30,468	28,661	10,788	1,805	2,210	9,572	1,002	3,124	24,664	23,197	7,609	1,392	1,536	10,697	172
$10,000 under $25,000	10,027	178,844	175,642	72,058	6,838	18,639	57,828	2,994	8,531	152,160	150,106	57,854	4,850	15,714	62,243	2,868
$25,000 under $50,000	10,354	376,277	373,210	177,234	13,922	53,231	111,627	7,033	9,173	336,266	334,276	153,767	11,008	43,874	115,412	5,631
$50,000 under $100,000	8,779	631,972	614,917	370,223	17,577	106,816	111,630	86,686	7,705	555,900	540,645	310,200	15,390	88,615	129,427	11,652
$100,000 under $200,000	6,038	855,657	845,573	558,674	20,288	172,583	127,697	23,645	5,682	804,698	796,808	520,299	18,834	164,153	130,010	23,011
$200,000 under $500,000	4,139	1,298,456	1,285,956	947,769	27,022	286,944	125,337	49,593	3,747	1,174,880	1,163,365	843,794	22,939	254,567	136,730	43,291
$500,000 or more	1,892	4,078,058	4,031,241	3,380,570	100,268	640,485	260,055	118,883	1,666	3,494,107	3,454,572	2,832,384	91,110	515,731	307,443	92,038
Receipts not reported	965	15,170	-	114	271	646	[1]4,490	69	253	4,488	-	114	76	82	4,177	69

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)														
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CONTRACT CONSTRUCTION—Continued																
General Contractors																
Total	17,326	4,823,920	4,736,689	3,834,125	123,035	641,057	379,614	205,252	14,076	4,164,963	4,101,061	3,246,709	109,641	517,729	450,319	106,871
$1 under $1,000	279	326	159	227	43	162	[1]49	12	204	279	273	87	51	41	84	-
$1,000 under $2,500	238	493	420	152	159	60	[1]134	-								
$2,500 under $5,000	581	2,256	2,039	940	150	327	257	13	304	1,199	1,115	317	70	62	531	13
$5,000 under $10,000	1,041	9,141	7,839	3,185	546	830	2,621	49	811	7,027	6,027	2,184	409	751	2,983	2
$10,000 under $25,000	2,699	49,365	46,585	23,414	2,356	5,513	12,324	693	2,167	39,792	38,117	16,713	1,414	4,232	15,083	693
$25,000 under $50,000	2,722	98,224	97,716	52,693	3,324	12,801	23,007	2,156	2,463	90,036	89,539	46,970	2,384	11,259	23,861	2,116
$50,000 under $100,000	3,247	243,713	229,102	157,760	5,422	31,427	31,842	78,075	2,735	205,990	193,118	126,433	4,199	26,381	43,579	3,848
$100,000 under $200,000	2,632	379,066	374,381	268,594	8,483	54,725	45,316	13,362	2,452	350,986	347,791	246,127	7,863	50,872	46,382	12,753
$200,000 under $500,000	1,945	622,720	614,842	476,685	13,176	91,763	53,962	30,809	1,742	558,388	551,144	421,801	10,715	82,055	59,138	25,620
$500,000 or more	1,307	3,405,398	3,363,606	2,850,475	89,186	442,885	215,653	80,083	1,121	2,908,730	2,873,937	2,386,077	82,529	342,076	256,168	61,826
Receipts not reported	635	13,218	-	-	190	564	[1]5,185	-	(*)	(*)	-	-	(*)	-	(*)	-
Special Trade Contractors																
Total	32,304	2,640,740	2,617,713	1,679,092	65,837	641,269	419,512	84,921	27,899	2,378,040	2,357,649	1,472,906	56,167	566,666	447,160	72,017
$1 under $1,000	1,192	1,961	1,853	826	259	129	126	134	606	1,095	995	313	47	23	584	68
$1,000 under $2,500	1,391	5,626	5,489	2,064	461	309	1,292	113	1,038	4,171	4,116	1,299	232	212	1,763	79
$2,500 under $5,000	2,772	21,327	20,822	7,603	1,259	1,380	6,951	953	2,313	17,637	17,170	5,425	983	785	7,714	170
$5,000 under $10,000	7,302	129,039	128,618	48,370	4,462	13,126	45,400	2,301	6,338	111,928	111,550	40,867	3,416	11,482	47,056	2,175
$10,000 under $25,000	7,632	278,053	275,494	124,541	10,598	40,430	88,620	4,877	6,710	246,230	244,737	106,797	8,624	32,615	91,551	3,515
$25,000 under $50,000	5,531	388,192	385,748	212,455	12,137	75,389	79,753	8,611	4,969	349,843	347,460	183,759	11,173	62,234	85,813	7,804
$50,000 under $100,000	3,406	476,591	471,192	290,080	11,805	117,858	82,381	10,283	3,230	453,712	449,017	274,172	10,971	113,281	83,628	10,258
$100,000 under $200,000	2,189	674,510	669,888	470,624	13,693	194,966	70,973	18,780	2,000	615,266	610,995	421,533	12,071	172,297	77,190	17,667
$200,000 under $500,000	584	663,622	658,609	522,415	11,082	197,600	43,453	38,800	544	576,339	571,609	438,627	8,581	173,655	50,326	30,212
$500,000 or more	305	1,819	-	114	81	82	563	69	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)
Receipts not reported																
Plumbing, heating, and air conditioning																
Total	4,609	505,563	501,822	352,910	7,597	104,019	66,695	31,890	4,026	454,023	451,088	308,942	6,392	90,977	70,159	29,707
$1 under $1,000									-	-	-	-	-	-	-	-
$1,000 under $2,500	333	1,875	1,870	978	23	222	430	72	256	1,582	1,580	666	23	64	505	59
$2,500 under $5,000																
$5,000 under $10,000	863	15,034	15,011	6,767	276	679	3,186	1,100	709	12,274	12,255	4,920	210	303	3,961	1,020
$10,000 under $25,000	1,018	37,048	36,825	20,896	1,175	3,479	9,845	2,025	918	33,681	33,514	17,918	1,020	2,516	10,397	1,200
$25,000 under $50,000	1,128	75,990	75,064	44,346	1,522	10,271	14,725	3,695	974	65,536	64,631	36,927	1,260	8,543	15,054	3,162
$50,000 under $100,000	685	95,245	94,296	61,680	1,940	16,042	14,467	4,223	610	85,711	85,464	55,213	1,361	14,178	14,693	4,198
$100,000 under $200,000	399	115,993	115,247	82,034	1,407	30,203	14,372	6,200	384	111,209	110,471	77,543	1,329	28,390	14,839	6,083
$200,000 under $500,000	158	164,311	163,509	136,209	1,254	43,123	9,603	14,506	150	143,963	143,173	115,755	1,189	36,983	10,643	13,916
$500,000 or more	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)
Receipts not reported																
Painting, paperhanging, and decorating																
Total	4,627	226,031	224,480	127,098	3,019	74,497	50,694	2,464	4,081	208,420	206,875	115,245	2,695	67,580	51,949	2,366
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,500	555	1,789	1,759	648	47	203	627	21	404	1,333	1,303	414	36	99	733	-
$2,500 under $5,000	532	3,856	3,847	1,096	63	114	1,994	13	532	3,856	3,847	1,096	63	114	1,994	13
$5,000 under $10,000	1,633	28,046	28,025	9,318	554	3,126	12,370	152	1,456	24,989	24,971	8,047	479	3,003	12,512	135
$10,000 under $25,000	989	33,071	33,046	13,062	499	6,732	13,312	132	863	29,162	29,137	11,050	381	5,039	13,565	126
$25,000 under $50,000	436	29,987	29,588	16,828	427	8,927	5,976	1,161	359	23,922	23,525	11,808	358	6,219	6,694	1,149
$50,000 under $100,000	310	42,638	41,754	23,612	582	15,180	7,162	378	310	42,638	41,754	23,612	582	15,180	7,162	378
$100,000 under $200,000	144	48,103	48,001	32,877	487	23,867	5,668	385	129	43,979	43,878	29,561	436	21,578	5,704	343
$200,000 under $500,000	28	38,541	38,460	29,657	360	16,348	3,585	222	28	38,541	38,460	29,657	360	16,348	3,585	222
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported																

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(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)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CONTRACT CONSTRUCTION—Continued																
Special Trade Contractors—Continued																
Masonry, stonework, and plastering																
Total	4,799	361,109	357,855	235,512	6,441	109,873	60,154	6,810	4,323	336,108	333,129	216,013	5,968	99,249	65,288	3,006
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,500	634	3,757	3,644	1,340	172	376	1,546	38	507	3,222	3,137	902	94	257	1,681	38
$2,500 under $5,000																
$5,000 under $10,000																
$10,000 under $25,000	1,062	19,300	19,283	8,421	267	2,989	6,933	255	961	17,458	17,446	7,652	248	2,663	7,010	255
$25,000 under $50,000	1,140	40,341	39,575	18,340	1,297	9,478	14,023	333	1,038	37,185	36,420	16,852	1,165	8,621	14,324	-
$50,000 under $100,000	802	55,663	55,420	33,477	1,135	15,852	11,778	149	726	50,793	50,583	28,951	1,095	13,682	12,814	149
$100,000 under $200,000	811	109,284	108,536	74,842	1,902	33,657	17,437	1,244	811	109,284	108,536	74,842	1,902	33,657	17,437	1,244
$200,000 under $500,000	259	81,399	80,421	59,066	1,246	30,435	5,464	763	218	70,222	69,437	49,893	1,064	24,906	8,176	645
$500,000 or more	66	51,365	50,976	40,026	422	17,086	3,715	4,028	62	47,944	47,570	36,921	400	15,463	3,846	675
Receipts not reported	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-
Contractors, not elsewhere classified																
Total	18,269	1,548,037	1,533,556	963,572	48,780	352,880	241,969	43,757	15,469	1,379,489	1,366,557	832,706	41,112	308,860	259,764	36,938
$1 under $1,000	815	1,309	1,268	519	239	49	[1]85	83	381	645	609	199	41	23	289	30
$1,000 under $2,500	833	3,485	3,394	1,247	344	89	651	92	631	2,606	2,597	789	179	61	972	79
$2,500 under $5,000	1,653	12,843	12,382	4,665	1,091	765	3,206	881	1,246	9,659	9,208	2,971	826	402	3,887	98
$5,000 under $10,000	3,744	66,659	66,299	23,864	3,365	6,332	22,911	794	3,212	57,207	56,878	20,248	2,479	5,513	23,573	765
$10,000 under $25,000	4,485	167,593	166,048	72,243	7,627	20,741	51,440	2,387	3,891	146,202	145,666	60,977	6,058	16,439	53,265	2,189
$25,000 under $50,000	3,165	226,552	225,676	117,804	9,053	40,339	47,274	3,606	2,910	209,592	208,721	106,073	8,460	33,790	51,251	3,344
$50,000 under $100,000	1,600	229,424	226,606	129,946	7,381	52,979	43,315	4,438	1,499	216,079	213,263	120,505	7,126	50,266	44,336	4,438
$100,000 under $200,000	1,387	429,015	426,219	296,647	10,553	110,461	45,469	11,432	1,269	389,856	387,209	264,536	9,242	97,423	48,471	10,596
$200,000 under $500,000	332	409,405	405,664	316,523	9,046	121,043	26,550	20,044	304	345,891	342,406	256,294	6,632	104,861	32,252	15,399
$500,000 or more	255	1,752	-	114	81	82	1,238	-	(*)	(*)	-	(*)	(*)	(*)	(*)	-
Receipts not reported																
MANUFACTURING																
Total	32,665	5,582,083	5,530,670	3,825,781	168,801	1,127,971	544,305	425,450	25,643	4,980,781	4,937,144	3,388,300	115,567	1,016,758	608,336	374,323
$1 under $1,000	1,188	612	579	329	210	8	[1]457	147	482	303	300	113	20	2	94	49
$1,000 under $2,500	1,367	2,715	2,401	1,606	344	129	[1]1,068	388	706	1,540	1,252	436	103	42	506	125
$2,500 under $5,000	1,653	6,585	6,362	3,052	516	311	387	1,196	1,042	4,102	3,936	1,418	201	73	1,479	310
$5,000 under $10,000	2,248	17,004	16,578	7,611	1,114	1,742	1,983	1,080	1,560	11,924	11,555	4,167	565	808	4,200	543
$10,000 under $25,000	5,398	94,123	92,705	41,334	5,794	11,181	19,382	8,536	4,219	74,778	73,696	28,663	3,927	7,604	24,682	3,212
$25,000 under $50,000	5,667	204,817	202,821	92,002	9,166	30,760	43,480	10,790	4,448	161,086	160,154	68,609	6,764	22,454	48,184	8,368
$50,000 under $100,000	5,125	370,402	367,341	203,124	14,616	72,979	59,053	27,675	4,461	318,519	315,641	165,987	12,166	60,995	63,797	21,874
$100,000 under $200,000	4,209	598,730	596,165	364,607	18,295	148,796	90,045	36,479	3,851	551,466	549,139	328,367	16,847	135,420	96,942	28,097
$200,000 under $500,000	3,247	1,031,709	1,025,550	694,622	25,301	265,323	113,188	61,418	3,033	964,700	958,942	644,106	22,913	248,106	119,494	55,600
$500,000 or more	1,924	3,254,963	3,220,168	2,417,494	93,286	596,611	221,350	277,740	1,790	2,891,960	2,862,529	2,146,434	52,061	541,254	248,909	256,145
Receipts not reported	639	423	-	-	159	131	[1]3,038	1	(*)	(*)	-	-	-	-	(*)	-
Lumber and Wood Products, Except Furniture																
Total	5,513	803,657	794,812	526,906	36,128	142,293	76,027	56,500	4,444	714,971	708,824	468,497	31,099	122,906	84,768	49,289
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,500	839	4,227	4,193	1,581	710	407	279	30	510	3,010	3,004	866	303	347	829	14
$2,500 under $5,000																
$5,000 under $10,000																
$10,000 under $25,000	985	17,267	17,154	6,295	1,956	2,063	3,982	350	784	13,839	13,730	4,531	1,370	1,353	4,471	297
$25,000 under $50,000	1,215	41,499	41,371	17,170	3,807	6,450	7,258	1,020	986	33,744	33,701	13,436	2,963	5,086	7,807	979
$50,000 under $100,000	1,066	77,284	77,104	37,654	6,199	12,418	13,706	3,783	915	65,644	65,494	31,395	5,033	10,171	14,623	3,091
$100,000 under $200,000	672	94,702	94,360	54,413	5,614	20,990	13,324	2,393	647	91,954	91,612	53,029	5,599	20,521	13,342	2,368
$200,000 under $500,000	398	123,182	122,567	83,753	5,398	24,282	11,500	6,872	368	114,208	113,649	76,867	4,790	21,491	11,884	6,575
$500,000 or more	262	445,495	438,063	326,040	12,359	75,683	26,118	42,052	234	392,572	387,634	288,373	11,041	63,937	31,812	35,965
Receipts not reported	(*)	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)														
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING—Continued																
Printing, Publishing, and Allied Industries																
Total	5,493	484,819	479,121	272,001	12,182	131,529	79,319	17,105	4,200	445,612	440,131	246,222	10,748	119,069	87,504	15,388
$1 under $1,000	277	125	124	77	27	3	[1]157	1								
$1,000 under $2,500	306	649	535	367	162	5	[1]639	107	429	1,298	1,160	386	72	34	446	14
$2,500 under $5,000	407	1,560	1,481	562	142	52	184	82								
$5,000 under $10,000	482	3,600	3,549	1,367	89	164	895	52	330	2,461	2,418	851	45	22	1,017	26
$10,000 under $25,000	965	17,325	17,203	9,533	677	3,167	2,453	318	735	13,507	13,389	6,297	555	2,333	3,518	283
$25,000 under $50,000	1,042	39,394	39,307	17,299	1,284	7,703	9,993	1,524	812	31,020	30,935	13,218	970	5,090	10,553	1,316
$50,000 under $100,000	975	70,006	69,244	34,512	2,441	17,326	15,248	999	919	65,024	64,263	30,805	2,125	15,421	15,719	996
$100,000 under $200,000	507	72,455	72,378	40,100	2,186	18,177	14,460	1,361	507	72,455	72,378	40,100	2,186	18,177	14,460	1,361
$200,000 under $500,000	391	118,970	118,413	75,192	2,721	35,037	14,262	6,048	361	110,263	109,723	69,267	2,493	33,153	15,161	4,921
$500,000 or more	115	160,731	156,887	92,992	2,453	49,895	24,333	6,613	107	149,584	145,865	85,298	2,302	44,839	26,630	6,471
Receipts not reported	(*)	(*)	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-
Machinery, Except Electric																
Total	1,929	472,383	468,363	280,479	13,936	126,353	75,217	34,391	3,114	443,193	439,356	257,569	12,844	119,607	83,889	27,559
$1 under $1,000																
$1,000 under $2,500																
$2,500 under $5,000	768	3,798	3,570	1,237	488	279	336	315	438	2,444	2,218	491	221	82	943	95
$5,000 under $10,000																
$10,000 under $25,000	488	8,780	8,307	2,480	697	553	2,322	253	406	7,513	7,046	1,914	542	329	3,177	163
$25,000 under $50,000	815	30,190	29,672	12,081	1,308	3,749	7,155	1,455	613	22,801	22,295	8,085	967	2,844	8,237	822
$50,000 under $100,000	558	38,022	37,844	19,256	1,543	9,666	7,063	5,041	508	33,867	33,737	16,329	1,462	8,874	7,256	3,670
$100,000 under $200,000	661	93,592	93,414	51,972	3,242	28,754	19,833	6,177	636	88,901	88,768	46,196	3,217	26,800	23,463	3,303
$200,000 under $500,000	404	126,343	125,660	75,028	3,242	39,289	17,873	6,205	384	121,048	120,417	70,525	3,139	37,920	19,463	5,489
$500,000 or more	133	171,657	169,896	118,425	3,390	44,063	20,972	14,945	129	166,619	164,875	114,029	3,296	42,758	21,350	14,017
Receipts not reported	(*)	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-	-
Other Manufacturing																
Total	17,730	3,821,224	3,788,374	2,746,395	106,555	727,796	313,742	317,454	13,885	3,377,005	3,348,833	2,416,012	60,876	655,176	352,175	282,087
$1 under $1,000	734	413	383	201	131	5	[1]211	146	382	237	235	93	3	2	82	48
$1,000 under $2,500	731	1,448	1,253	1,012	47	99	[1]207	181	403	869	695	290	15	19	325	30
$2,500 under $5,000	862	3,520	3,380	1,777	158	115	316	883	582	2,449	2,311	967	92	39	925	297
$5,000 under $10,000	1,050	7,576	7,452	4,417	230	1,061	49	1,014	716	5,101	5,002	2,190	138	380	1,712	503
$10,000 under $25,000	2,960	50,751	50,041	23,026	2,464	5,398	10,625	7,615	2,294	39,919	39,531	15,921	1,460	3,589	13,516	2,469
$25,000 under $50,000	2,595	93,734	92,471	45,452	2,767	12,858	19,074	6,791	2,037	73,521	73,223	33,870	1,864	9,434	21,587	5,251
$50,000 under $100,000	2,526	185,090	183,149	111,702	4,433	33,569	23,036	17,852	2,119	153,984	152,147	87,458	3,546	26,529	26,199	14,117
$100,000 under $200,000	2,369	337,981	336,013	218,122	7,253	80,875	42,428	26,548	2,061	298,156	296,381	189,042	5,845	69,922	45,677	21,065
$200,000 under $500,000	2,054	663,214	658,910	460,649	13,940	166,715	69,553	42,293	1,920	619,181	615,153	427,447	12,491	155,542	72,986	38,615
$500,000 or more	1,414	2,477,080	2,455,322	1,880,037	75,084	426,970	149,927	214,130	1,320	2,183,185	2,164,155	1,658,734	35,422	389,720	169,117	199,692
Receipts not reported	435	417	-	-	48	131	[1]848	1	(*)	(*)	-	-	-	-	(*)	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																
Total	15,206	1,254,433	1,230,227	680,192	78,083	251,091	152,218	15,568	11,448	1,043,944	1,024,346	553,829	56,357	210,047	172,144	8,751
$1 under $1,000	483	238	235	69	195	12	[1]425	-								
$1,000 under $2,500	893	1,778	1,679	462	494	111	[1]263	26	589	933	892	102	94	21	389	-
$2,500 under $5,000	991	4,189	3,799	1,604	382	636	[1]71	2,655	660	2,864	2,669	770	148	278	994	28
$5,000 under $10,000	1,349	10,242	9,855	3,040	1,362	966	1,994	22	843	6,396	6,062	1,162	687	263	2,751	-
$10,000 under $25,000	3,338	59,123	57,747	16,807	7,984	6,097	14,064	209	2,625	46,340	45,226	11,228	4,946	3,874	16,698	169
$25,000 under $50,000	3,231	114,988	111,627	35,861	10,002	14,936	29,999	614	2,722	98,059	94,720	27,663	7,217	11,341	32,663	477
$50,000 under $100,000	2,283	163,948	163,074	64,588	13,035	32,716	29,565	803	2,029	145,529	144,679	55,254	10,329	27,444	31,594	803
$100,000 under $200,000	1,067	148,630	146,596	65,590	11,921	33,479	22,777	357	866	121,461	119,584	53,574	8,498	26,455	23,364	234
$200,000 under $500,000	868	264,627	261,975	157,571	13,418	61,772	21,763	2,662	687	209,854	207,786	121,408	10,525	50,352	24,337	960
$500,000 or more	398	485,711	473,640	334,600	18,830	100,366	32,674	8,220	349	411,577	402,728	282,668	13,587	90,019	38,826	6,080
Receipts not reported	305	959	-	-	460	-	141	-	(*)	(*)	-	-	(*)	-	(*)	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(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)	(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																
Total	12,646	1,108,552	1,087,209	618,265	66,862	215,750	128,151	14,792	9,505	924,137	907,197	504,709	48,834	182,518	142,387	8,124
$1 under $1,000	355	164	161	59	172	6	[1]421	-	387	674	637	85	47	6	322	-
$1,000 under $2,500	691	1,450	1,355	407	393	96	[1]236	-								
$2,500 under $5,000	764	3,297	3,013	1,423	329	563	[1]151	2,645	509	2,230	2,121	592	125	208	853	18
$5,000 under $10,000	1,143	8,737	8,353	2,595	1,120	705	2,063	22	737	5,610	5,277	1,052	502	262	2,427	-
$10,000 under $25,000	2,808	49,303	48,510	14,148	7,268	5,324	9,952	76	2,145	37,811	37,156	9,681	4,395	3,675	11,915	36
$25,000 under $50,000	2,697	94,869	93,248	29,518	8,527	11,385	23,911	547	2,289	80,577	78,977	22,610	6,360	8,774	26,382	410
$50,000 under $100,000	1,853	133,062	132,214	51,405	10,106	25,081	24,420	570	1,650	118,718	117,891	44,233	8,454	20,687	25,784	570
$100,000 under $200,000	891	127,645	125,780	55,973	10,565	28,841	20,344	234	766	109,027	107,284	48,692	7,744	23,268	20,687	234
$200,000 under $500,000	795	243,323	240,688	147,375	11,673	55,676	19,186	2,605	619	190,167	188,116	111,816	9,217	44,746	21,526	903
$500,000 or more	370	445,743	433,887	315,362	16,253	88,073	28,929	8,093	325	378,392	369,738	265,948	11,664	80,892	31,963	5,953
Receipts not reported	279	959	-	-	456	-	154	-	(*)	(*)	-	-	(*)	-	(*)	-
Trucking and warehousing																
Total	9,546	795,643	780,365	411,873	52,691	159,774	90,840	10,290	7,487	669,377	657,338	342,696	39,883	132,374	98,982	6,695
$1 under $1,000	1,116	3,581	3,269	1,239	436	283	137	2,645	685	2,374	2,295	621	166	189	846	18
$1,000 under $2,500																
$2,500 under $5,000																
$5,000 under $10,000	812	5,871	5,815	1,805	893	546	999	-	483	3,411	3,405	612	337	108	1,355	-
$10,000 under $25,000	2,099	37,246	37,020	10,936	5,475	4,183	7,233	43	1,613	28,397	28,260	7,363	3,278	2,639	8,555	3
$25,000 under $50,000	2,166	74,733	74,373	22,916	7,613	8,716	18,378	67	1,885	65,607	65,267	18,906	5,938	6,877	19,913	67
$50,000 under $100,000	1,624	117,031	116,463	44,279	8,998	21,856	21,865	437	1,446	104,324	103,777	38,529	7,393	17,753	23,077	437
$100,000 under $200,000	765	111,088	109,228	50,425	8,808	24,879	14,434	234	640	92,470	90,732	43,144	5,987	19,306	14,777	234
$200,000 under $500,000	578	173,676	172,363	98,201	8,745	44,473	13,145	601	454	137,207	136,169	75,257	6,639	36,502	14,695	400
$500,000 or more	258	271,477	261,834	182,072	11,327	54,838	14,213	6,263	228	234,661	227,433	158,264	9,819	49,000	15,241	5,536
Receipts not reported	(*)	(*)	-	-	(*)	-	(*)	-	(*)	(*)	-	-	(*)	-	(*)	-
Other transportation																
Total	3,100	312,909	306,844	206,392	14,171	55,976	37,311	4,502	2,018	254,760	249,859	162,013	8,951	50,144	43,405	1,429
$1 under $1,000	694	1,330	1,260	650	458	382	[1]945	-	211	530	463	56	6	25	329	-
$1,000 under $2,500																
$2,500 under $5,000	331	2,866	2,538	790	227	159	1,064	22	254	2,199	1,872	440	165	154	1,072	-
$5,000 under $10,000	709	12,057	11,490	3,212	1,793	1,141	2,719	33	532	9,414	8,896	2,318	1,117	1,036	3,360	33
$10,000 under $25,000	531	20,136	18,875	6,602	914	2,669	5,533	480	404	14,970	13,710	3,704	422	1,897	6,469	343
$25,000 under $50,000	355	32,588	32,303	12,674	2,865	7,187	8,465	133	330	30,951	30,666	11,252	2,818	6,896	8,617	133
$50,000 under $100,000																
$100,000 under $200,000	217	69,647	68,325	49,174	2,928	11,203	6,041	2,004	165	52,960	51,947	36,559	2,578	8,244	6,831	503
$200,000 under $500,000	112	174,266	172,053	133,290	4,926	33,235	14,716	1,830	97	143,731	142,305	107,684	1,845	31,892	16,722	417
$500,000 or more	(*)	(*)	-	-	(*)	-	(*)	-	(*)	(*)	-	-	-	-	(*)	-
Receipts not reported																
Communication, Electric, Gas, and Sanitary Services																
Total	2,560	145,881	143,018	61,927	11,221	35,341	24,067	776	1,943	119,807	117,149	49,120	7,523	27,529	29,757	627
$1 under $1,000	557	1,294	1,184	246	177	94	49	36	353	893	803	195	70	85	208	10
$1,000 under $2,500																
$2,500 under $5,000																
$5,000 under $10,000	736	11,325	10,739	3,104	958	1,034	4,043	133	586	9,315	8,855	1,657	736	200	5,107	133
$10,000 under $25,000																
$25,000 under $50,000	534	20,119	18,379	6,343	1,475	3,551	6,088	67	433	17,482	15,743	5,053	857	2,567	6,281	67
$50,000 under $100,000	430	30,886	30,860	13,183	2,929	7,635	5,145	233	379	26,811	26,788	11,021	1,875	6,757	5,810	233
$100,000 under $200,000	249	42,289	42,103	19,813	3,101	10,734	5,010	180	168	32,121	31,970	14,474	2,062	8,793	5,488	57
$200,000 under $500,000																
$500,000 or more	28	39,968	39,753	19,238	2,577	12,293	3,745	127	24	33,185	32,990	16,720	1,923	9,127	6,863	127
Receipts not reported	(*)	-	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)														
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE																
Total	209,324	34,800,486	34,432,268	25,991,384	350,985	2,644,876	2,279,827	3,439,819	166,648	31,805,535	31,476,054	23,682,140	298,973	2,350,715	2,444,455	3,042,193
$1 under $1,000	4,274	2,528	2,105	1,700	677	20	[1]2,641	2,548	1,021	810	499	172	53	2	334	263
$1,000 under $2,500	4,674	8,586	8,092	5,687	501	452	[1]2,354	4,857	1,850	3,641	3,339	1,300	91	64	1,163	1,225
$2,500 under $5,000	6,788	26,012	25,025	16,899	866	1,173	[1]2,832	12,482	3,476	13,049	12,627	6,330	241	473	3,296	4,499
$5,000 under $10,000	11,654	87,424	85,287	52,389	3,203	4,446	2,406	25,043	6,545	50,234	48,579	24,744	1,506	1,416	12,320	10,118
$10,000 under $25,000	25,003	450,428	435,713	272,205	11,606	30,325	33,917	80,610	16,871	309,076	296,935	170,892	6,426	16,714	56,492	47,133
$25,000 under $50,000	33,518	1,247,996	1,230,826	760,366	25,184	89,244	147,657	162,585	27,291	1,030,473	1,016,268	607,711	18,310	63,946	171,048	123,950
$50,000 under $100,000	42,124	3,092,459	3,059,349	1,987,672	46,091	253,395	334,280	359,082	36,274	2,672,324	2,642,655	1,693,636	37,785	198,215	364,620	291,885
$100,000 under $200,000	39,643	5,685,067	5,629,028	3,860,876	75,070	485,069	542,738	583,816	36,237	5,186,673	5,138,112	3,506,468	63,752	427,855	561,108	519,771
$200,000 under $500,000	28,622	8,741,588	8,657,568	6,308,656	88,002	770,761	658,633	927,613	26,465	8,085,298	8,009,087	5,800,716	80,761	705,668	677,418	852,582
$500,000 or more	11,003	15,455,747	15,299,275	12,723,628	98,580	1,009,740	574,528	1,280,948	10,261	14,452,296	14,307,953	11,870,171	89,827	936,362	595,527	1,190,767
Receipts not reported	2,021	2,651	-	1,306	1,205	251	[1]6,505	235	357	1,661	-	-	221	-	1,129	-
Wholesale Trade																
Total	32,162	11,082,974	10,976,571	9,003,985	82,410	616,608	556,434	815,820	25,121	10,245,094	10,149,522	8,299,827	72,970	558,010	594,025	728,607
$1 under $1,000	1,553	1,020	679	432	263	7	[1]939	690	332	434	141	29	34	-	194	53
$1,000 under $2,500	1,040	1,799	1,718	1,199	248	65	[1]882	850	302	495	483	105	10	8	209	56
$2,500 under $5,000	1,142	4,483	4,291	3,210	109	158	[1]1,039	2,950	658	2,479	2,413	971	90	87	798	435
$5,000 under $10,000	2,115	16,091	15,183	6,707	798	405	3,281	3,942	1,451	11,291	10,572	3,673	512	220	4,413	1,104
$10,000 under $25,000	3,309	60,029	57,146	27,873	1,710	3,588	11,454	8,309	2,473	45,170	42,453	18,458	1,259	2,571	12,663	3,692
$25,000 under $50,000	3,567	134,054	132,174	65,919	3,698	9,132	23,457	10,920	2,985	113,121	111,741	53,032	2,453	6,412	28,957	8,136
$50,000 under $100,000	4,920	374,122	361,485	202,451	6,563	34,275	55,280	46,407	4,235	326,067	313,783	167,938	5,548	27,512	61,887	31,578
$100,000 under $200,000	4,242	628,011	618,560	399,642	7,667	56,563	73,024	59,799	3,886	570,883	562,569	357,748	7,017	49,344	74,624	50,468
$200,000 under $500,000	5,115	1,638,489	1,623,370	1,207,482	17,920	126,331	126,068	142,139	4,676	1,494,927	1,482,516	1,091,270	16,222	115,824	131,702	129,336
$500,000 or more	4,321	8,224,514	8,161,965	7,089,070	43,206	385,961	268,502	539,814	4,021	7,679,870	7,622,851	6,606,603	39,825	356,032	278,418	503,749
Receipts not reported	838	362	-	-	228	123	[1]1,772	-	(*)	(*)	-	-	-	-	(*)	-
Retail Trade																
Total	174,763	23,198,280	22,939,557	16,603,568	262,773	1,985,308	1,688,050	2,566,913	139,552	21,067,716	20,836,803	15,019,018	220,541	1,752,088	1,813,360	2,261,993
$1 under $1,000	2,645	1,452	1,370	1,217	413	13	[1]1,666	1,782	689	376	358	143	19	2	140	210
$1,000 under $2,500	3,583	6,696	6,309	4,444	253	387	[1]1,475	3,826	1,523	3,111	2,821	1,166	81	56	948	1,169
$2,500 under $5,000	5,518	21,023	20,231	13,229	728	1,008	[1]1,427	9,516	2,768	10,413	10,059	5,211	151	386	2,489	4,064
$5,000 under $10,000	9,488	70,868	69,640	45,260	2,398	4,004	[1]480	20,828	5,094	38,943	38,007	21,071	994	1,196	7,907	9,014
$10,000 under $25,000	21,515	387,399	375,703	242,524	9,833	26,466	22,104	71,423	14,296	262,205	252,899	151,624	5,134	14,003	43,317	43,285
$25,000 under $50,000	29,773	1,107,231	1,091,958	689,913	21,425	79,551	123,560	148,523	24,154	911,475	898,667	550,536	15,796	57,180	141,449	112,672
$50,000 under $100,000	36,822	2,690,486	2,670,066	1,767,229	39,162	216,640	275,666	310,189	31,657	2,318,406	2,301,074	1,507,706	31,871	168,223	299,399	257,821
$100,000 under $200,000	34,816	4,967,368	4,920,872	3,397,548	66,382	422,028	461,289	514,364	31,817	4,536,102	4,495,947	3,092,725	55,793	372,509	477,918	461,175
$200,000 under $500,000	22,934	6,916,055	6,847,983	4,963,078	67,891	627,766	520,549	764,804	21,251	6,413,002	6,349,983	4,578,770	62,524	574,453	533,139	704,731
$500,000 or more	6,486	7,027,413	6,935,425	5,477,820	53,311	607,317	294,663	721,423	6,048	6,572,379	6,486,988	5,110,066	47,957	564,080	305,685	667,852
Receipts not reported	1,183	2,289	-	1,306	977	128	[1]4,733	235	255	1,304	-	-	221	-	969	-
Building materials, hardware, and farm equipment																
Total	11,237	2,006,198	1,976,846	1,484,602	22,527	162,137	138,252	472,358	8,951	1,783,241	1,756,592	1,310,852	17,642	141,545	148,313	409,680
$1 under $1,000	}								{	-	-	-	-	-	-	-
$1,000 under $2,500	} 379	637	616	557	62	17	[1]391	670	{							
$2,500 under $5,000	{								{ 532	6,481	6,405	4,135	59	123	1,192	2,533
$5,000 under $10,000	278	2,107	2,027	1,633	132	-	[1]231	899	{							
$10,000 under $25,000	633	11,192	11,096	7,908	341	394	135	4,944	{							
$25,000 under $50,000	1,596	57,487	56,555	36,746	793	2,837	7,115	25,723	1,239	45,472	44,649	28,247	598	1,436	7,854	17,704
$50,000 under $100,000	2,848	213,230	211,425	143,393	3,073	13,619	21,903	52,080	2,365	178,094	176,453	117,926	1,965	10,866	23,622	42,174
$100,000 under $200,000	2,454	353,640	350,301	245,893	5,630	31,319	30,633	80,394	2,151	306,052	303,110	210,751	3,935	25,730	32,909	70,148
$200,000 under $500,000	2,229	693,195	682,939	519,260	6,528	58,587	45,652	162,954	1,963	615,065	605,746	455,545	5,828	52,209	47,542	143,999
$500,000 or more	745	74,709	661,887	529,212	5,968	55,364	33,522	144,694	701	632,077	620,229	494,248	5,257	51,181	35,194	133,122
Receipts not reported	(*)	*	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(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																
Total	9,923	1,259,596	1,242,322	887,583	21,659	101,184	93,678	209,970	7,578	1,165,460	1,150,575	816,049	18,531	92,081	100,782	184,765
$1 under $1,000	359	108	104	73	91	-	[1]149	195								
$1,000 under $2,500	304	480	474	317	30	3	[1]24	147	433	973	933	487	29	-	260	500
$2,500 under $5,000	454	1,651	1,584	1,037	83	84	[1]225	1,938								
$5,000 under $10,000	973	7,395	7,169	4,706	309	156	522	2,156	639	4,910	4,687	2,817	186	67	896	1,380
$10,000 under $25,000	1,230	22,199	22,024	15,397	793	1,022	754	7,111	743	13,865	13,716	8,912	362	536	2,104	4,704
$25,000 under $50,000	1,597	61,414	60,767	43,095	1,632	2,544	5,105	13,179	1,243	48,974	48,483	33,552	1,043	1,453	6,474	10,484
$50,000 under $100,000	1,813	131,472	130,887	96,236	2,904	5,418	9,871	29,251	1,635	118,993	118,570	86,723	2,709	4,382	10,478	24,692
$100,000 under $200,000	1,673	240,030	236,503	169,837	5,121	17,291	20,505	43,762	1,471	214,290	211,872	151,132	4,520	14,332	21,480	36,152
$200,000 under $500,000	1,071	326,864	322,427	232,054	4,578	28,149	28,819	56,424	1,036	315,854	311,871	223,694	4,204	27,168	29,087	54,081
$500,000 or more	348	467,511	460,383	324,831	5,709	46,517	28,473	55,807	328	447,129	440,443	308,732	5,353	44,143	29,665	52,772
Receipts not reported	(*)	(*)	-	-	(*)	-	(*)	-	(*)	(*)	-	-	(*)	-	(*)	-
Food stores																
Total	26,726	4,926,770	4,895,215	3,921,776	43,617	306,303	254,249	241,742	22,827	4,518,875	4,489,798	3,587,657	38,569	271,978	271,620	217,056
$1 under $1,000	382	567	543	437	54	3	[1]145	43	-	-	-	-	-	-	-	-
$1,000 under $2,500									279	893	871	454	25	41	219	327
$2,500 under $5,000	308	1,274	1,216	874	49	100	[1]38	341								
$5,000 under $10,000	917	7,170	7,122	4,883	179	194	254	801	462	3,762	3,720	2,081	68	37	986	319
$10,000 under $25,000	2,463	44,563	44,087	32,975	893	1,436	2,700	3,919	1,752	32,264	31,852	22,964	642	828	3,891	2,492
$25,000 under $50,000	3,539	133,907	132,843	97,021	1,950	5,683	13,997	7,129	2,854	110,713	109,712	78,993	1,424	3,620	15,463	5,887
$50,000 under $100,000	6,121	454,989	451,372	350,231	5,060	18,614	35,260	28,262	5,383	400,219	396,935	304,987	4,357	13,658	39,731	24,056
$100,000 under $200,000	6,152	888,610	884,310	699,971	8,422	47,314	63,404	43,151	5,743	823,738	819,675	645,915	7,634	42,466	65,498	38,897
$200,000 under $500,000	5,002	1,538,880	1,528,542	1,223,717	13,456	94,712	83,473	77,590	4,691	1,438,645	1,428,854	1,143,733	12,358	86,142	85,873	72,307
$500,000 or more	1,709	1,856,533	1,845,180	1,510,361	13,458	138,134	57,750	80,427	1,586	1,708,364	1,698,179	1,388,530	12,050	125,186	59,720	72,771
Receipts not reported	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	-	(*)	-
Grocery stores																
Total	20,568	4,276,552	4,247,330	3,468,875	35,053	244,735	197,366	228,772	17,745	3,932,533	3,905,405	3,180,907	31,360	218,891	209,623	205,753
$1 under $1,000	276	429	405	372	38	-	[1]125	23	-	-	-	-	-	-	-	-
$1,000 under $2,500									179	534	515	343	5	3	104	237
$2,500 under $5,000	233	952	897	770	39	62	[1]139	252								
$5,000 under $10,000	436	3,364	3,337	2,600	83	-	146	436	209	1,730	1,705	1,055	21	-	466	157
$10,000 under $25,000	1,750	32,950	32,503	25,558	709	948	1,241	3,477	1,214	23,382	22,981	17,821	486	501	1,992	2,203
$25,000 under $50,000	2,343	87,997	87,258	69,293	1,032	2,428	6,547	6,359	1,964	75,250	74,559	58,883	848	1,663	7,021	5,234
$50,000 under $100,000	4,751	351,870	348,760	283,478	3,727	11,114	21,022	26,369	4,165	307,759	304,693	244,544	3,342	7,974	24,620	22,457
$100,000 under $200,000	4,767	694,042	690,082	563,424	5,814	28,005	45,120	38,972	4,409	638,766	635,041	516,977	5,081	24,226	46,577	35,122
$200,000 under $500,000	4,332	1,346,675	1,337,107	1,088,518	10,989	74,145	70,407	74,138	4,066	1,260,557	1,251,513	1,018,241	10,196	67,544	72,446	69,026
$500,000 or more	1,598	1,758,028	1,746,981	1,433,556	12,592	127,955	54,345	78,667	1,488	1,624,310	1,614,398	1,323,043	11,370	116,980	56,190	71,317
Receipts not reported	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	-	(*)	-
Other food stores																
Total	6,158	650,218	647,885	452,901	8,564	61,568	56,883	12,970	5,082	586,342	584,393	406,750	7,209	53,087	61,997	11,303
$1 under $1,000									-	-	-	-	-	-	-	-
$1,000 under $2,500	662	4,266	4,242	2,452	122	235	189	474								
$2,500 under $5,000									353	2,391	2,371	1,137	67	75	635	252
$5,000 under $10,000																
$10,000 under $25,000	713	11,613	11,584	7,417	184	488	1,459	442	538	8,882	8,871	5,143	156	327	1,899	289
$25,000 under $50,000	1,196	45,910	45,585	27,728	918	3,255	7,450	770	890	35,463	35,153	20,110	576	1,957	8,442	653
$50,000 under $100,000	1,370	103,119	102,612	66,753	1,333	7,500	14,238	1,893	1,218	92,460	92,242	60,443	1,015	5,684	15,111	1,599
$100,000 under $200,000	1,385	194,568	194,228	136,547	2,608	19,309	18,284	4,179	1,334	184,972	184,634	128,938	2,553	18,240	18,921	3,775
$200,000 under $500,000	670	192,205	191,435	135,199	2,467	20,567	13,066	3,452	625	178,088	177,341	125,492	2,162	18,598	13,427	3,281
$500,000 or more	111	98,505	98,199	76,805	866	10,179	3,405	1,760	98	84,054	83,781	65,487	680	8,206	3,530	1,454
Receipts not reported	(*)	(*)	-	-	(*)	(*)	(*)	-	(*)	(*)	-	-	-	-	(*)	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
		Total (Thousand dollars)	Business (Thousand dollars)							Total (Thousand dollars)	Business (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																
Automotive dealers																
Total	34,880	5,977,256	5,917,306	4,740,776	39,948	373,612	306,116	530,020	27,992	5,384,508	5,330,001	4,255,759	33,688	330,934	328,067	462,517
$1 under $1,000	535	780	734	610	42	22	[1]200	850	659	2,253	2,152	1,058	41	49	634	1,091
$1,000 under $2,500																
$2,500 under $5,000	792	3,087	2,983	2,026	39	104	243	1,194								
$5,000 under $10,000	1,535	11,430	11,175	9,268	242	261	[1]974	3,982	743	5,777	5,558	3,633	95	111	882	1,314
$10,000 under $25,000	3,334	58,887	57,964	44,794	647	2,406	1,573	10,440	1,914	34,343	33,654	24,446	397	990	4,285	6,528
$25,000 under $50,000	5,658	205,865	203,327	148,618	2,672	9,236	18,073	21,867	4,366	161,283	159,033	112,233	2,073	6,682	21,139	14,177
$50,000 under $100,000	7,036	525,779	522,155	395,207	4,773	25,148	40,572	47,244	5,838	437,504	434,424	324,003	3,924	19,183	44,236	37,642
$100,000 under $200,000	8,744	1,239,868	1,232,426	931,615	11,096	71,832	93,840	70,663	8,004	1,130,634	1,123,719	849,036	8,643	64,723	96,900	63,727
$200,000 under $500,000	5,123	1,535,942	1,524,183	1,189,358	9,751	108,490	88,408	124,897	4,625	1,384,978	1,374,405	1,064,888	8,817	95,259	92,178	111,475
$500,000 or more	1,946	2,395,277	2,362,359	2,019,280	10,678	156,113	65,278	248,743	1,792	2,227,396	2,197,056	1,876,462	9,698	143,937	67,473	226,563
Receipts not reported	(*)	(*)	-	-	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	(*)	-
Motor vehicle dealers																
Total	7,348	2,809,511	2,772,507	2,366,532	13,248	160,481	86,753	314,041	5,502	2,528,313	2,494,857	2,128,859	10,248	142,865	94,895	278,878
$1 under $1,000	232	297	288	239	14	12	[1]44	59	328	1,662	1,544	936	21	33	362	390
$1,000 under $2,500																
$2,500 under $5,000	259	1,006	1,001	714	4	30	50	232								
$5,000 under $10,000	306	2,495	2,378	2,596	24	1	[1]847	623								
$10,000 under $25,000	606	10,959	10,287	7,784	158	633	182	1,096	329	6,102	5,578	3,851	103	358	832	473
$25,000 under $50,000	890	33,827	33,699	23,843	235	1,477	3,392	6,165	635	24,219	24,138	16,192	185	942	4,432	3,199
$50,000 under $100,000	921	69,010	67,688	51,769	997	1,621	5,137	11,340	691	52,419	51,184	37,740	964	1,026	5,464	8,439
$100,000 under $200,000	947	142,642	141,287	103,394	2,406	5,858	9,274	14,304	743	109,114	107,876	79,829	563	4,931	9,801	12,337
$200,000 under $500,000	1,568	514,357	508,374	427,300	1,890	27,021	23,284	63,715	1,360	446,039	440,841	367,172	1,659	21,693	25,096	57,114
$500,000 or more	1,544	2,034,917	2,007,505	1,748,893	7,519	123,828	47,161	216,357	1,416	1,888,758	1,863,696	1,623,139	6,753	113,882	48,908	196,926
Receipts not reported	(*)	(*)	-	-	(*)	-	(*)	(*)	-	-	-	-	-	-	-	-
Gasoline service stations																
Total	21,762	2,486,401	2,473,587	1,889,424	18,372	156,817	169,972	87,048	18,452	2,278,423	2,266,195	1,721,447	16,393	141,213	177,662	78,576
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,500	430	1,509	1,425	1,041	32	70	56	295	279	987	934	507	6	16	261	207
$2,500 under $5,000																
$5,000 under $10,000	864	6,199	6,090	4,682	137	217	135	1,088	457	3,374	3,273	2,213	63	95	542	615
$10,000 under $25,000	2,093	36,312	36,139	28,284	288	1,318	1,709	3,344	1,329	23,081	22,951	17,038	184	543	2,955	2,532
$25,000 under $50,000	3,553	127,440	126,109	95,493	1,330	5,489	10,046	6,076	2,894	106,430	105,107	78,057	1,038	4,000	10,993	5,176
$50,000 under $100,000	4,948	370,353	368,885	283,613	2,799	16,216	30,208	14,136	4,261	320,362	318,968	242,492	2,253	13,001	31,951	12,453
$100,000 under $200,000	6,828	958,543	954,926	732,165	6,953	55,367	70,925	30,526	6,394	897,403	893,871	684,151	6,478	50,438	72,757	28,284
$200,000 under $500,000	2,744	775,385	772,458	586,804	4,959	59,195	47,451	25,895	2,576	727,015	724,341	548,390	4,620	55,248	48,345	24,184
$500,000 or more	225	210,320	207,555	157,342	1,867	18,945	9,237	5,688	211	199,431	196,750	148,599	1,751	17,872	9,518	5,125
Receipts not reported	(*)	(*)	-	-	(*)	-	(*)	-	(*)	(*)	-	-	-	-	(*)	-
Other automotive dealers																
Total	5,770	681,344	671,212	484,820	8,328	56,314	49,391	128,931	4,038	577,772	568,949	405,453	7,047	46,856	55,510	105,063
$1 under $1,000	203	271	263	217	4	2	[1]99	769	-	-	-	-	-	-	-	-
$1,000 under $2,500																
$2,500 under $5,000	203	784	740	425	27	12	80	689	338	2,007	1,959	1,035	46	16	351	1,193
$5,000 under $10,000	365	2,736	2,707	1,990	81	43	[1]262	2,271								
$10,000 under $25,000	635	11,616	11,538	8,726	201	455	[1]318	6,000	256	5,160	5,125	3,557	110	89	498	3,523
$25,000 under $50,000	1,215	44,598	43,519	29,282	1,107	2,270	4,635	9,616	837	30,634	29,788	17,984	850	1,740	5,714	5,802
$50,000 under $100,000	1,167	86,416	85,582	59,825	977	7,311	5,227	21,768	886	64,723	64,272	43,771	707	5,156	6,821	16,750
$100,000 under $200,000	969	138,683	136,213	96,056	1,737	10,607	13,641	25,833	867	124,117	121,972	85,056	1,602	9,354	14,342	23,106
$200,000 under $500,000	811	246,200	243,351	175,254	2,902	22,274	17,673	35,287	689	211,924	209,223	149,326	2,538	18,318	18,737	30,177
$500,000 or more	177	150,040	147,299	113,045	1,292	13,340	8,880	26,698	165	139,207	136,610	104,724	1,194	12,183	9,047	24,512
Receipts not reported	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(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)	(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																
Apparel and accessory stores																
Total	11,166	1,286,709	1,265,809	816,637	11,330	130,046	137,826	281,356	9,200	1,207,143	1,187,936	763,406	9,639	119,554	145,753	255,024
$1 under $1,000	280	461	455	388	10	34	[1]211	221	-	-	-	-	-	-	-	-
$1,000 under $2,500									306	1,064	1,061	524	12	26	241	613
$2,500 under $5,000	485	1,933	1,878	1,217	31	58	32	1,300								
$5,000 under $10,000	532	4,125	4,090	2,780	49	297	[1]264	2,945	329	2,415	2,408	1,426	28	108	310	1,812
$10,000 under $25,000	1,205	26,306	23,073	18,293	359	2,490	[1]545	13,592	747	17,325	14,184	9,933	171	1,584	2,248	7,127
$25,000 under $50,000	2,111	77,187	75,904	48,920	731	4,332	8,628	25,803	1,806	65,607	64,434	41,086	607	3,513	9,633	20,899
$50,000 under $100,000	2,598	190,032	188,528	118,645	2,102	17,696	22,821	48,102	2,293	168,523	167,181	105,552	1,373	14,344	24,551	43,669
$100,000 under $200,000	2,194	318,787	315,417	207,022	2,453	23,857	41,716	67,369	2,112	307,914	304,548	199,652	2,320	22,505	42,165	64,782
$200,000 under $500,000	1,417	422,815	417,292	268,187	3,266	45,763	46,000	81,460	1,344	404,363	399,075	256,653	3,092	42,934	46,437	76,766
$500,000 or more	268	244,128	239,172	151,185	2,055	35,519	19,776	40,564	263	239,932	235,045	148,580	2,036	34,540	20,168	39,356
Receipts not reported	(*)	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment stores																
Total	11,315	1,487,650	1,455,227	959,495	16,911	142,488	144,565	249,461	9,215	1,360,526	1,330,591	871,193	14,486	127,826	153,389	217,311
$1 under $1,000	485	622	618	350	6	14	[1]139	607	229	385	384	204	-	-	88	533
$1,000 under $2,500																
$2,500 under $5,000	634	2,261	2,227	1,206	55	74	250	823	405	1,465	1,439	623	19	60	463	265
$5,000 under $10,000	457	3,346	3,293	1,894	60	146	549	1,614	279	2,104	2,055	898	24	34	729	1,320
$10,000 under $25,000	1,349	23,380	23,019	14,098	390	1,165	1,332	4,937	887	14,806	14,493	7,823	243	680	2,670	2,789
$25,000 under $50,000	1,578	58,604	58,208	34,467	1,088	3,021	8,840	13,892	1,376	51,613	51,253	29,315	931	2,532	9,343	10,773
$50,000 under $100,000	2,141	155,503	153,406	97,172	2,112	12,292	16,850	24,685	1,835	136,019	134,468	83,332	1,916	9,638	19,628	19,004
$100,000 under $200,000	2,537	357,650	351,134	230,314	5,053	29,702	37,767	59,380	2,260	317,671	312,449	204,424	4,060	25,185	39,326	48,792
$200,000 under $500,000	1,681	510,650	499,700	331,882	4,629	51,152	51,777	86,569	1,568	480,585	469,745	309,614	4,459	47,728	52,560	79,836
$500,000 or more	401	375,634	363,622	248,112	3,518	44,922	27,578	56,954	376	355,878	344,305	234,960	2,834	41,969	28,582	53,999
Receipts not reported	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-
Eating places																
Total	23,233	1,827,239	1,807,946	862,329	44,377	378,911	181,795	32,236	18,315	1,622,841	1,607,636	754,907	36,465	327,695	203,962	5,866
$1 under $1,000	584	1,046	1,035	576	45	67	[1]60	157	329	607	601	217	28	18	167	28
$1,000 under $2,500																
$2,500 under $5,000	685	2,698	2,559	1,567	65	377	[1]127	231	279	1,047	994	465	22	166	275	36
$5,000 under $10,000	1,497	11,367	11,079	6,210	347	1,340	354	248	889	6,953	6,761	3,477	217	523	1,334	144
$10,000 under $25,000	4,218	73,846	72,102	39,096	2,490	10,882	2,212	1,662	2,749	48,964	47,639	24,196	1,010	5,213	8,765	700
$25,000 under $50,000	5,608	210,475	206,696	106,744	6,032	29,694	25,152	3,523	4,666	176,045	173,092	86,617	4,315	22,096	29,492	2,675
$50,000 under $100,000	5,100	356,442	354,937	176,914	8,134	59,893	43,850	5,103	4,463	311,981	310,618	153,832	6,831	49,210	47,693	4,282
$100,000 under $200,000	3,607	506,427	500,555	238,262	12,783	104,320	51,602	8,649	3,302	461,696	457,782	215,139	11,161	91,999	55,295	7,319
$200,000 under $500,000	1,472	440,666	438,216	198,833	9,536	109,637	40,966	7,004	1,348	406,069	403,796	182,472	8,535	100,144	42,345	6,348
$500,000 or more	258	224,101	220,767	94,127	4,850	62,686	18,083	5,659	238	209,354	206,353	88,492	4,295	58,326	18,572	5,334
Receipts not reported	(*)	(*)	-	-	(*)	(*)	(*)	-	(*)	(*)	-	-	(*)	-	(*)	-
Drinking places																
Total	11,899	651,954	643,666	333,125	14,523	83,728	85,449	23,681	9,398	573,953	566,961	294,260	11,965	68,059	92,003	21,278
$1 under $1,000	160	302	294	195	15	65	[1]226	61	(*)	(*)	(*)	(*)	-	-	(*)	-
$1,000 under $2,500									-	-	-	-	-	-	-	-
$2,500 under $5,000	330	1,281	1,216	745	55	59	[1]407	48								
$5,000 under $10,000	842	5,983	5,896	3,305	224	426	[1]230	275	512	3,352	3,290	1,669	106	181	517	209
$10,000 under $25,000	2,365	42,969	41,985	22,797	1,309	2,997	4,039	1,569	1,681	31,441	30,727	16,513	771	1,569	5,866	1,153
$25,000 under $50,000	3,241	120,465	118,280	62,984	2,942	10,416	17,460	3,695	2,810	105,280	103,265	53,983	2,507	8,096	18,969	3,135
$50,000 under $100,000	3,402	234,883	232,631	112,125	4,814	32,219	36,747	5,971	2,944	202,598	200,720	98,169	3,833	23,965	38,115	5,183
$100,000 under $200,000	1,299	170,720	168,697	88,013	3,908	24,777	22,285	8,027	1,196	158,431	156,790	82,092	3,584	22,190	22,638	7,645
$200,000 under $500,000	220	62,533	61,986	35,091	1,129	10,725	4,936	3,373	215	60,753	60,209	34,289	1,045	10,224	5,015	3,309
$500,000 or more	15	12,817	12,681	7,870	127	2,044	845	662	14	12,074	11,939	7,530	119	1,834	881	644
Receipts not reported	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(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																
Liquor stores																
Total	5,237	783,963	779,119	609,856	7,616	35,054	58,737	80,972	4,382	729,683	725,316	569,891	6,112	30,768	60,649	74,270
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-	-
$1,000 under $2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $5,000	563	8,577	8,267	5,566	223	381	817	1,299	359	6,267	6,041	3,866	100	232	1,083	923
$5,000 under $10,000																
$10,000 under $25,000																
$25,000 under $50,000	897	32,866	32,632	23,739	733	1,649	1,738	4,604	664	25,164	24,998	17,933	321	783	2,483	3,778
$50,000 under $100,000	1,069	75,302	73,959	55,811	1,201	2,133	6,345	8,999	867	61,234	59,949	45,100	838	1,302	6,733	7,240
$100,000 under $200,000	1,277	187,431	186,723	140,958	2,050	8,701	15,529	19,777	1,151	169,315	168,739	128,544	1,616	6,956	15,748	16,947
$200,000 under $500,000	1,228	354,836	353,199	280,283	2,727	16,202	27,351	33,645	1,196	345,698	344,153	272,777	2,638	15,767	27,484	33,039
$500,000 or more	148	124,941	124,330	103,489	622	5,988	7,084	12,585	145	122,005	121,436	101,671	599	5,728	7,118	12,343
Receipts not reported	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-
Other retail trade																
Total	29,147	2,990,945	2,956,101	1,987,389	40,265	271,845	287,383	445,117	21,694	2,721,486	2,691,397	1,795,044	33,444	241,648	308,822	393,226
$1 under $1,000	1,456	844	778	762	168	7	[1]896	910	458	237	223	83	11	1	103	112
$1,000 under $2,500	1,350	2,596	2,318	1,689	83	185	[1]853	1,684	560	1,301	1,028	413	18	36	410	326
$2,500 under $5,000	1,652	6,094	5,872	4,028	310	135	[1]877	3,601	737	2,679	2,604	1,426	24	27	622	1,558
$5,000 under $10,000	2,406	17,603	17,449	10,381	840	1,164	[1]408	7,904	1,241	9,230	9,106	4,686	288	155	2,081	2,252
$10,000 under $25,000	4,308	76,261	72,823	42,026	2,445	3,313	8,993	21,994	3,212	57,861	55,537	29,771	1,383	2,248	11,478	14,654
$25,000 under $50,000	3,948	148,961	146,746	87,579	2,852	10,139	17,452	29,118	3,130	121,324	119,748	68,577	1,977	6,969	20,599	23,160
$50,000 under $100,000	4,694	352,854	350,766	221,495	4,989	29,608	41,447	60,492	4,034	303,241	301,756	188,082	4,125	21,675	44,612	49,879
$100,000 under $200,000	4,879	704,205	694,806	445,663	9,866	62,915	84,008	113,192	4,427	646,361	637,263	406,040	8,320	56,423	85,959	106,766
$200,000 under $500,000	3,491	1,029,674	1,019,499	684,413	12,291	104,349	103,167	130,888	3,265	960,992	952,129	635,105	11,548	96,878	104,618	123,571
$500,000 or more	648	651,762	645,044	489,353	6,326	60,030	36,274	75,328	605	618,170	612,003	460,861	5,716	57,236	38,312	70,948
Receipts not reported	315	91	-	-	95	-	[1]924	6	(*)	(*)	-	-	(*)	-	(*)	-
Wholesale and Retail Trade not Allocable																
Total	2,399	519,232	516,140	383,831	5,802	42,960	35,343	57,086	1,975	492,725	489,729	363,295	5,462	40,617	37,070	51,593
$1 under $1,000	255	653	624	555	30	7	[1]399	273	-	-	-	-	-	-	-	-
$1,000 under $2,500									(*)	(*)	(*)	(*)	-	-	(*)	-
$2,500 under $5,000									(*)	(*)	(*)	(*)	-	-	(*)	-
$5,000 under $10,000	408	10,176	10,022	6,764	131	869	604	4,293	-	-	-	-	-	-	-	-
$10,000 under $25,000									254	7,578	7,443	4,953	94	494	1,154	3,298
$25,000 under $50,000	382	27,851	27,798	17,992	366	2,480	3,334	2,486	382	27,851	27,798	17,992	366	2,480	3,334	2,486
$50,000 under $100,000	585	89,688	89,596	63,686	1,021	6,478	8,425	9,653	534	79,688	79,596	55,995	942	6,002	8,566	8,128
$100,000 under $200,000	573	187,044	186,215	138,096	2,191	16,664	12,016	20,670	538	177,369	176,588	130,676	2,015	15,391	12,577	18,515
$200,000 under $500,000	196	203,820	201,885	156,738	2,063	16,462	11,363	19,711	192	200,047	198,114	153,502	2,045	16,250	11,424	19,166
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported																
FINANCE, INSURANCE, AND REAL ESTATE																
Total	298,531	10,690,078	9,397,480	501,621	1,488,744	1,315,686	1,067,844	79,243	177,457	8,055,989	6,953,126	425,708	659,777	1,135,944	2,263,385	67,918
$1 under $1,000	38,683	15,429	8,472	65	9,883	1,086	[1]69,960	1,050	16,838	6,897	2,857	22	578	3	4,225	-
$1,000 under $2,500	38,163	65,184	46,589	317	19,298	1,095	[1]47,992	609	20,998	35,964	22,320	163	4,725	150	17,331	382
$2,500 under $5,000	39,715	144,872	110,793	1,319	35,514	1,187	[1]3,365	2,756	27,151	99,578	71,789	905	15,443	362	44,784	1,697
$5,000 under $10,000	45,106	323,408	262,880	2,004	69,829	2,887	35,315	3,754	32,610	235,462	186,210	1,419	35,989	1,339	98,642	3,636
$10,000 under $25,000	48,372	781,974	677,691	11,482	150,661	16,317	130,367	7,393	36,811	596,779	507,132	9,443	85,498	10,046	248,046	6,232
$25,000 under $50,000	27,008	959,178	855,886	20,528	184,978	37,324	139,015	6,026	19,624	695,612	607,959	16,848	92,374	24,201	260,591	5,442
$50,000 under $100,000	17,414	1,226,208	1,121,599	44,684	228,706	61,918	176,339	17,468	12,272	861,133	774,465	33,382	108,070	45,805	289,975	17,468
$100,000 under $200,000	10,189	1,415,187	1,289,038	73,023	289,492	72,546	114,405	6,699	6,800	946,261	844,491	64,881	127,537	50,772	253,662	6,530
$200,000 under $500,000	5,237	1,594,832	1,459,709	103,522	296,658	120,215	109,234	3,428	3,150	949,972	848,995	88,294	110,399	71,926	245,963	2,526
$500,000 or more	1,604	4,163,806	3,564,823	244,677	198,806	999,813	670,926	28,527	1,203	3,628,331	3,086,908	210,351	79,164	931,340	800,166	24,005
Receipts not reported	27,040	-	-	-	4,919	1,298	[1]186,440	1,533	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)														
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE—Continued																
Finance																
Total	65,765	3,439,154	2,630,169	119,701	33,896	928,718	662,390	2,969	33,817	3,254,297	2,518,359	106,337	24,408	883,041	933,368	1,861
$1 under $1,000	20,586	5,628	547	14	1,848	948	[1]24,278	463	11,449	3,648	429	1	6	1	2,790	-
$1,000 under $2,500	8,024	13,331	1,751	102	599	292	[1]14,557	116	6,211	10,248	1,219	39	128	73	7,587	33
$2,500 under $5,000	5,774	20,326	3,280	331	595	261	7,500	283	4,990	17,617	2,961	331	361	97	13,429	283
$5,000 under $10,000	4,731	33,138	6,173	374	1,135	294	6,328	-	3,878	27,361	5,444	115	725	38	19,646	-
$10,000 under $25,000	3,710	58,790	14,807	1,359	2,408	665	7,505	-	3,146	49,326	11,534	872	900	139	37,264	-
$25,000 under $50,000	1,848	61,306	18,212	1,175	1,876	4,081	15,234	84	1,557	51,321	15,512	1,175	1,599	2,518	29,208	84
$50,000 under $100,000	1,122	79,931	45,433	5,422	1,570	3,656	33,823	511	968	69,262	38,836	3,909	1,470	2,741	39,582	511
$100,000 under $200,000	621	85,500	31,014	2,292	1,656	2,314	51,936	608	591	81,654	27,717	2,292	1,645	2,271	52,922	608
$200,000 under $500,000	523	164,872	103,439	12,001	3,039	15,241	75,811	-	464	146,285	95,444	9,278	1,752	13,713	82,524	-
$500,000 or more	609	2,916,332	2,405,513	96,631	17,158	900,850	612,103	814	563	2,797,575	2,319,263	88,325	15,822	861,450	648,416	342
Receipts not reported	18,217	-	-	-	2,012	116	[1]109,015	90	-	-	-	-	-	-	-	-
Banking and other credit agencies																
Total	3,228	182,837	110,081	13,765	2,114	38,020	54,719	1,389	2,889	173,283	100,730	10,117	2,012	37,366	55,504	1,389
$1 under $1,000	534	214	48	-	-	-	[1]142	-	380	186	47	-	-	-	165	-
$1,000 under $2,500	531	829	119	-	2	30	532	-	505	790	119	-	2	30	561	-
$2,500 under $5,000	586	2,175	370	-	64	-	1,357	-	561	2,112	355	-	18	-	1,528	-
$5,000 under $10,000	557	6,537	2,442	46	202	109	4,620	-	531	6,364	2,269	46	181	109	4,673	-
$10,000 under $25,000																
$25,000 under $50,000	384	12,601	5,297	-	338	1,262	5,743	-	384	12,601	5,297	-	338	1,262	5,743	-
$50,000 under $100,000	231	15,920	9,337	1,494	234	2,236	7,463	511	231	15,920	9,337	1,494	234	2,236	7,463	511
$100,000 under $200,000	233	32,497	14,530	2,174	178	1,971	14,612	608	207	29,200	11,233	2,174	178	1,971	14,612	608
$200,000 under $500,000	73	24,994	21,644	2,138	209	4,569	5,758	-	68	23,123	19,795	2,112	180	3,915	5,939	-
$500,000 or more	23	87,070	56,294	7,913	887	27,843	14,794	270	22	82,987	52,278	4,291	881	27,843	14,820	270
Receipts not reported	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-
Security and commodity brokers, dealers, exchanges, and services																
Total	6,761	2,782,027	2,311,042	77,759	16,701	871,159	535,567	-	4,448	2,673,732	2,233,546	76,953	15,640	830,719	589,173	-
$1 under $1,000	1,333	384	109	-	34	10	[1]486	-	848	280	85	-	-	-	224	-
$1,000 under $2,500	904	1,386	557	-	76	55	[1]2,705	-	669	997	464	-	4	4	769	-
$2,500 under $5,000	725	2,509	1,243	-	63	70	[1]5	-	571	1,992	1,094	-	47	-	1,504	-
$5,000 under $10,000	556	4,054	2,051	-	95	65	1,086	-	454	3,321	1,916	-	86	-	2,543	-
$10,000 under $25,000	595	9,556	7,196	-	331	53	6,489	-	517	7,874	5,629	-	90	-	6,855	-
$25,000 under $50,000	441	15,361	7,901	392	463	1,209	3,644	-	309	10,739	5,279	392	357	854	6,233	-
$50,000 under $100,000	419	30,309	23,025	-	102	1,105	16,785	-								
$100,000 under $200,000	73	10,643	2,808	-	123	258	7,388	-	464	39,286	24,388	-	222	674	24,768	-
$200,000 under $500,000	193	63,995	49,710	1,501	499	10,100	26,535	-	175	58,166	46,034	987	366	9,226	28,177	-
$500,000 or more	469	2,643,830	2,216,442	75,866	14,876	858,198	490,291	-	441	2,551,077	2,148,657	75,574	14,468	819,961	518,100	-
Receipts not reported	1,053	-	-	-	39	36	[1]13,455	-	-	-	-	-	-	-	-	-
Holding and investment companies																
Total	55,776	474,290	209,046	28,177	5,081	19,539	72,104	1,580	26,480	407,282	184,083	19,267	6,756	14,956	288,691	472
$1 under $1,000	18,719	5,030	390	14	1,814	938	[1]23,650	463	10,221	3,182	297	1	6	1	2,401	-
$1,000 under $2,500	6,589	11,116	1,075	102	521	207	[1]12,384	116	5,037	8,461	636	39	122	39	6,257	33
$2,500 under $5,000	4,463	15,642	1,667	331	468	191	6,148	283	3,858	13,513	1,512	331	296	97	10,397	283
$5,000 under $10,000	3,846	26,768	3,153	328	987	229	3,660	-	3,121	21,897	2,732	69	607	38	15,468	-
$10,000 under $25,000	2,887	45,013	6,138	1,359	1,928	503	[1]2,022	-	2,401	37,231	4,432	872	661	30	27,371	-
$25,000 under $50,000	1,023	33,344	5,014	783	1,075	1,610	5,847	84	864	27,981	4,936	783	904	402	17,232	84
$50,000 under $100,000	472	33,702	13,071	3,928	1,234	315	9,575	-	344	24,478	7,919	2,415	1,137	60	15,052	-
$100,000 under $200,000	315	42,360	13,676	118	1,355	85	29,936	-	313	42,032	13,676	118	1,344	71	30,609	-
$200,000 under $500,000	257	75,883	32,085	8,362	2,331	572	43,518	-	221	64,996	29,615	6,179	1,206	572	48,408	-
$500,000 or more	117	185,432	132,777	12,852	1,395	14,809	107,018	544	100	163,511	118,328	8,460	473	13,646	115,496	72
Receipts not reported	17,088	-	-	-	1,973	80	[1]95,542	90	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(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																
Total	11,301	771,069	757,597	136,506	9,027	100,572	228,255	586	9,902	725,955	713,270	122,502	8,321	93,083	230,913	403
$1 under $1,000	507	244	229	1	4	-	[1]159	-	330	185	170	-	-	-	131	-
$1,000 under $2,500	432	658	625	-	10	191	95	-	406	621	589	-	4	22	361	-
$2,500 under $5,000	534	1,943	1,940	111	41	248	452	-	406	1,491	1,488	111	14	121	866	-
$5,000 under $10,000	1,056	8,195	8,009	247	217	670	2,376	20	852	6,589	6,439	188	157	369	2,969	11
$10,000 under $25,000	2,398	42,099	41,593	2,652	728	4,536	20,544	-	2,216	39,091	38,596	2,132	705	4,038	20,753	-
$25,000 under $50,000	2,489	90,516	89,234	5,931	1,822	10,748	40,312	-	2,261	81,994	80,788	4,339	1,671	9,188	40,624	-
$50,000 under $100,000	2,165	144,604	141,639	9,334	2,643	22,089	54,773	-	1,961	132,284	129,382	4,642	2,370	20,600	54,987	-
$100,000 under $200,000	1,063	145,071	142,623	36,882	1,961	17,592	47,543	411	960	133,165	130,845	30,948	1,889	16,716	47,633	242
$200,000 under $500,000	411	119,031	117,569	40,614	846	17,253	25,977	137	390	113,154	112,164	40,614	764	14,879	26,022	132
$500,000 or more	121	218,708	214,136	40,734	752	27,200	36,550	18	120	217,381	212,809	39,528	747	27,150	36,567	18
Receipts not reported	(*)	-	-	-	3	45	(*)	-	-	-	-	-	-	-	-	-
Real Estate																
Total	221,465	6,479,855	6,009,714	245,414	1,445,821	286,396	177,199	75,688	133,738	4,075,737	3,721,497	196,869	627,048	159,820	1,099,104	65,654
$1 under $1,000	17,590	9,557	7,696	50	8,031	138	[1]45,523	587	5,059	3,064	2,258	21	572	2	1,304	-
$1,000 under $2,500	29,707	51,195	44,213	215	18,689	612	[1]33,530	493	14,381	25,095	20,512	124	4,593	55	9,383	349
$2,500 under $5,000	33,407	122,603	105,573	877	34,878	678	[1]11,317	2,473	21,755	80,470	67,340	463	15,068	144	30,489	1,414
$5,000 under $10,000	39,319	282,075	248,698	1,383	68,477	1,923	26,611	3,734	27,880	201,512	174,327	1,116	35,107	932	76,027	3,625
$10,000 under $25,000	42,264	681,085	621,291	7,471	147,525	11,116	102,318	7,393	31,449	508,362	457,002	6,439	83,893	5,869	190,029	6,232
$25,000 under $50,000	22,671	807,356	748,440	13,422	181,280	22,495	83,469	5,942	15,806	562,297	511,659	11,334	89,104	12,495	190,759	5,358
$50,000 under $100,000	14,127	1,001,673	934,527	29,928	224,493	36,173	87,743	16,957	9,343	659,587	606,247	24,831	104,230	22,464	195,406	16,957
$100,000 under $200,000	8,505	1,184,616	1,115,401	33,849	285,875	52,640	14,926	5,680	5,249	731,442	685,929	31,641	124,003	31,785	153,107	5,680
$200,000 under $500,000	4,303	1,310,929	1,238,701	50,907	292,773	87,721	7,446	3,291	2,296	690,533	641,387	38,402	107,883	43,334	137,417	2,394
$500,000 or more	874	1,028,766	945,174	107,312	180,896	71,763	22,273	27,695	520	613,375	554,836	82,498	62,595	42,740	115,183	23,645
Receipts not reported	8,698	-	-	-	2,904	1,137	[1]77,217	1,443	-	-	-	-	-	-	-	-
Operators, except developers, and lessors of buildings																
Total	182,471	5,322,248	5,125,407	53,649	1,389,133	210,035	[1]36,529	6,181	107,501	3,079,411	2,951,680	35,509	588,362	100,567	749,377	4,479
$1 under $1,000	13,460	7,662	7,092	8	6,838	123	[1]30,976	-	3,706	2,366	2,121	6	524	-	917	-
$1,000 under $2,500	25,385	43,897	41,770	91	17,265	459	[1]27,957	26	11,377	19,989	18,739	46	4,205	20	6,681	26
$2,500 under $5,000	27,763	102,133	98,302	251	30,994	226	[1]9,718	453	17,441	64,864	62,069	116	13,917	44	22,003	453
$5,000 under $10,000	33,485	240,443	231,308	355	64,168	1,167	14,677	117	22,912	166,011	159,749	239	32,636	647	56,010	8
$10,000 under $25,000	36,063	579,055	560,791	1,453	141,992	7,374	64,667	1,012	25,946	417,084	402,496	720	79,700	4,075	141,236	976
$25,000 under $50,000	19,205	677,568	654,725	3,130	174,606	15,566	39,093	115	12,863	452,436	432,942	2,037	83,913	8,533	139,542	84
$50,000 under $100,000	11,584	817,551	785,325	5,039	215,006	25,505	28,666	1,292	7,064	494,607	471,436	4,266	96,036	12,806	130,268	1,292
$100,000 under $200,000	7,090	982,996	950,510	6,431	277,090	36,849	[1]23,174	408	3,976	547,669	530,422	4,223	116,227	16,749	98,668	408
$200,000 under $500,000	3,765	1,138,600	1,097,202	19,357	285,543	72,896	[1]25,359	602	1,890	557,939	532,408	14,486	103,871	33,022	97,030	585
$500,000 or more	654	732,343	698,382	17,534	173,179	49,760	[1]23,445	2,156	326	356,446	339,298	9,370	57,333	24,671	57,022	647
Receipts not reported	4,017	-	-	-	2,452	110	[1]43,003	-	-	-	-	-	-	-	-	-
Lessors of real property other than buildings																
Total	17,402	171,670	41,514	8,133	21,777	2,737	33,582	5,595	12,670	148,078	37,204	7,838	14,578	2,151	65,760	5,595
$1 under $1,000	2,675	1,316	211	23	721	12	[1]9,829	-	995	551	32	-	48	-	300	-
$1,000 under $2,500	3,074	5,138	836	38	908	85	[1]1,590	-	2,162	3,661	627	10	345	3	1,931	-
$2,500 under $5,000	3,663	13,247	2,048	91	2,963	111	[1]793	-	2,929	10,515	1,514	43	1,035	6	5,473	-
$5,000 under $10,000	3,539	25,179	4,826	185	3,148	52	8,173	-	3,107	22,235	4,315	185	1,901	52	12,658	-
$10,000 under $25,000	2,545	40,019	9,294	511	3,381	172	18,104	-	2,387	37,553	9,115	315	2,817	152	20,843	-
$25,000 under $50,000	815	29,561	7,749	1,763	3,419	688	11,516	-	738	26,811	7,099	1,763	2,648	688	12,215	-
$50,000 under $100,000	253	17,696	1,565	97	4,167	370	2,039	-								
$100,000 under $200,000	164	25,041	8,241	1,941	1,714	1,175	7,053	-	340	35,380	8,532	2,038	4,776	1,190	11,064	-
$200,000 under $500,000																
$500,000 or more	15	14,473	6,744	3,484	1,087	66	874	5,595	12	11,372	5,970	3,484	1,008	60	1,276	5,595
Receipts not reported	659	-	-	-	269	6	[1]1,965	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(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)	(Thousand dollars)
FINANCE, INSURANCE, AND REAL ESTATE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Real Estate—Continued																
Agents, brokers, and managers																
Total	10,402	461,655	414,730	127,145	20,358	37,746	84,786	35,031	6,821	404,556	367,060	104,390	13,371	29,952	117,968	30,508
$1 under $1,000	639	270	228	11	85	1	[1]1,198	427	484	640	543	63	35	-	296	323
$1,000 under $2,500	558	940	781	64	489	36	[1]1,196	467								
$2,500 under $5,000	769	2,771	2,113	255	497	324	[1]1,562	1,059	488	1,821	1,368	56	82	77	950	-
$5,000 under $10,000	1,193	8,409	6,685	594	524	374	3,390	1,497	1,036	7,220	5,736	443	401	138	3,602	1,497
$10,000 under $25,000	1,959	33,998	30,416	3,957	1,414	2,091	9,821	3,110	1,678	29,829	27,030	3,854	885	856	13,649	1,985
$25,000 under $50,000	1,304	49,052	42,575	6,566	1,762	3,881	16,220	2,174	1,121	42,536	36,217	5,727	1,236	2,290	17,332	2,174
$50,000 under $100,000	1,222	87,140	80,322	16,490	3,446	6,708	27,562	3,388	1,145	81,680	75,289	13,167	3,143	6,660	27,713	3,388
$100,000 under $200,000	668	93,885	87,232	12,945	4,492	8,920	21,956	4,341	617	88,428	84,031	12,945	4,123	8,814	22,934	4,341
$200,000 under $500,000	242	80,409	64,510	23,664	5,214	8,013	15,182	2,676	191	64,802	53,192	18,343	2,589	5,543	16,778	1,796
$500,000 or more	71	104,781	99,868	62,599	2,321	6,612	8,552	15,344	61	87,600	83,654	49,792	877	5,574	14,714	15,004
Receipts not reported	1,777	-	-	-	114	786	[1]13,941	548	-	-	-	-	-	-	-	-
Other real estate																
Total	11,190	524,282	428,063	56,487	14,553	35,878	95,360	28,881	6,746	443,692	365,553	49,132	10,737	27,150	165,999	25,072
$1 under $1,000	816	309	165	8	387	2	[1]3,520	160	716	952	708	20	8	34	562	-
$1,000 under $2,500	690	1,220	826	22	27	32	[1]2,787	-								
$2,500 under $5,000	1,212	4,452	3,110	280	424	17	756	961	897	3,270	2,389	248	34	17	2,063	961
$5,000 under $10,000	1,102	8,044	5,879	249	637	330	371	2,120	825	5,046	4,527	249	169	95	3,757	2,120
$10,000 under $25,000	1,697	28,013	20,790	1,550	738	1,479	9,726	3,271	1,438	23,896	18,361	1,550	491	786	14,301	3,271
$25,000 under $50,000	1,347	51,175	43,391	1,963	1,493	2,360	16,640	3,653	1,084	40,514	35,401	1,807	1,307	984	21,670	3,100
$50,000 under $100,000	1,068	79,286	67,315	8,302	1,874	3,590	29,476	12,277	932	69,031	59,231	7,301	1,572	2,801	33,679	12,277
$100,000 under $200,000	593	86,444	71,498	12,532	2,683	6,181	9,211	931	528	77,984	65,315	12,532	2,460	5,714	24,307	931
$200,000 under $500,000	286	88,170	74,909	7,886	1,912	6,327	17,503	13	205	64,042	53,707	5,573	1,319	4,284	23,489	13
$500,000 or more	134	177,169	140,180	23,695	4,309	15,325	36,292	4,600	121	157,957	125,914	19,852	3,377	12,435	42,171	2,399
Receipts not reported	2,245	-	-	-	69	235	[1]18,308	895	-	-	-	-	-	-	-	-
SERVICES																
Total	176,276	16,465,740	16,226,295	2,780,448	549,349	3,863,386	5,823,150	127,165	142,108	15,277,251	15,075,326	2,321,902	371,229	3,567,314	6,039,231	103,916
$1 under $1,000	6,182	4,521	2,767	2,605	1,346	1,334	[1]6,606	645	2,116	1,920	1,028	327	55	113	791	71
$1,000 under $2,500	8,174	16,177	13,694	4,649	4,350	1,813	[1]4,996	506	4,094	7,684	6,920	868	763	179	3,658	172
$2,500 under $5,000	10,763	42,509	39,861	10,988	6,654	3,623	2,002	1,594	6,913	27,938	25,529	4,273	2,252	1,385	11,911	961
$5,000 under $10,000	16,232	123,695	119,089	32,170	12,982	12,014	18,177	3,321	11,613	89,762	86,023	18,136	5,332	5,977	36,776	1,981
$10,000 under $25,000	32,016	542,123	530,822	142,139	38,354	64,187	150,873	10,044	26,096	443,480	433,284	104,962	25,350	46,585	171,226	6,920
$25,000 under $50,000	29,102	1,078,637	1,064,508	297,543	54,184	169,720	316,824	16,904	25,501	948,490	935,424	240,759	39,950	142,033	335,275	13,330
$50,000 under $100,000	28,866	2,096,893	2,067,981	461,397	81,370	385,698	740,452	23,352	26,320	1,917,927	1,894,018	392,283	61,612	342,555	770,525	20,255
$100,000 under $200,000	23,898	3,403,361	3,369,647	493,017	88,551	651,788	1,451,241	33,019	22,699	3,238,120	3,207,451	430,616	74,067	610,187	1,467,771	27,938
$200,000 under $500,000	13,110	3,887,403	3,847,555	515,121	82,901	851,305	1,650,851	18,288	12,454	3,682,499	3,653,131	438,748	64,645	789,964	1,668,481	15,961
$500,000 or more	3,589	5,231,970	5,170,371	820,815	173,391	1,716,234	1,506,763	19,492	3,341	4,885,978	4,832,518	690,926	96,687	1,624,141	1,555,743	16,327
Receipts not reported	4,344	38,451	-	4	5,266	5,670	[1]2,431	-	961	33,453	-	4	516	4,195	17,074	-
Hotels, Rooming Houses, Camps, and Other Lodging Places																
Total	12,006	870,309	843,348	301,037	102,677	180,622	63,444	6,508	7,863	642,929	627,023	201,105	63,658	117,671	109,816	4,112
$1 under $1,000	380	177	165	44	118	10	[1]205	5	458	762	645	52	139	6	227	5
$1,000 under $2,500	740	1,449	1,326	235	605	66	[1]480	-								
$2,500 under $5,000	1,040	3,970	3,818	995	943	226	[1]732	58	459	1,710	1,659	363	198	49	487	27
$5,000 under $10,000	1,348	10,079	9,731	2,382	2,412	882	[1]2,492	326	665	4,835	4,816	610	792	174	1,174	-
$10,000 under $25,000	2,546	43,924	42,398	10,987	8,186	3,576	5,523	775	1,963	33,538	32,217	7,901	4,932	2,318	7,566	729
$25,000 under $50,000	1,902	73,638	71,000	22,007	10,934	10,744	7,467	699	1,447	56,444	53,914	14,449	7,247	7,228	12,877	485
$50,000 under $100,000	1,773	125,080	124,339	43,997	14,995	20,669	10,376	1,432	1,416	99,901	99,253	32,338	10,285	14,046	21,501	1,230
$100,000 under $200,000	1,056	156,281	151,950	47,533	20,130	30,003	14,485	171	798	118,337	115,999	31,680	12,573	19,250	22,997	72
$200,000 under $500,000	516	164,268	157,159	59,124	18,767	35,628	12,063	1,422	369	113,583	112,508	37,265	11,031	21,284	17,495	326
$500,000 or more	226	288,386	281,462	113,733	25,007	78,555	18,137	1,620	163	211,879	206,012	76,447	16,419	53,053	24,694	1,238
Receipts not reported	479	3,057	-	-	580	263	[1]698	-	(*)	(*)	-	-	(*)	(*)	(*)	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)														
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Hotels, Rooming Houses, Camps, and Other Lodging Places—Continued																
Tourist courts and motels																
Total	6,154	461,994	449,693	141,089	64,649	85,572	36,801	1,765	4,202	354,102	346,308	97,804	41,495	58,281	66,496	1,239
$1 under $1,000	331	678	572	129	160	57	[1]101	-	458	2,572	2,453	276	554	53	553	-
$1,000 under $2,500																
$2,500 under $5,000	381	1,490	1,435	356	314	80	[1]466	14								
$5,000 under $10,000	508	3,733	3,695	872	1,051	413	[1]652	-								
$10,000 under $25,000	1,193	19,824	19,678	4,173	4,554	1,664	1,886	102	890	14,750	14,684	3,014	2,310	1,061	3,266	102
$25,000 under $50,000	1,347	53,157	50,690	14,028	8,807	7,493	4,583	465	1,067	42,890	40,482	10,063	5,926	5,406	9,611	323
$50,000 under $100,000	1,167	82,415	81,928	22,183	12,527	13,018	4,220	148	886	63,157	62,744	14,966	8,171	8,889	13,904	148
$100,000 under $200,000	676	100,624	97,836	28,774	14,168	18,820	10,865	89	544	81,065	79,513	21,027	9,617	13,011	16,518	34
$200,000 under $500,000	302	101,291	98,020	32,643	13,155	19,947	8,641	411	229	73,388	72,697	21,583	7,730	12,496	12,579	226
$500,000 or more	99	98,687	95,839	37,931	9,899	24,080	8,598	536	78	76,185	73,735	26,875	7,187	17,365	9,981	406
Receipts not reported	(*)	(*)	-	-	(*)	-	(*)	-	(*)	(*)	-	-	-	-	(*)	-
Other lodging places																
Total	5,852	408,315	393,655	159,948	38,028	95,050	26,643	4,743	3,661	288,827	280,715	103,301	22,163	59,390	43,320	2,873
$1 under $1,000	330	169	157	44	115	10	[1]209	5	358	482	469	38	84	6	151	5
$1,000 under $2,500	459	779	762	106	448	9	[1]375	-								
$2,500 under $5,000	659	2,480	2,383	639	629	146	[1]266	44	381	1,400	1,350	349	151	49	355	27
$5,000 under $10,000	840	6,346	6,036	1,510	1,361	469	[1]1,840	326	385	2,853	2,848	362	340	121	829	-
$10,000 under $25,000	1,353	24,100	22,720	6,814	3,632	1,912	3,637	673	1,073	18,788	17,533	4,887	2,622	1,257	4,300	627
$25,000 under $50,000	555	20,481	20,310	7,979	2,127	3,251	2,884	234	380	13,554	13,432	4,386	1,321	1,822	3,266	162
$50,000 under $100,000	606	42,665	42,411	21,814	2,468	7,651	6,156	1,284	530	36,744	36,509	17,372	2,114	5,157	7,597	1,082
$100,000 under $200,000	380	55,657	54,114	18,759	5,962	11,183	3,620	82	254	37,272	36,486	10,653	2,956	6,239	6,479	38
$200,000 under $500,000	214	62,977	59,139	26,481	5,612	15,681	3,422	1,011	140	40,195	39,811	15,682	3,301	8,788	4,916	100
$500,000 or more	127	189,699	185,623	75,802	15,108	54,475	9,539	1,084	85	135,694	132,277	49,572	9,232	35,688	14,713	832
Receipts not reported	329	2,962	-	-	566	263	75	-	(*)	(*)	-	-	(*)	(*)	(*)	-
Personal Services																
Total	30,522	1,226,012	1,209,436	513,762	62,433	319,843	237,980	22,662	25,239	1,094,153	1,081,028	451,517	50,318	280,811	251,123	19,351
$1 under $1,000	461	1,342	256	593	75	528	[1]368	16	230	420	135	73	6	41	159	8
$1,000 under $2,500	1,119	3,444	1,954	1,064	420	674	[1]588	52	480	928	889	153	33	27	396	26
$2,500 under $5,000	2,019	8,309	7,792	2,500	980	931	962	406	1,281	5,370	4,909	1,341	248	456	2,195	339
$5,000 under $10,000	3,901	30,246	29,362	7,513	1,973	2,987	8,547	414	3,085	23,943	23,147	5,278	1,028	1,814	10,002	306
$10,000 under $25,000	10,237	168,722	165,993	46,551	10,011	26,542	54,000	1,768	8,973	147,581	145,089	38,351	7,596	21,358	56,124	1,418
$25,000 under $50,000	6,157	222,889	221,083	89,687	11,182	54,096	43,373	2,642	5,372	194,173	192,451	76,071	9,167	46,352	45,707	2,378
$50,000 under $100,000	4,048	277,839	275,322	117,416	14,749	77,175	55,061	4,517	3,644	251,998	249,490	106,802	12,193	69,664	56,721	4,084
$100,000 under $200,000	1,776	247,935	244,775	110,163	11,320	71,037	41,770	6,028	1,573	220,295	217,510	94,505	9,514	61,270	43,183	5,192
$200,000 under $500,000	493	141,903	140,600	72,408	5,717	43,921	24,053	2,860	478	137,256	136,133	70,117	5,197	42,298	24,116	2,811
$500,000 or more	131	123,366	122,299	65,867	5,923	41,931	11,770	3,959	123	112,189	111,275	58,826	5,336	37,531	12,520	2,789
Receipts not reported	180	17	-	-	83	21	[1]600	-	-	-	-	-	-	-	-	-
Laundries and dry cleaning plants																
Total	11,693	561,034	550,414	247,963	36,632	176,751	78,719	4,530	9,025	483,616	475,807	211,247	27,925	151,529	86,522	4,059
$1 under $1,000	741	3,294	1,115	1,229	359	1,049	[1]1,068	6	454	1,481	1,151	227	87	131	468	13
$1,000 under $2,500																
$2,500 under $5,000	584	2,700	2,323	609	621	344	[1]253	19								
$5,000 under $10,000	1,250	9,964	9,446	2,264	1,178	707	1,749	29	890	7,249	6,811	1,476	561	396	2,164	7
$10,000 under $25,000	3,632	63,054	61,313	17,811	6,190	8,397	13,540	298	3,074	53,584	51,968	14,100	4,586	6,250	14,671	210
$25,000 under $50,000	2,495	89,580	88,792	35,851	6,086	19,490	15,241	267	2,117	75,810	75,079	28,875	4,792	15,810	16,692	255
$50,000 under $100,000	1,736	120,811	119,065	52,450	7,807	37,061	22,191	588	1,483	104,353	102,613	45,563	5,809	31,341	23,395	394
$100,000 under $200,000	842	123,235	121,059	58,072	6,303	49,521	13,957	623	714	104,874	102,768	48,212	4,943	42,511	15,043	623
$200,000 under $500,000	224	64,450	64,093	35,415	3,234	27,107	6,784	724	214	61,853	61,591	34,616	2,757	26,427	6,817	724
$500,000 or more	86	83,944	83,208	44,262	4,799	33,063	6,894	1,976	79	74,412	73,826	38,178	4,390	28,663	7,272	1,833
Receipts not reported	(*)	(*)	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(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)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Personal Services—Continued																
Beauty shops																
Total	8,449	214,632	213,311	93,179	6,026	73,608	45,587	1,992	7,409	197,886	196,602	85,355	5,378	67,596	47,123	1,837
$1 under $1,000	380	760	472	167	61	83	118	60	253	611	327	113	9	38	258	34
$1,000 under $2,500	915	3,687	3,556	1,235	211	508	1,046	49	737	3,009	2,882	825	145	276	1,239	19
$2,500 under $5,000	1,282	9,468	9,376	2,734	349	1,236	3,337	72	1,128	8,384	8,294	2,215	284	797	3,616	69
$5,000 under $10,000	3,017	48,000	47,705	16,218	1,565	10,957	13,981	396	2,614	41,427	41,154	13,101	1,280	8,512	14,494	367
$10,000 under $25,000	1,777	64,601	64,386	27,577	1,960	21,106	14,095	918	1,675	61,029	60,817	25,733	1,877	19,746	14,275	885
$25,000 under $50,000	1,074	83,758	83,499	42,341	1,789	37,471	12,530	381	998	79,068	78,811	40,461	1,692	35,980	12,761	347
$50,000 under $100,000																
$100,000 under $200,000																
$200,000 under $500,000																
$500,000 or more	4	4,358	4,317	2,907	91	2,247	480	116	4	4,358	4,317	2,907	91	2,247	480	116
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Barber shops																
Total	4,956	94,885	94,066	29,027	2,094	25,982	36,161	144	4,399	86,234	85,422	26,608	1,803	23,640	36,768	134
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,500	362	1,141	1,102	207	46	77	414	-	260	810	772	107	23	29	457	-
$2,500 under $5,000	837	6,801	6,601	1,130	240	672	2,732	32	661	5,218	5,021	747	92	384	3,018	32
$5,000 under $10,000	2,753	42,881	42,567	7,652	1,010	6,014	22,712	57	2,577	40,177	39,866	7,127	961	5,604	22,796	57
$10,000 under $25,000	792	26,688	26,430	9,884	555	9,977	7,323	41	689	22,655	22,397	8,473	484	8,381	7,517	31
$25,000 under $50,000	211	16,800	16,793	9,766	236	8,866	2,961	14	211	16,800	16,793	9,766	236	8,866	2,961	14
$50,000 under $100,000																
$100,000 under $200,000																
$200,000 under $500,000																
$500,000 or more	1	574	573	388	7	376	19	-	1	574	573	388	7	376	19	-
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other personal services																
Total	5,424	355,461	351,645	143,593	17,681	43,502	77,513	15,996	4,406	326,417	323,197	128,307	15,212	38,046	80,710	13,321
$1 under $1,000	331	461	387	190	64	22	[1]59	2	287	807	801	295	23	50	328	307
$1,000 under $2,500																
$2,500 under $5,000	286	1,052	1,047	520	113	50	[1]192	338								
$5,000 under $10,000	532	4,013	3,939	1,385	206	372	729	281	406	3,092	3,021	840	91	237	1,204	198
$10,000 under $25,000	835	14,787	14,408	4,870	1,246	1,174	3,767	1,017	708	12,393	12,101	4,023	769	992	4,163	784
$25,000 under $50,000	1,093	42,020	41,475	16,375	2,581	3,523	6,714	1,416	891	34,679	34,158	12,990	2,014	2,415	7,223	1,207
$50,000 under $100,000	1,166	79,335	78,729	27,329	5,373	6,578	19,767	3,633	1,091	74,642	74,037	25,482	4,912	6,278	19,992	3,428
$100,000 under $200,000	832	110,684	109,710	43,363	4,702	13,608	26,527	5,318	757	101,405	100,736	37,565	4,256	10,851	26,854	4,482
$200,000 under $500,000	232	68,604	67,749	31,251	2,342	11,921	16,167	2,124	227	66,554	65,784	29,759	2,299	10,978	16,197	2,075
$500,000 or more	40	34,490	34,201	18,310	1,026	6,245	4,377	1,867	39	32,845	32,559	17,353	848	6,245	4,749	840
Receipts not reported	(*)	(*)	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
Business Services																
Total	25,928	1,206,547	1,176,549	534,093	126,692	232,385	197,794	18,398	18,855	1,030,388	1,010,045	472,797	54,843	204,907	252,696	12,765
$1 under $1,000	2,163	1,407	856	436	340	78	[1]1,534	112	791	872	334	174	27	65	226	10
$1,000 under $2,500	2,386	4,504	3,976	1,003	1,778	177	[1]875	220	1,345	2,527	2,200	255	230	80	1,440	56
$2,500 under $5,000	2,449	9,348	8,895	2,276	2,668	555	549	246	1,779	6,727	6,318	986	997	251	2,810	111
$5,000 under $10,000	3,459	24,746	24,542	6,587	2,691	2,637	5,617	1,040	2,748	19,892	19,725	4,223	1,670	1,325	8,416	812
$10,000 under $25,000	5,132	83,478	82,237	23,349	7,859	7,261	19,532	2,736	4,116	67,037	66,116	17,307	4,869	4,623	26,860	1,369
$25,000 under $50,000	3,881	137,908	136,043	44,519	11,698	17,568	39,090	1,868	3,217	113,124	111,570	32,398	7,794	12,561	42,376	1,581
$50,000 under $100,000	2,952	213,168	206,622	78,936	17,127	41,153	47,308	2,869	2,495	176,761	174,379	62,952	9,842	31,881	54,507	1,402
$100,000 under $200,000	1,355	193,736	190,930	87,617	15,280	41,489	38,531	3,830	1,252	179,994	177,235	80,187	13,565	39,002	41,026	3,131
$200,000 under $500,000	639	191,790	188,833	98,770	10,190	50,447	35,817	2,309	571	173,739	171,185	91,929	5,196	47,519	37,413	1,785
$500,000 or more	238	338,439	333,615	190,596	56,077	70,544	14,428	3,168	210	285,350	280,983	182,382	10,561	67,298	35,058	2,508
Receipts not reported	1,274	8,023	-	4	984	476	[1]669	-	331	4,365	-	4	92	302	2,564	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		Total (Thousand dollars)	Business (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)	(14)	(15)	(16)
SERVICES—Continued																
Automobile Parking, Repair, and Services																
Total	17,652	827,924	814,538	452,238	41,286	119,969	136,303	36,546	13,601	729,222	717,225	395,663	30,181	104,357	148,176	31,266
$1 under $1,000	381	170	169	81	76	1	[1]178	50	612	932	873	209	181	15	265	76
$1,000 under $2,500	889	1,687	1,585	605	805	126	[1]830	130								
$2,500 under $5,000	1,247	4,763	4,600	1,539	828	257	[1]131	268	715	2,724	2,565	513	387	32	823	70
$5,000 under $10,000	2,008	15,133	14,863	5,455	1,505	724	2,098	299	1,299	10,012	9,751	3,172	541	216	3,637	212
$10,000 under $25,000	3,867	69,278	67,337	27,220	5,022	5,568	14,496	2,381	2,879	51,690	49,773	18,424	3,150	3,052	16,539	1,751
$25,000 under $50,000	4,245	152,877	151,636	75,908	4,402	14,074	34,015	6,527	3,688	133,486	132,358	63,693	3,706	11,024	35,877	5,302
$50,000 under $100,000	2,850	204,210	201,510	113,255	8,527	30,969	37,237	8,194	2,572	184,465	181,807	100,776	6,542	27,760	38,921	7,648
$100,000 under $200,000	1,349	174,234	173,655	109,134	4,406	29,805	29,732	9,729	1,221	158,858	158,285	97,545	4,139	27,126	30,578	7,440
$200,000 under $500,000	509	153,182	149,643	92,781	8,905	29,852	16,501	5,774	468	143,061	139,575	87,146	8,141	27,357	17,159	5,573
$500,000 or more	55	51,250	49,540	26,260	6,674	8,593	2,835	3,194	47	42,855	42,238	24,185	3,394	7,775	3,578	3,194
Receipts not reported	252	1,140	-	-	136	-	528	-	(*)	(*)	-	-	-	-	(*)	-
Automobile repair shops																
Total	13,006	658,775	653,394	392,113	13,531	97,509	119,419	32,482	10,641	601,471	596,301	354,377	11,742	89,088	124,401	29,339
$1 under $1,000	584	838	795	470	99	30	[1]192	165	486	1,164	1,160	513	16	7	249	143
$1,000 under $2,500																
$2,500 under $5,000	484	1,828	1,823	975	104	44	[1]179	265								
$5,000 under $10,000	1,318	10,016	9,846	4,513	353	448	1,958	254	938	7,274	7,108	2,808	157	138	2,671	167
$10,000 under $25,000	2,816	50,385	49,597	22,780	1,496	3,007	12,389	2,332	2,134	37,963	37,194	15,783	1,107	1,613	13,417	1,728
$25,000 under $50,000	3,736	135,137	134,018	70,724	2,639	12,331	30,785	6,246	3,255	118,799	117,791	59,951	2,141	10,147	32,273	5,021
$50,000 under $100,000	2,414	170,957	169,855	99,226	3,536	25,970	34,250	7,987	2,287	161,309	160,220	92,357	3,324	24,647	34,683	7,571
$100,000 under $200,000	1,273	163,193	162,651	104,489	3,159	28,021	27,591	7,814	1,171	151,724	151,184	95,897	3,003	25,621	28,177	7,440
$200,000 under $500,000	361	106,650	105,271	74,919	1,738	23,859	10,962	4,684	350	103,467	102,106	73,051	1,587	23,116	11,076	4,534
$500,000 or more	20	19,771	19,538	14,017	407	3,799	1,855	2,735	20	19,771	19,538	14,017	407	3,799	1,855	2,735
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General automobile repair shops																
Total	9,029	424,638	420,261	250,072	8,960	52,881	79,442	21,911	7,455	386,821	382,636	224,616	7,856	47,803	83,065	19,767
$1 under $1,000	457	662	620	362	76	22	[1]186	67	384	894	891	432	8	2	149	57
$1,000 under $2,500																
$2,500 under $5,000	281	1,072	1,068	600	39	9	[1]81	177								
$5,000 under $10,000	914	6,973	6,863	3,032	278	320	1,467	210	711	5,547	5,439	2,248	138	128	1,964	137
$10,000 under $25,000	2,030	36,663	35,907	16,711	955	2,333	9,043	1,517	1,550	27,688	26,950	11,458	769	1,175	9,868	1,336
$25,000 under $50,000	2,871	104,580	103,751	55,704	2,046	8,490	24,345	5,803	2,491	91,941	91,210	47,031	1,633	6,759	25,669	4,637
$50,000 under $100,000	1,522	105,982	105,060	60,225	2,207	13,953	21,045	4,964	1,396	96,406	95,497	53,400	1,995	12,652	21,476	4,548
$100,000 under $200,000	741	97,769	97,367	63,298	2,202	12,489	16,743	5,593	715	95,042	94,640	60,670	2,185	12,337	16,829	5,593
$200,000 under $500,000	204	65,065	63,892	45,803	1,058	14,231	6,759	2,724	199	63,431	62,276	45,040	1,029	13,716	6,803	2,603
$500,000 or more	9	5,872	5,733	4,337	99	1,034	307	856	9	5,872	5,733	4,337	99	1,034	307	856
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other automobile repair																
Total	3,977	234,137	233,133	142,041	4,571	44,628	39,977	10,571	3,186	214,650	213,665	129,761	3,886	41,285	41,336	9,572
$1 under $1,000	330	932	930	483	88	43	[1]104	186	-	-	-	-	-	-	-	-
$1,000 under $2,500																
$2,500 under $5,000	404	3,043	2,983	1,481	75	128	491	44	329	1,997	1,938	641	27	15	807	116
$5,000 under $10,000	786	13,722	13,690	6,069	541	674	3,346	815	584	10,275	10,244	4,325	338	438	3,549	392
$10,000 under $25,000	865	30,557	30,267	15,020	593	3,841	6,440	443	764	26,858	26,581	12,920	508	3,388	6,604	384
$25,000 under $50,000	892	64,975	64,795	39,001	1,329	12,017	13,205	3,023	891	64,903	64,723	38,957	1,329	11,995	13,207	3,023
$50,000 under $100,000	532	65,424	65,284	41,191	957	15,532	10,848	2,221	456	56,682	56,544	35,227	818	13,284	11,348	1,847
$100,000 under $200,000	157	41,585	41,379	29,116	680	9,628	4,203	1,960	151	40,036	39,830	28,011	558	9,400	4,273	1,931
$200,000 under $500,000	11	13,899	13,805	9,680	308	2,765	1,548	1,879	11	13,899	13,805	9,680	308	2,765	1,548	1,879
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported																

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)														
SERVICES—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Automobile Parking, Repair, and Services—Continued																
Automobile parking and other services																
Total	4,646	169,149	161,144	60,125	27,755	22,460	16,884	4,064	2,960	127,751	120,924	41,286	18,439	15,269	23,775	1,927
$1 under $1,000	686	1,019	959	216	782	97	[1]816	15	332	567	509	38	177	9	182	-
$1,000 under $2,500																
$2,500 under $5,000	763	2,935	2,777	564	724	213	48	3	509	1,925	1,769	171	375	31	657	3
$5,000 under $10,000	690	5,117	5,017	942	1,152	276	140	45	361	2,738	2,643	364	384	78	966	45
$10,000 under $25,000	1,051	18,893	17,740	4,440	3,526	2,561	2,107	49	745	13,727	12,579	2,641	2,043	1,439	3,122	23
$25,000 under $50,000	509	17,740	17,618	5,184	1,763	1,743	3,230	281	433	14,687	14,567	3,742	1,565	877	3,604	281
$50,000 under $100,000	512	44,294	42,659	18,674	6,238	6,783	5,128	2,122	335	30,290	28,688	10,067	4,354	4,618	6,639	77
$100,000 under $200,000																
$200,000 under $500,000	148	46,532	44,372	17,862	7,167	5,993	5,539	1,090	118	39,594	37,469	14,095	6,554	4,241	6,083	1,039
$500,000 or more	35	31,479	30,002	12,243	6,267	4,794	980	459	27	23,084	22,700	10,168	2,987	3,976	1,723	459
Receipts not reported	252	1,140	-	-	136	-	528	-	(*)	(*)	-	-	-	-	(*)	-
Repair Services, Except Automobile																
Total	7,795	294,540	292,597	160,614	7,392	44,218	57,475	22,879	6,249	259,184	257,385	136,844	6,099	39,055	59,845	19,102
$1 under $1,000	430	254	242	138	40	4	[1]106	163	329	366	356	92	28	4	157	62
$1,000 under $2,500	437	749	746	329	62	22	[1]76	25								
$2,500 under $5,000	667	2,698	2,382	950	110	145	850	258	534	2,261	1,945	616	82	68	990	247
$5,000 under $10,000	889	6,799	6,787	2,392	292	355	1,244	1,208	685	5,356	5,345	1,695	207	283	1,790	618
$10,000 under $25,000	2,098	37,175	37,109	15,379	1,006	2,813	11,040	1,789	1,744	30,875	30,822	11,479	822	2,216	11,610	1,276
$25,000 under $50,000	1,632	63,229	62,849	27,980	1,857	6,081	18,103	3,393	1,505	58,183	57,805	24,697	1,771	5,247	18,230	2,091
$50,000 under $100,000	1,046	71,791	71,007	40,824	1,802	10,229	12,008	4,339	894	62,430	61,746	35,100	1,569	8,822	12,499	3,952
$100,000 under $200,000	434	55,629	55,553	33,426	900	8,618	9,719	8,621	434	55,629	55,553	33,426	900	8,618	9,719	8,621
$200,000 under $500,000	118	35,690	35,533	24,561	639	12,663	3,462	1,628	108	31,510	31,371	21,249	600	10,734	3,524	1,406
$500,000 or more	19	20,526	20,389	14,635	684	3,288	1,267	1,455	16	12,574	12,442	8,490	120	3,063	1,326	829
Receipts not reported	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-
Amusement and Recreation Services, Including Motion Pictures																
Total	13,474	786,045	742,476	301,352	81,184	147,720	70,797	5,701	7,439	599,669	564,254	207,259	46,979	107,332	122,568	4,796
$1 under $1,000	1,067	485	478	1,171	539	301	[1]3,149	1	565	1,003	857	177	107	25	402	-
$1,000 under $2,500	1,255	2,146	1,992	1,326	558	102	[1]1,081	26								
$2,500 under $5,000	1,326	5,069	4,982	2,354	778	510	[1]1,440	6	664	2,677	2,615	383	226	266	954	6
$5,000 under $10,000	1,856	15,894	13,618	6,686	3,062	1,593	[1]2,019	17	969	9,462	7,376	2,324	550	1,050	3,435	16
$10,000 under $25,000	2,445	40,020	38,134	14,070	3,746	4,787	5,153	479	1,602	27,349	25,625	7,808	1,990	3,178	8,117	312
$25,000 under $50,000	1,801	66,915	64,065	22,444	6,232	9,440	8,737	539	1,371	52,829	50,104	17,268	3,980	6,531	11,668	395
$50,000 under $100,000	1,348	98,487	95,066	32,186	7,961	17,685	13,849	514	1,036	75,890	72,688	23,168	5,570	12,350	16,937	452
$100,000 under $200,000	714	100,336	94,752	40,731	5,787	16,301	16,788	2,025	639	90,286	84,892	35,227	4,483	13,791	17,981	2,001
$200,000 under $500,000	400	129,303	122,038	53,365	6,226	28,022	13,562	1,562	308	98,889	95,056	37,164	3,649	18,228	19,263	1,336
$500,000 or more	184	321,508	307,351	127,019	43,313	68,291	26,873	532	131	235,600	225,041	83,740	26,392	51,724	41,626	278
Receipts not reported	1,078	5,882	-	-	2,982	688	[1]6,476	-	(*)	(*)	-	-	(*)	(*)	(*)	-
Medical and Health Services																
Total	23,715	4,120,594	4,090,250	173,520	51,267	813,498	2,081,781	4,592	22,287	4,009,554	3,979,742	159,064	47,766	773,021	2,093,207	4,439
$1 under $1,000	281	127	105	-	39	6	35	-	404	439	416	-	31	5	302	-
$1,000 under $2,500	330	509	505	16	64	514	[1]1,381	48								
$2,500 under $5,000	363	1,315	1,261	33	117	106	546	161	311	1,158	1,105	33	11	36	783	161
$5,000 under $10,000	637	5,248	4,944	494	375	357	1,775	17	508	4,237	3,936	344	263	211	1,893	17
$10,000 under $25,000	1,471	26,400	25,575	1,956	890	4,968	9,065	58	1,215	21,924	21,227	1,745	723	3,449	9,344	42
$25,000 under $50,000	2,205	83,260	82,540	6,771	2,007	13,312	36,423	479	2,027	76,297	75,662	6,075	1,575	11,705	37,275	443
$50,000 under $100,000	4,312	333,476	332,349	20,613	5,798	50,799	171,301	852	4,160	323,099	321,973	20,093	5,631	48,079	171,404	852
$100,000 under $200,000	7,751	1,125,767	1,118,878	33,311	14,230	164,671	670,601	805	7,676	1,115,507	1,108,625	32,738	13,936	161,927	670,653	805
$200,000 under $500,000	5,223	1,510,913	1,503,615	54,940	17,148	259,521	855,703	1,544	5,102	1,473,936	1,466,655	47,944	15,954	244,902	857,489	1,535
$500,000 or more	902	1,031,543	1,020,478	55,386	10,391	318,570	340,054	628	857	990,925	980,143	50,092	9,561	302,482	342,996	584
Receipts not reported	240	2,036	-	-	208	674	[1]2,341	-	(*)	(*)	-	-	(*)	(*)	(*)	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(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)	(Thousand dollars)
SERVICES—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Medical and Health Services—Continued																
Offices of physicians and surgeons																
Total	15,780	3,038,922	3,022,392	41,625	27,873	519,869	1,755,992	1,092	15,318	3,010,116	2,993,729	41,263	27,389	513,097	1,759,490	1,092
$1 under $1,000	230	107	85	-	23	6	37	-	353	389	366	-	22	5	267	-
$1,000 under $2,500	278	435	431	-	42	514	[1]1,300	-								
$2,500 under $5,000	408	2,004	1,981	-	140	81	1,202	-	356	1,676	1,654	-	53	27	1,280	-
$5,000 under $10,000																
$10,000 under $25,000	405	6,985	6,950	-	139	933	3,678	15	379	6,390	6,355	-	139	877	3,681	15
$25,000 under $50,000	1,067	41,169	40,928	447	601	6,096	23,687	-	1,042	40,205	39,964	447	590	5,646	24,300	-
$50,000 under $100,000	2,553	201,746	201,173	3,423	2,454	26,462	122,922	13	2,477	195,520	194,947	3,423	2,383	25,260	122,925	13
$100,000 under $200,000	5,880	866,714	864,246	6,982	8,570	113,974	562,020	170	5,855	863,175	860,707	6,982	8,492	113,706	562,020	170
$200,000 under $500,000	4,305	1,238,530	1,233,452	21,638	11,170	181,780	766,708	644	4,265	1,227,460	1,222,389	21,276	11,102	179,233	767,075	644
$500,000 or more	598	681,232	673,146	9,135	4,648	189,574	277,897	250	591	675,301	667,347	9,135	4,608	188,343	277,942	250
Receipts not reported	(*)	-	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
Other medical and health services																
Total	7,935	1,081,672	1,067,858	131,895	23,394	293,629	325,789	3,500	6,969	999,438	986,013	117,801	20,377	259,924	333,717	3,347
$1 under $1,000	237	629	579	49	153	40	[1]50	209	514	3,769	3,437	377	230	220	1,431	178
$1,000 under $2,500																
$2,500 under $5,000																
$5,000 under $10,000	458	4,024	3,739	494	237	342	1,086	17								
$10,000 under $25,000	1,066	19,415	18,625	1,956	751	4,035	5,387	43	836	15,534	14,872	1,745	584	2,572	5,663	27
$25,000 under $50,000	1,138	42,091	41,612	6,324	1,406	7,216	12,736	479	985	36,092	35,698	5,628	985	6,059	12,975	443
$50,000 under $100,000	1,759	131,730	131,176	17,190	3,344	24,337	48,379	839	1,683	127,579	127,026	16,670	3,248	22,819	48,479	839
$100,000 under $200,000	1,871	259,053	254,632	26,329	5,660	50,697	108,581	635	1,821	252,332	247,918	25,756	5,444	48,221	108,633	635
$200,000 under $500,000	918	272,383	270,163	33,302	5,978	77,741	88,995	900	837	246,476	244,266	26,668	4,852	65,669	90,414	891
$500,000 or more	304	350,311	347,332	46,251	5,743	128,996	62,157	378	266	315,624	312,796	40,957	4,953	114,139	65,054	334
Receipts not reported	(*)	(*)	-	-	(*)	(*)	(*)	-	(*)	(*)	-	-	(*)	(*)	(*)	-
Legal Services																
Total	24,728	3,935,551	3,894,897	38,793	42,685	805,770	2,122,322	-	23,410	3,867,021	3,826,954	37,307	40,787	795,921	2,131,050	-
$1 under $1,000	234	119	93	8	62	122	[1]315	-	313	442	345	3	8	-	306	-
$1,000 under $2,500	282	479	406	3	5	70	188	-								
$2,500 under $5,000	482	2,554	1,798	15	13	418	683	-	381	2,205	1,450	-	13	168	905	-
$5,000 under $10,000	684	5,082	5,008	35	214	761	2,012	-	533	3,945	3,935	35	57	366	2,578	-
$10,000 under $25,000	1,832	32,681	32,032	263	548	4,879	16,269	-	1,622	29,446	28,806	263	457	3,791	17,187	-
$25,000 under $50,000	4,130	157,698	155,970	773	2,635	22,342	83,825	-	4,028	153,955	152,267	773	2,588	21,903	84,082	-
$50,000 under $100,000	6,651	485,305	479,321	2,444	5,954	72,273	274,479	-	6,445	472,513	466,566	2,444	5,808	69,324	278,460	-
$100,000 under $200,000	5,915	852,558	845,313	7,722	10,108	139,804	467,439	-	5,735	825,339	818,503	7,186	8,850	137,673	468,788	-
$200,000 under $500,000	3,213	953,876	947,946	13,435	9,477	184,211	516,238	-	3,158	936,752	930,842	12,508	9,379	182,816	516,285	-
$500,000 or more	1,130	1,434,171	1,427,010	14,095	13,531	378,632	756,475	-	1,126	1,431,398	1,424,240	14,095	13,510	377,874	756,590	-
Receipts not reported	175	11,028	-	-	138	2,258	5,029	-	(*)	(*)	-	-	(*)	(*)	(*)	-
Engineering and Architectural Services																
Total	6,828	1,287,722	1,271,481	269,408	11,394	459,083	261,939	3,105	5,638	1,188,593	1,173,103	229,407	10,557	422,135	267,950	3,076
$1 under $1,000	404	399	394	109	73	248	[1]460	-	530	2,125	2,080	60	50	96	1,254	-
$1,000 under $2,500																
$2,500 under $5,000	505	2,574	2,528	268	117	475	186	-								
$5,000 under $10,000																
$10,000 under $25,000	710	12,106	11,976	216	197	584	6,071	-	608	10,567	10,437	216	142	396	6,118	-
$25,000 under $50,000	937	33,831	33,641	3,936	376	6,747	13,181	-	837	30,869	30,730	2,410	364	5,230	13,959	-
$50,000 under $100,000	1,470	113,540	109,562	8,818	1,426	25,576	41,419	-	1,293	100,022	96,381	5,702	1,253	21,539	42,119	-
$100,000 under $200,000	1,323	189,440	188,130	12,593	2,657	63,498	49,700	91	1,248	180,936	179,634	9,802	2,567	59,137	49,785	91
$200,000 under $500,000	801	256,245	254,117	39,993	2,210	85,338	57,854	87	724	232,619	230,813	28,297	2,037	78,299	59,284	87
$500,000 or more	421	678,485	671,133	203,475	4,329	276,112	94,428	2,927	397	630,354	623,028	182,920	4,138	256,971	95,150	2,898
Receipts not reported	257	1,102	-	-	9	505	[1]440	-	(*)	(*)	-	-	(*)	(*)	(*)	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(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)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Accounting, Auditing, and Bookkeeping Services																
Total	10,012	1,799,733	1,780,752	12,893	19,251	717,774	572,161	1,023	9,341	1,766,939	1,749,621	12,585	18,696	703,423	578,078	1,023
$1 under $1,000	255	164	151	-	-	-	37	-	455	624	609	7	17	-	415	-
$1,000 under $2,500	329	556	552	7	17	-	324	-								
$2,500 under $5,000	484	1,935	1,794	-	88	197	380	-	382	1,547	1,409	-	52	21	988	-
$5,000 under $10,000	484	3,584	3,413	38	155	844	[1]393	-	333	2,334	2,309	15	89	138	1,311	-
$10,000 under $25,000	973	16,703	16,449	445	430	1,913	7,204	-	872	14,926	14,675	160	381	1,425	8,748	-
$25,000 under $50,000	1,653	66,513	66,072	1,180	1,468	12,107	29,932	-	1,628	65,773	65,368	1,180	1,398	11,780	29,942	-
$50,000 under $100,000	2,259	163,031	161,941	1,633	2,789	37,536	74,913	-	2,234	161,420	160,331	1,633	2,789	37,536	74,913	-
$100,000 under $200,000	2,024	279,568	277,889	2,049	3,481	78,865	109,345	-	1,973	271,456	269,787	2,049	3,370	75,919	109,882	-
$200,000 under $500,000	1,157	339,534	337,579	2,068	3,447	120,055	113,676	483	1,132	331,598	329,644	2,068	3,367	115,062	114,410	483
$500,000 or more	265	922,067	914,912	5,473	7,230	465,514	233,334	540	254	911,183	905,489	5,473	7,087	460,799	234,042	540
Receipts not reported	(*)	(*)	-	-	(*)	(*)	(*)	-	(*)	(*)	-	-	(*)	(*)	(*)	-
Certified public accountants																
Total	6,146	1,376,074	1,360,763	6,700	14,482	538,057	440,668	1,003	5,959	1,352,831	1,339,165	6,677	14,131	526,309	443,808	1,003
$1 under $1,000 $1,000 under $2,500 $2,500 under $5,000 $5,000 under $10,000	408	1,805	1,627	23	20	689	[1]635	-	307	1,013	982	-	4	-	794	-
$10,000 under $25,000	310	5,935	5,871	-	84	413	3,660	-	310	5,935	5,871	-	84	413	3,660	-
$25,000 under $50,000	764	30,913	30,853	-	709	5,660	14,270	-	739	30,173	30,149	-	639	5,333	14,280	-
$50,000 under $100,000	1,550	113,548	112,862	742	1,883	26,280	52,887	-	1,550	113,548	112,862	742	1,883	26,280	52,887	-
$100,000 under $200,000	1,744	241,375	239,813	707	3,012	67,836	97,849	-	1,718	237,745	236,183	707	2,962	66,371	98,108	-
$200,000 under $500,000	1,076	317,273	315,364	1,683	3,270	111,979	104,616	463	1,051	309,337	307,429	1,683	3,190	106,986	105,350	463
$500,000 or more	242	660,460	654,373	3,545	5,358	324,457	165,502	540	232	650,315	645,689	3,545	5,223	320,183	166,210	540
Receipts not reported	(*)	(*)	-	-	(*)	(*)	(*)	-	(*)	(*)	-	-	(*)	(*)	(*)	-
Other accounting, auditing, and bookkeeping services																
Total	3,866	423,659	419,989	6,193	4,769	179,717	131,493	20	3,382	414,108	410,456	5,908	4,565	177,114	134,270	20
$1 under $1,000 $1,000 under $2,500	407	533	528	7	17	-	199	-	278	437	434	7	17	-	253	-
$2,500 under $5,000	407	1,651	1,528	-	85	197	205	-	330	1,335	1,214	-	52	21	808	-
$5,000 under $10,000	330	2,250	2,227	15	138	155	579	-	255	1,720	1,697	15	85	138	859	-
$10,000 under $25,000	663	10,768	10,578	445	346	1,500	3,544	-	562	8,991	8,804	160	297	1,012	5,088	-
$25,000 under $50,000	889	35,600	35,219	1,180	759	6,447	15,662	-	889	35,600	35,219	1,180	759	6,447	15,662	-
$50,000 under $100,000	709	49,483	49,079	891	906	11,256	22,026	-	684	47,872	47,469	891	906	11,256	22,026	-
$100,000 under $200,000	280	38,193	38,076	1,342	469	11,029	11,496	-	255	33,711	33,604	1,342	408	9,548	11,774	-
$200,000 under $500,000	81	22,261	22,215	385	177	8,076	9,060	20	81	22,261	22,215	385	177	8,076	9,060	20
$500,000 or more	23	261,607	260,539	1,928	1,872	141,057	67,832	-	22	260,868	259,800	1,928	1,864	140,616	67,832	-
Receipts not reported	(*)	(*)	-	-	-	-	(*)	-	(*)	(*)	-	-	-	-	(*)	-
Other Services																
Total	3,616	110,763	109,971	22,738	3,088	22,504	21,154	5,751	2,186	89,599	88,946	18,354	1,345	18,681	24,722	3,986
$1 under $1,000	278	126	106	25	2	60	[1]350	298								
$1,000 under $2,500	255	405	404	61	18	38	[1]210	5	281	968	967	32	17	26	545	-
$2,500 under $5,000	408	1,537	1,533	112	58	100	406	191								
$5,000 under $10,000	739	5,321	5,299	534	257	577	1,531	-	612	4,501	4,479	386	117	340	1,871	-
$10,000 under $25,000	705	11,636	11,582	1,703	459	1,296	2,520	58	502	8,547	8,497	1,308	288	779	3,013	23
$25,000 under $50,000	559	19,879	19,609	2,338	1,393	3,209	2,678	757	381	13,357	13,195	1,745	360	2,472	3,282	655
$50,000 under $100,000 $100,000 under $200,000 $200,000 under $500,000	399	49,542	49,256	13,689	669	10,978	7,554	2,973	317	40,467	40,181	10,607	394	9,493	7,765	1,839
$500,000 or more	18	22,229	22,182	4,276	232	6,204	7,162	1,469	17	21,671	21,627	4,276	169	5,571	8,163	1,469
Receipts not reported	255	88	-	-	-	42	[1]137	-	(*)	(*)	-	-	-	-	(*)	-

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Net loss exceeds net profit.
NOTE: Estimates for "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 appropriate totals.
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (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)
UNITED STATES, TOTAL											
All industries	917,527	3,069,702	82,927,661	80,595,400	42,946,344	11,157,402	2,361,370	3,325,513	11,421,817	660,489	13,585,787
Agriculture, forestry, and fisheries	122,032	301,542	5,564,423	5,382,226	3,183,410	539,738	159,441	422,215	665,463	87,619	952,044
Farms	111,083	274,415	4,708,217	4,542,359	2,643,890	438,363	147,252	388,226	552,775	80,160	817,320
Field crop farms	41,373	105,215	1,634,722	1,563,796	760,703	172,662	61,222	159,951	258,594	32,554	337,161
Livestock farms	53,853	125,290	2,371,718	2,302,919	1,511,727	123,124	57,692	175,898	216,955	38,202	351,052
Other farms	15,857	43,910	701,777	675,644	371,460	142,577	28,338	52,377	77,226	9,404	129,107
Other agriculture, forestry, and fisheries	10,949	27,127	856,206	839,867	539,520	101,375	12,189	33,989	112,688	7,459	134,724
Mining	12,733	95,457	1,033,282	968,535	417,053	124,316	30,564	80,555	69,810	6,901	192,063
Contract construction	49,644	108,528	7,489,779	7,379,106	5,533,663	1,283,841	111,916	189,912	802,045	41,993	900,151
General contractors	17,307	38,550	4,829,302	4,742,162	3,839,661	640,914	54,463	123,368	380,218	14,066	450,367
Special trade contractors	32,278	69,860	2,649,567	2,626,186	1,685,580	642,712	57,252	66,353	420,200	27,868	448,157
Manufacturing	32,598	78,743	5,582,195	5,530,725	3,826,054	1,126,642	107,828	169,138	544,111	25,587	608,620
Transportation, communication, electric, gas, and sanitary services	15,180	39,666	1,256,085	1,232,282	681,425	251,093	43,534	78,135	151,932	11,396	171,949
Wholesale and retail trade	209,180	472,260	34,819,444	34,451,897	26,010,041	2,647,821	502,891	350,660	2,277,163	166,537	2,441,866
Wholesale trade	32,092	77,924	11,078,093	10,971,721	8,999,598	617,740	106,144	82,592	555,174	25,057	592,809
Retail trade	174,714	388,871	23,225,374	22,967,285	16,628,117	1,987,581	388,320	262,333	1,687,330	139,516	1,812,675
General merchandise stores	9,911	23,767	1,264,360	1,246,979	891,546	101,538	21,320	21,517	93,704	7,575	100,798
Food stores	26,731	58,557	4,936,165	4,904,533	3,930,206	306,845	64,770	43,627	253,839	22,830	271,482
Automotive dealers	34,944	75,602	5,983,954	5,924,460	4,746,796	374,021	72,540	39,819	305,852	28,059	327,814
Apparel and accessory stores	11,193	24,868	1,288,969	1,268,279	817,211	130,419	21,218	11,401	139,085	9,219	146,935
Furniture, home furnishings, and equipment stores	11,338	25,599	1,494,093	1,461,406	963,474	143,325	25,898	16,961	145,159	9,238	153,914
Eating and drinking places	35,039	75,978	2,468,083	2,440,979	1,192,121	460,020	84,324	58,506	265,332	27,585	293,916
Other retail trade	45,558	104,500	5,789,750	5,720,649	4,086,763	471,413	98,250	70,502	484,359	35,010	517,816
Finance, insurance, and real estate	298,061	1,475,876	10,671,590	9,380,739	501,859	1,316,045	1,055,366	1,484,146	1,072,530	177,365	2,263,234
Finance	65,602	635,623	3,434,796	2,626,721	117,712	928,404	130,629	33,945	663,296	33,762	933,107
Insurance agents, brokers, and service	11,311	29,870	770,852	757,213	137,111	100,586	9,019	9,033	228,639	9,922	231,289
Real estate	221,148	810,383	6,465,942	5,996,805	247,036	287,055	915,718	1,441,168	180,595	133,681	1,098,838
Services	176,252	492,403	16,473,169	16,233,941	2,780,024	3,862,888	348,664	549,968	5,828,786	142,159	6,044,722
Hotels, rooming houses, camps, and other lodging places	12,108	40,329	874,992	847,119	302,142	181,452	58,660	103,586	63,661	7,937	110,735
Personal services	30,438	66,646	1,228,440	1,212,135	516,125	320,435	35,906	62,456	237,501	25,175	250,510
Laundries and dry cleaning plants	11,646	26,623	559,793	549,343	247,837	176,634	18,710	36,567	78,374	8,990	86,074
Beauty and barber shops	13,351	27,869	309,547	307,475	122,734	100,049	7,583	8,137	81,070	11,753	83,190
Other personal services	5,441	12,154	359,100	355,317	145,554	43,752	9,613	17,752	78,057	4,432	81,246
Business services	25,781	70,454	1,200,232	1,170,703	531,486	231,392	26,114	125,968	195,597	18,737	250,492
Automobile parking, repair, and services	17,699	40,848	832,407	819,035	455,061	120,543	21,984	41,495	136,366	13,645	148,068
Amusement and recreation services, including motion pictures	13,445	46,038	784,168	740,954	300,328	147,083	26,711	81,405	70,837	7,448	122,196
Medical and health services	23,709	72,170	4,123,286	4,093,379	171,867	812,662	62,993	51,115	2,087,606	22,291	2,098,835
Offices of physicians and surgeons	15,822	48,612	3,049,506	3,032,893	41,002	521,688	36,276	27,914	1,763,107	15,361	1,766,544
Other medical and health services	7,887	23,558	1,073,780	1,060,486	130,865	290,974	26,717	23,201	324,499	6,930	332,291
Legal services	24,777	80,483	3,935,380	3,894,340	38,304	805,307	50,359	42,749	2,124,330	23,463	2,133,099
Other services	28,295	75,435	3,494,264	3,456,276	464,711	1,244,014	65,937	41,194	912,888	23,463	930,787
27 STATES, TOTAL											
All industries	785,585	2,619,244	72,367,634	70,309,740	37,314,489	9,870,284	2,074,199	2,850,519	9,991,439	564,998	11,881,898
Agriculture, forestry, and fisheries	100,735	251,194	4,437,962	4,289,059	2,557,612	448,575	130,798	321,297	538,659	72,136	771,496
Farms	91,370	227,633	3,712,964	3,576,142	2,107,198	361,878	120,335	292,878	437,311	65,690	653,160
Field crop farms	33,172	85,069	1,206,527	1,153,056	569,414	133,982	48,787	109,664	192,301	26,013	251,175
Livestock farms	43,704	101,936	1,871,503	1,812,934	1,204,972	99,203	44,791	135,819	171,085	30,977	278,849
Other farms	14,494	40,628	634,934	610,152	332,812	128,693	26,757	47,395	73,925	8,700	123,136
Other agriculture, forestry, and fisheries	9,365	23,561	724,998	712,917	450,414	86,697	10,463	28,419	101,348	6,446	118,336
Mining	8,754	51,338	917,172	856,965	368,777	111,564	26,618	71,134	67,583	4,456	177,161
Contract construction	42,275	92,672	6,400,198	6,306,272	4,711,047	1,099,217	94,588	166,234	700,634	35,825	786,439
General contractors	14,714	32,825	4,065,146	3,990,801	3,211,419	529,232	45,261	109,891	338,159	12,010	398,358
Special trade contractors	27,507	59,739	2,325,368	2,305,939	1,491,666	569,985	49,159	56,305	361,250	23,761	386,856
Manufacturing	28,712	69,331	5,013,064	4,966,330	3,424,792	1,027,552	96,392	147,990	490,146	22,510	548,052
Transportation, communication, electric, gas, and sanitary services	12,601	30,693	1,107,996	1,086,319	613,431	226,210	38,604	66,122	131,071	9,338	149,703
Wholesale and retail trade	180,139	406,313	30,467,383	30,145,083	22,728,109	2,335,897	441,794	301,627	2,001,116	143,771	2,143,423
Wholesale trade	28,606	68,953	9,967,491	9,871,979	8,083,648	562,556	94,346	72,882	503,208	22,540	537,604
Retail trade	149,360	332,342	20,034,718	19,810,676	14,299,037	1,735,730	339,599	223,738	1,466,576	119,468	1,572,764
General merchandise stores	8,037	19,413	1,044,878	1,030,850	733,345	85,068	17,293	17,570	77,717	6,221	83,424
Food stores	22,881	49,950	4,278,690	4,250,807	3,399,289	270,310	57,570	37,717	221,108	19,592	236,371
Automotive dealers	29,228	63,341	5,091,748	5,042,563	4,035,748	323,604	62,554	32,925	260,989	23,491	280,001
Apparel and accessory stores	9,373	20,896	1,091,819	1,073,224	684,743	112,065	17,972	9,906	118,136	7,610	125,056
Furniture, home furnishings, and equipment stores	10,090	22,845	1,343,668	1,312,522	865,384	131,147	23,671	15,362	129,009	8,186	136,817
Eating and drinking places	30,766	66,797	2,165,012	2,143,271	1,044,063	400,353	74,300	50,790	236,945	24,405	260,104
Other retail trade	38,985	89,100	5,018,903	4,957,439	3,536,465	413,183	86,239	59,468	422,672	29,963	450,991
Finance, insurance, and real estate	258,415	1,284,020	9,444,995	8,291,482	429,320	1,153,711	936,369	1,296,846	954,840	153,476	2,009,381
Finance	56,945	549,918	3,100,404	2,366,279	108,887	817,582	121,712	28,703	578,535	29,155	830,724
Insurance agents, brokers, and service	9,802	24,868	672,592	659,772	109,277	86,732	8,126	8,102	199,352	8,608	201,821
Real estate	191,668	709,234	5,671,999	5,265,431	211,156	249,397	806,531	1,260,041	176,953	115,713	976,836
Services	152,315	429,212	14,544,975	14,336,004	2,471,904	3,462,628	307,944	478,519	5,097,386	122,641	5,285,300
Hotels, rooming houses, camps, and other lodging places	9,859	33,839	765,304	740,308	267,680	160,476	51,417	85,834	56,340	6,318	94,939
Personal services	26,362	57,845	1,110,673	1,097,846	469,033	288,968	32,277	57,209	212,554	21,732	223,405
Laundries and dry cleaning plants	10,226	23,366	505,356	497,471	225,288	158,660	16,511	33,394	71,961	7,942	77,916
Beauty and barber shops	11,477	23,972	274,381	272,655	110,000	90,310	6,709	7,143	69,058	10,020	70,958
Other personal services	4,659	10,507	330,936	327,720	133,745	39,998	9,057	16,672	71,535	3,770	74,531
Business services	23,039	62,569	1,059,213	1,032,511	466,047	210,426	23,839	106,580	179,526	16,890	227,456
Automobile parking, repair, and services	15,397	35,630	729,772	717,486	398,889	107,571	19,442	35,234	122,322	11,912	131,704
Amusement and recreation services, including motion pictures	11,426	40,649	703,070	664,496	268,883	133,171	22,874	75,630	63,455	6,354	109,225
Medical and health services	20,856	63,975	3,658,620	3,634,044	149,728	729,478	55,779	44,598	1,826,755	19,549	1,837,588
Offices of physicians and surgeons	13,898	42,790	2,685,939	2,670,505	35,300	462,276	31,746	24,132	1,534,523	13,443	1,537,950
Other medical and health services	6,958	21,185	972,681	963,539	114,428	267,202	24,033	20,466	292,232	6,106	299,638
Legal services	21,025	68,616	3,366,524	3,333,413	36,308	690,707	42,773	36,772	1,816,465	19,920	1,824,512
Other services	24,351	66,089	3,151,799	3,115,900	415,336	1,141,831	59,543	36,662	819,969	19,966	836,471

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (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)
ALABAMA											
All industries	11,597	41,284	1,245,927	1,221,777	797,306	131,928	17,834	36,608	162,867	8,460	174,612
Agriculture, forestry, and fisheries	1,924	4,428	91,011	86,654	59,117	6,935	935	6,909	9,546	1,144	12,218
Farms	1,764	4,073	78,741	74,666	48,395	6,290	803	6,430	9,665	1,075	11,848
Field crop farms	695	1,613	35,088	32,244	17,479	2,895	499	3,633	5,974	548	6,932
Livestock farms	915	1,942	28,459	27,915	20,394	1,760	184	1,934	2,197	434	3,198
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	872	1,786	113,392	112,913	85,570	19,468	1,597	2,625	10,214	718	11,063
General contractors	273	552	67,498	67,077	54,501	9,186	808	1,690	3,794	259	4,253
Special trade contractors	599	1,234	45,894	45,836	31,069	10,282	789	935	6,420	459	6,810
Manufacturing	445	1,097	125,430	124,703	87,360	24,412	1,916	3,459	10,946	382	11,060
Transportation, communication, electric, gas, and sanitary services	250	551	22,376	21,669	11,862	3,463	506	1,939	1,155	194	1,469
Wholesale and retail trade	3,765	8,704	656,811	649,534	508,062	44,565	8,065	7,360	37,592	3,046	40,685
Wholesale trade	527	1,221	196,289	194,967	162,267	10,424	1,703	2,862	8,162	390	8,827
Retail trade	3,203	7,393	442,564	436,824	330,616	33,334	6,292	4,380	28,819	2,621	31,247
General merchandise stores	438	997	59,323	58,871	44,813	4,152	601	580	4,353	407	4,723
Food stores	586	1,209	105,140	104,798	87,108	5,501	950	1,183	3,795	500	4,562
Automotive dealers	976	2,388	125,326	124,662	97,304	6,585	2,935	672	5,887	772	6,128
Apparel and accessory stores	230	470	24,472	24,047	15,622	2,738	253	160	3,369	(*)	(*)
Furniture, home furnishings, and equipment stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	700	1,731	91,007	87,852	61,838	9,419	1,076	1,370	8,609	554	9,112
Finance, insurance, and real estate	1,795	17,983	42,002	32,073	4,822	1,648	1,799	6,912	12,985	1,180	15,856
Finance	371	13,927	9,166	201	51	106	345	139	6,749	310	6,802
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,356	3,804	28,042	27,085	3,855	935	1,425	6,726	4,166	802	6,984
Services	2,363	6,021	172,078	171,579	33,596	29,967	2,766	5,097	74,333	1,726	75,513
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	409	875	13,906	13,855	8,099	4,755	338	505	1,391	295	1,409
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	533	1,344	21,567	21,550	8,500	3,378	486	1,927	4,536	359	5,002
Automobile parking, repair, and services	344	772	12,732	12,689	6,662	1,386	339	904	964	255	1,200
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	338	895	69,551	69,465	2,065	9,850	697	495	43,292	337	43,292
Offices of physicians and surgeons	326	866	65,208	65,150	531	8,874	641	472	42,630	325	42,630
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	335	704	21,421	21,211	6,689	5,611	344	472	6,285	273	6,462
CALIFORNIA											
All industries	122,869	456,827	12,523,858	12,097,598	6,428,849	1,723,438	403,170	623,364	1,267,193	76,269	1,841,678
Agriculture, forestry, and fisheries	11,561	33,051	950,204	913,405	566,407	165,187	42,709	57,582	49,843	6,232	131,006
Farms	9,682	28,022	760,559	727,859	443,876	135,875	39,377	50,311	26,248	5,137	103,217
Field crop farms	2,620	7,013	274,118	261,885	140,274	53,018	16,321	16,557	16,181	1,595	38,864
Livestock farms	2,462	6,300	241,247	232,195	175,914	20,432	8,850	15,074	19,412	1,287	18,025
Other farms	4,600	14,709	245,194	233,779	127,688	62,425	14,206	18,680	19,479	2,255	46,328
Other agriculture, forestry, and fisheries	1,879	5,029	189,645	185,546	122,531	29,312	3,332	7,271	23,595	1,095	27,789
Mining	776	3,107	51,579	49,450	20,873	8,907	2,367	3,865	18,395	259	7,046
Contract construction	4,678	10,649	1,750,013	1,712,239	1,352,933	194,708	16,285	67,476	168,134	3,857	193,418
General contractors	1,851	4,280	1,428,877	1,394,341	1,142,137	112,099	8,638	62,297	128,775	1,428	148,958
Special trade contractors	2,827	6,369	321,136	317,898	210,796	82,609	7,647	5,179	39,359	2,429	44,460
Manufacturing	5,580	13,481	820,754	809,995	555,273	160,449	17,094	21,760	69,387	3,771	84,828
Transportation, communication, electric, gas, and sanitary services	2,347	5,405	207,931	203,926	106,509	48,248	11,647	10,621	28,307	1,781	32,046
Wholesale and retail trade	24,435	58,499	4,676,452	4,606,354	3,285,674	449,306	76,922	48,240	288,754	18,739	318,459
Wholesale trade	4,130	9,989	1,454,896	1,435,557	1,141,088	98,911	13,044	9,933	73,497	2,986	78,570
Retail trade	20,047	47,856	3,172,042	3,121,663	2,111,296	345,492	63,239	37,669	211,704	15,600	235,949
General merchandise stores	715	2,332	107,431	105,764	71,802	8,143	1,563	1,394	6,610	511	7,416
Food stores	2,575	6,307	686,231	678,622	527,613	51,808	11,500	6,672	26,443	2,131	31,857
Automotive dealers	3,677	7,889	804,483	794,712	607,254	67,363	9,152	5,570	39,786	3,065	43,209
Apparel and accessory stores	1,355	3,116	136,448	130,536	82,057	15,016	2,831	1,620	11,817	962	13,539
Furniture, home furnishings, and equipment stores	1,413	3,557	233,713	227,492	149,310	23,531	3,866	2,704	19,066	1,085	21,964
Eating and drinking places	5,065	11,885	467,528	461,854	182,407	113,485	18,782	10,233	45,113	3,794	50,774
Other retail trade	5,247	12,770	736,208	722,683	490,853	66,146	15,545	9,476	62,869	4,052	67,190
Finance, insurance, and real estate	49,543	262,804	1,613,798	1,397,843	84,918	126,370	172,160	300,578	138,703	23,547	317,136
Finance	12,337	104,284	268,917	182,415	10,461	66,712	10,873	6,705	7,079	5,409	86,690
Insurance agents, brokers, and service	1,276	3,047	88,592	86,827	7,618	14,665	1,236	1,220	32,858	1,145	33,350
Real estate	35,930	155,473	1,256,289	1,128,601	66,839	44,993	160,051	292,653	178,640	16,993	197,096
Services	23,795	69,393	2,450,279	2,401,598	455,099	570,093	63,834	113,077	709,434	18,030	757,213
Hotels, rooming houses, camps, and other lodging places	1,877	7,587	184,984	180,445	53,061	33,646	14,076	20,926	21,844	1,233	29,734
Personal services	3,553	7,539	167,260	165,523	70,960	48,730	5,392	10,893	26,855	2,758	29,711
Laundries and dry cleaning plants	1,460	3,106	95,466	94,536	43,165	28,719	3,384	8,303	11,306	1,145	13,012
Beauty and barber shops	1,571	3,247	45,628	45,274	18,943	15,218	1,363	1,351	10,234	1,318	10,709
Other personal services	522	1,186	26,166	25,713	8,852	4,793	645	1,239	5,315	295	5,990
Business services	4,643	12,154	209,950	201,819	88,035	39,022	5,230	11,854	38,538	3,115	46,930
Automobile parking, repair, and services	2,681	6,862	165,087	162,256	89,481	28,421	4,402	7,382	24,350	1,914	26,960
Amusement and recreation services, including motion pictures	1,647	5,824	241,590	226,835	83,759	44,436	6,051	41,463	17,221	868	30,926
Medical and health services	3,294	11,800	767,273	757,654	21,302	196,827	15,527	10,408	304,377	3,147	308,004
Offices of physicians and surgeons	2,151	7,404	574,498	567,910	4,176	141,741	10,015	5,461	257,287	2,098	258,009
Other medical and health services	1,143	4,396	192,775	189,744	17,126	55,086	5,512	4,947	47,090	1,049	49,995
Legal services	2,474	7,685	420,129	415,930	3,855	94,781	6,688	5,372	200,263	2,297	204,686
Other services	3,626	9,942	294,006	291,136	44,646	84,230	6,468	4,779	75,986	2,698	80,262

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (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)
COLORADO											
All industries	12,547	42,946	927,006	897,156	461,286	111,283	23,968	37,889	149,732	8,982	175,759
Agriculture, forestry, and fisheries	2,005	4,822	118,134	114,976	76,015	7,802	3,214	6,286	12,877	1,471	16,080
Farms	1,753	4,301	94,999	92,093	61,861	5,694	2,803	5,484	9,133	1,318	11,475
Field crop farms	746	1,791	22,729	22,309	11,054	2,344	922	2,416	2,562	568	3,799
Livestock farms	881	2,156	69,056	66,588	48,853	2,789	1,817	2,801	6,364	675	7,421
Other farms	126	354	3,214	3,196	1,954	561	64	267	207	(*)	(*)
Other agriculture, forestry, and fisheries	252	521	23,135	22,883	14,154	2,108	411	802	3,744	(*)	(*)
Mining	354	2,159	28,274	25,313	14,988	4,025	1,023	1,651	919	(*)	(*)
Contract construction	771	1,694	88,727	87,995	66,948	16,813	907	909	12,052	648	12,636
General contractors	276	572	56,891	56,329	46,591	5,302	367	249	5,812	225	6,054
Special trade contractors	495	1,122	31,836	31,666	20,357	11,511	540	660	6,240	423	6,582
Manufacturing	233	545	27,373	27,298	17,744	5,620	536	655	2,335	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,627	5,929	346,610	338,994	248,320	27,947	5,010	4,049	21,121	1,972	24,421
Wholesale trade	351	901	90,176	86,965	69,076	4,634	1,138	693	5,291	318	5,522
Retail trade	2,224	4,923	252,439	248,057	177,243	22,963	3,821	3,328	14,715	1,626	17,764
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers	465	998	82,231	81,541	63,049	5,972	843	664	3,208	310	3,872
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores	184	368	14,893	14,660	9,556	1,660	202	140	1,067	(*)	(*)
Eating and drinking places	535	1,130	39,331	36,873	19,381	6,902	1,304	1,404	2,034	412	3,748
Other retail trade	618	1,366	59,910	59,330	45,805	3,270	749	501	4,861	471	5,310
Finance, insurance, and real estate	4,066	20,324	110,571	97,539	4,627	8,773	8,694	16,891	20,856	2,485	32,983
Finance	1,099	9,933	22,744	16,396	68	5,148	741	857	6,001	581	8,147
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	2,789	9,972	82,219	75,909	4,559	2,166	7,834	15,878	14,382	1,779	24,151
Services	2,428	7,336	188,500	186,304	21,419	36,866	3,718	6,698	77,778	2,013	79,500
Hotels, rooming houses, camps, and other lodging places	182	1,394	13,047	12,570	3,519	2,423	1,008	2,056	751	(*)	(*)
Personal services	279	558	7,567	7,539	3,178	2,812	207	182	1,490	229	1,534
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	222	444	5,854	5,849	2,505	2,090	150	128	1,240	(*)	(*)
Other personal services	-	-	-	-	-	-	-	-	-	-	-
Business services	383	1,018	13,031	12,876	5,523	3,215	329	1,611	2,774	283	2,977
Automobile parking, repair, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	403	1,272	61,808	60,914	748	9,823	641	669	32,048	373	32,108
Offices of physicians and surgeons	247	869	49,141	48,292	381	7,979	491	508	26,149	247	26,149
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	427	1,291	47,785	47,515	449	8,604	513	528	28,671	402	28,764
Other services	549	1,344	36,929	36,744	4,580	8,860	671	803	11,547	495	11,621
FLORIDA											
All industries	24,786	73,220	1,809,274	1,759,563	914,104	254,818	42,585	71,608	295,061	17,433	336,652
Agriculture, forestry, and fisheries	2,624	7,078	145,250	141,484	81,293	20,297	3,630	10,249	19,561	1,693	25,131
Farms	2,240	6,206	115,539	111,908	62,039	14,680	3,133	8,741	16,939	1,373	21,910
Field crop farms	389	918	26,452	25,193	14,543	5,759	613	1,844	2,079	213	4,279
Livestock farms	512	1,334	32,466	31,182	18,436	2,916	554	2,507	2,029	315	2,986
Other farms	1,339	3,954	56,621	55,533	29,060	6,005	1,966	4,390	12,831	845	14,645
Other agriculture, forestry, and fisheries	384	872	29,711	29,576	19,254	5,617	497	1,508	2,622	320	3,221
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	1,483	3,382	156,369	155,046	116,561	22,187	2,077	3,213	15,082	1,275	18,242
General contractors	496	1,153	90,503	89,291	74,980	6,759	768	1,018	5,500	379	7,326
Special trade contractors	987	2,229	65,866	65,755	41,581	15,428	1,309	2,195	9,582	896	10,916
Manufacturing	731	1,633	53,553	53,291	36,556	9,641	906	1,593	6,035	584	6,540
Transportation, communication, electric, gas, and sanitary services	386	860	64,498	63,235	49,446	19,021	431	2,181	4,858	(*)	(*)
Wholesale and retail trade	5,131	10,964	708,228	702,127	537,823	54,458	8,245	7,083	39,024	3,946	42,411
Wholesale trade	622	1,433	233,247	230,708	197,755	14,150	2,099	1,548	7,835	327	8,609
Retail trade	4,472	9,455	467,474	463,944	334,029	39,774	6,100	5,494	30,813	3,582	33,426
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	460	958	95,367	95,003	77,376	5,137	578	888	4,920	455	5,036
Automotive dealers	1,149	2,480	125,077	124,542	100,235	7,491	1,273	798	5,067	997	5,497
Apparel and accessory stores	362	737	35,800	35,052	22,577	3,390	444	556	3,885	278	4,040
Furniture, home furnishings, and equipment stores	488	1,038	47,181	46,793	29,571	5,547	792	757	3,927	375	4,364
Eating and drinking places	742	1,546	42,804	42,570	22,824	6,821	1,149	1,040	2,988	456	3,771
Other retail trade	1,117	2,320	104,043	103,097	70,230	9,373	1,341	1,194	8,923	874	9,540
Finance, insurance, and real estate	7,910	31,565	149,469	125,992	6,581	12,242	15,059	27,778	12,716	4,782	33,158
Finance	1,829	12,261	13,050	7,748	38	1,752	500	258	3,662	1,039	5,245
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5,950	18,899	123,853	105,779	2,041	9,024	14,463	27,268	5,033	3,640	23,600
Services	6,407	16,899	529,347	515,844	85,056	116,368	12,194	19,229	197,668	4,913	205,630
Hotels, rooming houses, camps, and other lodging places	962	3,094	79,322	72,352	25,742	16,764	5,053	7,338	5,676	479	9,105
Personal services	924	1,891	26,021	25,813	11,779	7,034	656	1,335	4,303	756	4,786
Laundries and dry cleaning plants	321	642	8,628	8,562	4,402	2,868	231	701	576	265	791
Beauty and barber shops	420	868	8,684	8,596	4,181	3,213	256	270	1,254	364	1,264
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	594	1,556	18,718	17,756	8,810	2,753	353	1,052	4,108	453	4,511
Automobile parking, repair, and services	631	1,319	20,929	20,273	10,806	3,061	496	1,890	3,569	491	3,702
Amusement and recreation services, including motion pictures	427	978	29,403	28,982	10,070	4,855	857	3,275	4,026	257	7,142
Medical and health services	474	1,332	93,386	92,244	512	13,411	893	866	59,728	474	59,728
Offices of physicians and surgeons	376	1,086	79,626	78,502	512	12,570	834	694	49,699	376	49,699
Other medical and health services	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	1,177	3,671	153,509	150,938	216	28,594	1,951	1,972	87,997	1,065	88,141
Other services	1,218	3,058	108,059	107,486	17,121	39,896	1,935	1,501	28,261	938	28,515

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
GEORGIA	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries	15,126	41,283	1,379,779	1,355,427	826,730	172,775	24,572	48,614	180,721	11,259	205,807
Agriculture, forestry, and fisheries	2,155	4,714	114,113	112,019	85,562	13,402	1,938	8,176	[1]19	1,212	9,910
Farms	2,104	4,612	104,233	102,193	76,490	13,067	1,907	8,052	[1]244	1,162	9,681
Field crop farms	625	1,414	29,681	29,031	17,851	4,528	544	2,619	3,473	394	4,107
Livestock farms	1,157	2,505	59,185	57,857	49,929	6,730	917	3,318	[1]4,709	492	4,207
Other farms	322	693	15,367	15,305	8,710	1,809	446	2,115	992	276	1,367
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	1,124	2,361	112,723	112,092	82,747	21,910	1,432	2,806	12,496	926	13,377
General contractors	495	1,030	62,255	61,888	49,561	9,289	581	1,159	4,560	390	4,967
Special trade contractors	629	1,331	50,468	50,204	33,186	12,621	851	1,647	7,936	536	8,410
Manufacturing	625	1,481	106,226	105,771	73,292	21,788	1,949	3,923	9,654	507	10,093
Transportation, communication, electric, gas, and sanitary services	246	554	14,565	14,554	7,427	2,129	289	1,080	2,035	223	2,047
Wholesale and retail trade	4,393	9,820	692,851	684,117	524,389	53,131	8,563	7,619	44,411	3,349	47,686
Wholesale trade	490	1,147	186,344	184,215	152,866	10,578	1,740	1,883	7,180	300	7,864
Retail trade	3,829	8,492	500,100	493,555	367,101	41,989	6,750	5,597	36,686	3,021	39,137
General merchandise stores	248	569	39,741	39,396	27,288	4,004	515	339	3,151	197	3,268
Food stores	626	1,279	111,460	110,543	90,479	6,119	1,200	987	6,468	554	6,542
Automotive dealers	882	2,266	115,527	114,446	93,833	6,926	1,256	422	5,966	715	6,342
Apparel and accessory stores	236	493	35,428	35,174	22,596	4,780	568	201	3,343	(*)	(*)
Furniture, home furnishings, and equipment stores	298	643	25,163	22,672	14,294	2,011	398	196	3,509	251	3,562
Eating and drinking places	390	809	33,329	33,291	18,341	6,333	807	1,189	3,474	320	3,550
Other retail trade	1,149	2,433	139,452	138,033	100,270	11,816	2,006	2,263	10,775	817	12,269
Finance, insurance, and real estate	3,299	14,142	93,358	82,663	5,422	11,336	6,468	15,023	12,460	2,343	20,859
Finance	509	6,818	22,616	16,755	-	6,870	671	466	3,020	371	7,401
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	2,624	6,982	64,622	59,809	3,565	3,650	5,750	14,516	7,537	1,806	11,555
Services	3,252	8,098	240,011	238,310	43,604	48,540	3,889	9,843	98,936	2,690	101,087
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	695	1,482	26,125	26,092	11,773	7,845	645	1,873	4,230	557	4,403
Laundries and dry cleaning plants	213	472	13,026	13,023	6,552	4,790	356	971	1,131	(*)	(*)
Beauty and barber shops	322	690	8,659	8,651	3,640	2,417	168	370	2,336	276	2,385
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	349	1,181	11,883	11,770	3,917	1,742	241	2,506	3,234	257	3,391
Automobile parking, repair, and services	650	1,415	21,932	21,882	11,302	3,567	400	1,548	4,423	535	5,005
Amusement and recreation services, including motion pictures	193	461	12,258	11,748	3,528	1,885	270	1,098	1,139	(*)	(*)
Medical and health services	438	1,162	77,485	77,421	2,518	13,211	905	548	45,866	438	45,866
Offices of physicians and surgeons	317	917	67,382	67,320	974	11,231	721	417	41,829	317	41,829
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	367	1,109	49,503	49,241	99	8,404	419	533	30,996	344	30,996
Other services	431	1,003	30,689	30,142	6,535	9,865	509	410	8,378	380	8,467
ILLINOIS											
All industries	58,535	191,919	5,309,050	5,211,454	2,691,023	787,792	188,694	196,976	779,090	42,652	874,267
Agriculture, forestry, and fisheries	7,128	18,796	205,623	199,099	96,861	13,435	10,925	18,264	48,929	5,639	54,836
Farms	6,675	17,732	188,017	182,472	89,357	11,085	10,718	17,906	43,402	5,343	49,205
Field crop farms	4,283	11,838	87,557	84,119	32,812	2,398	6,430	9,449	26,125	3,685	28,585
Livestock farms	1,944	4,755	76,670	75,014	43,945	1,971	3,343	7,325	13,712	1,425	15,716
Other farms	448	1,139	23,790	23,339	12,600	6,716	945	1,132	3,565	233	4,904
Other agriculture, forestry, and fisheries	453	1,064	17,606	16,627	7,504	2,350	207	358	5,527	296	5,631
Mining	220	726	39,279	36,912	19,112	6,889	714	2,333	4,617	161	5,000
Contract construction	2,525	5,673	416,456	412,511	302,251	96,727	6,590	7,146	56,981	2,122	59,109
General contractors	747	1,745	193,940	192,068	152,100	32,759	2,169	2,498	23,556	660	25,023
Special trade contractors	1,778	3,928	222,516	220,443	150,151	63,968	4,421	4,648	33,425	1,462	34,086
Manufacturing	1,974	5,242	356,025	353,379	232,603	82,268	7,266	9,308	43,153	1,378	46,148
Transportation, communication, electric, gas, and sanitary services	736	1,676	103,788	102,635	63,380	20,619	2,818	6,016	6,569	491	10,275
Wholesale and retail trade	12,733	28,454	2,334,121	2,315,672	1,740,501	171,446	57,855	22,274	156,674	10,138	166,263
Wholesale trade	2,451	5,785	865,559	860,424	704,486	47,962	8,129	5,955	46,406	1,974	48,857
Retail trade	10,011	22,068	1,413,592	1,400,439	993,789	120,352	47,112	15,688	106,921	7,956	113,835
General merchandise stores	589	1,346	62,912	62,360	41,390	5,182	2,223	1,522	6,266	505	6,598
Food stores	1,115	2,407	226,856	225,139	177,029	15,217	7,966	1,809	11,098	892	11,663
Automotive dealers	1,875	3,986	381,857	379,610	297,212	24,761	10,335	2,156	22,171	1,569	23,073
Apparel and accessory stores	528	1,157	90,981	89,686	52,538	10,913	3,298	1,234	10,506	423	11,116
Furniture, home furnishings, and equipment stores	698	1,568	80,085	79,340	51,124	7,054	2,633	1,027	10,016	567	10,160
Eating and drinking places	2,412	5,142	157,121	155,650	82,327	23,266	7,958	3,321	15,413	1,881	17,175
Other retail trade	2,794	6,462	413,780	408,654	292,169	33,959	12,699	4,619	31,451	2,119	34,050
Finance, insurance, and real estate	23,087	102,348	640,245	593,477	32,281	52,871	76,374	100,135	74,491	14,565	135,869
Finance	3,553	34,479	103,069	80,332	1,068	17,983	1,435	624	17,039	1,847	33,453
Insurance agents, brokers, and service	661	1,592	40,010	39,788	11,688	6,588	460	240	12,446	503	12,704
Real estate	18,873	66,277	497,166	473,357	19,525	28,300	74,479	99,271	45,006	12,215	89,712
Services	9,995	28,678	1,208,782	1,193,090	201,997	342,942	26,035	31,427	386,767	8,073	395,774
Hotels, rooming houses, camps, and other lodging places	661	2,900	82,389	79,791	30,920	23,217	6,792	8,742	2,965	478	6,596
Personal services	2,204	4,899	129,104	127,872	54,002	25,473	3,514	6,256	25,870	1,865	26,398
Laundries and dry cleaning plants	762	1,773	48,508	48,289	23,592	15,456	1,002	2,494	7,296	578	7,686
Beauty and barber shops	815	1,709	14,960	14,566	4,863	4,017	256	371	5,481	737	5,521
Other personal services	627	1,417	65,636	65,017	25,547	6,000	2,256	3,391	13,093	550	13,191
Business services	1,266	3,252	76,156	75,090	36,214	20,662	1,284	2,464	13,250	766	14,339
Automobile parking, repair, and services	771	1,860	39,865	38,863	19,228	5,385	1,590	3,251	7,184	664	7,421
Amusement and recreation services, including motion pictures	871	2,177	32,415	29,118	12,239	4,828	1,174	2,083	3,055	477	4,664
Medical and health services	1,206	3,297	173,157	172,414	8,181	30,970	1,835	2,398	89,475	1,102	89,676
Offices of physicians and surgeons	700	1,845	137,597	137,019	3,238	22,719	1,245	1,358	79,507	700	79,507
Other medical and health services	506	1,452	35,560	35,395	4,943	8,251	590	1,040	9,968	402	10,169
Legal services	1,453	5,579	300,032	297,366	7,118	63,443	2,675	2,889	162,528	1,448	162,528
Other services	1,563	4,714	375,664	372,576	34,095	168,964	7,171	3,344	82,440	1,273	84,152

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (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)
INDIANA											
All industries	17,997	48,123	1,516,559	1,489,498	879,422	175,451	29,358	48,814	230,316	14,012	250,423
Agriculture, forestry, and fisheries	2,713	6,727	99,821	96,756	50,258	8,510	3,870	9,375	17,491	2,164	19,923
Farms	2,518	6,337	90,460	87,599	47,166	7,259	3,711	9,014	15,132	1,995	17,537
Field crop farms	1,577	4,065	53,736	51,644	25,378	3,918	2,899	6,466	8,214	1,210	9,985
Livestock farms	732	1,802	30,942	30,199	18,294	1,579	706	2,201	6,262	628	6,851
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	975	2,194	128,199	127,224	92,693	26,797	1,718	3,054	14,919	889	15,404
General contractors	360	804	63,383	62,729	50,075	9,045	686	951	5,283	333	5,398
Special trade contractors	615	1,390	64,816	64,495	42,618	17,752	1,032	2,103	9,636	556	10,006
Manufacturing	434	1,044	76,648	74,767	47,466	14,914	1,140	1,246	10,249	376	10,387
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	5,250	11,491	834,993	827,800	629,355	68,870	9,995	9,795	52,646	4,141	56,788
Wholesale trade	636	1,482	254,218	252,119	210,740	11,816	2,184	2,324	13,844	573	14,189
Retail trade	4,610	10,000	577,992	572,937	416,385	56,864	7,790	7,424	38,674	3,564	42,471
General merchandise stores	230	466	17,874	17,829	10,813	1,578	220	1,120	2,576	(*)	(*)
Food stores	556	1,251	93,495	92,717	75,574	6,278	1,018	839	4,131	440	4,723
Automotive dealers	842	1,757	164,973	163,769	130,670	13,430	1,690	997	8,184	724	8,517
Apparel and accessory stores	258	522	16,202	16,059	9,141	2,431	184	129	1,547	180	1,612
Furniture, home furnishings, and equipment stores	287	605	47,696	47,115	31,744	5,558	803	582	3,038	182	3,694
Eating and drinking places	1,238	2,620	96,516	95,544	53,576	16,294	2,223	1,888	8,975	990	10,101
Other retail trade	1,199	2,779	141,236	139,904	104,867	11,295	1,652	1,869	10,223	896	11,224
Finance, insurance, and real estate	4,690	16,860	93,993	81,875	8,243	3,996	8,270	17,582	12,262	3,193	23,905
Finance	839	6,833	2,745	379	-	479	96	90	944	343	1,241
Insurance agents, brokers, and service	304	636	11,003	10,977	1,792	1,626	80	108	4,278	251	4,318
Real estate	3,547	9,391	80,245	70,519	6,451	1,891	8,094	17,384	7,040	2,599	18,346
Services	3,607	8,939	255,138	253,862	38,834	47,604	3,627	5,440	119,960	3,001	120,978
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	714	1,485	20,111	19,693	7,384	4,967	580	1,081	4,261	556	4,437
Laundries and dry cleaning plants	395	790	11,426	11,014	3,756	3,715	416	764	1,909	290	2,058
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	425	938	11,425	11,406	4,651	2,181	204	211	2,143	243	2,410
Automobile parking, repair, and services	457	1,059	17,903	17,850	9,188	2,072	230	444	4,659	457	4,659
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	559	1,503	99,042	98,968	6,310	18,347	1,050	911	58,200	533	58,222
Offices of physicians and surgeons	377	1,090	79,538	79,502	5,229	11,649	684	568	52,173	377	52,173
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	651	1,919	60,283	59,879	170	8,703	590	602	39,015	625	39,143
Other services	522	1,283	30,151	30,072	5,175	7,093	418	459	9,478	413	9,540
IOWA											
All industries	20,300	57,227	1,600,337	1,575,554	1,006,997	122,346	28,677	40,653	261,845	17,155	269,497
Agriculture, forestry, and fisheries	8,056	19,894	317,783	311,449	191,727	4,786	6,510	15,136	73,414	7,266	75,986
Farms	7,888	19,527	300,980	294,724	180,410	4,148	6,440	14,908	70,325	7,098	72,897
Field crop farms	3,175	8,333	66,344	64,368	29,072	1,365	2,684	5,218	20,869	2,876	21,644
Livestock farms	4,408	10,090	227,560	223,467	148,888	2,517	3,520	9,232	48,009	3,999	49,614
Other farms	305	1,104	7,076	6,889	2,450	266	236	458	1,447	(*)	(*)
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	768	1,682	89,657	88,361	58,497	18,345	1,873	2,574	13,135	706	13,453
General contractors	293	603	56,598	55,834	38,624	10,610	1,162	1,758	7,137	285	7,392
Special trade contractors	475	1,079	33,059	32,527	19,873	7,735	711	816	5,998	421	6,061
Manufacturing	333	787	85,011	84,338	56,974	12,295	1,276	2,104	7,238	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	388	835	37,971	37,800	25,406	2,818	1,088	1,935	4,016	324	4,083
Wholesale and retail trade	3,967	9,121	803,980	798,043	640,524	47,954	10,914	6,609	42,689	3,088	45,253
Wholesale trade	593	1,593	306,903	305,202	264,304	13,137	2,905	1,949	11,056	498	11,178
Retail trade	3,341	7,457	491,694	487,488	371,717	34,599	7,960	4,627	31,306	2,557	33,748
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	348	825	69,713	69,316	54,013	4,951	937	722	2,512	310	2,579
Automotive dealers	859	1,819	142,670	141,242	113,986	6,265	3,176	1,249	9,122	746	9,417
Apparel and accessory stores	231	618	18,133	18,024	11,628	1,538	236	144	2,304	204	2,305
Furniture, home furnishings, and equipment stores	220	456	31,717	31,246	21,058	2,913	615	217	3,871	191	3,880
Eating and drinking places	274	560	19,946	19,872	11,812	3,380	722	277	818	(*)	(*)
Other retail trade	1,246	2,845	189,117	187,574	143,969	14,303	2,031	1,800	11,168	866	12,930
Finance, insurance, and real estate	4,348	18,649	57,472	48,867	6,545	1,828	4,044	6,869	20,871	3,450	22,176
Finance	719	7,566	5,374	3,861	-	73	51	25	4,328	554	4,546
Insurance agents, brokers, and service	280	620	13,878	13,421	3,128	1,068	57	59	5,397	253	5,431
Real estate	3,349	10,463	38,220	31,585	3,417	687	3,936	6,785	11,146	2,643	12,199
Services	2,385	6,148	207,221	205,527	26,625	34,016	2,958	5,335	100,376	2,071	100,964
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	387	909	13,206	13,157	3,624	1,347	280	786	3,378	279	3,488
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	232	550	11,444	11,104	4,561	3,471	176	735	2,537	232	2,537
Automobile parking, repair, and services	337	701	10,695	10,592	6,348	374	131	264	2,461	282	2,573
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	585	1,717	98,841	97,846	2,380	15,192	850	601	59,905	525	59,935
Offices of physicians and surgeons	498	1,492	92,554	91,566	1,742	14,273	763	561	57,065	465	57,095
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	433	1,246	39,051	38,994	-	6,052	310	404	24,470	406	24,470
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
KANSAS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries	12,076	34,502	937,869	921,011	590,202	92,120	17,930	27,092	124,679	9,200	138,779
Agriculture, forestry, and fisheries	3,632	8,310	202,551	197,748	137,947	6,256	4,346	10,249	23,795	2,826	28,550
Farms	3,445	7,808	184,726	180,023	124,441	5,326	4,116	9,682	21,458	2,667	26,014
Field crop farms	1,331	2,969	42,890	41,034	22,266	2,328	1,427	4,519	7,892	1,100	9,686
Livestock farms	1,960	4,404	137,707	134,942	100,776	2,596	2,529	4,933	12,289	1,440	15,013
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	269	1,193	15,859	14,860	10,157	2,040	216	1,055	1,166	191	1,595
Contract construction	477	1,010	78,140	77,371	61,207	12,708	1,607	1,934	6,415	445	7,295
General contractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors	381	801	28,260	27,982	17,037	6,840	759	1,588	4,452	354	4,575
Manufacturing	246	584	32,409	31,375	21,135	6,175	680	1,241	3,706	194	4,213
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,257	5,027	401,049	396,288	314,425	27,913	4,453	2,725	21,717	1,776	23,298
Wholesale trade	296	709	88,408	87,387	73,636	4,731	665	502	4,565	267	4,577
Retail trade	1,951	4,296	307,281	303,578	236,717	22,705	3,602	2,182	16,891	1,499	18,460
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	369	840	86,237	85,792	69,394	6,578	799	731	2,230	286	2,571
Automotive dealers	624	1,339	70,740	70,134	58,941	3,611	731	299	3,026	384	3,247
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	622	1,378	105,946	103,844	79,006	7,559	1,295	888	8,035	550	8,355
Finance, insurance, and real estate	3,100	13,043	40,412	37,111	6,545	1,507	3,532	5,377	8,731	2,088	12,743
Finance	494	5,450	642	131	-	11	6	-	525	262	549
Insurance agents, brokers, and service	313	992	8,804	8,788	1,840	806	37	58	3,482	263	3,508
Real estate	2,293	6,601	30,966	28,192	4,705	690	3,489	5,319	4,724	1,563	8,686
Services	1,914	4,909	146,411	145,287	24,310	34,169	2,637	3,958	57,169	1,525	59,037
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	319	643	15,963	15,951	5,634	4,101	490	819	2,930	(*)	(*)
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	335	799	8,455	8,372	2,237	1,016	180	706	3,757	310	3,757
Automobile parking, repair, and services	388	801	17,185	17,040	10,129	5,226	326	439	3,869	336	3,964
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	209	580	45,810	45,726	1,678	8,832	603	577	24,725	204	24,756
Offices of physicians and surgeons	163	457	35,120	35,076	1,102	5,073	302	225	22,713	163	22,713
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	318	1,070	29,998	29,930	247	4,871	351	554	16,790	266	17,246
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
KENTUCKY											
All industries	15,711	42,720	1,211,400	1,193,886	753,677	133,801	26,413	35,062	159,741	11,822	172,005
Agriculture, forestry, and fisheries	2,774	7,156	57,128	54,554	31,208	4,555	1,481	4,803	9,970	2,168	12,718
Farms	2,622	6,826	47,276	44,704	25,846	3,471	1,365	4,541	6,773	2,016	9,521
Field crop farms	1,445	4,195	20,792	19,013	10,700	1,653	796	2,167	3,657	1,117	4,744
Livestock farms	1,126	2,528	25,547	24,755	14,530	1,651	556	2,356	2,996	848	4,657
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	286	1,659	34,461	34,171	19,931	6,607	823	1,999	2,692	(*)	(*)
Contract construction	1,270	2,873	105,304	105,043	72,425	20,068	1,523	3,474	10,972	1,004	12,354
General contractors	473	1,173	49,814	49,636	38,744	6,981	543	1,718	3,315	315	4,347
Special trade contractors	797	1,700	55,490	55,407	33,681	13,087	980	1,756	7,657	689	8,007
Manufacturing	485	1,106	50,551	50,198	34,184	10,074	1,184	1,444	5,630	371	5,935
Transportation, communication, electric, gas, and sanitary services	493	1,091	11,397	11,146	6,246	2,226	449	838	649	389	1,402
Wholesale and retail trade	4,904	10,982	715,362	709,947	536,977	49,888	14,557	6,467	53,549	3,668	56,519
Wholesale trade	522	1,251	161,894	160,481	130,395	6,953	1,519	1,153	11,013	434	11,683
Retail trade	4,360	9,671	542,046	538,119	398,808	41,448	12,755	5,066	42,237	3,217	44,481
General merchandise stores	460	1,166	45,278	45,051	34,102	4,110	1,354	732	2,355	307	2,776
Food stores	702	1,416	108,894	108,504	87,410	6,054	2,704	1,000	6,290	565	6,463
Automotive dealers	937	2,048	133,325	132,391	106,789	7,551	1,248	499	7,294	772	7,753
Apparel and accessory stores	354	844	35,034	34,619	22,869	2,706	993	120	4,142	251	4,333
Furniture, home furnishings, and equipment stores	326	751	38,294	37,885	24,950	4,363	1,073	567	3,598	276	3,740
Eating and drinking places	482	1,029	31,858	31,460	17,293	4,777	1,296	514	3,837	303	4,212
Other retail trade	1,099	2,417	149,363	148,209	105,395	11,887	4,087	1,634	14,721	743	15,204
Finance, insurance, and real estate	2,901	11,430	50,901	45,141	6,570	3,049	2,103	5,090	14,716	2,084	17,316
Finance	572	5,022	4,425	1,568	62	591	129	147	1221	308	1,092
Insurance agents, brokers, and service	310	1,177	19,860	19,745	4,739	1,973	276	328	7,295	310	7,295
Real estate	2,019	5,231	26,616	23,828	1,769	485	1,698	4,615	7,642	1,466	8,929
Services	2,598	6,423	186,296	183,686	46,136	37,334	4,293	10,947	61,563	1,934	62,841
Hotels, rooming houses, camps, and other lodging places	245	557	18,009	16,807	6,610	3,580	950	2,103	2,879	(*)	(*)
Personal services	630	1,466	38,893	38,732	17,695	10,655	970	1,996	6,273	505	6,449
Laundries and dry cleaning plants	320	721	23,977	23,903	12,643	9,365	727	1,353	2,582	220	2,744
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	290	665	17,934	17,655	5,134	1,751	153	4,085	5,706	239	5,718
Automobile parking, repair, and services	387	824	13,457	13,422	7,632	2,983	384	430	2,397	260	2,512
Amusement and recreation services, including motion pictures	183	366	11,355	11,338	5,906	2,648	394	1,257	118	(*)	(*)
Medical and health services	291	963	32,149	31,513	617	4,850	636	203	20,126	214	20,183
Offices of physicians and surgeons	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	340	984	24,598	24,561	157	3,257	357	270	13,470	263	13,589
Other services	232	598	29,901	29,658	2,385	7,610	449	603	10,730	232	10,730

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOUISIANA											
All industries	11,029	33,836	1,251,849	1,212,909	693,731	149,644	22,156	41,791	186,144	8,289	207,609
Agriculture, forestry, and fisheries	1,724	5,010	72,827	70,896	31,964	8,871	994	6,810	16,008	1,332	17,379
Farms	1,527	4,560	63,297	62,083	26,496	7,583	744	6,522	14,730	1,219	15,893
Field crop farms	1,001	2,986	52,086	51,064	19,815	6,096	625	5,663	13,401	885	13,722
Livestock farms	438	1,067	6,433	6,241	3,898	385	74	556	612	274	1,336
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	277	1,741	50,191	47,588	13,829	2,794	3,381	3,342	1,201	(*)	(*)
Contract construction	774	1,771	135,941	133,414	99,935	22,837	1,936	4,605	12,482	703	13,371
General contractors	331	699	91,886	91,309	70,137	13,850	1,229	3,612	5,522	297	5,973
Special trade contractors	443	1,072	44,055	42,105	29,798	8,987	707	993	6,960	406	7,398
Manufacturing	202	625	62,528	60,118	42,360	9,897	1,142	1,286	3,682	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	328	723	24,411	23,482	12,009	5,716	813	1,839	3,544	237	3,688
Wholesale and retail trade	2,564	6,003	563,458	556,641	447,785	39,149	5,490	5,066	26,219	1,943	27,891
Wholesale trade	353	910	145,383	144,299	123,617	6,596	1,171	1,163	4,528	224	5,116
Retail trade	2,204	5,078	411,501	405,803	318,954	32,141	4,246	3,839	21,304	1,712	22,388
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	527	1,232	198,348	196,343	165,370	13,933	1,582	1,533	6,292	469	6,515
Automotive dealers	364	768	72,372	71,641	59,007	4,959	419	348	3,033	301	3,115
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	403	816	26,072	25,600	14,796	3,879	742	608	2,172	320	2,347
Other retail trade	549	1,260	65,798	65,200	48,690	5,047	732	662	4,500	318	4,976
Finance, insurance, and real estate	2,807	11,549	88,955	73,690	3,026	7,538	4,255	11,509	28,092	1,944	30,549
Finance	567	3,219	29,015	17,385	123	5,254	522	326	6,154	347	6,267
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	2,094	8,011	50,305	46,731	1,697	689	3,676	11,108	18,069	1,452	20,396
Services	2,325	6,274	253,432	246,974	42,823	52,842	4,145	7,323	94,830	1,811	96,548
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Business services	317	831	19,328	19,047	11,134	1,324	177	1,461	2,564	(*)	(*)
Automobile parking, repair, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	374	1,244	84,655	84,263	2,889	16,664	992	800	44,163	341	44,410
Offices of physicians and surgeons	295	882	71,864	71,479	1,630	13,069	680	485	39,967	290	40,156
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	434	1,479	57,695	52,280	255	9,703	697	623	27,872	402	27,901
Other services	519	1,175	40,885	40,693	3,709	10,249	551	639	14,560	380	14,661
MARYLAND											
All industries	13,052	48,784	938,446	914,344	409,489	123,054	41,108	64,655	93,758	8,535	152,537
Agriculture, forestry, and fisheries	774	2,077	43,736	42,530	24,647	6,901	1,050	2,645	4,498	634	7,000
Farms	660	1,766	33,325	32,123	18,949	4,520	831	2,304	2,937	521	5,402
Field crop farms	369	1,122	19,237	18,626	10,046	3,683	568	1,135	1,068	315	3,117
Livestock farms	231	497	9,870	9,319	5,504	478	206	1,118	1,395	173	1,770
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	732	1,527	62,339	62,090	43,559	12,322	1,444	1,185	7,952	570	9,046
General contractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors	566	1,187	37,320	37,228	24,610	9,038	1,219	763	5,071	432	6,074
Manufacturing	176	387	31,825	31,700	24,077	8,266	806	957	2,608	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	196	504	8,124	8,061	2,705	1,188	227	426	2,970	(*)	(*)
Wholesale and retail trade	2,415	5,370	358,750	354,796	265,619	29,047	4,536	3,160	28,506	1,965	31,030
Wholesale trade	226	555	101,115	100,376	82,561	5,482	996	560	5,706	133	6,023
Retail trade	2,174	4,784	251,932	248,735	179,227	22,991	3,485	2,538	22,324	1,817	24,531
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	502	1,098	56,229	55,543	41,984	3,696	444	480	6,248	502	6,248
Automotive dealers	330	667	55,101	53,971	43,343	2,758	573	538	4,848	276	5,050
Apparel and accessory stores	202	405	15,989	15,931	10,632	1,292	118	69	1,987	202	1,987
Furniture, home furnishings, and equipment stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	483	1,094	35,797	35,461	17,587	6,574	797	620	4,204	343	4,526
Other retail trade	525	1,242	71,265	70,460	52,638	7,135	1,362	697	3,948	442	5,579
Finance, insurance, and real estate	6,107	31,599	223,513	208,789	4,622	15,349	27,087	50,740	[1]19,687	3,002	27,527
Finance	1,738	14,231	14,649	8,924	1	1,965	981	277	[1]6,237	852	7,246
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	4,249	17,087	203,296	194,401	3,237	12,735	26,053	50,344	[1]14,737	2,056	18,854
Services	2,595	7,206	207,680	203,899	42,623	49,271	5,866	5,481	66,967	2,045	71,918
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	454	966	23,436	23,270	9,288	6,022	592	879	4,822	400	4,885
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	245	490	5,967	5,884	2,830	2,272	159	180	934	191	997
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	395	934	15,143	14,974	6,448	1,830	2,344	1,024	2,508	261	3,055
Automobile parking, repair, and services	264	563	24,252	23,723	10,482	4,055	285	655	4,515	207	5,076
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	278	858	36,748	36,691	1,558	6,634	362	314	20,514	224	20,526
Offices of physicians and surgeons	207	690	27,592	27,551	171	5,192	310	261	15,912	153	15,924
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	378	1,123	44,862	44,088	-	7,780	417	586	24,473	374	24,487
Other services	577	1,971	53,136	52,843	10,467	19,640	998	782	10,686	438	12,586

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4 —NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (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)
MICHIGAN											
All industries	33,898	115,269	3,222,380	3,167,045	1,773,031	420,313	108,339	120,384	465,863	24,936	523,997
Agriculture, forestry, and fisheries	2,177	4,881	104,167	101,847	55,520	9,657	2,791	9,307	18,018	1,780	20,738
Farms	1,896	4,313	80,516	78,327	41,591	7,908	2,404	8,582	14,346	1,499	17,066
Field crop farms	522	1,168	18,521	18,037	8,801	3,255	510	1,703	4,756	373	5,175
Livestock farms	1,049	2,397	46,610	45,640	26,825	2,175	1,065	5,650	6,267	850	7,925
Other farms	325	748	15,385	14,650	5,965	2,478	829	1,229	3,323	276	3,966
Other agriculture, forestry, and fisheries	281	568	23,651	23,520	13,929	1,749	387	725	3,672	281	3,672
Mining	729	4,326	9,542	8,168	4,078	1,104	359	1,152	[12]2,094	(*)	(*)
Contract construction	2,628	5,774	314,246	312,213	205,222	67,106	6,112	6,222	45,124	2,290	46,960
General contractors	694	1,636	141,681	140,038	105,999	24,136	1,801	2,459	10,933	642	11,785
Special trade contractors	1,934	4,138	172,565	172,175	99,223	42,970	4,311	3,763	34,191	1,648	35,175
Manufacturing	1,647	4,006	275,141	271,624	181,028	60,007	5,396	6,172	36,329	1,286	36,898
Transportation, communication, electric, gas, and sanitary services	337	1,839	29,235	29,117	15,809	7,153	1,010	2,150	2,815	233	3,592
Wholesale and retail trade	8,845	19,692	1,598,356	1,586,049	1,162,297	127,626	42,294	16,137	114,849	7,151	118,872
Wholesale trade	1,303	3,058	483,664	481,128	387,130	27,856	7,468	3,369	26,931	1,080	27,272
Retail trade	7,429	16,398	1,083,733	1,074,107	752,488	96,952	34,330	12,461	85,632	5,964	89,233
General merchandise stores	382	840	40,270	38,688	26,164	3,173	1,296	1,714	2,950	255	3,283
Food stores	960	2,069	229,709	228,726	176,121	16,736	7,377	1,966	13,027	841	13,330
Automotive dealers	1,564	3,348	249,165	247,444	194,256	15,592	6,434	1,744	13,230	1,272	13,868
Apparel and accessory stores	297	672	52,023	51,324	31,539	5,612	1,144	414	5,991	272	6,023
Furniture, home furnishings, and equipment stores	514	1,131	94,120	92,639	58,564	9,617	2,623	1,084	11,700	464	11,704
Eating and drinking places	1,776	3,859	128,811	127,799	58,720	24,306	7,014	2,787	16,004	1,511	16,820
Other retail trade	1,936	4,479	289,635	287,487	207,124	21,916	8,442	2,752	22,730	1,349	24,205
Finance, insurance, and real estate	10,416	56,432	298,742	272,421	25,049	20,893	37,619	60,958	20,107	6,167	61,302
Finance	2,902	29,770	40,825	22,994	42	9,141	4,704	695	6,476	1,368	15,172
Insurance agents, brokers, and service	326	1,021	26,017	25,991	9,489	2,516	155	344	6,370	277	6,466
Real estate	7,188	25,641	231,900	223,436	15,518	9,236	32,760	59,919	7,261	4,522	39,664
Services	7,043	17,840	591,746	584,401	122,948	126,767	12,751	18,286	230,798	5,897	234,045
Hotels, rooming houses, camps, and other lodging places	463	1,120	20,806	20,438	7,997	3,123	1,454	3,087	2,260	280	3,364
Personal services	1,454	3,125	86,230	84,441	36,421	24,880	2,841	4,249	16,284	1,278	16,683
Laundries and dry cleaning plants	665	1,433	40,848	39,411	18,357	13,085	1,304	2,316	7,064	589	7,206
Beauty and barber shops	497	1,005	19,875	19,847	9,731	9,179	534	403	3,708	447	3,731
Other personal services	292	687	25,507	25,183	8,333	2,616	1,003	1,530	5,512	242	5,746
Business services	1,265	3,237	57,398	56,268	24,258	13,023	1,516	2,662	13,424	988	13,692
Automobile parking, repair, and services	619	1,444	23,423	22,462	11,354	2,997	774	1,018	5,118	471	5,332
Amusement and recreation services, including motion pictures	421	992	29,163	27,510	12,275	4,113	956	2,365	4,467	214	5,258
Medical and health services	1,302	3,588	174,956	174,412	8,635	31,920	2,417	2,489	96,200	1,278	96,331
Offices of physicians and surgeons	941	2,414	122,206	121,795	1,916	19,153	1,413	1,140	76,643	917	76,774
Other medical and health services	361	1,174	52,750	52,617	6,719	12,767	1,004	1,349	19,557	361	19,557
Legal services	759	2,431	125,903	125,564	2,329	24,044	1,442	1,350	70,548	709	70,654
Other services	760	1,903	73,867	73,306	19,679	22,667	1,351	1,066	22,497	679	22,731
MINNESOTA											
All industries	19,297	53,249	1,398,275	1,365,414	747,123	147,511	37,179	51,605	231,659	15,560	259,665
Agriculture, forestry, and fisheries	5,525	12,321	130,820	125,959	59,808	4,686	4,305	13,334	30,276	4,895	33,393
Farms	5,392	11,977	122,512	117,867	55,679	3,366	4,197	13,212	27,476	4,788	30,538
Field crop farms	1,902	4,352	44,912	42,804	17,060	1,920	2,090	5,413	11,247	1,694	11,714
Livestock farms	3,124	6,867	76,305	73,964	38,094	1,311	2,044	7,722	16,017	2,806	18,485
Other farms	366	758	1,295	1,099	525	135	63	77	212	288	339
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	818	1,801	148,247	145,958	114,141	21,481	2,968	5,081	8,963	680	13,072
General contractors	290	627	90,318	89,803	69,006	13,777	1,544	2,439	5,147	258	5,748
Special trade contractors	528	1,174	57,929	56,155	45,135	7,704	1,424	2,642	3,816	422	7,324
Manufacturing	626	1,717	75,352	75,064	53,026	14,952	1,271	1,626	9,007	522	9,280
Transportation, communication, electric, gas, and sanitary services	230	471	12,549	12,257	6,994	2,656	318	595	1,080	(*)	(*)
Wholesale and retail trade	4,094	9,024	632,426	626,405	465,610	45,966	8,081	6,578	46,918	3,453	49,928
Wholesale trade	681	1,570	166,441	164,667	127,843	9,491	2,650	1,528	10,653	518	12,067
Retail trade	3,331	7,287	452,386	448,184	327,556	35,606	5,213	4,856	35,619	2,853	37,215
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	605	1,298	87,088	86,391	69,655	5,186	795	764	4,966	510	5,227
Automotive dealers	417	854	68,842	68,085	54,428	3,875	681	444	3,948	337	4,183
Apparel and accessory stores	287	685	40,273	39,924	25,198	3,923	326	258	4,796	260	4,816
Furniture, home furnishings, and equipment stores	246	522	27,145	26,961	18,511	2,255	359	393	2,710	219	2,795
Eating and drinking places	545	1,153	41,204	41,158	21,480	8,055	1,005	956	3,076	467	3,693
Other retail trade	1,116	2,476	139,318	137,407	99,987	8,519	1,743	1,507	14,788	971	15,093
Finance, insurance, and real estate	4,709	18,898	100,277	83,265	6,733	6,827	12,809	14,756	5,220	3,209	18,127
Finance	1,058	7,863	23,904	13,086	198	5,065	865	122	[13]3,126	582	3,889
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	3,521	10,541	69,721	63,539	2,189	1,636	11,924	14,611	7,052	2,497	12,944
Services	3,179	8,107	277,163	275,169	35,471	50,253	6,937	7,926	131,067	2,593	132,135
Hotels, rooming houses, camps, and other lodging places	407	980	16,077	15,815	4,208	2,285	1,254	2,437	2,648	245	3,110
Personal services	219	443	14,257	14,137	7,886	5,256	399	449	3,377	(*)	(*)
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	397	851	15,052	14,967	6,418	2,672	360	792	2,842	319	2,887
Automobile parking, repair, and services	298	663	15,373	15,116	6,345	2,857	1,069	424	3,614	272	3,629
Amusement and recreation services, including motion pictures	420	948	13,347	12,914	5,036	1,451	1,545	1,135	2,012	263	2,245
Medical and health services	695	1,934	95,916	95,556	2,253	12,724	1,013	1,273	61,465	637	61,679
Offices of physicians and surgeons	488	1,423	77,098	76,826	414	9,315	632	735	52,242	457	52,307
Other medical and health services	207	511	18,818	18,730	1,839	3,409	381	538	9,223	180	9,372
Legal services	435	1,446	76,769	76,481	695	13,391	727	1,062	44,681	409	44,695
Other services	308	842	30,372	30,183	2,630	9,617	570	354	10,428	255	10,469

Footnotes at end of table.

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total	Business							
			(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)
MISSOURI											
All industries	21,550	63,307	1,876,919	1,839,579	1,076,482	219,590	32,165	59,624	288,962	16,511	322,666
Agriculture, forestry, and fisheries	5,750	13,638	202,120	195,670	125,778	7,764	3,852	13,831	22,609	4,304	37,352
Farms	5,422	12,805	161,467	155,166	99,322	6,418	3,537	12,767	17,900	4,086	32,143
Field crop farms	2,164	5,080	55,102	51,549	27,565	2,092	1,520	4,890	12,024	1,792	13,030
Livestock farms	2,903	6,934	97,659	95,284	66,825	3,266	1,709	7,297	5,354	2,072	17,956
Other farms	355	791	8,706	8,333	4,932	1,060	308	580	522	222	1,157
Other agriculture, forestry, and fisheries	328	833	40,653	40,504	26,456	1,346	315	1,064	4,709	218	5,209
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	929	1,959	115,530	114,887	79,939	27,351	2,026	4,193	12,434	785	14,448
General contractors	300	611	64,912	64,505	51,475	16,257	1,039	1,885	3,394	269	4,678
Special trade contractors	629	1,348	50,618	50,382	28,464	11,094	987	2,308	9,040	516	9,770
Manufacturing	628	1,585	99,995	99,524	68,147	17,515	1,421	2,029	10,514	575	10,540
Transportation, communication, electric, gas, and sanitary services	269	582	20,777	20,659	14,191	1,113	356	1,019	2,263	214	2,362
Wholesale and retail trade	4,950	10,880	899,906	892,026	690,205	64,983	10,279	7,941	61,350	3,982	66,533
Wholesale trade	737	1,620	282,714	281,507	241,722	12,136	2,024	1,536	10,042	586	13,248
Retail trade	4,185	9,204	615,380	608,707	447,126	52,729	8,237	6,392	51,205	3,368	53,182
General merchandise stores	215	561	26,965	26,793	20,425	1,748	257	258	2,367	187	2,376
Food stores	430	946	126,038	125,413	101,738	8,813	889	778	5,553	342	5,840
Automotive dealers	1,075	2,311	159,817	157,988	125,298	10,109	2,222	1,021	11,076	887	11,717
Apparel and accessory stores	284	597	32,482	31,181	20,374	4,428	363	270	3,780	225	3,810
Furniture, home furnishings, and equipment stores	173	354	29,896	29,414	21,463	2,014	377	434	2,668	(*)	(*)
Eating and drinking places	905	1,916	68,475	68,012	34,886	11,264	1,769	1,553	9,322	684	9,689
Other retail trade	1,103	2,519	171,707	169,906	122,942	14,353	2,360	2,078	16,439	904	16,634
Finance, insurance, and real estate	5,287	25,096	148,068	129,659	2,943	27,723	7,839	17,869	30,607	3,536	39,842
Finance	1,178	12,498	64,412	54,475	236	22,354	1,417	504	17,657	562	18,239
Insurance agents, brokers, and service	416	1,101	15,999	15,729	935	1,577	138	99	6,387	416	6,387
Real estate	3,693	11,497	67,657	59,455	1,772	3,792	6,284	17,266	6,563	2,558	15,216
Services	3,699	9,427	373,182	370,688	85,065	70,295	6,084	12,406	146,482	3,077	148,886
Hotels, rooming houses, camps, and other lodging places	392	978	25,833	25,569	10,165	5,375	1,218	2,852	3,429	311	3,709
Personal services	657	1,426	33,002	32,783	12,844	9,084	838	2,935	6,004	470	6,497
Laundries and dry cleaning plants	433	974	19,284	19,271	6,657	5,436	460	2,094	3,817	300	4,088
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	392	873	15,043	14,947	6,871	2,864	127	2,485	2,772	339	2,787
Automobile parking, repair, and services	327	734	23,636	23,439	14,427	3,350	428	704	3,068	300	3,149
Amusement and recreation services, including motion pictures	308	697	9,768	9,704	5,859	2,234	287	399	402	222	722
Medical and health services	485	1,409	101,233	100,931	1,049	17,106	935	809	62,515	458	62,631
Offices of physicians and surgeons	287	888	71,929	71,749	414	11,047	579	439	46,789	286	46,789
Other medical and health services	198	521	29,304	29,182	635	6,059	356	370	15,726	(*)	(*)
Legal services	609	1,936	83,574	82,981	1,148	10,088	767	1,618	52,289	555	53,261
Other services	529	1,374	81,093	80,334	32,702	20,194	1,484	604	16,003	422	16,130
NEW JERSEY											
All industries	31,188	102,323	2,253,168	2,208,974	1,114,755	284,992	79,968	90,950	387,664	23,024	431,873
Agriculture, forestry, and fisheries	1,299	3,225	63,261	58,376	34,385	11,231	2,625	3,817	12,135	888	16,204
Farms	981	2,537	50,814	45,943	27,383	9,556	2,378	3,345	8,443	673	12,212
Field crop farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock farms	363	805	10,144	9,434	5,705	1,078	793	1,031	825	260	1,946
Other farms	541	1,578	39,457	35,662	21,049	8,166	1,537	2,250	7,230	336	9,878
Other agriculture, forestry, and fisheries	318	688	12,447	12,433	7,002	1,675	247	472	3,692	215	3,992
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	1,857	3,814	147,783	146,159	95,319	22,752	2,848	2,582	29,333	1,519	29,983
General contractors	561	1,155	73,238	72,469	52,574	9,857	1,184	1,223	10,975	456	11,280
Special trade contractors	1,270	2,607	74,105	73,251	42,471	12,895	1,660	1,339	18,254	1,037	18,599
Manufacturing	1,217	2,858	225,520	224,134	148,469	59,835	5,007	4,026	28,317	1,110	32,335
Transportation, communication, electric, gas, and sanitary services	515	1,184	34,518	33,686	17,161	6,045	1,233	2,435	5,719	381	5,975
Wholesale and retail trade	7,634	17,197	974,198	966,191	702,954	69,028	11,941	11,781	88,010	6,613	90,986
Wholesale trade	780	2,416	235,946	233,811	184,794	16,624	2,457	2,758	14,293	728	14,616
Retail trade	6,792	14,623	719,870	714,055	504,941	50,919	9,255	8,820	72,105	5,823	74,758
General merchandise stores	419	936	39,983	38,545	25,062	3,225	350	491	4,428	290	4,528
Food stores	1,475	3,142	171,336	169,954	131,622	8,928	1,795	1,834	14,156	1,288	14,855
Automotive dealers	894	1,849	127,278	126,878	100,029	6,144	1,101	867	9,104	761	9,845
Apparel and accessory stores	570	1,206	71,031	70,705	46,579	5,774	802	671	8,566	518	8,624
Furniture, home furnishings, and equipment stores	414	853	59,920	58,980	40,869	5,141	817	623	5,240	362	5,299
Eating and drinking places	1,508	3,270	108,840	108,226	60,717	14,542	2,562	2,489	14,959	1,375	15,153
Other retail trade	1,512	3,367	141,482	140,767	100,063	7,165	1,828	1,845	15,652	1,229	16,454
Finance, insurance, and real estate	12,253	56,767	298,991	279,646	23,994	11,708	46,066	53,609	28,607	7,253	56,661
Finance	2,937	22,456	29,262	17,196	6,665	1,258	1,824	1,419	3,534	1,405	10,516
Insurance agents, brokers, and service	343	944	30,702	29,143	14,038	4,295	507	541	3,569	265	3,787
Real estate	8,973	33,367	239,027	233,307	3,291	6,155	43,735	51,649	21,504	5,583	42,358
Services	6,179	15,484	501,145	494,338	89,438	103,169	10,031	12,271	193,938	5,077	198,122
Hotels, rooming houses, camps, and other lodging places	244	523	11,914	11,862	3,404	2,027	939	1,538	11,011	(*)	(*)
Personal services	1,048	2,314	39,211	39,058	14,953	8,658	1,098	1,598	10,636	920	11,004
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	670	1,366	12,556	12,522	3,929	3,151	323	478	3,597	593	3,685
Other personal services	191	515	12,754	12,681	4,940	985	350	572	3,676	165	3,942
Business services	755	1,718	41,701	39,642	20,403	11,118	1,117	2,205	9,198	603	9,561
Automobile parking, repair, and services	499	1,137	23,095	22,676	13,894	3,489	653	1,433	2,809	317	2,956
Amusement and recreation services, including motion pictures	557	1,501	21,155	20,773	10,468	3,828	929	846	2,803	295	3,822
Medical and health services	716	1,964	94,482	94,267	3,745	14,134	1,372	1,806	53,570	687	53,591
Offices of physicians and surgeons	447	1,391	72,812	72,613	1,098	9,355	806	1,205	45,802	443	45,823
Other medical and health services	269	573	21,670	21,654	2,647	4,779	566	601	7,768	244	7,768
Legal services	1,112	3,261	169,658	168,871	7,181	32,784	2,085	1,401	85,435	1,086	85,545
Other services	1,248	3,066	99,929	97,189	15,390	27,131	1,838	1,444	30,498	1,059	31,148

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
NEW YORK	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries	86,763	333,104	10,792,629	10,260,912	3,767,669	2,043,599	465,294	405,814	1,749,708	64,821	2,048,917
Agriculture, forestry, and fisheries	4,049	10,087	192,511	185,814	99,049	19,924	6,209	21,725	12,214	2,974	34,643
Farms	3,555	8,653	159,858	153,773	86,040	15,493	5,698	17,792	8,800	2,581	26,267
Field crop farms	433	988	7,204	6,847	3,360	533	756	1,862	[1]3,668	246	1,355
Livestock farms	2,202	5,156	107,783	105,030	61,105	8,780	3,033	12,326	7,933	1,695	16,219
Other farms	920	2,509	44,871	41,896	21,575	6,180	1,909	3,604	4,535	640	8,693
Other agriculture, forestry, and fisheries	494	1,434	32,653	32,041	13,009	4,431	511	3,933	3,414	393	8,376
Mining	180	1,348	10,696	10,542	10,708	285	119	300	[1]7,253	(*)	(*)
Contract construction	3,257	6,984	420,505	418,046	334,697	95,191	8,401	5,875	30,923	2,924	48,496
General contractors	1,168	2,492	267,784	265,943	234,267	61,191	5,222	3,474	5,540	960	22,572
Special trade contractors	2,089	4,492	152,721	152,103	100,430	34,000	3,179	2,401	25,383	1,964	25,924
Manufacturing	3,748	8,437	720,617	717,686	514,802	171,459	14,352	8,791	71,452	3,305	78,183
Transportation, communication, electric, gas, and sanitary services	1,199	2,794	98,047	96,789	45,752	23,647	3,199	8,023	13,621	1,067	16,012
Wholesale and retail trade	18,932	41,037	2,972,513	2,956,292	2,272,161	175,946	35,039	22,763	219,811	15,763	232,932
Wholesale trade	3,770	8,578	1,433,251	1,426,528	1,184,646	68,568	11,033	5,730	70,337	3,088	77,231
Retail trade	15,083	32,296	1,520,106	1,510,648	1,072,498	105,939	23,822	16,956	148,126	12,617	154,345
General merchandise stores	809	1,813	108,510	107,988	74,056	7,156	1,417	2,063	11,138	646	11,777
Food stores	3,520	7,537	419,744	418,480	329,059	20,112	4,126	3,564	33,455	3,217	34,279
Automotive dealers	1,686	3,524	212,566	210,954	162,763	11,085	2,980	1,324	17,518	1,370	18,192
Apparel and accessory stores	956	2,103	112,954	111,866	69,509	10,367	1,769	709	16,145	856	16,534
Furniture, home furnishings, and equipment stores	695	1,539	72,927	72,018	47,617	7,297	1,124	773	6,841	554	7,146
Eating and drinking places	3,430	7,346	209,249	207,932	104,487	29,078	7,481	5,028	27,740	2,951	28,887
Other retail trade	3,987	8,434	384,156	381,410	285,007	20,844	4,925	3,495	35,289	3,023	37,530
Finance, insurance, and real estate	35,909	195,893	3,542,198	3,076,276	103,029	691,475	339,022	263,231	507,100	22,580	687,777
Finance	8,526	77,755	2,146,427	1,728,628	78,953	625,637	88,028	12,524	423,743	5,048	485,916
Insurance agents, brokers, and service	883	1,838	121,561	118,335	4,327	6,663	2,096	559	21,120	760	21,188
Real estate	26,500	116,300	1,274,210	1,229,313	19,749	59,175	248,898	250,148	62,237	16,772	180,673
Services	19,387	66,266	2,825,823	2,789,854	387,471	863,253	58,414	75,097	896,801	16,078	945,441
Hotels, rooming houses, camps, and other lodging places	808	3,915	75,732	75,109	27,268	16,969	6,138	6,348	821	489	7,765
Personal services	3,162	6,831	89,127	88,668	36,855	19,292	2,538	2,218	25,069	2,819	25,809
Laundries and dry cleaning plants	1,207	2,650	37,240	36,951	17,544	10,235	1,120	1,323	7,556	1,011	7,949
Beauty and barber shops	1,637	3,527	29,838	29,684	8,982	7,028	674	512	11,794	1,540	11,909
Other personal services	318	654	22,049	22,033	10,329	2,029	744	383	5,719	268	5,951
Business services	3,229	10,044	190,414	187,219	77,815	36,138	4,047	38,318	22,128	2,558	41,893
Automobile parking, repair, and services	752	1,530	41,930	41,594	24,998	5,648	1,118	946	7,636	620	7,936
Amusement and recreation services, including motion pictures	1,587	10,284	122,818	114,388	56,978	34,130	4,178	6,625	2,804	638	18,770
Medical and health services	2,647	9,659	515,507	512,277	52,101	122,669	10,494	6,481	193,147	2,457	195,477
Offices of physicians and surgeons	1,479	6,244	245,274	245,014	3,937	34,977	2,193	2,416	141,643	1,414	142,011
Other medical and health services	1,168	3,415	270,233	267,263	48,164	87,692	8,301	4,065	51,504	1,043	53,466
Legal services	3,575	12,189	781,784	775,348	4,264	200,411	11,129	6,662	387,096	3,376	387,790
Other services	3,627	11,814	1,008,511	995,251	107,192	427,996	18,772	7,499	258,100	3,121	260,001
NORTH CAROLINA											
All industries	19,329	61,075	1,496,400	1,475,542	905,528	166,742	28,261	39,506	217,254	15,572	225,306
Agriculture, forestry, and fisheries	2,626	6,687	87,727	86,121	49,223	7,831	1,712	6,212	13,043	2,171	14,547
Farms	2,280	5,946	59,710	58,157	29,389	4,889	1,359	5,128	9,893	1,852	11,323
Field crop farms	1,258	3,628	35,612	34,525	16,905	3,883	1,020	2,853	5,352	1,123	6,055
Livestock farms	724	1,668	17,772	17,449	9,279	631	238	1,916	2,667	458	3,391
Other farms	298	650	6,326	6,183	3,205	375	101	359	1,874	271	1,877
Other agriculture, forestry, and fisheries	346	741	28,017	27,964	19,834	2,942	353	1,084	3,150	319	3,224
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	1,198	2,550	105,258	104,580	74,140	15,584	1,333	2,015	14,706	1,071	15,061
General contractors	399	893	58,055	57,455	44,734	4,895	379	774	6,257	391	6,272
Special trade contractors	799	1,657	47,203	47,125	29,406	10,689	954	1,241	8,449	680	8,789
Manufacturing	948	2,133	113,065	112,035	73,690	23,443	2,229	4,535	13,283	807	13,774
Transportation, communication, electric, gas, and sanitary services	361	781	20,222	20,104	9,442	3,744	639	1,279	2,791	253	2,866
Wholesale and retail trade	5,744	12,948	829,943	821,217	636,542	58,316	13,598	8,296	47,823	4,524	50,772
Wholesale trade	847	2,303	300,497	296,579	237,867	20,308	3,692	2,647	15,522	777	15,876
Retail trade	4,784	10,384	520,730	516,023	393,065	36,915	9,706	5,485	31,460	3,639	34,028
General merchandise stores	447	1,030	40,803	40,415	31,510	2,561	682	962	1,038	286	1,420
Food stores	804	1,683	125,700	125,198	105,956	5,314	2,476	909	5,306	630	5,688
Automotive dealers	1,356	2,800	150,648	149,618	123,803	7,048	1,788	819	6,755	982	7,263
Apparel and accessory stores	298	675	18,687	18,417	12,207	1,932	617	104	1,664	219	1,671
Furniture, home furnishings, and equipment stores	364	830	37,293	36,828	24,893	2,789	820	426	4,352	359	4,357
Eating and drinking places	763	1,632	40,928	40,601	20,467	6,905	1,446	904	4,115	580	4,976
Other retail trade	752	1,734	106,671	104,946	74,229	10,366	1,877	1,361	8,230	583	8,653
Finance, insurance, and real estate	4,038	22,735	67,171	61,027	5,362	4,552	3,525	8,407	25,874	2,981	27,161
Finance	691	12,693	6,148	4,093	270	1,168	151	38	2,839	289	2,941
Insurance agents, brokers, and service	225	462	14,722	14,577	1,347	2,127	166	226	6,619	225	6,619
Real estate	3,122	9,580	46,301	42,357	3,745	1,257	3,208	8,143	16,416	2,467	17,601
Services	4,381	13,165	269,811	267,307	55,491	52,123	5,129	8,735	99,269	3,759	100,654
Hotels, rooming houses, camps, and other lodging places	352	715	14,002	13,538	6,881	2,605	404	818	1,609	273	1,730
Personal services	1,224	3,336	35,441	35,042	15,788	9,495	1,281	1,655	6,302	1,039	6,494
Laundries and dry cleaning plants	508	1,772	16,777	16,420	8,183	5,565	790	860	2,619	428	2,730
Beauty and barber shops	505	1,090	10,416	10,376	4,206	2,961	187	383	2,322	453	2,380
Other personal services	211	474	8,248	8,246	3,399	969	304	412	1,361	158	1,384
Business services	330	849	10,059	10,040	5,717	1,482	185	1,446	767	270	1,653
Automobile parking, repair, and services	579	1,186	29,303	28,446	17,517	4,246	975	1,681	3,418	473	3,521
Amusement and recreation services, including motion pictures	345	2,675	10,388	10,211	3,017	1,443	210	1,336	2,392	291	2,453
Medical and health services	533	1,640	88,270	87,826	2,286	14,100	843	490	47,073	502	47,092
Offices of physicians and surgeons	417	1,382	73,879	73,767	538	11,069	598	285	40,420	386	40,439
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	427	1,223	43,468	43,382	-	7,333	390	481	26,093	427	26,093
Other services	591	1,541	38,880	38,822	4,285	11,419	841	828	11,615	484	11,618

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (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)
OHIO											
All industries	36,005	117,086	2,842,569	2,784,671	1,403,473	402,839	65,560	93,178	496,810	26,730	554,911
Agriculture, forestry, and fisheries	2,973	7,389	80,780	78,287	40,254	7,679	2,576	6,172	16,617	2,262	18,222
Farms	2,774	6,991	71,293	68,882	34,174	6,848	2,422	6,050	16,021	2,113	17,589
Field crop farms	1,161	2,867	15,762	14,737	6,729	934	602	1,426	3,773	795	4,810
Livestock farms	1,350	3,020	38,789	37,750	18,299	1,232	1,356	3,813	9,994	1,179	10,405
Other farms	263	1,104	16,742	16,395	9,146	4,682	464	811	2,254	(*)	(*)
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	643	4,840	37,860	36,979	14,448	4,456	1,085	3,210	5,523	297	7,251
Contract construction	2,363	5,257	251,982	240,384	170,398	40,916	4,179	4,701	36,125	1,934	39,924
General contractors	748	1,767	143,833	132,756	104,220	17,169	1,958	2,120	16,669	528	18,612
Special trade contractors	1,615	3,490	108,149	107,628	66,178	23,747	2,221	2,581	19,456	1,406	21,312
Manufacturing	1,107	2,759	151,950	150,183	102,139	32,838	2,880	3,461	18,453	859	20,836
Transportation, communication, electric, gas, and sanitary services	653	1,356	45,432	44,952	22,514	8,888	1,653	2,763	7,708	553	7,956
Wholesale and retail trade	8,782	19,112	1,268,411	1,255,967	932,020	98,310	16,783	12,629	108,626	7,523	111,637
Wholesale trade	1,016	2,432	372,541	367,197	299,344	20,984	3,704	3,261	25,498	900	26,202
Retail trade	7,672	16,464	871,628	864,622	616,191	75,075	12,834	9,093	80,326	6,529	82,633
General merchandise stores	252	529	43,916	43,103	30,853	4,855	1,000	664	2,518	227	2,593
Food stores	1,156	2,418	181,931	181,432	144,567	11,764	1,631	1,462	12,403	1,024	12,667
Automotive dealers	1,281	2,631	224,431	223,025	181,139	12,735	1,495	938	12,990	1,041	13,620
Apparel and accessory stores	335	757	45,038	43,826	28,047	3,693	558	410	6,072	310	6,110
Furniture, home furnishings, and equipment stores	648	1,398	69,714	69,333	46,629	6,385	1,075	759	7,153	549	7,218
Eating and drinking places	2,042	4,357	127,853	127,001	63,885	21,761	4,390	2,915	18,467	1,771	19,072
Other retail trade	1,958	4,374	178,745	176,902	121,071	13,882	2,685	1,945	20,723	1,607	21,353
Finance, insurance, and real estate	11,564	54,871	264,759	243,374	12,700	21,960	22,080	45,992	18,836	7,045	58,841
Finance	2,656	26,866	58,815	51,607	2,513	12,982	1,551	466	[1]476	1,074	16,859
Insurance agents, brokers, and service	509	1,130	24,932	24,272	5,450	2,145	258	463	9,330	485	9,330
Real estate	8,399	26,875	181,012	167,495	4,737	6,833	20,271	45,063	9,982	5,486	32,652
Services	7,774	21,088	740,954	734,107	108,990	187,792	14,315	14,141	284,711	6,184	289,840
Hotels, rooming houses, camps, and other lodging places	310	1,281	12,276	11,684	3,034	2,295	945	1,734	1,987	187	2,281
Personal services	1,252	2,693	58,347	57,534	21,054	11,101	1,731	3,085	12,120	956	13,147
Laundries and dry cleaning plants	453	1,029	23,819	23,172	8,976	5,844	987	1,457	2,886	305	3,395
Beauty and barber shops	473	970	10,879	10,870	3,867	3,981	266	231	2,236	375	2,274
Other personal services	326	694	23,649	23,492	8,211	1,276	478	1,397	6,998	276	7,478
Business services	1,149	2,601	54,870	54,417	29,559	12,880	902	1,176	11,993	903	12,281
Automobile parking, repair, and services	853	2,327	34,091	33,631	20,710	3,863	778	800	7,393	679	7,967
Amusement and recreation services, including motion pictures	878	2,280	31,417	29,622	12,609	5,617	993	1,614	5,551	459	6,789
Medical and health services	1,161	3,217	161,432	160,538	5,939	26,091	2,230	1,767	89,361	1,039	90,642
Offices of physicians and surgeons	723	1,939	118,588	117,984	922	16,637	1,374	815	72,545	723	72,545
Other medical and health services	438	1,278	42,844	42,554	5,017	9,454	856	952	16,816	316	18,097
Legal services	1,132	3,731	177,821	177,022	855	33,176	2,525	1,855	100,452	1,079	100,525
Other services	1,039	2,958	210,700	209,659	15,230	92,769	4,211	2,110	55,854	882	56,208
OKLAHOMA											
All industries	11,810	34,007	1,106,644	1,084,769	697,992	104,634	19,069	32,411	121,407	8,710	140,935
Agriculture, forestry, and fisheries	2,021	4,983	56,942	55,498	30,530	4,000	1,350	4,394	5,490	1,295	8,869
Farms	1,856	4,653	44,694	43,345	22,116	2,506	1,182	4,164	3,649	1,158	6,774
Field crop farms	618	1,684	10,562	9,906	5,057	867	265	1,473	981	372	2,397
Livestock farms	1,047	2,483	31,935	31,246	16,315	1,565	850	2,278	2,700	701	4,144
Other farms	191	486	2,197	2,193	744	74	67	413	[1]32	(*)	(*)
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	456	1,780	46,156	42,085	17,708	2,798	1,575	4,158	1,340	264	6,993
Contract construction	671	1,432	91,645	90,779	69,479	16,065	1,596	2,019	8,052	554	10,167
General contractors	201	419	50,498	50,207	43,572	5,269	895	703	1,716	(*)	(*)
Special trade contractors	470	1,013	41,147	40,572	25,907	10,796	701	1,316	6,336	415	6,687
Manufacturing	363	824	57,465	56,808	42,278	8,470	807	1,807	4,675	300	5,027
Transportation, communication, electric, gas, and sanitary services	248	574	34,110	33,406	27,013	1,685	444	792	1,804	(*)	(*)
Wholesale and retail trade	2,759	6,118	585,434	579,339	462,294	40,048	6,813	5,150	25,508	1,990	29,051
Wholesale trade	475	1,053	204,353	203,001	169,715	10,883	2,556	1,805	7,980	373	8,255
Retail trade	2,273	5,035	374,432	369,718	287,457	28,613	4,034	3,266	17,384	1,607	20,613
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	218	442	53,082	52,838	42,751	3,412	500	407	1,842	132	2,060
Automotive dealers	564	1,165	135,342	133,883	113,871	7,308	1,006	637	3,451	416	4,538
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores	281	684	32,339	31,429	21,428	3,353	492	445	2,975	223	3,270
Eating and drinking places	277	608	13,316	13,185	6,451	3,487	359	443	[1]140	165	809
Other retail trade	705	1,616	106,400	104,899	78,729	8,346	1,290	1,046	6,639	475	7,007
Finance, insurance, and real estate	3,041	12,775	65,577	59,533	3,665	5,471	3,402	8,006	20,056	2,161	23,542
Finance	558	5,024	9,854	6,190	908	1,129	105	96	5,424	345	5,527
Insurance agents, brokers, and service	325	717	17,558	17,445	1,278	2,080	173	206	6,572	273	6,682
Real estate	2,158	7,034	38,165	35,898	1,479	2,262	3,124	7,704	8,060	1,543	11,333
Services	2,144	5,294	164,283	162,290	41,690	25,567	3,040	6,049	53,752	1,906	54,393
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	298	650	11,500	11,423	5,706	3,298	303	535	1,643	298	1,643
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	304	887	13,132	12,537	6,707	2,498	150	700	2,118	244	2,303
Automobile parking, repair, and services	496	1,004	19,777	19,199	9,419	2,382	419	1,373	3,667	411	3,860
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	177	448	33,768	33,684	1,211	6,845	547	578	17,759	171	17,768
Offices of physicians and surgeons	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	281	910	36,302	35,964	697	5,572	413	129	19,103	276	19,103
Other services	411	982	33,577	33,417	13,353	3,329	506	1,004	6,552	356	6,737

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
OREGON	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries	12,607	34,827	1,204,627	1,171,968	691,774	161,886	28,190	42,826	170,306	9,177	184,257
Agriculture, forestry, and fisheries	2,127	4,707	96,034	92,609	54,932	11,441	3,876	6,308	14,978	1,495	[1]17,180
Farms	1,918	4,189	89,091	85,671	53,246	10,633	3,622	6,105	13,134	1,387	15,090
Field crop farms	806	1,815	26,048	23,952	11,481	2,380	1,525	2,544	6,063	655	6,654
Livestock farms	759	1,668	43,629	42,458	29,262	3,494	1,645	2,436	3,869	455	5,115
Other farms	353	706	19,414	19,261	12,503	4,759	452	1,125	3,202	277	3,321
Other agriculture, forestry, and fisheries	209	518	6,943	6,938	1,686	808	254	203	1,844	108	2,090
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	876	1,811	118,534	112,108	86,326	22,567	1,945	4,690	9,140	756	11,704
General contractors	277	586	72,770	68,067	55,616	12,783	1,293	3,146	2,828	188	5,187
Special trade contractors	599	1,225	45,764	44,041	30,710	9,784	652	1,544	6,312	568	6,517
Manufacturing	921	2,204	224,831	221,758	148,325	38,946	5,860	7,693	25,911	729	26,793
Transportation, communication, electric, gas, and sanitary services	240	574	16,442	16,269	5,265	3,907	825	1,259	3,670	188	3,714
Wholesale and retail trade	2,579	5,686	499,940	494,517	364,896	43,472	6,145	5,423	32,052	2,276	33,592
Wholesale trade	433	1,007	178,834	177,189	146,172	10,337	1,746	1,263	6,821	317	7,836
Retail trade	2,145	4,677	320,557	316,779	218,254	33,107	4,396	4,157	25,209	1,958	25,734
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	208	425	58,959	58,727	47,005	3,806	455	541	3,316	203	3,321
Automotive dealers	438	986	82,979	81,809	65,132	5,559	685	518	4,350	411	4,405
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores	191	441	38,271	37,660	24,947	3,734	538	287	3,565	191	3,565
Eating and drinking places	543	1,097	41,244	40,999	18,507	8,847	1,139	1,127	5,022	518	5,114
Other retail trade	530	1,127	79,796	78,509	49,782	9,251	1,354	1,545	7,807	451	8,088
Finance, insurance, and real estate	3,643	13,838	63,567	55,018	2,375	5,296	5,733	11,486	11,328	1,925	17,198
Finance	943	5,878	5,532	3,418	1,205	868	94	9	1,586	411	2,340
Insurance agents, brokers, and service	196	580	18,746	18,554	603	3,617	276	499	8,255	196	8,255
Real estate	2,504	7,380	39,289	33,046	567	811	5,363	10,978	1,487	1,318	6,603
Services	2,115	5,719	180,880	176,895	27,828	35,657	3,633	5,711	72,912	1,752	73,745
Hotels, rooming houses, camps, and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	307	616	11,316	11,118	4,982	2,680	287	488	2,856	282	2,868
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	340	1,004	13,191	12,761	6,297	559	210	1,377	3,241	238	3,281
Automobile parking, repair, and services	212	504	9,057	7,867	3,450	1,013	236	640	1,428	(*)	(*)
Amusement and recreation services, including motion pictures	193	481	10,907	9,523	3,359	1,571	476	668	2,595	(*)	(*)
Medical and health services	235	712	44,365	44,243	2,435	8,218	691	640	23,078	235	23,078
Offices of physicians and surgeons	178	553	38,928	38,826	925	6,343	528	470	21,470	178	21,470
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	235	927	38,927	38,716	-	7,545	519	472	22,854	235	22,854
Other services	480	1,140	46,510	46,331	5,083	12,507	814	770	15,913	454	15,927
PENNSYLVANIA											
All industries	45,240	171,957	4,355,920	4,275,338	2,537,893	599,496	93,612	158,191	545,946	34,427	626,144
Agriculture, forestry, and fisheries	2,717	5,942	67,297	64,217	34,184	7,094	1,500	6,047	13,071	1,902	14,934
Farms	2,315	5,105	55,293	52,235	28,321	4,951	1,326	5,521	10,033	1,597	11,845
Field crop farms	335	800	5,629	4,729	2,727	349	328	578	581	183	774
Livestock farms	1,619	3,535	39,706	37,589	20,915	2,277	737	4,312	8,116	1,230	9,029
Other farms	361	770	9,958	9,917	4,679	2,325	261	631	1,336	184	2,042
Other agriculture, forestry, and fisheries	402	837	12,004	11,982	5,863	2,143	174	526	3,038	305	3,089
Mining	1,210	6,929	98,993	95,434	51,523	20,906	2,419	7,848	[1]6,213	894	10,724
Contract construction	3,627	7,832	343,486	339,546	238,253	79,540	6,460	6,996	46,503	3,192	50,345
General contractors	1,065	2,314	149,266	147,024	114,106	27,994	2,366	2,087	17,185	933	17,422
Special trade contractors	2,562	5,518	194,220	192,522	124,147	51,546	4,094	4,909	29,318	2,259	32,923
Manufacturing	2,379	6,030	567,315	562,704	396,264	111,884	9,287	31,265	42,270	1,912	46,518
Transportation, communication, electric, gas, and sanitary services	739	1,726	81,351	76,462	40,112	25,243	3,440	5,348	9,254	606	10,438
Wholesale and retail trade	13,748	31,010	2,168,497	2,144,324	1,612,947	163,768	22,497	24,116	161,502	11,421	167,740
Wholesale trade	2,621	6,637	717,584	711,135	567,278	43,752	5,243	5,748	48,824	2,185	49,763
Retail trade	10,750	23,511	1,352,498	1,335,321	969,204	112,491	16,107	17,391	106,140	8,860	111,431
General merchandise stores	688	1,573	77,861	76,809	53,982	6,985	782	1,654	6,172	560	6,432
Food stores	1,677	3,545	281,977	280,149	222,608	17,805	1,998	2,896	16,897	1,478	17,317
Automotive dealers	1,650	3,644	343,689	340,217	284,657	20,135	2,345	1,997	14,499	1,286	15,799
Apparel and accessory stores	593	1,249	90,053	88,930	59,611	8,771	803	923	9,182	515	9,604
Furniture, home furnishings, and equipment stores	616	1,552	98,606	93,557	60,644	9,917	1,869	1,027	9,141	531	9,585
Eating and drinking places	2,975	6,364	164,056	162,215	84,785	23,214	3,844	4,675	23,618	2,531	24,628
Other retail trade	2,551	5,584	296,256	293,444	202,917	25,664	4,466	4,219	26,631	1,959	28,066
Finance, insurance, and real estate	12,062	88,563	364,089	334,873	15,968	44,979	34,857	57,100	51,149	7,252	87,564
Finance	2,329	59,992	88,569	66,453	60	23,710	1,746	456	30,462	1,162	37,460
Insurance agents, brokers, and service	310	766	34,937	34,775	10,093	4,876	376	244	8,418	258	8,472
Real estate	9,423	27,805	240,583	233,645	5,815	16,393	32,735	56,400	12,269	5,832	41,632
Services	8,655	23,617	664,505	657,398	148,626	146,082	13,145	19,461	228,163	7,196	237,613
Hotels, rooming houses, camps, and other lodging places	498	1,302	32,558	31,818	14,997	6,306	1,295	2,807	4,385	418	4,606
Personal services	1,646	4,036	74,386	73,353	32,345	18,019	2,041	4,786	13,553	1,473	13,825
Laundries and dry cleaning plants	544	1,652	26,666	26,316	12,176	8,549	915	2,173	3,656	395	3,917
Beauty and barber shops	699	1,447	15,298	15,160	5,900	5,073	382	354	4,631	699	4,631
Other personal services	403	937	32,422	31,877	14,269	4,397	744	2,259	5,266	379	5,277
Business services	1,083	3,856	49,536	49,026	25,864	14,260	971	1,244	5,456	723	9,658
Automobile parking, repair, and services	1,302	2,882	51,506	51,158	32,802	7,864	1,157	1,648	8,126	921	9,211
Amusement and recreation services, including motion pictures	833	2,359	24,791	24,384	10,309	4,209	619	3,601	1,810	544	4,596
Medical and health services	1,188	2,791	133,196	132,690	3,876	21,277	1,643	1,721	73,427	1,131	73,649
Offices of physicians and surgeons	893	2,137	109,745	109,361	1,361	13,159	974	973	66,783	865	66,786
Other medical and health services	295	654	23,451	23,329	2,515	8,118	669	748	6,644	266	6,863
Legal services	812	3,004	164,371	163,036	2,529	34,170	2,683	2,047	91,603	811	91,628
Other services	1,293	3,387	134,161	131,933	25,904	39,977	2,736	1,607	29,803	1,175	30,440

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (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)
TENNESSEE											
All industries	18,552	53,110	1,777,874	1,755,750	1,158,521	178,653	27,207	41,000	227,045	13,765	244,659
Agriculture, forestry, and fisheries	2,651	6,180	80,954	78,903	54,640	5,103	1,059	4,871	7,797	1,698	10,033
Farms	2,211	5,112	35,714	33,979	19,735	2,333	617	2,937	4,820	1,478	6,261
Field crop farms	634	1,671	13,022	12,687	6,767	925	170	1,194	1,692	502	1,911
Livestock farms	1,234	2,677	15,753	14,864	10,512	611	243	1,300	1,897	739	2,745
Other farms	343	764	6,939	6,428	2,456	797	204	443	1,231	237	1,605
Other agriculture, forestry, and fisheries	440	1,068	45,240	44,924	34,905	2,770	442	1,934	2,977	220	3,772
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	1,157	2,494	171,526	169,804	130,270	27,981	2,747	3,069	15,904	933	18,083
General contractors	565	1,219	114,718	113,287	90,166	15,798	1,695	1,474	8,872	479	10,748
Special trade contractors	592	1,275	56,808	56,517	40,104	12,183	1,052	1,595	7,032	454	7,335
Manufacturing	550	1,263	112,453	111,836	82,801	20,889	1,588	2,495	8,099	412	8,863
Transportation, communication, electric, gas, and sanitary services	302	632	12,891	12,868	7,114	2,085	488	1,356	863	(*)	(*)
Wholesale and retail trade	5,588	12,371	1,012,429	1,003,645	809,867	63,700	9,468	7,556	51,097	4,372	55,815
Wholesale trade	924	2,061	316,287	314,217	270,639	14,704	2,024	2,032	10,345	795	11,262
Retail trade	4,644	10,242	680,394	673,853	526,533	47,894	7,340	5,401	40,054	3,561	43,855
General merchandise stores	238	516	32,362	32,162	24,911	1,708	463	513	2,340	178	2,913
Food stores	837	1,801	167,931	167,519	140,288	9,627	2,001	1,149	6,181	627	6,715
Automotive dealers	1,339	2,846	217,597	215,653	177,826	11,408	1,197	968	10,696	1,110	11,493
Apparel and accessory stores	399	848	25,984	25,831	16,571	2,597	246	151	2,716	341	2,779
Furniture, home furnishings, and equipment stores	319	771	43,979	42,657	29,362	4,302	611	352	3,750	251	3,882
Eating and drinking places	497	1,020	23,175	23,052	12,807	3,869	764	425	1,901	285	2,277
Other retail trade	1,015	2,440	169,366	166,979	124,768	14,383	2,058	1,843	12,470	769	13,796
Finance, insurance, and real estate	4,293	20,354	85,701	79,160	8,649	5,232	6,400	11,826	23,095	2,985	27,952
Finance	685	9,530	9,991	7,863	606	317	90	109	5,120	553	5,377
Insurance agents, brokers, and service	196	548	14,467	14,307	3,275	2,529	139	142	5,582	196	5,582
Real estate	3,412	10,276	61,243	56,990	4,768	2,386	6,171	11,575	12,393	2,236	16,993
Services	3,937	9,509	290,285	288,016	58,868	51,270	5,217	8,418	119,339	3,153	121,452
Hotels, rooming houses, camps, and other lodging places	252	694	17,305	16,869	7,940	3,785	911	2,124	739	168	1,191
Personal services	995	2,073	28,489	28,217	11,010	7,074	773	2,215	3,747	808	4,282
Laundries and dry cleaning plants	619	1,306	18,938	18,734	6,334	4,946	617	2,020	2,211	485	2,702
Beauty and barber shops	318	636	7,099	7,096	3,198	1,721	129	141	1,033	265	1,077
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	411	859	29,829	29,708	15,730	7,544	473	411	7,122	274	7,338
Automobile parking, repair, and services	466	1,005	27,892	27,565	16,093	4,151	761	712	4,137	280	4,581
Amusement and recreation services, including motion pictures	352	839	12,921	12,344	4,428	1,279	584	691	2,814	293	2,965
Medical and health services	679	1,690	109,828	109,417	953	17,169	1,120	1,500	63,759	653	63,759
Offices of physicians and surgeons	480	1,160	84,608	84,428	55	12,268	716	1,090	51,803	454	51,803
Other medical and health services	199	530	25,220	24,989	898	4,901	404	410	11,956	199	11,956
Legal services	394	1,455	44,171	44,129	534	4,473	233	454	30,114	342	30,408
Other services	388	894	19,850	19,767	2,180	5,795	362	311	6,907	335	6,928
TEXAS											
All industries	62,422	200,815	5,826,475	5,613,107	3,209,328	674,540	118,935	285,842	635,726	41,976	841,160
Agriculture, forestry, and fisheries	11,594	29,436	569,961	546,615	332,042	49,561	9,404	44,877	44,561	6,923	79,011
Farms	10,666	26,007	487,972	466,178	279,442	42,300	8,696	41,279	36,345	6,375	68,276
Field crop farms	3,201	7,978	189,338	180,354	84,070	18,304	3,407	17,753	33,711	2,548	37,601
Livestock farms	6,682	15,995	271,596	259,109	178,862	20,165	4,622	20,665	4,073	3,433	27,964
Other farms	783	2,034	27,038	26,715	16,510	3,831	667	2,861	[1]1,439	394	2,711
Other agriculture, forestry, and fisheries	928	3,429	81,989	80,437	52,600	7,261	708	3,598	8,216	548	10,735
Mining	2,387	16,309	347,792	312,474	104,053	27,924	9,473	29,233	57,398	992	94,704
Contract construction	3,121	6,849	586,289	582,140	445,439	113,282	8,545	9,642	51,631	2,470	56,438
General contractors	1,439	3,202	402,480	398,886	321,923	61,085	4,795	6,195	29,325	1,023	32,483
Special trade contractors	1,682	3,647	183,809	183,254	123,516	52,197	3,750	3,447	22,306	1,447	23,955
Manufacturing	1,374	3,378	314,837	311,642	217,729	59,569	5,302	17,818	21,468	1,086	33,322
Transportation, communication, electric, gas, and sanitary services	895	2,827	98,887	95,639	59,388	15,094	2,765	5,845	8,916	481	11,789
Wholesale and retail trade	11,507	27,030	2,458,352	2,422,069	1,890,480	182,813	23,051	24,995	122,185	8,812	137,130
Wholesale trade	2,164	5,226	838,398	824,135	685,527	45,942	7,969	7,186	34,676	1,518	38,439
Retail trade	9,142	21,360	1,594,116	1,572,274	1,186,072	134,758	14,858	17,562	85,923	7,145	96,805
General merchandise stores	513	1,362	73,317	71,912	51,689	7,022	917	617	5,786	364	6,364
Food stores	1,229	2,822	306,351	304,228	250,557	19,441	1,714	2,503	11,072	1,000	13,155
Automotive dealers	2,161	4,666	540,526	532,253	442,432	31,171	3,745	5,232	17,568	1,531	20,562
Apparel and accessory stores	540	1,235	61,476	60,533	39,954	6,914	849	557	3,850	391	5,565
Furniture, home furnishings, and equipment stores	802	1,764	98,266	95,346	61,622	9,634	952	1,093	9,770	712	10,199
Eating and drinking places	985	2,190	81,433	80,846	37,974	18,451	1,709	1,883	7,266	778	8,135
Other retail trade	2,912	7,321	432,747	427,156	301,844	42,125	4,972	5,677	30,611	2,369	32,825
Finance, insurance, and real estate	21,396	85,242	614,562	524,109	30,580	45,235	46,134	112,946	47,810	13,209	132,998
Finance	4,102	26,672	80,525	40,964	5,359	3,393	2,656	1,848	18,633	2,367	30,971
Insurance agents, brokers, and service	1,538	4,126	100,606	97,659	9,115	18,418	1,043	1,775	30,424	1,301	30,836
Real estate	15,756	54,444	433,431	385,486	16,106	23,424	42,435	109,323	[1]1,247	9,541	71,191
Services	10,124	29,696	835,795	818,419	129,617	181,062	14,259	40,486	281,759	8,003	295,768
Hotels, rooming houses, camps, and other lodging places	484	2,151	50,363	48,713	19,569	12,317	2,668	7,419	[1]3,089	263	3,378
Personal services	1,610	3,533	59,658	56,914	23,330	18,459	1,728	2,868	7,791	1,168	8,814
Laundries and dry cleaning plants	588	1,214	30,574	28,174	9,373	8,876	1,015	1,817	4,439	443	4,693
Beauty and barber shops	825	1,776	16,545	16,509	6,763	6,236	352	380	2,133	602	2,636
Other personal services	197	543	12,539	12,231	7,194	3,347	361	671	1,219	123	1,485
Business services	1,938	5,833	82,697	79,434	28,527	12,275	1,313	18,477	11,449	1,633	14,110
Automobile parking, repair, and services	1,005	2,229	27,399	27,223	14,652	1,804	477	1,332	4,343	780	4,546
Amusement and recreation services, including motion pictures	606	2,377	34,058	33,511	11,364	5,443	736	1,207	2,842	350	3,766
Medical and health services	1,105	4,221	228,735	226,631	10,781	49,332	3,174	3,841	108,148	992	108,987
Offices of physicians and surgeons	642	2,072	151,628	150,267	1,804	26,721	1,598	1,598	85,494	594	86,095
Other medical and health services	463	2,149	77,107	76,364	8,977	22,611	1,576	2,243	22,654	398	22,892
Legal services	1,217	3,957	186,993	184,437	2,283	35,897	1,620	2,543	104,846	1,165	105,199
Other services	2,159	5,395	165,892	161,556	19,111	45,535	2,543	2,799	45,429	1,652	46,968

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (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)
VIRGINIA											
All industries	14,847	45,644	1,071,328	1,045,936	533,216	150,803	24,586	48,014	184,217	10,586	208,640
Agriculture, forestry, and fisheries	2,031	4,786	73,263	70,476	47,358	9,117	[1]1,423	6,033	5,720	1,439	10,477
Farms	1,896	4,490	58,697	57,620	40,667	4,446	1,150	5,813	1,365	1,330	6,119
Field crop farms	540	1,547	9,295	9,012	6,050	1,033	369	1,687	[1]957	361	1,081
Livestock farms	989	2,080	41,901	41,377	31,419	2,039	560	3,255	2,140	706	3,697
Other farms	367	863	7,501	7,231	3,198	1,374	221	871	182	263	1,341
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	173	365	29,031	28,920	15,978	7,837	760	2,205	2,060	(*)	(*)
Contract construction	1,450	3,166	122,513	121,815	85,863	25,294	2,041	3,118	16,163	1,237	16,572
General contractors	543	1,243	67,876	67,474	49,341	8,097	802	1,984	6,936	489	7,108
Special trade contractors	907	1,923	54,637	54,341	36,522	17,197	1,239	1,134	9,227	748	9,464
Manufacturing	306	730	31,179	30,998	22,998	6,757	448	992	3,146	227	3,323
Transportation, communication, electric, gas, and sanitary services	349	761	16,340	16,331	7,923	2,827	446	1,020	4,182	272	4,291
Wholesale and retail trade	3,299	7,138	420,586	415,341	311,322	36,141	4,577	5,192	29,467	2,441	31,332
Wholesale trade	510	1,170	92,137	91,287	71,839	7,463	1,141	1,207	6,173	349	6,558
Retail trade	2,759	5,906	320,542	316,163	233,121	27,903	3,346	3,915	23,150	2,088	24,558
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	558	1,155	79,617	79,114	66,005	3,893	645	683	3,979	475	4,122
Automotive dealers	656	1,336	95,334	94,140	75,847	6,960	750	906	3,196	465	3,842
Apparel and accessory stores	201	475	18,894	18,671	12,550	1,743	159	168	1,616	(*)	(*)
Furniture, home furnishings, and equipment stores	252	519	27,439	26,519	15,841	3,309	334	321	3,932	225	3,944
Eating and drinking places	375	761	20,797	20,616	11,702	3,846	374	502	1,925	271	2,074
Other retail trade	539	1,272	62,174	61,304	39,526	7,231	679	1,142	6,792	383	6,927
Finance, insurance, and real estate	3,659	19,100	107,228	94,512	2,372	7,145	8,852	18,564	10,759	1,911	23,543
Finance	731	7,448	11,937	3,539	-	973	327	81	6,265	319	8,917
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	2,800	11,319	91,281	86,979	2,372	5,366	8,489	18,399	2,525	1,490	12,657
Services	3,475	9,361	268,980	265,339	39,402	55,229	5,991	10,782	111,656	2,818	115,869
Hotels, rooming houses, camps, and other lodging places	277	984	17,773	17,264	6,645	3,360	836	2,359	956	(*)	(*)
Personal services	706	1,491	24,959	24,800	12,420	5,202	481	1,087	6,574	577	6,799
Laundries and dry cleaning plants	189	457	8,228	8,201	4,803	1,444	172	380	785	(*)	(*)
Beauty and barber shops	313	626	8,216	8,136	4,082	3,120	200	240	2,314	313	2,314
Other personal services	204	408	8,515	8,463	3,535	638	109	467	3,475	(*)	(*)
Business services	466	1,245	13,758	12,677	5,515	3,216	517	1,462	1,249	286	3,805
Automobile parking, repair, and services	361	826	21,309	20,984	9,812	2,131	995	2,958	3,932	336	3,940
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	436	1,194	68,461	68,152	1,112	9,101	820	450	46,526	436	46,526
Offices of physicians and surgeons	300	861	58,084	57,822	1,032	7,418	677	285	40,671	300	40,671
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	441	1,518	61,702	61,103	-	12,232	922	813	35,275	441	35,275
Other services	608	1,515	54,787	54,255	1,925	19,143	1,133	801	15,212	503	15,463
WASHINGTON											
All industries	17,892	66,179	1,277,172	1,222,728	618,564	196,727	45,382	62,216	169,729	11,598	237,409
Agriculture, forestry, and fisheries	2,347	5,805	126,519	121,648	69,052	20,547	3,673	9,482	14,262	1,577	20,457
Farms	1,838	4,679	98,151	93,483	51,247	16,169	3,068	8,332	10,895	1,330	16,898
Field crop farms	702	1,684	39,794	39,014	19,615	6,973	1,451	4,001	4,281	546	7,526
Livestock farms	591	1,733	37,443	33,841	20,053	3,595	904	2,919	4,514	449	5,333
Other farms	545	1,262	20,914	20,628	11,579	5,601	713	1,412	2,100	335	4,039
Other agriculture, forestry, and fisheries	509	1,126	28,368	28,165	17,805	4,378	605	1,150	3,367	247	3,559
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	851	2,071	146,750	143,498	99,979	27,920	3,126	2,435	19,273	749	20,585
General contractors	370	931	110,713	107,920	81,594	21,520	1,987	1,427	11,416	292	12,588
Special trade contractors	481	1,140	36,037	35,578	18,385	6,400	1,139	1,008	7,857	457	7,997
Manufacturing	746	1,631	84,647	84,003	49,424	15,928	2,678	3,389	11,913	643	12,099
Transportation, communication, electric, gas, and sanitary services	291	1,096	18,861	18,451	8,898	3,823	1,040	1,170	4,043	189	4,436
Wholesale and retail trade	2,998	7,191	496,211	488,733	337,616	58,081	9,039	6,093	32,949	2,192	38,622
Wholesale trade	710	1,780	141,470	139,061	103,935	11,261	2,344	1,080	8,825	520	10,686
Retail trade	2,210	5,255	344,273	339,313	226,942	45,560	6,492	4,891	23,617	1,618	27,070
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	383	786	54,779	54,330	42,344	3,367	724	627	2,768	298	3,181
Automotive dealers	608	1,778	110,945	109,807	82,616	11,807	1,430	705	8,815	544	9,086
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	553	1,174	53,894	52,998	21,221	15,937	1,947	1,730	2,566	333	4,521
Other retail trade	379	833	58,644	57,715	39,569	6,992	1,140	755	4,299	253	4,810
Finance, insurance, and real estate	7,188	37,802	127,317	93,952	8,575	3,943	17,163	32,151	[1]18,092	3,438	30,048
Finance	1,806	10,175	13,196	7	-	61	1,488	358	5,948	902	9,349
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5,242	27,347	104,962	84,849	5,668	2,688	15,507	31,611	[1]26,011	2,396	18,728
Services	3,445	10,506	274,482	270,072	43,563	66,068	8,621	7,227	105,229	2,808	110,989
Hotels, rooming houses, camps, and other lodging places	246	540	10,858	10,652	3,758	2,044	1,061	868	1,665	197	2,085
Personal services	559	1,198	25,326	25,243	12,892	8,702	1,037	1,120	3,932	511	4,451
Laundries and dry cleaning plants	363	798	15,318	15,316	7,147	5,993	804	899	2,140	339	2,612
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	678	2,026	20,519	18,678	12,178	5,393	600	1,211	1,104	416	3,639
Automobile parking, repair, and services	238	993	11,131	10,899	5,496	1,764	362	1,325	2,250	166	2,647
Amusement and recreation services, including motion pictures	271	1,621	4,882	4,834	1,863	569	315	429	755	176	962
Medical and health services	577	1,533	86,729	86,610	514	19,797	2,397	963	43,280	523	44,629
Offices of physicians and surgeons	436	1,090	70,386	70,303	427	13,195	1,633	662	39,855	412	41,055
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	495	1,576	66,213	64,982	329	12,087	1,482	746	40,841	495	40,841
Other services	381	1,019	48,824	48,174	6,533	15,712	1,367	565	11,402	324	11,735

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
WISCONSIN	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries	18,560	54,621	1,213,900	1,187,830	626,324	139,509	33,987	45,832	207,996	13,537	231,734
Agriculture, forestry, and fisheries	3,778	9,064	87,425	85,449	37,851	6,003	2,841	8,403	21,955	2,752	24,699
Farms	3,492	8,406	75,030	73,069	33,520	5,064	2,731	7,956	17,693	2,519	20,159
Field crop farms	563	1,396	3,803	3,526	1,308	237	398	537	582	240	1,240
Livestock farms	2,302	5,538	49,336	48,225	22,141	1,180	1,736	5,544	12,975	1,954	13,701
Other farms	627	1,472	21,891	21,318	10,071	3,647	597	1,875	4,136	325	5,218
Other agriculture, forestry, and fisheries	286	658	12,395	12,380	4,331	939	110	447	4,262	233	4,540
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	1,023	2,276	78,644	78,056	46,256	11,297	1,272	2,595	15,526	868	15,833
General contractors	265	626	29,704	29,307	19,945	4,372	441	801	3,989	191	4,133
Special trade contractors	758	1,650	48,940	48,749	26,311	6,925	831	1,794	11,537	677	11,700
Manufacturing	688	1,764	130,364	129,398	94,648	19,261	1,971	2,915	10,686	457	11,725
Transportation, communication, electric, gas, and sanitary services	249	501	19,820	19,765	9,772	5,133	653	1,693	3,330	221	3,372
Wholesale and retail trade	4,239	9,515	557,516	552,655	397,444	44,025	7,584	6,530	46,067	3,487	47,777
Wholesale trade	438	1,066	118,942	117,837	92,406	6,873	1,002	1,207	7,205	382	7,278
Retail trade	3,735	8,227	433,416	429,767	301,707	36,617	6,477	5,260	38,232	3,066	39,867
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	328	679	68,244	67,932	53,703	4,756	481	528	4,579	296	4,674
Automotive dealers	559	1,198	98,907	98,148	80,028	4,996	1,064	593	6,201	447	6,368
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores	194	395	19,577	19,468	13,547	1,355	248	249	753	(*)	(*)
Eating and drinking places	1,342	2,941	71,502	70,651	34,697	10,887	2,338	1,947	10,367	1,091	11,050
Other retail trade	1,125	2,521	134,681	133,768	93,177	10,937	1,845	1,285	13,489	936	13,811
Finance, insurance, and real estate	5,304	23,358	92,059	79,597	3,124	4,765	15,023	15,461	12,594	3,161	26,748
Finance	1,216	11,275	14,595	9,671	-	2,582	316	64	5,407	545	8,572
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	3,904	11,637	71,378	63,840	1,720	1,738	14,679	15,385	5,094	2,458	16,083
Services	3,114	7,809	240,766	235,751	35,314	48,029	4,415	7,668	95,729	2,508	99,345
Hotels, rooming houses, camps, and other lodging places	259	521	10,100	8,101	5,169	2,163	712	1,157	[1]495	(*)	(*)
Personal services	432	891	17,007	16,863	7,039	5,779	501	565	4,147	378	4,216
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	323	673	10,461	10,354	3,914	3,758	260	244	3,558	323	3,558
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	540	1,464	16,980	16,771	9,024	2,159	194	2,978	[1]992	376	1,192
Automobile parking, repair, and services	198	396	9,609	9,520	6,065	744	273	390	1,107	198	1,107
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	471	1,352	81,837	81,691	2,080	14,384	1,092	1,000	45,028	438	45,043
Offices of physicians and surgeons	312	980	65,186	65,071	755	9,674	662	608	38,957	312	38,957
Other medical and health services	159	372	16,651	16,620	1,325	4,710	430	392	6,071	(*)	(*)
Legal services	481	1,335	54,282	53,608	381	8,922	552	459	31,879	454	31,879
Other services	625	1,553	45,129	45,022	4,355	12,919	711	657	14,555	465	15,116

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Net loss exceeds net profit.
NOTE: Estimates for "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business 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 IN 23 STATES AND DISTRICT OF COLUMBIA

Table 3.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS, BY INDUSTRIAL DIVISION

State and industrial division	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
23 STATES AND DISTRICT OF COLUMBIA, TOTAL									
All industrial divisions	131,942	450,458	10,560,027	10,285,660	5,631,855	1,287,118	287,171	474,994	1,430,378
Agriculture, forestry, and fisheries	21,297	50,348	1,126,461	1,093,167	625,798	91,163	28,643	100,918	126,804
Contract construction	7,369	15,856	1,089,581	1,072,834	822,616	184,624	17,328	23,678	101,411
Manufacturing	3,886	9,412	569,131	564,395	401,262	99,090	11,436	21,148	53,965
Wholesale and retail trade	29,041	65,947	4,352,061	4,306,814	3,281,932	311,924	61,097	49,033	276,047
Wholesale trade	3,486	8,971	1,110,602	1,099,742	915,950	55,184	11,798	9,710	51,966
Retail trade	25,354	56,529	3,190,656	3,156,609	2,329,080	251,851	48,721	38,595	220,754
Finance, insurance, and real estate	39,646	191,856	1,226,595	1,089,257	72,539	162,334	118,997	187,300	117,690
Services	23,937	63,191	1,928,194	1,897,937	308,120	400,260	40,720	71,449	731,400
ALASKA									
All industrial divisions	1,455	3,498	114,462	110,515	56,848	15,287	2,789	4,642	16,567
Agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	152	357	18,246	16,899	11,546	2,925	247	197	2,906
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	437	985	52,219	51,610	33,032	4,355	1,113	1,504	3,150
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	400	911	46,497	45,957	28,390	4,052	1,053	1,466	2,893
Finance, insurance, and real estate	276	677	5,340	4,477	789	59	393	497	2,078
Services	277	702	26,920	26,615	7,222	6,440	756	1,069	6,264
ARIZONA									
All industrial divisions	7,346	30,303	569,870	547,044	266,137	69,747	20,206	37,587	70,038
Agriculture, forestry, and fisheries	1,011	2,536	96,404	93,888	55,790	12,081	3,279	10,166	[1]52
Contract construction	343	726	40,578	40,169	30,597	6,941	1,143	582	3,526
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,697	4,005	204,264	202,530	144,709	18,146	3,416	2,301	12,311
Wholesale trade	299	949	39,702	39,418	27,688	3,718	506	492	1,977
Retail trade	1,345	2,950	156,505	155,055	110,385	14,304	2,898	1,769	9,597
Finance, insurance, and real estate	2,759	18,608	76,511	60,770	4,014	4,554	8,040	14,850	7,383
Services	1,313	3,847	131,173	128,922	19,059	24,731	3,753	7,600	45,441
ARKANSAS									
All industrial divisions	8,833	23,017	812,400	785,256	497,205	80,624	13,534	31,011	108,058
Agriculture, forestry, and fisheries	2,030	4,837	142,355	134,528	69,228	12,553	2,315	13,331	24,212
Contract construction	679	1,423	59,231	58,418	42,470	10,227	855	1,333	5,957
Manufacturing	329	826	73,765	72,946	57,548	13,983	1,425	2,840	3,798
Wholesale and retail trade	2,334	5,597	391,484	387,881	308,661	23,022	5,387	4,122	20,483
Wholesale trade	199	469	103,449	103,083	90,410	2,441	1,878	1,215	2,847
Retail trade	2,118	5,087	279,932	276,740	212,165	19,561	3,438	2,845	17,236
Finance, insurance, and real estate	1,778	6,245	38,889	26,117	3,200	1,696	1,380	4,539	13,273
Services	1,491	3,601	96,361	95,305	12,144	18,652	1,737	3,998	38,439
CONNECTICUT									
All industrial divisions	13,670	41,834	926,990	913,264	386,392	114,823	37,604	59,133	153,584
Agriculture, forestry, and fisheries	438	957	20,725	20,049	10,654	3,239	492	1,092	4,186
Contract construction	904	1,969	87,466	86,967	54,830	19,013	1,560	2,474	14,816
Manufacturing	425	1,022	28,067	27,945	16,658	6,653	641	526	5,233
Wholesale and retail trade	2,912	6,337	330,494	328,648	235,683	22,384	4,925	3,800	29,855
Wholesale trade	348	842	68,633	68,125	49,596	3,758	670	712	5,654
Retail trade	2,562	5,489	259,908	258,606	184,637	18,456	4,224	3,068	24,086
Finance, insurance, and real estate	6,009	23,725	184,543	174,912	5,375	11,903	26,392	40,111	1,061
Services	2,738	7,256	259,761	258,840	53,699	50,303	3,281	10,567	95,649
DELAWARE									
All industrial divisions	1,554	4,912	133,595	129,047	67,714	16,932	2,314	4,973	23,018
Agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	313	969	55,697	55,118	41,653	4,104	424	454	6,113
Wholesale trade	4	14	14,930	14,925	13,763	545	120	40	160
Retail trade	309	955	40,767	40,193	27,890	3,559	304	414	5,953
Finance, insurance, and real estate	436	2,090	8,178	6,686	-	651	586	1,171	1,027
Services	536	1,176	33,553	32,055	5,663	5,687	385	1,412	13,927
DISTRICT OF COLUMBIA									
All industrial divisions	3,823	21,482	471,953	459,000	82,493	76,387	27,622	58,097	61,607
Agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)
Contract construction	3	6	6,332	6,308	5,357	2,371	103	16	195
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	303	695	71,672	70,795	56,785	5,985	708	286	2,856
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	247	555	67,649	66,777	54,295	5,302	668	273	2,504
Finance, insurance, and real estate	2,374	17,160	191,290	185,048	1,309	16,871	23,822	53,786	[1]30,149
Services	1,053	3,215	197,845	192,055	17,859	50,361	2,835	3,605	86,539

Footnotes at end of table.

PARTNERSHIPS IN 23 STATES AND DISTRICT OF COLUMBIA

Table 3.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS, BY INDUSTRIAL DIVISION—Continued

State and industrial division	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
HAWAII									
All industrial divisions	3,403	20,424	226,279	208,083	90,307	30,437	10,349	7,441	52,134
Agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)
Contract construction	140	290	34,049	33,962	24,538	6,988	1,082	163	3,482
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	500	1,157	56,193	55,845	36,026	5,265	2,356	757	5,769
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	438	978	38,913	38,781	24,384	3,912	1,924	599	3,974
Finance, insurance, and real estate	1,939	16,788	51,744	34,539	10,968	130	2,775	3,238	14,788
Services	706	1,948	62,010	61,585	6,129	11,717	3,035	3,186	21,292
IDAHO									
All industrial divisions	4,457	10,913	574,091	558,451	419,315	65,893	7,451	17,793	43,967
Agriculture, forestry, and fisheries	1,536	3,553	70,029	67,140	31,718	6,038	2,517	8,635	8,609
Contract construction	264	578	294,690	290,411	266,857	35,049	942	508	9,563
Manufacturing	182	416	27,292	27,094	17,275	4,170	555	1,338	3,672
Wholesale and retail trade	928	2,478	129,776	127,931	93,190	11,414	1,367	2,318	7,480
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	815	2,247	99,782	99,286	70,822	8,447	1,090	1,792	6,518
Finance, insurance, and real estate	781	2,146	13,772	8,155	1,350	218	1,162	3,420	2,177
Services	632	1,430	34,586	33,850	7,482	7,951	732	1,107	11,836
MAINE									
All industrial divisions	2,901	8,742	194,387	192,340	120,433	22,619	3,641	5,184	28,126
Agriculture, forestry, and fisheries	355	732	15,688	15,567	9,750	1,885	425	1,427	1,181
Contract construction	181	362	5,280	5,251	2,506	597	170	209	1,331
Manufacturing	151	360	26,682	26,357	19,026	6,299	518	690	3,695
Wholesale and retail trade	802	1,652	115,484	114,512	85,610	9,661	1,717	1,505	9,122
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	763	1,570	94,662	93,732	68,471	8,218	1,551	1,374	7,860
Finance, insurance, and real estate	764	4,180	9,912	9,535	83	1,001	309	554	2,487
Services	491	1,141	17,927	17,706	1,823	2,528	404	500	9,983
MASSACHUSETTS									
All industrial divisions	14,500	56,353	1,374,043	1,332,248	571,301	255,713	42,225	42,432	233,137
Agriculture, forestry, and fisheries	517	1,214	16,989	16,869	9,759	1,586	539	1,397	1,336
Contract construction	1,128	2,390	100,246	99,891	73,952	18,232	1,480	1,458	12,232
Manufacturing	782	1,723	70,841	70,678	52,269	16,473	1,201	1,001	7,084
Wholesale and retail trade	3,204	6,808	487,938	485,248	374,799	28,053	4,281	4,169	39,428
Wholesale trade	465	1,059	191,806	191,562	164,149	7,586	1,024	1,005	8,900
Retail trade	2,738	5,747	295,540	293,095	210,196	20,454	3,256	3,161	30,449
Finance, insurance, and real estate	5,248	33,725	376,360	343,219	13,095	110,171	28,754	23,611	60,026
Services	3,258	9,674	304,114	298,944	36,780	79,339	5,706	9,391	111,311
MISSISSIPPI									
All industrial divisions	8,531	21,392	883,804	861,758	581,208	86,604	19,202	39,023	79,264
Agriculture, forestry, and fisheries	1,860	4,406	108,863	104,671	56,612	13,147	1,807	12,878	9,947
Contract construction	460	1,015	78,896	77,631	56,343	13,798	2,066	4,535	5,826
Manufacturing	322	725	123,429	121,897	92,436	11,630	1,826	8,600	2,504
Wholesale and retail trade	2,375	5,331	429,477	422,797	342,532	26,053	7,447	3,998	18,318
Wholesale trade	231	534	127,794	126,492	111,533	4,624	1,261	1,022	3,464
Retail trade	2,144	4,797	301,683	296,305	230,999	21,429	6,186	2,976	14,854
Finance, insurance, and real estate	1,698	5,597	24,622	21,321	1,913	735	2,191	3,218	7,940
Services	1,535	3,679	100,916	98,477	23,826	18,771	3,207	4,360	32,579
MONTANA									
All industrial divisions	4,679	12,914	286,482	278,083	142,922	32,798	6,907	13,509	53,471
Agriculture, forestry, and fisheries	1,640	4,225	59,628	56,184	25,028	3,860	2,362	6,631	11,710
Contract construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	716	1,558	98,722	97,062	72,379	9,154	1,291	1,738	4,736
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	675	1,422	83,030	81,426	57,782	7,584	1,261	1,657	4,398
Finance, insurance, and real estate	1,183	4,397	23,996	21,945	8,424	1,424	1,148	1,586	5,238
Services	766	1,888	68,912	68,080	16,988	12,738	976	1,608	26,382
NEBRASKA									
All industrial divisions	10,558	32,746	890,265	875,802	579,855	65,835	18,248	30,027	107,736
Agriculture, forestry, and fisheries	4,342	9,997	274,435	270,428	189,087	7,475	5,698	15,088	27,120
Contract construction	534	1,114	70,419	69,728	49,402	14,407	1,515	2,867	8,334
Manufacturing	263	690	37,114	36,977	24,506	5,294	655	829	4,591
Wholesale and retail trade	1,679	3,798	364,788	361,427	291,389	20,984	4,621	3,184	19,578
Wholesale trade	214	557	81,501	80,408	71,016	2,105	456	524	4,006
Retail trade	1,447	3,202	275,713	273,538	214,260	18,434	4,102	2,540	15,230
Finance, insurance, and real estate	2,660	14,346	49,454	43,427	7,199	4,453	4,496	5,340	9,386
Services	863	2,222	72,519	72,319	5,907	11,900	959	1,499	38,020

Footnotes at end of table.

PARTNERSHIPS IN 23 STATES AND DISTRICT OF COLUMBIA

Table 3.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS, BY INDUSTRIAL DIVISION—Continued

State and industrial division	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
NEVADA									
All industrial divisions	2,901	8,374	228,631	215,262	90,068	39,123	9,835	19,646	21,591
Agriculture, forestry, and fisheries	192	431	13,225	12,993	5,463	2,825	622	2,071	[1]251
Contract construction	191	463	29,725	29,379	21,099	6,095	470	367	4,677
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	463	1,194	64,545	61,712	39,102	9,098	1,724	1,247	1,911
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	428	1,117	58,044	55,270	34,431	8,221	1,639	1,137	1,506
Finance, insurance, and real estate	1,023	3,049	33,552	26,625	659	634	3,363	9,465	[1]655
Services	946	3,048	77,797	74,894	18,824	17,286	3,187	5,421	15,421
NEW HAMPSHIRE									
All industrial divisions	2,117	5,186	109,098	107,461	63,379	15,373	2,261	2,990	15,600
Agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	523	1,086	62,432	62,108	43,519	6,901	749	697	6,127
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	439	918	51,489	51,178	36,028	5,598	627	601	5,025
Finance, insurance, and real estate	640	2,008	5,380	5,232	942	302	381	507	1,236
Services	463	1,008	20,824	20,096	5,200	5,274	763	1,114	5,109
NEW MEXICO									
All industrial divisions	4,548	11,798	351,682	344,594	191,005	39,210	9,146	14,197	34,094
Agriculture, forestry, and fisheries	615	1,373	24,095	23,642	12,246	1,146	548	1,935	[1]1,450
Contract construction	290	640	37,470	36,661	24,176	8,466	1,083	1,046	3,212
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,022	2,152	182,877	180,800	134,733	15,937	3,369	3,034	8,053
Wholesale trade	182	373	38,922	38,737	31,839	2,286	292	405	1,596
Retail trade	822	1,743	136,972	135,161	97,617	13,024	3,004	2,547	6,178
Finance, insurance, and real estate	1,336	4,061	13,788	11,770	213	663	1,146	2,612	2,055
Services	1,000	2,545	48,200	47,809	7,076	8,245	1,333	2,085	20,420
NORTH DAKOTA									
All industrial divisions	3,963	10,818	243,144	237,697	136,574	24,827	5,172	9,711	39,124
Agriculture, forestry, and fisheries	1,399	3,275	45,576	44,221	15,919	3,138	1,707	5,982	11,519
Contract construction	196	419	10,792	10,778	6,439	2,058	295	83	2,785
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	963	2,151	127,885	126,570	95,761	9,025	1,497	1,095	8,362
Wholesale trade	195	425	27,884	27,710	20,768	1,880	292	220	2,332
Retail trade	767	1,722	99,267	98,137	74,454	7,081	1,170	867	6,011
Finance, insurance, and real estate	784	3,387	4,208	2,633	126	130	569	569	1,444
Services	530	1,401	39,996	38,952	9,590	7,484	768	895	13,728
RHODE ISLAND									
All industrial divisions	2,213	5,973	168,787	164,543	78,864	25,775	7,324	5,826	28,294
Agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	571	1,266	66,338	65,073	48,933	4,934	927	561	6,825
Wholesale trade	50	106	19,534	18,462	16,199	1,584	169	58	961
Retail trade	518	1,154	43,972	43,809	30,605	3,086	705	479	5,684
Finance, insurance, and real estate	559	1,991	20,538	18,779	-	2,472	4,802	3,640	[1]5,250
Services	650	1,616	45,401	45,045	3,020	10,164	796	750	21,752
SOUTH CAROLINA									
All industrial divisions	7,871	20,317	707,753	698,433	439,736	78,186	10,523	20,977	95,154
Agriculture, forestry, and fisheries	1,014	2,268	54,566	54,099	38,096	9,089	743	4,448	2,248
Contract construction	713	1,510	65,886	65,118	45,625	10,696	926	2,756	7,576
Manufacturing	231	495	35,121	34,537	23,913	5,534	555	1,318	3,481
Wholesale and retail trade	2,453	5,391	383,304	380,584	297,927	26,437	4,435	3,888	23,319
Wholesale trade	280	776	111,331	110,030	93,056	5,224	979	1,062	5,168
Retail trade	2,173	4,615	271,973	270,554	204,871	21,213	3,456	2,826	18,151
Finance, insurance, and real estate	1,711	6,381	27,125	24,119	4,137	1,356	1,176	4,211	6,004
Services	1,588	3,887	130,118	128,452	23,618	23,074	2,354	3,319	51,401
SOUTH DAKOTA									
All industrial divisions	4,922	13,254	349,444	342,190	222,155	24,957	9,757	13,799	42,364
Agriculture, forestry, and fisheries	1,844	4,583	87,921	86,467	47,816	2,576	3,041	7,504	14,482
Contract construction	172	344	18,283	17,128	10,719	5,004	689	1,258	1,154
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	827	1,851	180,667	179,354	144,897	9,450	2,506	1,704	9,614
Wholesale trade	154	311	59,326	59,039	52,424	841	1,211	296	1,625
Retail trade	673	1,540	121,341	120,315	92,473	8,609	1,295	1,408	7,989
Finance, insurance, and real estate	1,366	4,828	22,926	19,913	6,753	873	2,568	1,900	4,679
Services	504	1,175	24,715	24,498	3,498	3,943	596	727	11,372

Footnotes at end of table.

PARTNERSHIPS IN 23 STATES AND DISTRICT OF COLUMBIA

Table 3.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS, BY INDUSTRIAL DIVISION—Continued

State and industrial division	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
UTAH									
All industrial divisions	5,006	14,261	359,481	351,027	209,171	39,253	7,914	15,272	41,418
Agriculture, forestry, and fisheries	658	1,611	36,220	35,553	22,018	3,229	980	2,880	3,232
Contract construction	271	621	45,551	43,880	34,474	4,207	541	1,474	3,537
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,137	2,769	177,923	174,626	127,482	16,368	2,568	2,522	10,077
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	1,055	2,512	133,458	131,882	95,225	13,036	1,761	1,591	6,601
Finance, insurance, and real estate	1,474	5,158	16,297	14,380	30	580	1,525	4,289	1,323
Services	1,168	3,230	52,435	51,844	10,300	8,588	1,130	2,884	19,890
VERMONT									
All industrial divisions	1,982	5,951	119,446	117,076	72,542	14,215	2,810	4,677	13,702
Agriculture, forestry, and fisheries	358	722	9,272	8,727	4,741	454	281	1,473	1,386
Contract construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	551	1,205	69,691	69,339	51,232	5,763	863	839	4,844
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	487	1,076	59,295	58,983	43,635	4,518	520	732	4,511
Finance, insurance, and real estate	469	2,579	6,070	5,926	364	143	495	1,412	1,452
Services	374	935	14,172	14,029	2,541	3,861	524	390	4,278
WEST VIRGINIA									
All industrial divisions	8,226	59,741	300,227	296,121	166,245	36,455	6,568	11,029	52,828
Agriculture, forestry, and fisheries	598	1,328	14,738	14,390	7,323	906	185	998	2,962
Contract construction	179	372	21,725	21,618	15,440	6,279	798	626	2,188
Manufacturing	227	529	12,324	12,257	7,716	1,864	223	435	2,195
Wholesale and retail trade	1,525	3,806	160,751	158,353	116,958	13,582	2,104	2,058	12,897
Wholesale trade	235	1,069	42,586	42,238	33,207	3,043	541	382	2,342
Retail trade	1,257	2,664	111,725	109,678	79,922	9,385	1,461	1,556	10,173
Finance, insurance, and real estate	1,471	5,979	14,023	13,402	1,547	584	1,074	1,611	6,260
Services	821	2,012	56,660	56,359	8,760	9,368	1,267	3,483	25,886
WYOMING									
All industrial divisions	2,483	6,255	163,713	160,365	99,986	16,045	3,769	6,018	15,502
Agriculture, forestry, and fisheries	257	648	15,497	14,821	8,481	2,351	697	1,164	1,477
Contract construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	806	1,706	87,440	86,891	64,940	5,849	1,302	1,252	4,819
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	734	1,558	62,539	62,151	45,143	4,368	1,128	917	3,373
Finance, insurance, and real estate	908	2,751	8,077	6,327	49	731	450	1,163	2,427
Services	234	555	11,279	11,206	1,112	1,855	236	479	4,481

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Net loss exceeds net profit.
NOTE: Estimates for "Mining," "Transportation, communication, electric, gas, and sanitary services," "Wholesale and retail trade not allocable," and "Nature of business 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."

Table 3.6—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

Selected industry	Number of partnerships	Size of depreciation: All size classes					Size of depreciation: Under $2,000				
		Number of partnerships	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation: Amount (Thousand dollars)	Depreciation: As a percent of total deductions	Number of partnerships	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation: Amount (Thousand dollars)	Depreciation: As a percent of total deductions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries	917,500	709,163	73,047,213	64,913,220	3,326,710	5.1	439,728	23,555,246	19,535,756	327,967	1.7
Agriculture, forestry, and fisheries	120,759	100,843	4,953,701	4,524,255	420,308	9.3	49,355	892,215	738,940	40,756	5.5
Farms	109,849	91,542	4,188,268	3,842,620	386,204	10.1	43,337	692,838	584,774	35,660	6.1
Field crop farms	40,773	33,518	1,481,775	1,313,675	158,552	12.1	15,609	182,685	143,183	11,804	8.2
Fruit, tree nut, and vegetable farms	9,320	8,137	435,581	407,596	39,042	9.6	3,533	54,307	50,267	3,142	6.3
Livestock farms	53,252	45,327	2,074,319	1,940,741	175,125	9.0	21,395	407,929	350,249	18,630	5.3
Other farms	6,504	4,560	196,593	180,608	13,485	7.5	2,800	47,917	41,075	2,084	5.1
Other agriculture, forestry, and fisheries	10,910	9,301	765,433	681,635	34,104	5.0	6,018	199,377	154,166	5,096	3.3
Mining	13,227	10,172	913,217	891,807	80,589	9.0	6,451	75,921	104,370	3,938	3.8
Crude petroleum and natural gas	10,795	8,352	609,132	606,810	56,251	9.3	5,654	51,900	81,083	3,328	4.1
Contract construction	49,688	38,386	5,661,737	5,081,045	189,063	3.7	26,772	1,670,242	1,394,683	19,406	1.4
General contractors	17,326	12,498	3,353,837	3,110,991	123,035	4.0	8,103	784,802	704,798	5,905	0.8
Special trade contractors	32,304	25,856	2,306,168	1,968,862	65,837	3.3	18,643	885,001	689,549	13,481	2.0
Manufacturing	32,665	26,888	5,236,899	4,776,387	168,801	3.5	15,041	917,322	803,176	11,315	1.4
Lumber and wood products, except furniture	5,513	4,992	736,935	671,931	36,128	5.4	2,029	83,092	72,549	1,737	2.4
Printing, publishing, and allied industries	5,493	4,354	413,470	354,620	12,182	3.4	2,797	107,916	88,490	2,303	2.6
Machinery, except electric	3,929	3,593	450,436	382,558	13,936	3.6	1,830	70,378	62,031	1,480	2.4
Other manufacturing	17,730	13,949	3,636,058	3,367,278	106,555	3.2	8,385	655,936	580,106	5,795	1.0
Transportation, communication, electric, gas, and sanitary services	15,206	13,363	1,134,354	1,017,358	78,083	7.7	6,023	192,493	159,853	5,367	3.4
Transportation	12,646	11,205	998,238	900,102	66,862	7.4	4,889	169,271	143,017	4,363	3.1
Trucking and warehousing	9,546	8,814	757,646	685,202	52,691	7.7	3,397	88,624	69,800	3,126	4.5
Other transportation	3,100	2,391	240,592	214,900	14,171	6.6	1,492	80,647	73,217	1,237	1.7
Communication, electric, gas, and sanitary services	2,560	2,158	136,116	117,256	11,221	9.6	1,134	23,222	16,836	1,004	6.0
Wholesale and retail trade	209,324	171,326	32,214,251	30,434,719	350,985	1.2	126,139	13,204,757	12,213,064	87,587	0.7
Wholesale trade	32,162	24,229	10,098,836	9,683,944	82,410	0.9	15,291	2,806,246	2,628,779	11,571	0.4
Retail trade	174,763	145,067	21,625,570	20,291,424	262,773	1.3	109,587	10,251,012	9,449,552	75,070	0.8
Building materials, hardware, and farm equipment	11,237	9,960	1,899,128	1,795,899	22,527	1.3	6,919	784,146	729,660	5,199	0.7
General merchandise stores	9,923	7,991	1,192,132	1,120,516	21,659	1.9	5,990	480,255	444,299	3,836	0.9
Food stores	26,726	23,207	4,682,698	4,471,736	43,617	1.0	16,985	1,920,246	1,795,002	12,358	0.7
Grocery stores	20,568	18,107	4,081,843	3,920,070	35,053	0.9	13,078	1,586,037	1,495,433	9,519	0.6
Other food stores	6,158	5,100	600,855	551,666	8,564	1.6	3,907	334,209	299,569	2,839	0.9
Automotive dealers	34,880	27,854	5,447,769	5,227,549	39,948	0.8	23,159	2,993,814	2,832,186	14,271	0.5
Motor vehicle dealers	7,348	5,144	2,571,996	2,528,519	13,248	0.5	3,684	999,176	969,516	2,412	0.2
Gasoline service stations	21,762	17,803	2,239,133	2,099,849	18,372	0.9	15,606	1,658,245	1,545,993	9,055	0.6
Other automotive dealers	5,770	4,907	636,640	599,181	8,328	1.4	3,869	336,393	316,677	2,804	0.9
Apparel and accessory stores	11,166	9,149	1,175,902	1,065,965	11,330	1.1	7,765	699,012	624,098	4,450	0.7
Furniture, home furnishings, and equipment stores	11,315	9,228	1,382,267	1,278,659	16,911	1.3	6,723	640,918	586,990	5,090	0.9
Eating places	23,233	19,708	1,700,527	1,546,685	44,377	2.9	13,391	668,322	588,551	10,313	1.8
Drinking places	11,899	10,339	602,611	529,109	14,523	2.7	8,098	378,992	326,747	5,659	1.7
Liquor stores	5,237	4,709	742,602	690,789	7,616	1.1	3,540	445,448	413,483	2,862	0.7
Other retail trade	29,147	22,922	2,799,934	2,564,517	40,265	1.6	17,017	1,239,859	1,108,536	11,032	1.0
Wholesale and retail trade not allocable	2,399	2,030	489,845	459,351	5,802	1.3	1,261	147,499	134,733	946	0.7
Finance, insurance, and real estate	298,531	204,982	8,477,073	8,637,252	1,488,744	17.2	113,525	1,165,060	992,075	92,737	9.3
Finance	65,765	8,522	2,269,750	2,358,871	33,896	1.4	6,698	135,248	148,783	3,798	2.6
Insurance agents, brokers, and service	11,301	7,051	553,341	394,548	9,027	2.3	5,705	326,299	228,475	3,463	1.5
Real estate	221,465	189,409	5,653,982	5,883,833	1,445,821	24.6	101,122	703,513	614,817	85,476	13.9
Operators, except developers, and lessors of buildings	182,471	168,585	5,022,053	5,213,147	1,389,133	26.6	85,134	432,988	373,705	75,576	20.2
Lessors of real property other than buildings	17,402	11,427	32,657	108,744	21,777	20.0	9,320	12,793	35,679	5,610	15.7
Agents, brokers, and managers	10,402	5,260	315,776	286,222	20,358	7.1	3,670	143,525	113,388	2,574	2.3
Services	176,276	142,528	14,426,045	9,528,447	549,349	5.8	95,863	5,424,376	3,119.324	66,539	2.1
Hotels, rooming houses, camps, and other lodging places	12,006	10,958	820,935	788,437	102,677	13.0	3,982	57,885	55,707	3,691	6.6
Tourist courts and motels	6,154	5,647	443,792	421,199	64,649	15.3	1,098	11,796	11,681	1,120	9.6
Other lodging places	5,852	5,311	377,143	367,238	38,028	10.4	2,884	46,089	44,026	2,571	5.8
Personal services	30,522	26,753	1,157,632	951,085	62,433	6.6	18,340	427,282	323,841	12,248	3.8
Laundries and dry cleaning plants	11,693	10,398	532,269	467,040	36,632	7.8	5,237	118,295	95,132	4,871	5.1
Other personal services	18,829	16,355	625,363	484,045	25,801	5.3	13,103	308,987	228,709	7,377	3.2
Business services	25,928	17,984	1,026,314	885,202	126,692	14.3	12,406	438,249	347,923	7,215	2.1
Automobile parking, repair, and services	17,652	15,004	758,250	648,720	41,286	6.4	11,458	425,353	348,217	7,625	2.2
Automobile repair shops	13,006	11,023	605,890	503,711	13,531	2.7	9,319	399,052	324,460	5,959	1.8
Automobile parking and other services	4,646	3,981	152,360	145,009	27,755	19.1	2,139	26,301	23,757	1,666	7.0
Amusement and recreation services, including motion pictures	13,474	10,133	551,775	538,314	81,184	15.1	6,138	117,620	110,239	4,381	4.0
Medical and health services	23,715	19,752	3,390,284	1,671,102	51,267	3.1	12,648	1,620,985	656,107	9,633	1.5
Offices of physicians and surgeons	15,780	12,934	2,449,197	990,773	27,873	2.8	8,868	1,332,291	478,385	6,886	1.4
Other medical and health services	7,935	6,818	941,087	680,329	23,394	3.4	3,780	288,694	177,722	2,747	1.5
Legal services	24,728	19,947	3,529,749	1,657,714	42,685	2.6	14,240	1,316,995	590,595	10,949	1.9
Engineering and architectural services	6,828	4,815	1,116,701	905,994	11,394	1.3	3,194	315,735	232,147	2,172	0.9
Accounting, auditing, and bookkeeping services	10,012	8,538	1,714,574	1,184,929	19,251	1.6	6,178	495,609	293,420	4,411	1.5
Certified public accountants	6,146	5,543	1,309,684	901,888	14,482	1.6	3,697	394,770	235,075	3,032	1.3

Footnotes at end of table.

Table 3.6—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

Selected industry	Size of depreciation—Continued									
	$2,000 under $4,000					$4,000 under $6,000				
	Number of partnerships	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation		Number of partnerships	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation	
				Amount (Thousand dollars)	As a percent of total deductions				Amount (Thousand dollars)	As a percent of total deductions
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All industries	117,554	12,123,263	10,438,857	332,114	3.2	49,913	6,548,383	5,783,033	244,147	4.2
Agriculture, forestry, and fisheries	20,684	779,715	665,128	59,367	8.9	11,123	619,696	560,137	54,849	9.8
Farms	19,116	672,624	580,418	55,008	9.5	10,517	519,036	471,086	51,787	11.0
Field crop farms	5,964	184,460	147,791	16,982	11.5	3,685	160,178	134,299	18,319	13.6
Fruit, tree nut, and vegetable farms	1,724	61,626	54,690	4,958	9.1	929	43,531	41,993	4,543	10.8
Livestock farms	10,635	394,768	348,336	30,692	8.8	5,543	293,361	275,001	27,124	9.9
Other farms	793	31,770	29,601	2,376	8.0	360	21,966	19,793	1,801	9.1
Other agriculture, forestry, and fisheries	1,568	107,091	84,710	4,359	5.1	606	100,660	89,051	3,062	3.4
Mining	1,329	42,470	48,489	3,700	7.6	523	26,656	26,313	2,473	9.4
Crude petroleum and natural gas	979	28,972	35,775	2,764	7.7	416	22,592	22,324	1,971	8.8
Contract construction	5,519	899,318	818,217	15,485	1.9	2,115	439,309	396,688	10,328	2.6
General contractors	1,943	410,852	387,968	5,423	1.4	681	210,524	197,740	3,365	1.7
Special trade contractors	3,576	488,466	430,249	10,062	2.3	1,434	228,785	198,948	6,963	3.5
Manufacturing	4,950	683,611	596,952	14,294	2.4	2,144	427,578	380,774	10,379	2.7
Lumber and wood products, except furniture	857	58,710	47,168	2,497	5.3	663	45,512	38,781	3,237	8.3
Printing, publishing, and allied industries	812	74,292	61,498	2,316	3.8	265	45,036	37,665	1,327	3.5
Machinery, except electric	905	88,956	71,375	2,721	3.8	254	34,925	27,841	1,218	4.4
Other manufacturing	2,376	461,653	416,911	6,760	1.6	962	302,105	276,487	4,597	1.7
Transportation, communication, electric, gas, and sanitary services	2,976	160,434	135,684	8,483	6.3	1,373	107,166	92,541	6,646	7.2
Transportation	2,572	140,581	119,780	7,368	6.2	1,121	91,616	79,021	5,479	6.9
Trucking and warehousing	2,217	109,719	89,872	6,325	7.0	1,062	86,076	73,752	5,189	7.0
Other transportation	355	30,862	29,908	1,043	3.5	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	404	19,853	15,904	1,115	7.0	252	15,550	13,520	1,167	8.6
Wholesale and retail trade	25,558	6,332,527	5,966,938	71,249	1.2	8,960	3,253,866	3,102,087	43,448	1.4
Wholesale trade	4,037	1,757,508	1,675,465	11,200	0.7	2,103	1,081,110	1,032,356	10,313	1.0
Retail trade	21,153	4,476,870	4,198,541	59,052	1.4	6,742	2,123,908	2,022,996	32,579	1.6
Building materials, hardware, and farm equipment	1,687	450,448	425,040	4,778	1.1	637	229,991	219,185	3,080	1.4
General merchandise stores	908	192,213	180,318	2,617	1.5	428	116,604	111,415	2,084	1.9
Food stores	3,649	947,194	909,531	10,144	1.1	1,297	507,322	488,656	6,327	1.3
Grocery stores	2,960	841,244	810,505	8,221	1.0	1,008	443,436	427,627	4,900	1.1
Other food stores	689	105,950	99,026	1,923	1.9	289	63,886	61,029	1,427	2.3
Automotive dealers	2,830	942,799	908,211	7,671	0.8	933	472,666	461,206	4,512	1.0
Motor vehicle dealers	829	512,485	502,814	2,260	0.4	255	289,915	287,536	1,225	0.4
Gasoline service stations	1,479	316,107	298,897	3,972	1.3	417	110,472	105,963	1,993	1.9
Other automotive dealers	522	114,207	106,500	1,439	1.4	261	72,279	67,707	1,294	1.9
Apparel and accessory stores	844	221,235	200,966	2,400	1.2	239	85,234	79,607	1,126	1.4
Furniture, home furnishings, and equipment stores	1,678	360,106	329,250	4,774	1.4	450	140,945	131,349	2,185	1.7
Eating places	3,495	349,332	317,516	9,967	3.1	1,185	181,683	168,178	5,734	3.4
Drinking places	1,515	115,468	102,855	4,099	4.0	409	49,702	44,937	1,906	4.2
Liquor stores	764	164,368	150,663	2,118	1.4	227	74,206	70,220	1,074	1.5
Other retail trade	3,783	733,707	674,191	10,484	1.6	937	265,555	248,243	4,551	1.8
Wholesale and retail trade not allocable	368	98,149	92,932	997	1.1	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	32,911	688,558	611,450	92,956	15.2	15,148	441,557	407,556	74,549	18.3
Finance	771	104,518	103,074	2,180	2.1	266	61,492	64,553	1,329	2.1
Insurance agents, brokers, and service	886	106,772	78,199	2,439	3.1	275	53,068	36,588	1,308	3.6
Real estate	31,254	477,268	430,177	88,337	20.5	14,607	326,997	306,415	71,912	23.5
Operators, except developers, and lessors of buildings	29,093	382,791	335,766	82,270	24.5	13,861	288,595	261,080	68,248	26.1
Lessors of real property other than buildings	942	5,234	14,753	2,542	17.2	380	3,555	11,429	1,865	16.3
Agents, brokers, and managers	780	57,926	50,757	2,276	4.5	(*)	(*)	(*)	(*)	(*)
Services	23,548	2,535,844	1,593,792	66,356	4.2	8,501	1,232,045	816,361	41,354	5.1
Hotels, rooming houses, camps, and other lodging places	1,992	53,876	50,129	5,725	11.4	1,320	59,387	50,083	6,520	13.0
Tourist courts and motels	1,094	31,754	28,561	3,201	11.2	704	28,294	23,348	3,428	14.7
Other lodging places	898	22,122	21,568	2,524	11.7	616	31,093	26,735	3,092	11.6
Personal services	4,305	197,131	167,110	12,393	7.4	1,826	126,677	103,793	8,848	8.5
Laundries and dry cleaning plants	2,870	116,441	100,958	8,292	8.2	1,006	60,931	53,205	4,952	9.3
Other personal services	1,435	80,690	66,152	4,101	6.2	820	65,746	50,588	3,896	7.7
Business services	2,309	135,161	111,083	6,622	6.0	836	91,408	76,997	4,120	5.4
Automobile parking, repair, and services	1,971	140,859	123,548	5,510	4.5	702	57,547	52,205	3,390	6.5
Automobile repair shops	1,276	123,295	106,076	3,507	3.3	255	37,079	32,419	1,259	3.9
Automobile parking and other services	695	17,564	17,472	2,003	11.5	447	20,468	19,786	2,131	10.8
Amusement and recreation services, including motion pictures	1,832	78,393	66,810	5,079	7.6	486	30,776	26,713	2,403	9.0
Medical and health services	3,985	663,704	319,970	11,037	3.4	1,375	310,779	158,718	6,781	4.3
Offices of physicians and surgeons	2,278	470,204	188,132	6,273	3.3	852	226,788	101,971	4,195	4.1
Other medical and health services	1,707	193,500	131,838	4,764	3.6	523	83,991	56,747	2,586	4.6
Legal services	3,539	668,258	318,136	9,848	3.1	972	311,037	149,897	4,665	3.1
Engineering and architectural services	1,077	250,401	192,778	3,053	1.6	262	119,448	102,845	1,297	1.3
Accounting, auditing, and bookkeeping services	1,646	273,500	177,579	4,625	2.6	405	86,291	61,550	1,872	3.0
Certified public accountants	1,209	230,336	145,866	3,445	2.4	367	80,403	58,344	1,706	2.9

Footnotes at end of table.

Table 3.6—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

Selected industry	Size of depreciation—Continued									
	$6,000 under $10,000					$10,000 or more				
	Number of partnerships	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation		Number of partnerships	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation	
				Amount (Thousand dollars)	As a percent of total deductions				Amount (Thousand dollars)	As a percent of total deductions
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All industries	41,530	7,296,799	6,530,765	318,819	4.9	60,438	23,523,522	22,624,809	2,103,663	9.3
Agriculture, forestry, and fisheries	9,449	803,520	720,770	72,925	10.1	10,232	1,858,555	1,839,280	192,411	10.5
Farms	9,105	720,880	644,353	70,300	10.9	9,467	1,582,890	1,561,989	173,449	11.1
Field crop farms	3,766	269,573	235,375	29,485	12.5	4,494	684,879	653,027	81,962	12.6
Fruit, tree nut, and vegetable farms	725	66,518	58,906	5,574	9.5	1,226	209,599	201,740	20,825	10.3
Livestock farms	4,270	357,249	321,499	32,499	10.1	3,484	621,012	645,656	66,180	10.3
Other farms	344	27,540	28,573	2,742	9.6	263	67,400	61,566	4,482	7.3
Other agriculture, forestry, and fisheries	344	82,640	76,417	2,625	3.4	765	275,665	277,291	18,962	6.8
Mining	434	42,835	37,762	3,351	8.9	1,435	725,335	674,873	67,127	9.9
Crude petroleum and natural gas	368	33,247	29,552	2,855	9.7	935	472,421	438,076	45,333	10.3
Contract construction	1,515	487,031	449,124	11,989	2.7	2,465	2,165,837	2,022,333	131,855	6.5
General contractors	597	281,393	264,735	4,576	1.7	1,174	1,666,266	1,555,750	103,766	6.7
Special trade contractors	918	205,638	184,389	7,413	4.0	1,285	498,278	465,727	27,918	6.0
Manufacturing	2,014	648,578	585,671	15,910	2.7	2,739	2,559,810	2,409,814	116,903	4.9
Lumber and wood products, except furniture	474	85,697	78,394	3,784	4.8	969	463,924	435,039	24,873	5.7
Printing, publishing, and allied industries	280	63,124	57,274	2,162	3.8	200	123,102	109,693	4,074	3.7
Machinery, except electric	308	73,831	61,706	2,505	4.1	296	182,346	159,605	6,012	3.8
Other manufacturing	952	425,926	388,297	7,459	1.9	1,274	1,790,438	1,705,477	81,944	4.8
Transportation, communication, electric, gas, and sanitary services	1,212	131,809	119,160	9,265	7.8	1,779	542,452	510,120	48,322	9.5
Transportation	1,078	119,374	108,669	8,232	7.6	1,545	477,396	449,615	41,420	9.2
Trucking and warehousing	873	93,629	85,012	6,684	7.9	1,265	379,598	366,766	31,367	8.6
Other transportation	205	25,745	23,657	1,548	6.5	280	97,798	82,849	10,053	12.1
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	234	65,056	60,505	6,902	11.4
Wholesale and retail trade	5,995	3,329,835	3,200,118	44,850	1.4	4,674	6,093,266	5,952,512	103,851	1.7
Wholesale trade	1,331	1,235,579	1,193,169	10,079	0.8	1,467	3,218,393	3,154,175	39,247	1.2
Retail trade	4,485	2,013,101	1,930,494	33,440	1.7	3,100	2,760,679	2,689,841	62,632	2.3
Building materials, hardware, and farm equipment	399	201,058	193,042	3,068	1.6	318	233,485	228,972	6,402	2.8
General merchandise stores	212	91,442	88,076	1,635	1.9	453	311,618	296,408	11,487	3.9
Food stores	816	551,270	534,837	6,111	1.1	460	756,666	743,710	8,677	1.2
Grocery stores	694	502,837	489,008	5,214	1.1	367	708,289	697,497	7,199	1.0
Other food stores	(*)	(*)	(*)	(*)	(*)	93	48,377	46,213	1,478	3.2
Automotive dealers	550	417,957	410,017	3,957	1.0	382	620,533	615,929	9,537	1.5
Motor vehicle dealers	169	297,476	295,695	1,253	0.4	207	472,944	472,958	6,098	1.3
Gasoline service stations	(*)	(*)	(*)	(*)	(*)	97	90,128	88,156	1,909	2.2
Other automotive dealers	177	56,300	53,482	1,261	2.4	78	57,461	54,815	1,530	2.8
Apparel and accessory stores	171	79,486	73,636	1,213	1.6	130	90,935	87,658	2,141	2.4
Furniture, home furnishings, and equipment stores	251	121,071	113,626	1,846	1.6	126	119,227	117,444	3,016	2.6
Eating places	1,031	229,215	213,505	7,744	3.6	606	271,975	258,935	10,619	4.1
Drinking places	247	37,289	34,897	1,779	5.1	70	21,160	19,673	1,080	5.5
Liquor stores	(*)	(*)	(*)	(*)	(*)	48	18,515	18,033	556	3.1
Other retail trade	678	244,248	230,468	5,081	2.2	507	316,565	303,079	9,117	3.0
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	107	114,194	108,496	1,972	1.8
Finance, insurance, and real estate	14,217	609,287	582,070	108,854	18.7	29,181	5,572,611	6,044,101	1,119,648	18.5
Finance	264	112,750	111,294	1,988	1.8	523	1,855,742	1,931,167	24,601	1.3
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	66	45,625	36,329	907	2.5
Real estate	13,834	474,960	455,819	105,956	23.2	28,592	3,671,244	4,076,605	1,094,140	26.8
Operators, except developers and lessors of buildings	12,997	413,816	383,997	99,562	25.9	27,500	3,503,863	3,858,599	1,063,477	27.6
Lessors of real property other than buildings	362	5,606	16,200	2,818	17.4	423	5,469	30,683	8,942	29.1
Agents, brokers, and managers	291	35,847	34,049	2,223	6.5	357	67,995	78,930	12,463	15.8
Services	6,686	1,231,249	829,020	51,615	6.2	7,930	4,002,531	3,169,950	323,485	10.2
Hotels, rooming houses, camps, and other lodging places	1,180	76,836	67,340	9,115	13.5	2,484	572,951	565,178	77,626	13.7
Tourist courts and motels	1,001	59,692	51,874	7,711	14.9	1,750	312,256	305,735	49,189	16.1
Other lodging places	(*)	(*)	(*)	(*)	(*)	734	260,695	259,443	28,437	11.0
Personal services	1,465	176,090	150,250	11,133	7.4	817	230,452	206,091	17,811	8.6
Laundries and dry cleaning plants	790	87,860	79,933	6,081	7.6	495	148,742	137,812	12,436	9.0
Other personal services	675	88,230	70,317	5,052	7.2	322	81,710	68,279	5,375	7.9
Business services	949	77,847	65,546	7,333	11.2	1,484	283,649	283,653	101,402	35.7
Automobile parking, repair, and services	338	29,082	26,867	2,677	10.0	535	105,409	97,883	22,084	22.6
Automobile repair shops	92	17,533	15,426	751	4.9	81	28,931	25,330	2,055	8.1
Automobile parking and other services	246	11,549	11,441	1,926	16.8	454	76,478	72,553	20,029	27.6
Amusement and recreation services, including motion pictures	663	62,015	56,877	5,378	9.5	1,014	262,971	277,675	63,943	23.0
Medical and health services	1,009	296,817	159,191	7,607	4.8	735	497,999	377,116	16,209	4.3
Offices of physicians and surgeons	605	199,393	93,466	4,598	4.9	331	220,521	128,819	5,921	4.6
Other medical and health services	404	97,424	65,725	3,009	4.6	404	277,478	248,297	10,288	4.1
Legal services	670	320,909	152,481	5,096	3.3	526	912,550	446,605	12,127	2.7
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	178	339,938	301,474	4,067	1.3
Accounting, auditing, and bookkeeping services	209	87,618	61,701	1,621	2.6	100	771,556	590,679	6,722	1.1
Certified public accountants	178	81,709	57,287	1,386	2.4	92	522,466	405,316	4,913	1.2

(*) 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."
Totals and subtotals include data for several industry classes omitted because of high sampling variability.

Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Zero assets	$1 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 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Number of partnerships	917,500	408,668	508,832	47,246	108,063	83,130	77,689	72,986	67,007	27,051	15,145	10,515
Number of partners	3,075,174	1,242,415	1,832,759	133,474	327,245	247,485	235,872	248,214	258,513	130,732	108,276	142,948
						(Thousand dollars)						
Total assets	-	-	78,891,815	-	467,234	1,402,684	2,804,532	5,189,280	10,419,378	9,468,971	10,481,821	38,657,915
Total receipts	82,866,910	19,633,315	63,233,595	2,696,426	3,655,331	4,817,370	5,801,573	7,853,496	11,324,753	7,567,740	5,750,908	13,765,998
Business receipts	80,531,944	19,171,970	61,359,974	2,612,173	3,605,612	4,766,526	5,720,003	7,740,411	11,068,278	7,367,033	5,523,337	12,956,601
Income from other partnerships, etc.	98,886	18,531	80,355	1,235	262	2,094	6,085	2,338	6,471	12,283	7,256	42,331
Nonqualifying dividends	23,241	14,830	8,411	255	68	71	205	491	1,098	1,341	700	4,182
Interest	691,918	102,067	589,851	12,963	4,240	6,753	17,583	22,492	62,760	51,273	66,243	345,544
Rents	448,526	122,370	326,156	15,496	7,462	10,773	19,683	30,061	70,196	47,572	43,214	81,699
Royalties	113,797	15,981	97,816	2,758	4,424	11,088	6,148	3,442	12,896	18,165	13,174	25,721
Net farm profit	34,612	26,999	7,613	46	261	10	802	51	3,195	265	774	2,209
Net gain, noncapital assets	137,174	28,560	108,614	27,293	5,147	2,579	3,422	7,982	10,193	9,090	24,366	18,542
Other receipts	786,812	132,007	654,805	24,207	27,855	17,476	27,642	46,228	89,666	60,718	71,844	289,169
Total deductions	71,461,747	16,329,261	55,132,486	2,408,439	2,554,102	3,601,317	4,699,467	6,667,365	10,011,358	6,965,230	5,396,788	12,828,420
Cost of sales and operations, total	42,894,179	10,656,247	32,237,932	1,599,798	1,300,773	1,972,024	2,861,807	4,242,070	6,563,140	4,634,139	3,172,254	5,891,927
Inventory, beginning-of-year	4,472,823	971,908	3,500,915	230,451	55,002	139,813	290,573	502,137	807,530	513,807	340,435	621,167
Purchases	30,520,847	7,592,508	22,928,339	1,093,800	811,369	1,409,411	2,184,593	3,361,779	5,036,005	3,378,733	2,196,405	3,456,244
Cost of labor	4,336,694	924,660	3,412,034	169,969	194,238	264,094	302,662	441,614	667,591	453,355	352,577	565,934
Material and supplies	1,595,705	463,368	1,132,337	68,365	81,481	103,811	103,550	134,171	180,355	121,428	98,097	241,079
Other costs	6,675,177	1,717,317	4,957,860	221,901	210,980	201,264	293,688	358,405	732,419	705,815	546,798	1,686,590
Less: Inventory, end-of-year	4,707,067	1,013,514	3,693,553	184,688	52,297	146,369	313,259	556,036	860,760	538,999	362,058	679,087
Salaries and wages	6,818,391	1,111,461	5,706,930	158,962	310,450	451,592	514,674	661,210	875,514	511,899	414,695	1,807,934
Payments to partners	1,580,523	363,074	1,217,449	49,412	141,003	151,564	163,305	173,149	180,381	80,996	53,304	224,335
Rent	1,916,863	446,080	1,470,783	62,293	150,771	187,824	180,006	179,941	223,964	121,178	111,633	253,173
Interest	2,660,897	350,552	2,310,345	63,127	21,000	30,060	55,284	107,891	264,694	282,268	365,121	1,120,900
Taxes	2,365,489	522,044	1,843,445	64,241	58,663	94,684	127,128	198,728	316,972	238,890	220,408	523,731
Casualty losses	16,903	5,076	11,827	690	692	800	1,372	1,459	4,313	1,480	224	797
Bad debts	124,325	23,389	100,936	5,888	3,663	3,737	6,843	15,235	21,368	13,607	9,710	20,885
Repairs	902,805	292,023	610,782	22,284	21,754	33,721	53,391	71,818	118,542	88,681	71,702	128,889
Depreciation	3,326,710	738,551	2,588,159	69,761	53,777	97,191	141,533	228,840	394,014	335,029	373,556	894,458
Amortization	28,332	866	27,466	168	65	456	918	1,058	1,326	4,464	2,599	16,412
Depletion	179,699	23,788	155,911	745	5,694	4,041	3,650	9,297	9,173	14,507	12,654	96,150
Retirement plans, etc.	86,302	7,730	78,572	860	2,745	2,668	2,729	3,859	5,237	5,224	5,100	50,150
Net loss from other partnerships, etc.	110,837	23,447	87,390	818	1,509	5,939	3,773	7,130	12,708	4,663	26,389	24,461
Net farm loss	9,131	5,012	4,119	206	-	138	88	2,320	15	77	1,267	8
Net loss, noncapital assets	32,219	10,222	21,997	9,332	1,069	1,231	1,646	2,573	2,475	597	644	2,430
Other deductions	8,408,142	1,749,699	6,658,443	299,854	480,474	563,647	581,320	760,787	1,017,522	627,531	555,528	1,771,780
Gross profit (less loss)	37,637,765	8,515,723	29,122,042	1,012,375	2,304,839	2,794,502	2,858,196	3,498,341	4,505,138	2,732,894	2,351,083	7,064,674
Gross profit	37,758,202	8,545,351	29,212,851	1,020,207	2,315,130	2,799,034	2,865,225	3,509,172	4,515,635	2,739,898	2,357,659	7,090,891
Gross loss	120,437	29,628	90,809	7,832	10,291	4,532	7,029	10,831	10,497	7,004	6,576	26,217
Net profit (less loss)	11,405,163	3,304,054	8,101,109	287,987	1,101,229	1,216,053	1,102,106	1,186,131	1,313,395	602,510	354,120	937,578
Net profit	13,571,422	3,651,096	9,920,326	414,831	1,180,508	1,289,372	1,179,045	1,312,815	1,535,436	791,748	620,261	1,596,310
Net loss	2,166,259	347,042	1,819,217	126,844	79,279	73,319	76,939	126,684	222,041	189,238	266,141	658,732
AGRICULTURE, FORESTRY, AND FISHERIES												
Number of partnerships	120,759	88,954	31,805	3,170	5,406	4,556	4,801	5,532	5,097	2,199	835	409
Number of partners	298,184	211,200	86,984	7,459	12,909	11,848	11,821	15,604	16,289	6,283	2,809	1,962
						(Thousand dollars)						
Total assets	-	-	3,346,304	-	24,378	78,775	171,134	388,292	793,191	757,773	416,086	716,675
Total receipts	5,525,537	3,041,894	2,483,643	134,572	125,297	153,092	237,159	335,124	572,180	400,319	208,880	317,020
Business receipts	5,344,029	2,950,185	2,393,844	128,851	120,745	150,891	231,417	326,436	554,834	388,350	196,180	296,140
Income from other partnerships, etc.	2,407	1,096	1,311	21	1	32	-	118	430	136	62	511
Nonqualifying dividends	668	323	345	3	-	3	26	10	185	53	47	18
Interest	26,267	9,959	16,308	258	46	170	480	858	2,338	1,609	4,364	6,185
Rents	53,216	24,096	29,120	1,198	314	833	1,100	4,492	7,217	5,147	3,237	5,582
Royalties	4,856	2,540	2,316	4	8	89	5	17	72	1,902	166	53
Net farm profit	29,727	24,357	5,370	43	214	-	753	3	3,031	52	-	1,274
Net gain, noncapital assets	14,019	4,725	9,294	3,193	1,955	194	287	769	362	1,122	200	1,212
Other receipts	50,348	24,613	25,735	1,001	2,014	880	3,091	2,421	3,711	1,948	4,624	6,045
Total deductions	4,871,237	2,523,713	2,347,524	115,327	102,026	128,869	209,904	307,661	546,476	391,717	221,203	324,341
Cost of sales and operations, total	3,163,756	1,618,464	1,545,292	75,863	68,537	76,553	138,921	205,004	356,469	260,407	130,446	233,002
Inventory, beginning-of-year	323,240	153,297	169,943	14,251	1,313	5,711	11,012	20,557	36,466	27,668	19,570	33,395
Purchases	1,157,229	495,147	662,082	25,790	21,308	29,758	45,659	95,732	147,153	88,385	58,340	149,957
Cost of labor	516,736	214,637	302,099	10,844	17,836	18,905	30,003	37,940	75,478	48,792	29,650	32,651
Material and supplies	129,394	69,085	60,309	5,140	4,320	4,393	6,281	6,748	13,072	7,999	4,721	7,635
Other costs	1,356,577	844,754	511,823	26,176	24,953	23,719	52,802	66,224	115,673	113,062	35,646	53,568
Less: Inventory, end-of-year	319,420	158,456	160,964	6,338	1,193	5,933	6,836	22,107	31,373	25,499	17,481	44,204
Salaries and wages	23,465	4,576	18,889	671	2,203	2,882	1,173	4,026	2,828	1,561	1,443	2,102
Payments to partners	63,196	27,933	35,263	2,657	2,244	2,628	6,163	5,822	6,676	5,527	1,645	1,901
Rent	211,601	111,277	100,324	3,383	6,868	8,812	13,796	11,399	22,246	14,474	11,506	7,840
Interest	208,722	107,051	101,671	6,616	1,602	3,133	4,598	8,467	22,417	22,247	11,812	20,779
Taxes	158,681	90,413	68,268	3,317	2,404	3,956	4,952	8,398	15,840	13,213	9,501	6,687
Casualty losses	1,353	296	1,057	-	21	-	16	12	911	82	15	-
Bad debts	1,818	582	1,236	84	15	98	25	143	352	96	101	322
Repairs	199,273	120,866	78,407	3,048	3,054	4,107	8,639	10,693	18,598	15,461	7,716	7,091
Depreciation	420,308	258,560	161,748	8,082	3,180	7,521	12,318	22,468	44,463	30,977	17,088	15,051
Amortization	314	4	310	-	3	1	92	30	163	1	20	-
Depletion	1,048	510	538	-	9	-	28	-	16	389	12	84
Retirement plans, etc.	755	78	677	-	-	34	36	78	25	243	100	161
Net loss from other partnerships, etc.	3,608	1,643	1,965	-	-	1,082	39	-	236	61	149	398
Net farm loss	5,981	4,100	1,881	-	-	138	87	618	-	76	954	8
Net loss, noncapital assets	2,362	1,224	1,138	227	59	234	5	444	102	17	26	24
Other deductions	404,996	176,136	228,860	11,379	11,827	17,690	19,016	29,969	55,134	26,885	28,069	28,891
Gross profit (less loss)	2,180,273	1,331,721	848,552	52,988	52,208	74,338	92,496	121,342	198,365	127,943	65,734	63,138
Gross profit	2,215,352	1,344,614	870,738	54,843	53,893	75,500	94,343	125,679	200,217	132,059	67,180	67,024
Gross loss	35,079	12,893	22,186	1,855	1,685	1,162	1,847	4,337	1,852	4,116	1,446	3,886
Net profit (less loss)	654,300	518,181	136,119	19,245	23,271	24,223	27,255	27,463	25,704	8,602	12,323	17,321
Net profit	940,561	617,864	322,697	28,067	30,610	32,840	38,769	48,997	65,607	38,428	16,825	22,554
Net loss	286,261	99,683	186,578	8,822	7,339	8,617	11,514	21,534	39,903	29,826	29,148	29,875

Footnotes at end of table.

Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Zero assets	$1 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 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Number of partnerships	13,227	6,618	6,609	773	2,056	952	798	799	528	280	251	172
Number of partners	102,345	57,939	44,406	4,460	16,093	6,459	4,056	4,495	3,420	1,086	1,695	2,642
						(Thousand dollars)						
Total assets	-	-	1,205,872	-	7,884	15,111	29,794	58,106	79,877	94,489	174,920	745,691
Total receipts	1,035,817	160,952	874,865	15,652	20,995	21,444	46,707	68,406	92,946	110,345	109,192	389,178
Business receipts	970,425	152,359	818,066	13,777	18,662	21,163	43,092	67,174	84,616	102,957	100,604	366,021
Income from other partnerships, etc	4,178	3,727	451	-	29	-	203	-	-	41	55	123
Nonqualifying dividends	76	44	32	-	-	-	-	-	-	1	-	31
Interest	7,867	595	7,272	42	5	13	37	69	77	223	1,150	5,656
Rents	7,508	792	6,716	393	154	6	252	74	490	568	576	4,203
Royalties	26,166	1,633	24,533	1,271	2,015	4	2,650	128	3,122	3,730	4,392	7,221
Net farm profit	808	4	804	-	-	-	-	-	-	-	-	804
Net gain, noncapital assets	6,113	1,309	4,804	94	15	12	34	160	1,857	265	437	1,930
Other receipts	12,676	489	12,187	75	115	246	439	801	2,784	2,560	1,978	3,189
Total deductions	963,011	146,954	816,057	28,206	22,134	23,858	41,395	68,517	90,077	106,887	104,616	330,367
Cost of sales and operations, total	416,913	54,594	362,319	8,898	8,107	7,447	24,238	27,558	40,376	60,677	57,726	127,292
Inventory, beginning-of-year	8,269	450	7,819	159	-	-	10	-	830	1,549	1,533	3,738
Purchases	52,855	6,719	46,136	-	2,175	6	4,688	2,472	8,286	12,309	7,790	8,410
Cost of labor	114,334	20,782	93,552	3,676	393	4,393	7,303	8,940	11,928	11,180	15,905	29,834
Material and supplies	27,707	4,996	22,711	1,505	228	897	1,201	3,282	3,128	2,951	4,247	5,272
Other costs	223,399	22,310	201,089	3,780	5,311	2,151	11,046	12,865	17,136	34,656	30,128	84,016
Less: Inventory, end-of-year	9,651	663	8,988	222	-	-	10	1	932	1,968	1,877	3,978
Salaries and wages	9,971	468	9,503	283	156	445	729	96	1,637	1,519	1,191	3,447
Payments to partners	10,624	1,307	9,317	7	535	485	909	1,668	2,283	1,402	733	1,295
Rent	28,012	4,707	23,305	625	230	1,088	599	1,940	1,663	3,422	2,982	10,756
Interest	15,407	2,255	13,152	387	190	249	359	1,486	865	1,015	2,261	6,340
Taxes	30,598	5,918	24,680	894	421	592	1,326	2,847	3,007	2,286	3,202	10,105
Casualty losses	642	-	642	41	-	-	-	-	396	3	19	183
Bad debts	2,022	1,370	652	2	-	40	85	144	35	81	40	225
Repairs	26,096	5,994	20,102	1,010	322	432	782	1,440	3,020	2,140	3,563	7,393
Depreciation	80,589	11,302	69,287	1,075	2,344	1,949	3,107	5,696	6,103	7,650	9,847	31,516
Amortization	920	9	911	-	-	-	308	8	103	479	-	13
Depletion	121,619	14,127	107,492	669	5,536	1,735	2,950	8,299	6,833	10,159	9,081	62,230
Retirement plans, etc	791	214	577	-	-	-	-	-	18	25	42	492
Net loss from other partnerships, etc	4,565	810	3,755	7	-	-	-	-	5	81	32	3,630
Net farm loss	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	716	17	699	384	17	-	-	74	-	175	28	21
Other deductions	213,526	43,862	169,664	13,924	4,276	9,396	6,003	17,261	23,733	15,773	13,869	65,429
Gross profit (less loss)	553,512	97,765	455,747	4,879	10,555	13,716	18,854	39,616	44,240	42,280	42,878	238,729
Gross profit	564,240	100,076	464,164	4,940	11,617	13,716	19,857	41,000	44,626	42,410	45,272	240,726
Gross loss	10,728	2,311	8,417	61	1,062	-	1,003	1,384	386	130	2,394	1,997
Net profit (less loss)	72,806	13,998	58,808	[1]12,554	[1]1,139	[1]2,414	5,312	[1]111	2,869	3,458	4,576	58,811
Net profit	193,096	31,870	161,226	820	2,948	3,777	7,611	10,974	15,037	8,276	13,485	98,298
Net loss	120,290	17,872	102,418	13,374	4,087	6,191	2,299	11,085	12,168	4,818	8,909	39,487
CONTRACT CONSTRUCTION												
Number of partnerships	49,688	25,730	23,958	3,173	7,791	4,349	2,758	2,333	2,219	629	398	308
Number of partners	108,641	54,994	53,647	6,970	16,762	9,413	6,059	5,214	5,395	1,502	1,276	1,056
						(Thousand dollars)						
Total assets	-	-	2,019,502	-	29,832	70,713	96,861	168,049	333,090	212,004	271,940	837,013
Total receipts	7,475,564	1,614,722	5,860,842	369,627	334,491	422,849	399,653	566,196	911,964	640,294	588,529	1,627,239
Business receipts	7,365,160	1,601,129	5,764,031	366,107	333,692	421,085	395,325	560,845	899,993	633,512	566,387	1,587,085
Income from other partnerships, etc	15,357	541	14,816	7	5	2	38	4	597	66	3,190	10,907
Nonqualifying dividends	57	24	33	-	-	-	6	-	-	18	-	9
Interest	10,963	1,022	9,941	1,217	15	86	382	305	1,487	1,139	2,605	2,705
Rents	29,496	7,027	22,469	1,063	220	480	1,025	2,786	4,709	2,897	2,486	6,803
Royalties	1,160	12	1,148	10	-	-	990	1	42	7	2	96
Net farm profit	19	4	15	-	-	-	-	-	-	-	13	2
Net gain, noncapital assets	7,422	1,053	6,369	273	53	420	137	459	1,161	375	1,898	1,593
Other receipts	45,930	3,910	42,020	950	506	776	1,750	1,796	3,975	2,280	11,948	18,039
Total deductions	6,674,816	1,346,839	5,327,977	335,203	269,547	363,635	350,268	511,061	829,134	600,951	542,050	1,526,128
Cost of sales and operations, total	5,521,639	1,006,103	4,515,536	284,889	213,503	285,461	281,441	420,741	695,887	523,476	471,569	1,338,569
Inventory, beginning-of-year	281,247	26,918	254,329	16,397	2,279	6,698	10,337	20,392	33,632	19,881	22,547	122,166
Purchases	1,101,693	265,131	836,562	48,792	57,538	74,130	83,950	124,823	176,075	93,493	70,841	106,920
Cost of labor	1,175,125	262,888	912,237	57,308	56,011	72,566	63,689	115,985	172,995	118,862	90,028	164,793
Material and supplies	877,968	224,296	653,672	42,824	42,671	57,563	53,544	69,232	99,427	76,021	61,286	151,104
Other costs	2,375,783	252,612	2,123,171	125,973	56,668	79,657	81,345	108,158	250,514	232,670	250,143	938,043
Less: Inventory, end-of-year	290,177	25,742	264,435	6,405	1,664	5,153	11,424	17,849	36,756	17,451	23,276	144,457
Salaries and wages	107,416	31,994	75,422	6,484	5,279	6,720	7,280	7,125	13,492	9,814	8,109	11,119
Payments to partners	116,104	47,568	68,536	3,154	12,884	12,944	9,542	8,608	8,333	2,764	2,609	7,698
Rent	90,467	16,506	73,961	6,142	3,263	7,885	4,108	6,372	13,944	8,608	9,259	14,380
Interest	40,925	9,254	31,671	2,602	1,061	1,633	2,074	3,347	5,209	3,194	3,823	8,728
Taxes	111,740	27,553	84,187	6,425	5,168	7,290	6,422	9,784	16,266	9,562	7,662	15,608
Casualty losses	404	283	121	-	2	21	-	-	31	33	3	31
Bad debts	7,995	745	7,250	1,063	433	341	288	784	1,193	2,456	226	466
Repairs	62,751	18,710	44,041	1,833	1,544	2,458	4,365	5,276	7,995	5,390	5,384	9,796
Depreciation	189,063	44,523	144,540	4,734	4,487	7,518	7,292	12,081	17,476	10,361	9,046	71,545
Amortization	326	145	181	29	-	2	-	5	78	-	3	64
Depletion	686	166	520	25	-	-	9	61	71	10	173	171
Retirement plans, etc	4,010	450	3,560	62	15	25	216	712	633	470	430	997
Net loss from other partnerships, etc	4,030	412	3,618	13	-	-	-	1,706	65	13	359	1,462
Net farm loss	53	16	37	-	-	-	-	36	1	-	-	-
Net loss, noncapital assets	451	125	326	19	18	42	37	10	113	18	62	7
Other deductions	416,756	142,286	274,470	17,729	21,890	31,295	27,194	34,413	48,347	24,782	23,333	45,487
Gross profit (less loss)	1,843,521	595,026	1,248,495	81,218	120,189	135,624	113,884	140,104	204,106	110,036	94,818	248,516
Gross profit	1,873,764	597,014	1,276,750	83,139	121,705	137,719	115,568	141,575	205,231	111,513	95,395	264,905
Gross loss	30,243	1,988	28,255	1,921	1,516	2,095	1,684	1,471	1,125	1,477	577	16,389
Net profit (less loss)	800,748	267,883	532,865	34,424	64,944	59,214	49,385	55,135	82,830	39,343	46,479	101,111
Net profit	899,101	278,045	621,056	43,863	69,872	64,173	51,413	60,927	89,996	48,315	49,813	142,684
Net loss	98,353	10,162	88,191	9,439	4,928	4,959	2,028	5,792	7,166	8,972	3,334	41,573

Footnotes at end of table.

Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 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 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Number of partnerships	32,665	11,864	20,801	2,191	5,190	3,893	3,156	2,792	2,094	859	378	248
Number of partners	78,817	26,452	52,365	4,726	11,406	9,095	7,985	6,376	5,607	3,081	1,832	2,257
						(Thousand dollars)						
Total assets	-	-	2,250,887	-	19,384	64,989	113,786	198,969	329,668	295,440	255,595	973,056
Total receipts	5,582,083	712,611	4,869,472	238,946	126,228	239,372	308,647	541,729	799,556	671,685	608,069	1,335,240
Business receipts	5,530,670	705,448	4,825,222	235,091	125,617	238,514	307,344	539,198	793,490	666,364	602,831	1,316,773
Income from other partnerships, etc.	1,207	58	1,149	-	-	-	-	10	-	54	174	911
Nonqualifying dividends	89	3	86	-	1	3	4	5	10	35	16	12
Interest	7,850	1,994	5,856	199	27	37	169	254	721	901	985	2,563
Rents	11,358	1,835	9,523	329	11	295	433	736	1,523	1,872	729	3,595
Royalties	3,478	227	3,251	5	-	-	-	46	48	57	51	3,044
Net farm profit	46	-	46	-	-	-	-	22	7	9	7	1
Net gain, noncapital assets	4,416	530	3,886	1,543	20	263	146	214	484	660	216	340
Other receipts	22,969	2,516	20,453	1,779	552	260	551	1,244	3,273	1,733	3,060	8,001
Total deductions	5,037,778	632,394	4,405,384	213,643	100,417	198,432	258,640	474,580	724,045	614,180	565,209	1,256,238
Cost of sales and operations, total	3,825,781	443,120	3,382,661	158,036	69,788	137,940	182,735	352,413	556,047	486,887	458,424	980,391
Inventory, beginning-of-year	407,713	34,387	373,326	29,480	3,406	8,783	10,523	23,385	59,788	52,230	56,724	129,007
Purchases	2,192,068	242,716	1,949,352	90,336	36,717	70,161	87,638	186,910	325,044	305,127	290,860	556,559
Cost of labor	981,472	118,719	862,753	48,891	16,048	51,967	72,602	118,591	168,489	124,977	101,112	160,076
Material and supplies	179,939	31,631	148,308	7,236	4,922	8,541	8,214	16,444	22,766	16,439	19,509	44,237
Other costs	490,039	51,546	438,493	10,646	11,780	9,985	17,269	32,034	42,835	43,288	46,978	223,678
Less: Inventory, end-of-year	425,450	35,879	389,571	28,553	3,085	11,497	13,511	24,951	62,875	55,174	56,759	133,166
Salaries and wages	146,499	14,107	132,392	5,353	240	2,790	6,882	13,830	22,435	20,846	21,693	38,323
Payments to partners	104,983	21,434	83,549	3,772	8,048	12,942	11,637	9,547	14,464	9,126	6,623	7,390
Rent	81,335	10,441	70,894	4,080	4,315	6,174	8,170	8,113	9,257	7,575	5,664	17,546
Interest	35,938	7,239	28,699	1,397	223	1,013	1,818	2,739	4,206	3,345	2,848	11,110
Taxes	108,041	14,966	93,075	4,960	1,850	5,150	6,564	14,157	17,436	12,805	9,950	20,203
Casualty losses	783	61	722	4	-	58	311	6	59	54	11	219
Bad debts	9,225	1,095	8,130	542	127	372	589	1,260	1,550	1,127	966	1,597
Repairs	63,875	12,825	51,050	2,105	759	2,372	3,044	5,468	7,200	6,836	5,089	18,177
Depreciation	168,801	28,121	140,680	5,680	1,798	5,885	7,492	16,481	17,323	14,349	10,220	61,452
Amortization	337	1	336	38	19	85	8	-	92	7	81	6
Depletion	15,509	2,883	12,626	9	-	-	-	147	463	155	566	11,286
Retirement plans, etc.	6,059	167	5,892	336	5	79	190	97	758	770	960	2,697
Net loss from other partnerships, etc.	3,530	220	3,310	-	-	-	-	-	24	55	1,701	1,530
Net farm loss	488	488	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	368	15	353	-	1	31	-	49	201	26	17	28
Other deductions	466,226	75,211	391,015	27,331	13,244	23,541	29,200	50,273	72,530	50,217	40,396	84,283
Gross profit (less loss)	1,704,889	262,328	1,442,561	77,055	55,829	100,574	124,609	186,785	237,443	179,477	144,407	336,382
Gross profit	1,710,858	263,218	1,447,640	77,429	56,909	100,831	124,629	187,407	238,988	179,528	144,805	337,114
Gross loss	5,969	890	5,079	374	1,080	257	20	622	1,545	51	398	732
Net profit (less loss)	544,305	80,217	464,088	25,303	25,811	40,940	50,007	67,149	75,511	57,505	42,860	79,002
Net profit	608,336	91,013	517,323	29,166	29,876	43,705	52,258	70,454	84,725	62,636	48,006	96,497
Net loss	64,031	10,796	53,235	3,863	4,065	2,765	2,251	3,305	9,214	5,131	5,146	17,495
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
Number of partnerships	15,206	8,176	7,030	892	1,653	1,588	1,127	618	789	225	100	38
Number of partners	40,298	21,693	18,605	2,034	3,758	4,124	2,595	1,513	2,024	710	1,547	300
						(Thousand dollars)						
Total assets	-	-	492,456	-	7,939	26,253	41,448	44,964	114,367	74,637	69,920	112,928
Total receipts	1,254,433	392,749	861,684	32,765	51,707	72,949	90,114	106,020	185,888	120,107	97,038	105,096
Business receipts	1,230,227	388,366	841,861	31,935	51,255	72,457	89,705	102,836	183,459	117,199	90,744	102,271
Income from other partnerships, etc.	780	70	710	-	-	-	-	-	-	35	-	675
Nonqualifying dividends	11	1	10	-	-	-	-	-	-	10	-	-
Interest	1,895	52	1,843	14	5	45	18	27	119	797	651	167
Rents	3,957	254	3,703	15	-	312	132	420	780	1,152	387	505
Royalties	60	54	6	-	-	5	-	-	-	-	-	1
Net farm profit	53	19	34	-	34	-	-	-	-	-	-	-
Net gain, noncapital assets	4,786	1,939	2,847	770	376	16	17	367	716	264	79	242
Other receipts	12,664	1,994	10,670	31	37	114	242	2,370	814	650	5,177	1,235
Total deductions	1,102,215	327,366	774,849	28,769	40,611	62,748	81,855	92,189	173,732	109,535	86,772	98,638
Cost of sales and operations, total	680,192	186,407	493,785	16,752	26,602	37,067	55,138	53,090	108,652	72,601	58,225	65,658
Inventory, beginning-of-year	14,816	3,108	11,708	76	42	374	1,138	2,166	2,985	1,719	2,786	422
Purchases	247,917	75,024	172,893	3,774	7,861	10,602	13,562	18,068	43,398	26,619	29,509	19,500
Cost of labor	229,579	51,846	177,733	5,812	6,309	13,706	14,234	19,746	39,405	29,007	19,358	30,156
Material and supplies	29,341	9,201	20,140	663	718	2,519	994	2,803	5,279	1,818	1,316	4,030
Other costs	174,107	50,119	123,988	6,473	11,765	10,034	25,358	11,087	22,795	15,451	8,233	12,792
Less: Inventory, end-of-year	15,568	2,891	12,677	46	93	168	148	780	5,210	2,013	2,977	1,242
Salaries and wages	21,512	5,190	16,322	32	330	1,353	1,440	796	2,809	1,747	4,813	3,002
Payments to partners	23,633	6,891	16,742	1,290	1,159	4,266	2,250	1,849	3,008	1,715	612	593
Rent	31,992	8,504	23,488	1,359	2,918	2,350	1,242	2,934	5,671	3,436	1,658	1,920
Interest	15,804	5,055	10,749	418	245	468	1,209	939	2,708	1,340	1,305	2,114
Taxes	43,377	12,979	30,398	876	881	2,227	2,653	6,268	7,425	4,392	3,257	2,419
Casualty losses	716	35	681	-	-	1	14	11	601	6	47	1
Bad debts	1,472	140	1,332	42	31	344	81	196	227	110	144	157
Repairs	52,613	19,714	32,899	1,548	1,704	2,565	2,864	3,616	10,248	4,071	4,034	2,249
Depreciation	78,083	28,012	50,071	2,108	1,869	3,937	5,264	5,804	11,895	6,931	5,034	7,229
Amortization	1,564	6	1,558	1	-	-	-	-	1	-	-	1,556
Depletion	262	65	197	-	-	2	-	62	53	9	-	71
Retirement plans, etc.	1,035	129	906	30	12	34	1	31	256	294	107	141
Net loss from other partnerships, etc.	19	-	19	-	-	-	-	-	-	4	15	-
Net farm loss	79	78	1	-	-	-	-	1	-	-	-	-
Net loss, noncapital assets	386	160	226	-	25	-	86	16	29	3	66	1
Other deductions	149,476	54,001	95,475	4,313	4,835	8,134	9,613	16,576	20,149	12,876	7,452	11,527
Gross profit (less loss)	550,035	201,959	348,076	15,183	24,653	35,390	34,567	49,746	74,807	44,598	32,519	36,613
Gross profit	550,691	201,964	348,727	15,183	24,769	35,487	34,784	49,916	74,838	44,601	32,536	36,613
Gross loss	656	5	651	-	116	97	217	170	31	3	17	-
Net profit (less loss)	152,218	65,383	86,835	3,996	11,096	10,201	8,259	13,831	12,156	10,572	10,266	6,458
Net profit	172,144	68,393	103,751	5,452	11,566	11,805	10,386	14,649	15,513	11,277	11,172	11,931
Net loss	19,926	3,010	16,916	1,456	470	1,604	2,127	818	3,357	705	906	5,473

Footnotes at end of table.

Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 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 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Number of partnerships	209,324	92,696	116,628	13,936	23,735	20,690	20,669	18,477	13,489	3,837	1,247	548
Number of partners	472,390	201,524	270,866	30,298	52,900	45,604	46,030	43,672	33,150	11,536	4,517	3,159
						(Thousand dollars)						
Total assets	-	-	7,921,979	-	107,895	349,345	742,412	1,318,679	2,055,543	1,306,535	838,590	1,202,980
Total receipts	34,800,486	8,859,604	25,940,882	1,227,602	972,100	1,733,209	2,744,387	4,066,497	5,849,789	3,756,882	2,288,502	3,301,914
Business receipts	34,432,268	8,787,552	25,644,716	1,213,211	965,299	1,725,734	2,726,865	4,030,209	5,776,304	3,706,534	2,251,929	3,248,631
Income from other partnerships, etc	4,387	2,464	1,923	49	5	2	35	86	804	159	384	399
Nonqualifying dividends	1,592	344	1,248	49	14	3	46	180	206	82	316	352
Interest	38,688	5,257	33,431	983	150	245	998	2,268	8,917	7,349	4,573	7,948
Rents	97,043	26,989	70,054	2,830	1,439	1,685	4,417	8,532	19,784	10,171	8,416	12,780
Royalties	2,680	389	2,291	1	732	38	169	46	543	94	105	563
Net farm profit	1,948	1,432	516	-	-	10	49	-	28	204	110	115
Net gain, noncapital assets	12,728	2,663	10,065	3,304	1,020	217	394	1,212	1,387	865	313	1,353
Other receipts	209,152	32,514	176,638	7,175	3,441	5,275	11,414	23,964	41,816	31,424	22,356	29,773
Total deductions	32,520,659	8,169,405	24,351,254	1,163,130	878,102	1,568,615	2,513,752	3,753,645	5,486,332	3,594,919	2,193,162	3,199,597
Cost of sales and operations, total	25,991,384	6,526,978	19,464,406	907,522	642,389	1,180,227	1,905,962	2,898,196	4,375,604	2,986,722	1,814,806	2,752,978
Inventory, beginning-of-year	3,244,731	698,511	2,546,220	163,482	42,037	107,407	233,777	416,192	651,326	394,757	230,878	306,364
Purchases	24,690,507	6,135,117	18,555,390	845,323	612,714	1,147,815	1,855,566	2,843,743	4,201,813	2,787,675	1,707,147	2,553,594
Cost of labor	200,597	36,329	164,268	6,885	3,311	6,700	16,890	22,914	36,673	28,280	21,412	21,203
Material and supplies	169,976	63,498	106,478	4,736	7,428	10,470	11,619	16,319	20,456	10,875	4,559	20,016
Other costs	1,125,392	323,218	802,174	23,377	17,347	20,688	45,345	68,599	162,606	189,606	102,379	172,227
Less: Inventory, end-of-year	3,439,819	729,695	2,710,124	136,281	40,448	112,853	257,235	469,571	697,270	424,471	251,569	320,426
Salaries and wages	2,444,279	562,216	1,882,063	92,097	70,600	129,641	215,070	328,147	446,630	249,237	159,662	190,979
Payments to partners	439,267	96,906	342,361	19,238	24,309	35,633	57,775	68,974	76,011	30,895	16,082	13,444
Rent	497,278	135,846	361,432	23,020	31,994	46,623	55,759	65,051	64,992	30,026	21,123	22,844
Interest	150,855	32,561	118,294	5,223	2,047	4,928	9,577	16,957	28,049	17,768	11,691	22,054
Taxes	503,184	165,714	337,470	18,721	14,172	24,969	43,958	60,849	80,731	47,665	22,624	23,781
Casualty losses	4,119	1,531	2,588	313	347	598	333	249	377	234	114	23
Bad debts	58,842	11,869	46,973	3,031	832	1,428	3,243	8,442	12,610	6,860	5,091	5,436
Repairs	132,926	40,748	92,178	4,784	4,294	7,329	12,628	15,277	20,263	10,700	7,233	9,670
Depreciation	350,985	103,147	247,838	10,996	8,653	19,199	30,448	46,066	60,455	30,985	17,253	23,783
Amortization	1,021	255	766	28	22	36	237	142	180	46	32	43
Depletion	1,513	336	1,177	-	6	1	78	60	339	71	270	352
Retirement plans, etc	8,353	822	7,531	139	171	261	269	681	709	942	789	3,570
Net loss from other partnerships, etc	529	246	283	-	-	41	2	27	95	30	34	54
Net farm loss	202	118	84	9	-	-	-	54	1	-	20	-
Net loss, noncapital assets	2,202	514	1,688	813	2	37	77	143	526	33	13	44
Other deductions	1,933,720	489,598	1,444,122	77,196	78,264	117,664	178,336	244,330	318,760	182,705	116,325	130,542
Gross profit (less loss)	8,440,884	2,260,574	6,180,310	305,689	322,910	545,507	820,903	1,132,013	1,400,700	719,812	437,123	495,653
Gross profit	8,461,722	2,268,307	6,193,415	308,758	323,738	545,710	821,913	1,134,286	1,405,040	720,535	437,226	496,209
Gross loss	20,838	7,733	13,105	3,069	828	203	1,010	2,273	4,340	723	103	556
Net profit (less loss)	2,279,827	690,199	1,589,628	64,472	93,998	164,594	230,635	312,852	363,457	161,963	95,340	102,317
Net profit	2,444,455	744,664	1,699,791	85,604	108,515	175,773	244,406	330,262	377,644	171,042	99,339	107,206
Net loss	164,628	54,465	110,163	21,132	14,517	11,179	13,771	17,410	14,187	9,079	3,999	4,889
Wholesale Trade												
Number of partnerships	32,162	10,539	21,623	2,409	4,785	3,074	2,875	3,320	3,156	1,216	490	298
Number of partners	78,136	25,199	52,937	5,438	10,707	6,703	6,832	7,855	8,004	3,651	1,826	1,921
						(Thousand dollars)						
Total assets	-	-	2,346,141	-	17,502	50,062	103,783	242,387	492,949	415,231	332,773	691,454
Total receipts	11,082,974	1,558,291	9,524,683	432,987	182,807	299,762	548,979	952,532	1,861,690	1,718,826	1,196,228	2,330,872
Business receipts	10,976,571	1,546,374	9,430,197	428,767	180,229	298,545	546,301	945,018	1,837,942	1,705,999	1,185,779	2,301,617
Income from other partnerships, etc	1,518	525	993	23	-	-	1	66	363	93	191	256
Nonqualifying dividends	491	3	488	-	-	1	4	1	5	12	306	159
Interest	11,291	674	10,617	414	14	51	98	365	2,093	1,386	1,018	5,178
Rents	22,798	4,455	18,343	265	277	108	556	2,154	3,740	2,281	2,718	6,244
Royalties	1,993	120	1,873	-	726	38	169	46	286	44	31	533
Net farm profit	1,545	1,276	269	-	-	-	49	-	2	29	74	115
Net gain, noncapital assets	4,194	444	3,750	868	346	74	61	168	384	384	162	1,303
Other receipts	62,573	4,420	58,153	2,650	1,215	945	1,740	4,714	16,875	8,598	5,949	15,467
Total deductions	10,526,540	1,460,873	9,065,667	410,271	159,095	265,629	503,015	894,665	1,758,052	1,656,461	1,153,108	2,265,371
Cost of sales and operations, total	9,003,985	1,228,988	7,774,997	341,160	109,903	208,061	409,190	733,963	1,488,481	1,448,753	1,005,954	2,029,532
Inventory, beginning-of-year	831,836	86,674	745,162	44,335	6,472	11,622	32,715	69,780	145,722	124,543	97,688	212,285
Purchases	8,446,719	1,121,973	7,324,746	324,865	102,272	192,631	393,095	696,931	1,407,732	1,347,142	949,542	1,910,536
Cost of labor	62,782	8,391	54,391	3,125	344	625	2,902	6,941	9,315	8,872	6,492	15,775
Material and supplies	49,021	10,816	38,205	1,105	854	4,463	2,949	3,281	4,135	6,494	3,256	11,668
Other costs	429,447	85,325	344,122	8,075	5,001	10,907	7,404	31,149	62,080	77,942	49,182	92,382
Less: Inventory, end-of-year	815,820	84,191	731,629	40,345	5,040	12,187	29,875	74,119	140,503	116,240	100,206	213,114
Salaries and wages	553,826	72,834	480,992	24,681	10,444	17,768	30,402	58,892	102,375	83,796	60,612	92,022
Payments to partners	99,481	16,251	83,230	5,108	8,423	5,366	7,669	12,481	19,396	10,220	6,463	8,104
Rent	75,438	11,257	64,181	4,134	3,694	4,264	5,948	8,645	12,259	8,216	6,663	10,358
Interest	40,796	5,079	35,717	1,547	238	886	1,430	2,837	6,284	5,079	4,639	12,777
Taxes	106,208	19,069	87,139	5,419	1,349	2,440	5,100	10,454	20,428	20,266	9,092	12,591
Casualty losses	424	143	281	30	1	32	2	12	87	44	69	4
Bad debts	16,302	3,018	13,284	719	124	175	519	1,971	2,644	2,330	2,075	2,727
Repairs	30,749	5,976	24,773	1,002	435	1,072	1,272	2,460	4,711	4,035	3,471	6,315
Depreciation	82,410	16,705	65,705	2,495	1,516	3,027	4,458	8,748	14,281	10,595	6,874	13,711
Amortization	93	9	84	5	1	26	2	11	5	17	6	11
Depletion	1,044	73	971	-	6	-	-	60	306	55	229	315
Retirement plans, etc	3,937	177	3,760	54	13	71	91	77	341	451	360	2,302
Net loss from other partnerships, etc	339	171	168	-	-	41	2	2	60	11	22	30
Net farm loss	20	-	20	-	-	-	-	-	-	-	20	-
Net loss, noncapital assets	513	39	474	12	-	-	3	17	397	12	6	27
Other deductions	510,975	81,084	429,891	23,905	22,948	22,400	36,927	54,035	85,997	62,581	46,553	74,545
Gross profit (less loss)	1,972,586	317,386	1,655,200	87,607	70,326	90,484	137,111	211,055	349,461	257,246	179,825	272,085
Gross profit	1,980,554	318,742	1,661,812	88,744	70,724	90,484	137,111	211,254	353,197	257,832	179,825	272,641
Gross loss	7,968	1,356	6,612	1,137	398	-	-	199	3,736	586	-	556
Net profit (less loss)	556,434	97,418	459,016	22,716	23,712	34,133	45,964	57,867	103,638	62,365	43,120	65,501
Net profit	594,025	105,106	488,919	30,012	27,377	35,283	47,262	62,974	107,536	64,499	45,082	68,894
Net loss	37,591	7,688	29,903	7,296	3,665	1,150	1,298	5,107	3,898	2,134	1,962	3,393

Footnotes at end of table.

Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Zero assets	$1 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 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade												
Number of partnerships	174,763	81,108	93,655	11,414	18,823	17,401	17,596	14,855	10,071	2,512	738	245
Number of partners	388,744	173,933	214,811	24,609	41,913	38,460	38,760	35,132	24,540	7,595	2,627	1,175
	(Thousand dollars)											
Total assets	-	-	5,447,247	-	89,999	295,604	630,894	1,053,926	1,523,350	855,701	493,320	504,453
Total receipts	23,198,280	7,168,442	16,029,838	784,661	788,761	1,411,751	2,161,050	3,040,409	3,874,391	1,953,222	1,069,482	946,111
Business receipts	22,939,557	7,108,680	15,830,877	774,542	784,538	1,405,557	2,146,258	3,011,990	3,825,353	1,916,574	1,043,542	922,523
Income from other partnerships, etc	2,857	1,936	921	26	5	2	34	20	440	58	193	143
Nonqualifying dividends	1,100	341	759	49	14	2	42	179	200	70	10	193
Interest	27,116	4,545	22,571	565	136	193	900	1,870	6,783	5,864	3,544	2,716
Rents	73,362	22,366	50,996	2,538	1,162	1,517	3,829	6,291	15,791	7,681	5,661	6,526
Royalties	671	254	417	1	6	-	-	-	257	49	74	30
Net farm profit	403	156	247	-	-	10	-	-	26	175	36	-
Net gain, noncapital assets	8,438	2,160	6,278	2,436	674	143	333	1,043	990	461	149	49
Other receipts	144,776	28,004	116,772	4,504	2,226	4,327	9,654	19,016	24,551	22,290	16,273	13,931
Total deductions	21,510,230	6,585,284	14,924,946	743,454	717,764	1,284,010	1,978,912	2,790,878	3,620,803	1,859,707	1,019,198	910,220
Cost of sales and operations, total	16,603,568	5,198,159	11,405,409	559,317	531,932	956,744	1,471,198	2,110,160	2,804,696	1,475,802	793,089	702,471
Inventory, beginning-of-year	2,359,552	602,379	1,757,173	116,755	35,341	94,908	199,008	338,124	493,117	259,506	129,240	91,174
Purchases	15,872,262	4,916,371	10,955,891	514,215	510,033	940,314	1,436,130	2,094,513	2,716,512	1,379,814	742,114	622,246
Cost of labor	134,249	27,243	107,006	3,210	2,967	6,075	13,988	15,872	26,203	18,782	14,679	5,230
Material and supplies	118,414	51,559	66,855	3,601	6,572	5,531	8,579	12,916	16,037	4,249	1,075	8,295
Other costs	686,004	235,457	450,547	15,262	12,299	9,771	37,775	35,242	97,167	110,247	52,938	79,846
Less: Inventory, end-of-year	2,566,913	634,850	1,932,063	93,726	35,280	99,855	224,282	386,507	544,340	296,796	146,957	104,320
Salaries and wages	1,851,059	480,850	1,370,209	66,856	60,156	110,904	182,390	263,543	334,150	157,832	96,835	97,543
Payments to partners	332,129	79,022	253,107	13,777	15,639	29,935	48,850	55,297	55,041	19,950	9,415	5,203
Rent	416,449	122,947	293,502	18,630	28,254	42,014	49,428	55,748	51,780	21,321	14,064	12,263
Interest	108,182	27,192	80,990	3,649	1,809	3,978	8,087	13,820	21,244	12,302	6,882	9,219
Taxes	388,479	144,456	244,023	13,185	12,822	22,301	38,509	49,363	57,533	26,032	13,220	11,058
Casualty losses	3,669	1,376	2,293	283	346	566	331	235	286	182	45	19
Bad debts	41,355	8,694	32,661	2,181	708	1,170	2,712	6,235	9,736	4,311	2,944	2,664
Repairs	99,918	34,322	65,596	3,718	3,858	6,180	11,223	12,578	14,715	6,366	3,671	3,287
Depreciation	262,773	85,018	177,755	8,369	7,104	15,955	25,768	36,587	44,525	19,412	10,147	9,888
Amortization	926	246	680	23	21	10	235	131	174	28	26	32
Depletion	469	263	206	-	-	1	78	-	33	16	41	37
Retirement plans, etc	4,313	643	3,670	85	158	190	178	565	348	456	422	1,268
Net loss from other partnerships, etc	184	69	115	-	-	-	-	25	35	19	12	24
Net farm loss	182	118	64	9	-	-	-	54	1	-	-	-
Net loss, noncapital assets	1,687	475	1,212	801	2	37	74	126	127	21	7	17
Other deductions	1,394,888	401,434	993,454	52,571	54,955	94,025	139,851	186,411	226,379	115,657	68,378	55,227
Gross profit (less loss)	6,335,989	1,910,521	4,425,468	215,225	252,606	448,813	675,060	901,830	1,020,657	440,772	250,453	220,052
Gross profit	6,348,831	1,916,898	4,431,933	217,157	253,008	449,016	676,070	903,904	1,021,261	440,909	250,556	220,052
Gross loss	12,842	6,377	6,465	1,932	402	203	1,010	2,074	604	137	103	-
Net profit (less loss)	1,688,050	583,158	1,104,892	41,207	70,997	127,741	182,138	249,531	253,588	93,515	50,284	35,891
Net profit	1,813,360	629,742	1,183,618	54,912	81,132	137,770	194,590	261,627	263,598	100,320	52,282	37,387
Net loss	125,310	46,584	78,726	13,705	10,135	10,029	12,452	12,096	10,010	6,805	1,998	1,496
Wholesale and Retail Trade not Allocable												
Number of partnerships	2,399	1,049	1,350	(*)	(*)	215	198	302	262	109	19	5
Number of partners	5,510	2,392	3,118	(*)	(*)	441	438	685	606	290	64	63
	(Thousand dollars)											
Total assets	-	-	128,591	-	(*)	3,679	7,735	22,366	39,244	35,603	12,497	7,073
Total receipts	519,232	132,871	386,361	(*)	(*)	21,696	34,358	73,556	113,708	84,834	22,792	24,931
Business receipts	516,140	132,498	383,642	(*)	(*)	21,632	34,306	73,201	113,009	83,961	22,608	24,491
Income from other partnerships, etc	12	3	9	-	-	-	-	-	1	8	-	-
Nonqualifying dividends	1	-	1	-	-	-	-	-	1	-	-	-
Interest	281	38	243	(*)	-	1	-	33	41	99	11	54
Rents	883	168	715	(*)	-	60	32	87	253	209	37	10
Royalties	16	15	1	-	-	-	-	-	-	1	-	-
Net farm profit	-	-	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets	96	59	37	-	-	-	-	1	13	20	2	1
Other receipts	1,803	90	1,713	(*)	-	3	20	234	390	536	134	375
Total deductions	483,889	123,248	360,641	(*)	(*)	18,976	31,825	68,102	107,477	78,751	20,856	24,006
Cost of sales and operations, total	383,831	99,831	284,000	(*)	(*)	15,422	25,574	54,073	82,427	62,167	15,763	20,975
Inventory, beginning-of-year	53,343	9,458	43,885	(*)	(*)	877	2,054	8,288	12,487	10,708	3,950	2,905
Purchases	371,526	96,773	274,753	(*)	(*)	14,870	26,341	52,299	77,569	60,719	15,491	20,812
Cost of labor	3,566	695	2,871	(*)	-	-	-	101	1,155	626	241	198
Material and supplies	2,541	1,123	1,418	(*)	(*)	476	91	122	284	132	228	53
Other costs	9,941	2,436	7,505	(*)	(*)	10	166	2,208	3,359	1,417	259	(*)
Less: Inventory, end-of-year	57,086	10,654	46,432	(*)	(*)	811	3,078	8,945	12,427	11,435	4,406	2,992
Salaries and wages	39,394	8,532	30,862	(*)	-	969	2,278	5,712	10,105	7,609	2,215	1,414
Payments to partners	7,657	1,633	6,024	(*)	(*)	332	1,256	1,196	1,574	725	204	137
Rent	5,391	1,642	3,749	(*)	(*)	345	383	658	953	489	396	223
Interest	1,877	290	1,587	(*)	-	64	60	300	521	387	170	58
Taxes	8,497	2,189	6,308	(*)	(*)	228	349	1,032	2,770	1,367	312	132
Casualty losses	26	12	14	-	-	-	-	2	4	8	-	-
Bad debts	1,185	157	1,028	(*)	-	83	12	236	230	219	72	45
Repairs	2,259	450	1,809	(*)	(*)	77	133	239	837	299	91	68
Depreciation	5,802	1,424	4,378	(*)	(*)	217	222	731	1,649	978	232	184
Amortization	2	-	2	-	-	-	-	-	1	1	-	-
Depletion	-	-	-	-	-	-	-	-	-	-	-	-
Retirement plans, etc	103	2	101	-	-	-	-	39	20	35	7	-
Net loss from other partnerships, etc	6	6	-	-	-	-	-	-	-	-	-	-
Net farm loss	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	2	-	2	-	-	-	-	-	2	-	-	-
Other deductions	27,857	7,080	20,777	(*)	(*)	1,239	1,558	3,884	6,384	4,467	1,394	770
Gross profit (less loss)	132,309	32,667	99,642	(*)	(*)	6,210	8,732	19,128	30,582	21,794	6,845	3,516
Gross profit	132,337	32,667	99,670	(*)	(*)	6,210	8,732	19,128	30,582	21,794	6,845	3,516
Gross loss	28	-	28	-	(*)	-	-	-	-	-	-	-
Net profit (less loss)	35,343	9,623	25,720	(*)	(*)	2,720	2,533	5,454	6,231	6,083	1,936	925
Net profit	37,070	9,816	27,254	(*)	(*)	2,720	2,554	5,661	6,510	6,223	1,975	925
Net loss	1,727	193	1,534	(*)	(*)	-	21	207	279	140	39	-

Footnotes at end of table.

Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Zero assets	$1 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 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE												
Number of partnerships	298,531	102,021	196,510	13,196	22,960	26,095	30,964	32,104	35,236	16,676	11,100	8,179
Number of partners	1,476,613	491,459	985,154	53,641	115,210	105,477	118,663	134,488	158,811	93,150	85,704	120,010
						(Thousand dollars)						
Total assets	*	-	55,482,408	-	110,180	452,711	1,127,995	2,288,428	5,569,880	5,920,505	7,742,636	32,270,073
Total receipts	10,690,078	1,490,020	9,200,058	277,706	171,869	196,460	318,979	487,772	991,414	904,601	1,049,259	4,801,998
Business receipts	9,397,480	1,259,926	8,137,554	237,110	153,843	173,046	288,944	451,337	889,732	814,282	935,814	4,193,446
Income from other partnerships, etc	52,124	8,103	44,021	1,034	169	279	1,715	870	3,265	10,935	3,124	22,630
Nonqualifying dividends	19,758	13,699	6,059	202	45	57	118	195	675	729	313	3,725
Interest	575,706	79,867	495,839	10,096	3,124	5,266	14,197	17,152	45,120	34,971	49,284	316,629
Rents	175,256	51,238	124,018	6,653	3,521	3,392	5,921	8,066	25,467	17,724	20,501	32,773
Royalties	70,218	11,074	59,144	1,467	1,461	9,997	2,213	823	8,584	11,593	8,321	14,685
Net farm profit	1,259	1,095	164	3	13	-	-	4	129	-	2	13
Net gain, noncapital assets	71,801	15,080	56,721	12,134	408	931	1,775	4,349	3,223	4,330	18,400	11,171
Other receipts	326,476	49,938	276,538	9,007	9,285	3,492	4,096	4,976	15,219	10,037	13,500	206,926
Total deductions	9,622,234	1,101,832	8,520,402	261,364	131,493	159,427	242,664	396,177	849,878	848,516	1,082,365	4,548,518
Cost of sales and operations, total	501,621	108,055	393,566	58,841	27,742	13,706	25,325	28,768	53,287	42,972	21,524	121,401
Inventory, beginning-of-year	76,882	14,734	62,148	1,063	573	3,772	9,843	6,595	9,083	8,399	2,512	20,308
Purchases	200,580	53,439	147,141	51,226	9,469	3,712	11,194	9,432	12,572	22,876	3,883	22,777
Cost of labor	15,271	4,301	10,970	352	567	546	1,639	2,357	1,544	871	557	2,537
Material and supplies	5,948	492	5,456	13	721	28	935	260	1,648	187	43	1,621
Other costs	282,183	52,021	230,162	7,738	17,193	7,702	10,872	17,166	36,186	15,945	18,261	99,099
Less: Inventory, end-of-year	79,243	16,932	62,311	1,551	781	2,054	9,158	7,042	7,746	5,306	3,732	24,941
Salaries and wages	1,300,415	108,852	1,191,563	14,832	10,880	13,118	19,431	23,178	52,361	43,196	60,775	953,792
Payments to partners	253,177	30,795	222,382	6,223	8,331	5,836	8,936	16,371	12,589	10,328	13,207	140,561
Rent	225,641	19,657	205,984	5,926	5,263	14,245	11,707	9,120	19,654	10,798	22,885	106,386
Interest	2,012,793	162,652	1,850,141	42,642	10,766	13,430	27,493	60,582	177,396	213,557	308,856	995,419
Taxes	1,059,957	138,310	921,647	19,889	8,324	17,153	31,876	60,737	128,935	119,871	141,680	393,182
Casualty losses	6,057	2,223	3,834	110	232	81	432	104	1,699	1,002	5	169
Bad debts	25,511	5,534	19,977	564	1,504	190	1,490	1,958	2,038	1,635	1,476	9,122
Repairs	249,559	45,988	203,571	4,311	2,493	5,267	10,774	18,806	33,645	34,077	31,294	62,904
Depreciation	1,488,744	171,645	1,317,099	24,990	6,482	16,626	37,937	71,427	169,558	188,098	244,519	557,462
Amortization	3,631	150	3,481	28	11	44	103	42	202	643	216	2,192
Depletion	38,239	5,654	32,585	42	143	2,295	554	74	1,393	3,612	2,551	21,921
Retirement plans, etc	34,368	1,497	32,871	19	235	3	36	79	307	221	268	31,703
Net loss from other partnerships, etc	89,919	19,344	70,575	798	1,078	4,240	3,630	5,032	11,951	3,634	23,770	16,442
Net farm loss	2,119	201	1,918	-	-	-	1	1,611	13	-	293	-
Net loss, noncapital assets	21,409	7,469	13,940	6,873	520	871	162	1,253	1,352	305	401	2,203
Other deductions	2,309,074	273,806	2,035,268	75,276	47,489	52,322	62,777	97,035	183,498	174,567	208,645	1,133,659
Gross profit (less loss)	8,895,859	1,151,871	7,743,988	178,269	126,101	159,340	263,619	422,569	836,445	771,310	914,290	4,072,045
Gross profit	8,898,663	1,154,051	7,744,612	178,269	126,357	159,367	263,711	422,607	836,461	771,392	914,290	4,072,158
Gross loss	2,804	2,180	624	-	256	27	92	38	16	82	-	113
Net profit (less loss)	1,067,844	388,188	679,656	16,342	40,376	37,033	76,315	91,595	141,536	56,085	[1]33,106	253,480
Net profit	2,263,385	506,695	1,756,690	76,436	59,987	64,437	102,110	140,931	252,547	173,225	167,658	719,359
Net loss	1,195,541	118,507	1,077,034	60,094	19,611	27,404	25,795	49,336	111,011	117,140	200,764	465,879
SERVICES												
Number of partnerships	176,276	71,365	104,911	9,686	39,094	20,955	13,338	10,325	7,522	2,345	1,034	612
Number of partners	492,706	173,930	318,776	23,142	97,494	55,361	38,427	36,840	33,722	13,381	8,852	11,557
						(Thousand dollars)						
Total assets	-	-	6,119,896	-	159,048	344,099	477,890	723,355	1,139,378	807,199	710,642	1,758,285
Total receipts	16,465,740	3,345,839	13,119,901	398,443	1,851,137	1,977,914	1,655,191	1,679,415	1,917,424	962,795	798,631	1,878,951
Business receipts	16,226,295	3,313,587	12,912,708	384,989	1,834,998	1,963,555	1,636,633	1,660,048	1,882,340	937,123	776,044	1,836,978
Income from other partnerships, etc	18,439	2,465	15,974	124	53	1,779	4,094	1,250	1,375	857	267	6,175
Nonqualifying dividends	989	392	597	-	8	5	5	101	22	413	8	35
Interest	22,628	3,321	19,307	154	866	891	1,274	1,553	3,981	4,284	2,631	3,673
Rents	70,603	10,052	60,551	3,015	1,803	3,770	6,403	4,955	10,226	8,041	6,880	15,458
Royalties	5,179	52	5,127	-	208	955	121	2,381	485	782	137	58
Net farm profit	752	88	664	-	-	-	-	22	-	-	642	-
Net gain, noncapital assets	15,888	1,261	14,627	5,982	1,300	526	632	452	1,003	1,209	2,822	701
Other receipts	104,967	14,621	90,346	4,179	11,901	6,433	6,029	8,653	17,992	10,086	9,200	15,873
Total deductions	10,642,590	2,068,793	8,573,797	261,374	1,008,515	1,095,595	1,000,623	1,061,539	1,308,227	697,820	600,103	1,540,001
Cost of sales and operations, total	2,780,448	705,967	2,074,481	87,907	243,220	233,623	248,032	255,627	374,118	199,784	159,534	272,636
Inventory, beginning-of-year	115,676	40,490	75,186	5,543	5,300	7,068	13,933	12,850	13,353	7,487	3,885	5,767
Purchases	866,992	313,239	553,753	28,559	62,770	73,227	82,336	80,016	118,661	41,622	28,035	38,527
Cost of labor	1,103,580	215,158	888,422	36,201	93,763	95,311	96,302	115,141	161,079	91,386	74,555	124,684
Material and supplies	175,368	60,121	115,247	6,248	20,457	19,400	20,762	19,083	14,579	5,138	2,416	7,164
Other costs	645,997	120,176	525,821	16,648	65,963	47,328	49,636	42,272	84,640	61,137	55,030	103,167
Less: Inventory, end-of-year	127,165	43,217	83,948	5,292	5,033	8,711	14,937	13,735	18,194	6,986	4,387	6,673
Salaries and wages	2,759,806	383,130	2,376,676	39,164	220,592	294,643	262,533	283,520	333,278	183,956	156,239	602,751
Payments to partners	568,490	129,502	438,988	13,071	83,493	76,830	66,093	60,155	56,988	19,223	11,762	51,373
Rent	749,976	139,010	610,966	17,757	95,875	100,631	84,589	74,922	86,536	42,838	36,416	71,402
Interest	180,002	24,423	155,579	3,700	4,851	5,206	8,149	13,374	23,681	19,802	22,517	54,299
Taxes	348,743	65,825	282,918	9,149	25,420	33,333	29,344	35,667	47,225	29,089	22,484	51,207
Casualty losses	2,829	647	2,182	222	90	41	266	1,077	239	66	10	171
Bad debts	17,406	2,037	15,369	548	721	924	1,042	2,308	3,360	1,242	1,666	3,558
Repairs	115,429	27,031	88,398	3,597	7,583	9,185	10,273	11,237	17,541	10,005	7,385	11,592
Depreciation	549,349	92,875	456,474	12,071	24,931	34,458	37,640	48,785	66,610	45,662	59,906	126,411
Amortization	20,218	296	19,922	44	10	288	170	831	507	3,288	2,246	12,538
Depletion	823	47	776	-	-	8	31	594	5	102	1	35
Retirement plans, etc	30,886	4,373	26,513	274	2,307	2,232	1,979	2,152	2,528	2,259	2,393	10,389
Net loss from other partnerships, etc	4,637	772	3,865	-	431	576	102	365	332	785	329	945
Net farm loss	209	11	198	197	-	-	-	-	-	1	-	-
Net loss, noncapital assets	4,325	698	3,627	1,016	427	16	1,279	584	152	20	31	102
Other deductions	2,509,014	492,149	2,016,865	72,657	298,564	303,601	249,101	270,341	295,127	139,698	117,184	270,592
Gross profit (less loss)	13,445,847	2,607,620	10,838,227	297,082	1,591,778	1,729,932	1,388,601	1,404,421	1,508,222	737,339	616,510	1,564,342
Gross profit	13,459,948	2,609,248	10,850,700	297,625	1,595,526	1,730,623	1,389,747	1,404,957	1,509,424	737,761	618,151	1,566,886
Gross loss	14,101	1,628	12,473	543	3,748	691	1,146	536	1,202	422	1,641	2,544
Net profit (less loss)	5,823,150	1,277,046	4,546,104	137,069	842,622	882,319	654,568	617,876	609,197	264,975	198,528	338,950
Net profit	6,039,231	1,309,088	4,730,143	145,406	866,776	892,812	671,686	635,280	634,167	278,542	212,463	393,011
Net loss	216,081	32,042	184,039	8,337	24,154	10,493	17,118	17,404	24,970	13,567	13,935	54,061

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Net loss exceeds net profit.
NOTE: "Nature of business not allocable" is 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."

Table 3.8—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY ACCOUNTING PERIOD AND INDUSTRIAL DIVISION

Accounting period (month in which ended)	All industrial divisions			Agriculture, forestry, and fisheries			Mining			Contract construction			Manufacturing		
	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All returns, total	917,500	80,531,944	11,405,163	120,759	5,344,029	654,300	13,227	970,425	72,806	49,688	7,365,160	800,748	32,665	5,530,670	544,305
Annual returns, total	861,494	78,048,562	11,232,667	118,148	5,262,149	650,719	12,719	953,701	89,633	45,736	7,154,982	778,741	29,902	5,321,638	526,045
Calendar year returns	814,244	64,568,464	9,157,780	114,494	4,890,609	627,867	12,081	747,443	72,153	44,034	5,883,613	625,905	27,648	3,901,331	413,376
Noncalendar year returns, total	47,250	13,480,098	2,074,887	3,654	371,540	22,852	638	206,258	17,480	1,702	1,271,369	152,836	2,254	1,420,307	112,669
July 1968	3,174	873,660	123,177	376	59,974	3,976				151	50,664	2,167	197	89,564	7,145
August 1968	2,996	1,403,731	220,311							67	550,753	92,116	154	88,891	9,248
September 1968	4,851	1,537,272	255,040	214	25,132	1,961	245	85,136	6,039				231	137,077	8,577
October 1968	2,713	591,561	131,773	226	29,036	318				305	159,324	12,006	102	53,054	3,878
November 1968	2,259	493,926	71,687										78	73,453	7,822
January 1969	6,928	1,984,175	292,467	886	43,288	3,742				280	77,683	6,960	274	243,949	21,393
February 1969	3,915	900,263	142,911	524	52,478	5,269				155	66,747	3,128	124	92,011	6,862
March 1969	5,587	1,702,768	265,050	295	32,362	2,278	206	106,182	11,605	296	157,398	18,276	405	186,557	13,806
April 1969	3,798	811,389	134,645	287	27,880	1,245				121	45,104	4,433	185	75,335	5,976
May 1969	2,999	773,526	107,926	283	33,270	[1]2,043							101	105,455	9,399
June 1969	8,030	2,407,827	329,900	563	68,120	6,106	187	14,940	[1]164	327	163,696	13,750	403	274,961	18,563
Part-year returns, total	56,006	2,483,382	172,496	2,611	81,880	3,581	508	16,724	[1]16,827	3,952	210,178	22,007	2,763	209,032	18,260
December 1968	30,941	979,020	[1]6,360	1,590	37,058	[1]2,294	291	8,556	[1]15,864	2,069	70,667	7,210	1,139	61,231	2,246
July-November 1968	10,926	852,855	93,051	526	30,763	2,399	217	8,168	[1]963	721	65,226	8,306	814	78,736	7,422
January-June 1969	14,139	651,507	85,805	495	14,059	3,476				1,162	74,285	6,491	810	69,065	8,592

Accounting period (month in which ended)	Transportation, communication, electric, gas, and sanitary services			Wholesale and retail trade: Total			Wholesale trade			Retail trade			Wholesale and retail trade not allocable		
	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All returns, total	15,206	1,230,227	152,218	209,324	34,432,268	2,279,827	32,162	10,976,571	556,434	174,763	22,939,557	1,688,050	2,399	516,140	35,343
Annual returns, total	14,170	1,202,818	149,058	191,658	33,246,653	2,218,237	29,756	10,630,014	536,950	159,669	22,114,412	1,646,902	2,233	502,227	34,385
Calendar year returns	13,612	1,096,237	138,824	179,338	27,721,610	1,907,512	27,133	7,832,134	423,087	150,138	19,427,915	1,452,119	2,067	461,561	32,306
Noncalendar year returns, total	558	106,581	10,234	12,320	5,525,043	310,725	2,623	2,797,880	113,863	9,531	2,686,497	194,783	166	40,666	2,079
July 1968				942	447,117	24,363	216	245,988	7,647	725	200,479	16,626	(*)	(*)	(*)
August 1968				633	338,521	15,600	115	208,778	4,664	516	126,592	10,910	(*)	(*)	(*)
September 1968	203	33,169	1,457	1,334	454,224	30,528	233	205,193	8,145	1,074	243,263	22,407	(*)	(*)	(*)
October 1968				614	244,104	16,644	66	86,680	3,473	547	156,367	13,154	(*)	(*)	(*)
November 1968				649	222,100	11,087	166	119,262	4,299	483	102,838	6,788	-	-	-
January 1969				2,094	1,062,306	62,520	373	501,331	28,260	1,684	549,655	33,621	(*)	(*)	(*)
February 1969				956	396,506	27,181	216	172,890	8,289	740	223,616	18,892	-	-	-
March 1969				1,193	661,050	36,961	258	360,865	13,988	873	289,859	22,234	(*)	(*)	(*)
April 1969	355	73,412	8,777	813	309,969	19,284	202	161,478	7,029	578	143,380	11,914	(*)	(*)	(*)
May 1969				816	315,227	18,806	181	169,390	8,620	635	145,837	10,186	-	-	-
June 1969				2,276	1,073,919	47,751	597	566,025	19,449	1,676	504,611	28,051	(*)	(*)	(*)
Part-year returns, total	1,036	27,409	3,160	17,666	1,185,615	61,590	2,406	346,557	19,484	15,094	825,145	41,148	166	13,913	958
December 1968	518	12,335	1,800	8,981	413,683	17,858	1,101	94,311	4,011	7,754	310,505	13,174	126	8,867	673
July-November 1968	233	5,953	146	3,703	435,606	23,817	527	129,130	6,724	3,166	303,743	16,924	(*)	(*)	(*)
January-June 1969	285	9,121	1,214	4,982	336,326	19,915	778	123,116	8,749	4,174	210,897	11,050	(*)	(*)	(*)

Accounting period (month in which ended)	Finance, insurance, and real estate			Services			Nature of business not allocable		
	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All returns, total	298,531	9,397,480	1,067,844	176,276	16,226,295	5,823,150	1,824	35,390	9,965
Annual returns, total	283,865	9,087,523	1,116,785	163,548	15,784,885	5,693,450	1,748	34,213	9,999
Calendar year returns	268,721	7,639,379	692,225	152,596	12,656,461	4,670,942	1,720	31,781	8,976
Noncalendar year returns, total	15,144	1,448,144	424,560	10,952	3,128,424	1,022,508	(*)	(*)	(*)
July 1968	1,037	68,135	29,124	616	147,695	51,052	(*)	(*)	(*)
August 1968	1,014	155,100	43,157	790	218,052	57,943	-	-	-
September 1968	1,453	304,610	64,582	1,346	498,964	145,392	-	-	-
October 1968	1,249	97,327	65,182	518	127,818	42,001	-	-	-
November 1968	637	56,716	21,323	587	84,359	27,250	-	-	-
January 1969	1,931	204,843	57,456	1,387	333,822	138,103	(*)	(*)	(*)
February 1969	1,137	117,177	33,571	902	157,398	65,473	-	-	-
March 1969	1,849	116,341	33,485	1,469	493,277	152,389	-	-	-
April 1969	1,277	107,645	31,994	989	197,632	67,208	(*)	(*)	(*)
May 1969	902	52,155	16,969	692	198,315	56,480	(*)	(*)	(*)
June 1969	2,658	168,095	27,717	1,656	671,092	219,217	-	-	-
Part-year returns, total	14,666	309,957	[1]48,941	12,728	441,410	129,700	(*)	(*)	(*)
December 1968	9,773	191,538	[1]58,484	6,555	183,874	41,132	(*)	(*)	(*)
July-November 1968	2,360	77,117	[1]3,069	2,432	155,166	54,600	(*)	(*)	(*)
January-June 1969	2,533	41,302	12,612	3,741	102,370	33,968	(*)	(*)	(*)

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

Section 4

Small Business Corporations

CONTENTS

Accounting periods, 194
Number of shareholders, 195

Text table

4A Small business corporations: Number, business receipts, and net income, by industrial division, 1967 and 1968, 195

Charts

4A Depreciation as a percent of total deductions, by industry, 194
4B Percent of small business corporation returns and net income attributable to noncalendar year filing periods in each industrial division, 195
4C Number of returns by number of shareholders, 195

Basic tables

4.1 Number, receipts, cost of sales and operations, depreciation, net income, and inventory, by industry, 196
4.2 Income statement for selected industries, 199
4.3 Number, receipts, cost of sales and operations, depreciation, net income, and inventory, by industrial division and size of business receipts, 205
4.4 Number, business receipts, total deductions, and depreciation, by size of depreciation and selected industries, 208
4.5 Number, business receipts, and net income, by accounting period and industrial division, 210
4.6 Number of returns, number of shareholders, business receipts, net income, and net worth, by industrial division and number of shareholders, 211

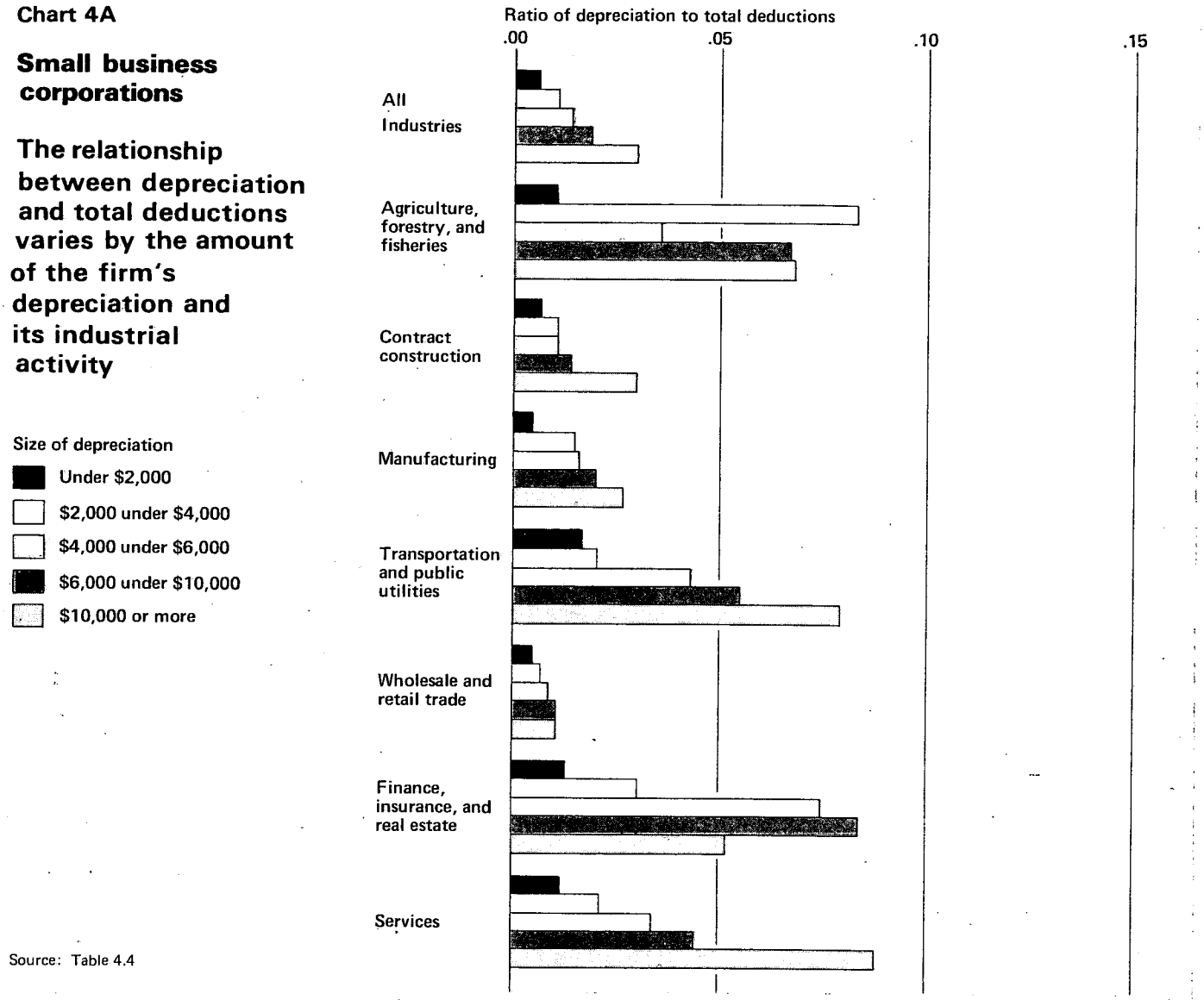
Small business corporation returns, Form 1120S, were filed by incorporated businesses electing under IR Code section 1372 to be taxed through the shareholders rather than as corporations. Data for these special types of corporations are shown separately in the tables in this section and are also included in the tables for all corporations in section 5.

The election to file as small business corporation was subject to several limitations. The corporation had to be a domestic corporation earning at least 80 percent of its income from domestic sources. Generally no more than 20 percent of its gross receipts could come from invest-

Chart 4A

Small business corporations

The relationship between depreciation and total deductions varies by the amount of the firm's depreciation and its industrial activity



Source: Table 4.4

ment-type income. The company must not have been eligible to file a consolidated return, which meant in general that it must not have owned 80 percent or more of the stock of another domestic corporation; and it must not have had more than one class of stock outstanding. There could not be more than 10 shareholders at one time, and all of the shareholders had to be individuals (or estates) who were not nonresident aliens.

Having met these conditions, the corporation made the election and filed a Form 1120S return reporting its receipts, deductions, and net income or deficit. The shareholders then reported their share of the net income or deficit on their individual returns. The corporation itself paid no tax, except in certain circumstances a tax on some capital gains.

Basic data on the receipts, deductions, net income, and assets are shown in tables 4.1 through 4.4 classified by industry, size of business receipts, and size of depreciation deduction. Table 4A shows these data in summary for 1968, along with comparative data for 1967. The topics highlighted below are shown in other tables in this section.

ACCOUNTING PERIOD

Table 4.5 presents number of small business corporations returns, business receipts, and net income (less deficit) by industrial division and month in which the company's accounting period ended. The data are also classified by those companies filing for a full year and those filing for only part of the year because they were just commencing business operations, were going out of business, were terminating their elections as small business corporations, or were changing accounting period.

As the table shows, noncalendar year returns accounted for 51 percent of total annual (full-year) returns. Net income (less loss) of these noncalendar returns represented 61 percent of total net income (less loss). Chart 4B shows this information for each industrial division.

Chart 4B

Percent of small business corporation returns and net income attributable to noncalendar year filing periods in each industrial division, 1968

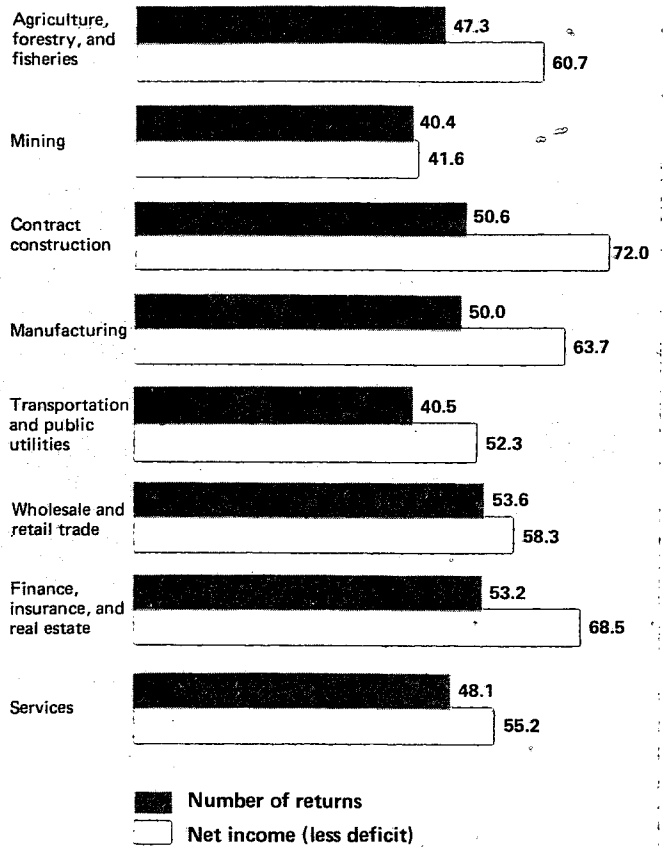


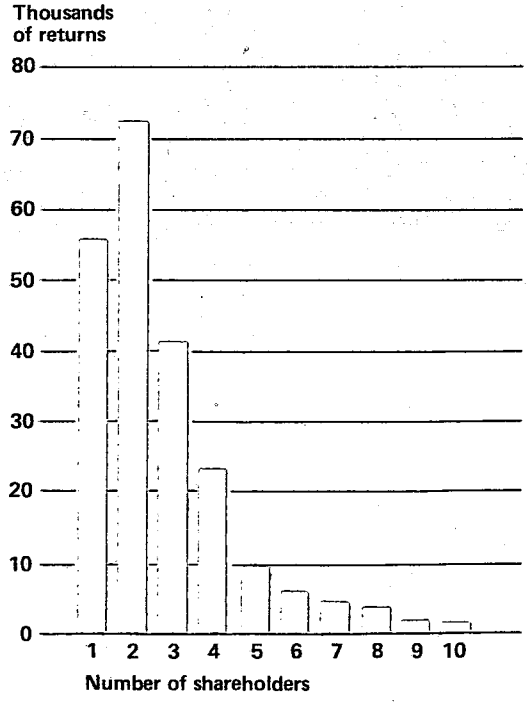
Table 4A.—SMALL BUSINESS CORPORATIONS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1967 AND 1968

Industrial division	1967	1968
NUMBER OF RETURNS		
All industrial divisions	200,784	217,134
Agriculture, forestry, and fisheries	8,516	8,579
Mining	1,896	2,075
Contract construction	22,388	20,882
Manufacturing	24,568	25,951
Transportation, communication, electric, gas, and sanitary services	8,598	10,009
Wholesale and retail trade	76,929	81,579
Wholesale trade	20,809	23,358
Retail trade	54,480	58,001
Finance, insurance, and real estate	20,340	25,749
Services	35,728	42,150
BUSINESS RECEIPTS	(Million dollars)	
All industrial divisions	55,743	60,467
Agriculture, forestry, and fisheries	1,373	1,196
Mining	388	373
Contract construction	6,611	6,658
Manufacturing	10,491	10,690
Transportation, communication, electric, gas, and sanitary services	1,332	1,732
Wholesale and retail trade	29,940	33,441
Wholesale trade	11,997	14,448
Retail trade	17,445	18,947
Finance, insurance, and real estate	814	1,021
Services	4,621	5,310
NET INCOME (LESS DEFICIT)		
All industrial divisions	1,853	1,948
Agriculture, forestry, and fisheries	31	19
Mining	22	21
Contract construction	211	240
Manufacturing	494	464
Transportation, communication, electric, gas, and sanitary services	78	70
Wholesale and retail trade	711	863
Wholesale trade	272	332
Retail trade	426	531
Finance, insurance, and real estate	124	122
Services	184	147

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

Chart 4C

Number of returns by number of shareholders



NUMBER OF SHAREHOLDERS

The small business corporation was "small" primarily because of the limited number of shareholders. The maximum number of shareholders at any one time was 10, though for this purpose a husband and wife holding stock jointly were counted as only one shareholder. The small business corporation was usually thought of as a "family" corporation; in any case, it was by definition a closely held corporation. A measure of how closely held these companies were is given in table 4.6, which shows number of returns, business receipts, net income (less deficit), and net worth by industrial division and number of shareholders at the end of the year.

One-third of all small business corporations were owned by two individuals (see chart 4C). Perhaps surprisingly, the second most numerous class was that of one shareholder; 55,000 of the 217,000 small business corporations were single-owner businesses. The number of returns then declines as number of shareholders increases from 3 to 10.

Table 4.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY

Industry	Returns with and without net income									Returns with net income								
	Number of—		Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of—		Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year	
	Returns	Shareholders	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Returns	Shareholders	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All industries	217,134	581,886	61,765,015	60,467,277	43,976,948	1,070,015	1,947,530	125,905	5,288,925	142,516	394,143	52,735,957	51,675,267	37,625,897	776,613	2,622,506	87,784	4,342,447
Agriculture, forestry, and fisheries	8,579	30,654	1,265,102	1,196,337	842,903	71,516	18,607	3,923	240,314	4,430	16,456	960,727	912,086	623,771	41,819	85,411	2,341	155,044
Farms	6,162	22,815	826,484	768,910	518,940	56,276	12,366	3,035	226,476	3,505	13,315	673,156	630,899	416,036	34,886	67,136	1,976	147,661
Agricultural services, forestry, and fisheries	2,416	7,839	438,618	427,427	323,963	15,240	6,241	887	13,838	925	3,141	287,571	281,187	207,735	6,933	18,275	365	7,383
Mining	2,075	6,615	388,149	372,552	204,594	26,596	21,447	520	3,097	1,307	4,218	322,744	307,792	155,353	22,404	33,977	280	1,097
Coal mining	273	619	128,188	127,091	77,284	8,286	7,091	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Crude petroleum and natural gas	1,140	4,145	125,811	117,904	59,235	8,744	5,392	(*)	(*)	754	2,589	114,213	106,625	53,836	7,490	13,888	(*)	(*)
Crude petroleum, natural gas, and natural gas liquids	456	2,016	39,326	36,441	19,660	2,433	[1]9	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas field services	684	2,129	86,485	81,463	39,575	6,311	5,401	(*)	(*)	484	1,239	78,064	73,042	35,957	5,515	10,514	(*)	(*)
Other mining	662	1,851	134,150	127,557	68,075	9,566	8,964	174	1,386	389	1,238	108,837	102,467	50,934	7,131	12,831	118	867
Contract construction	20,882	51,773	6,728,252	6,658,281	5,243,438	110,950	239,786	11,604	413,793	14,120	36,787	5,676,874	5,620,928	4,399,075	91,566	281,463	7,946	293,916
Building construction	6,722	17,201	2,649,670	2,618,606	2,264,981	22,174	59,696	2,679	231,493	4,072	11,086	2,143,310	2,119,454	1,819,647	16,526	79,754	1,541	140,961
General contractors, except building construction	1,139	3,124	615,215	609,671	428,169	34,217	16,905	348	25,004	679	2,152	492,779	488,952	340,510	27,975	20,017	(*)	(*)
Special trade contractors	13,021	31,448	3,463,367	3,430,004	2,550,288	54,559	163,185	8,578	157,296	9,369	23,549	3,040,785	3,012,522	2,238,918	47,065	181,692	6,168	131,336
Manufacturing	25,951	71,267	10,808,629	10,690,081	7,848,644	211,689	464,186	20,659	795,193	17,578	51,475	9,255,467	9,179,908	6,715,241	167,048	560,841	14,352	618,237
Food and kindred products	2,087	7,884	2,431,887	2,422,642	2,048,177	35,620	83,465	1,924	90,623	1,595	6,173	2,288,707	2,280,733	1,930,313	32,290	88,350	1,485	77,052
Meat products	638	1,933	1,209,612	1,208,877	1,091,667	7,667	18,020	531	25,391	583	1,820	1,203,525	1,202,796	1,085,633	7,427	19,514	476	25,095
Dairy products	275	1,754	401,244	396,812	333,989	5,282	20,536	274	7,792	221	1,482	371,546	367,147	306,126	4,858	20,870	(*)	(*)
Canned and frozen foods	7	58	27,886	27,675	22,466	755	275	7	7,248	6	50	22,717	22,546	18,249	652	348	6	5,904
Grain mill products	280	1,144	429,799	429,076	374,093	5,548	21,833	280	20,527	225	1,030	398,117	397,469	344,950	5,104	22,140	225	19,608
Bakery products	224	485	86,437	86,117	54,902	1,892	4,677	224	2,792	170	431	70,310	70,154	44,800	1,651	4,712	170	2,615
Bottled soft drinks and flavorings	382	1,486	197,898	196,356	113,912	12,186	18,424	382	12,181	328	1,215	191,348	189,906	109,768	11,960	18,984	328	11,813
Other food and kindred products	280	1,024	79,011	77,729	57,148	2,290	[1]300	226	14,692	63	145	31,144	30,715	20,787	638	1,782	(*)	(*)
Textile mill products	441	1,121	252,624	251,437	189,066	3,106	10,849	333	26,713	329	784	234,210	233,124	174,298	2,833	11,385	222	22,284
Knitting mills	103	330	75,451	74,848	49,837	2,268	4,323	103	7,714	101	327	73,753	73,152	48,408	2,219	4,478	101	6,933
Other textile mill products	338	791	177,173	176,589	139,229	838	6,526	230	18,999	228	457	160,457	159,972	125,890	614	6,907	120	15,351
Apparel and other textile products	3,481	9,250	1,852,658	1,848,818	1,442,251	10,007	48,133	2,797	146,168	2,722	7,619	1,728,747	1,724,935	1,343,880	8,433	56,596	2,199	133,021
Men's and boys' clothing	708	1,660	412,199	410,983	337,971	1,368	8,845	654	30,910	547	1,337	359,087	357,873	291,848	1,267	11,953	493	26,689
Women's, children's, and infants' clothing	1,808	5,109	1,107,367	1,105,721	839,748	6,288	31,942	1,342	92,463	1,447	4,382	1,060,021	1,058,401	802,567	5,359	35,465	1,087	84,880
Miscellaneous apparel and accessories	562	1,250	177,969	177,895	142,519	972	[1]91	509	17,314	364	782	156,021	155,947	127,955	474	1,739	364	15,982
Miscellaneous textile products	401	1,231	155,123	154,219	122,013	1,379	7,437	(*)	(*)	364	1,118	153,618	152,714	121,510	1,333	7,439	(*)	(*)
Lumber and wood products, except furniture	1,557	4,156	651,857	635,025	470,237	18,963	31,776	926	36,689	884	2,540	509,028	493,632	357,284	12,562	39,987	560	23,682
Logging, lumber, and wood basic products	1,078	2,759	452,711	437,709	314,662	15,278	27,456	502	18,824	661	1,860	405,000	390,915	283,052	10,571	31,275	338	15,822
Millwork, plywood, and prefabricated structural products	154	468	70,945	69,900	55,794	1,999	[1]670	153	10,750	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture and fixtures	333	2,065	320,898	318,484	220,764	4,489	17,120	672	21,893	595	1,376	275,460	273,120	183,867	4,050	23,531	488	19,895
Household furniture	349	927	136,775	135,923	90,971	1,053	1,773	295	10,473	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other furniture and fixtures	484	1,138	184,123	182,561	129,793	3,436	15,347	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Paper and allied products	385	1,437	215,398	213,962	145,623	4,957	8,481	384	14,019	331	1,272	209,540	208,106	140,278	4,269	10,135	330	13,193
Printing and publishing	3,613	10,431	978,915	964,815	612,741	26,355	59,511	2,350	44,354	2,710	8,124	795,342	782,107	477,610	21,698	68,726	1,808	36,204
Newspapers	595	1,688	135,401	127,953	67,936	4,410	17,843	(*)	(*)	539	1,523	129,916	122,566	63,523	4,127	18,742	(*)	(*)
Books, greeting cards, and miscellaneous publishing	470	993	46,263	44,658	22,445	1,272	734	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other printing and publishing	2,548	7,750	797,251	792,204	522,360	20,673	40,934	1,753	33,350	1,809	5,770	622,199	617,799	394,398	16,397	45,668	1,320	28,900
Chemicals and allied products	1,194	4,264	482,006	477,870	332,135	10,675	24,059	1,140	67,044	604	2,171	432,101	428,100	302,888	9,410	27,845	604	62,883
Rubber and plastics products	582	960	196,480	192,481	115,199	6,791	20,186	581	12,093	435	773	189,071	186,356	109,415	6,430	20,751	434	10,731
Leather and leather products	273	572	90,886	87,857	67,678	704	5,095	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Stone, clay, and glass products	1,290	3,791	389,576	386,352	262,249	16,250	19,173	1,182	21,957	890	2,929	320,868	319,188	210,560	13,194	23,823	783	18,856
Concrete, gypsum, and plaster products	871	2,773	288,394	285,418	192,489	13,279	12,783	818	12,048	618	2,105	246,177	244,737	163,359	10,510	15,915	564	10,469
Other nonmetallic mineral products	418	1,018	101,182	100,934	69,760	2,971	6,390	365	9,909	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Primary metal industries	265	1,147	206,602	204,927	133,527	3,729	25,237	210	9,570	210	1,087	194,412	192,754	123,907	3,480	25,678	154	8,928
Fabricated metal products	3,226	7,289	871,591	862,915	566,676	22,904	56,630	2,690	67,561	2,165	5,172	739,989	732,335	463,256	19,647	69,471	1,789	57,633
Structural metal products	1,136	2,511	338,517	336,169	249,849	7,246	9,532	1,083	31,028	864	1,857	269,862	268,225	192,870	5,977	14,550	864	23,570
Metal stampings	259	538	98,909	98,478	64,187	2,000	5,879	259	7,035	152	323	87,869	87,439	57,006	1,587	6,212	152	6,895
Other fabricated metal products	1,830	4,240	434,165	428,268	252,640	13,658	41,219	1,347	29,498	1,149	2,992	382,258	376,671	213,380	12,083	48,709	773	27,168
Machinery, except electrical	2,557	6,438	835,537	799,920	520,342	27,300	17,455	1,768	104,053	1,766	4,882	389,478	384,822	231,786	14,374	39,145	1,298	28,969
Metalworking machinery	885	1,983	197,502	193,655	107,322	8,600	10,468	579	13,842	671	1,500	129,303	125,832	68,263	6,499	10,924	472	11,776
Other machinery, except electrical	1,672	4,455	638,035	606,265	413,020	18,700	6,987	1,188	90,211	1,095	3,382	260,175	258,990	163,523	7,875	28,221	826	17,193
Electrical equipment and supplies	854	2,409	189,322	186,766	122,731	3,745	7,051	602	20,130	318	800	136,497	133,951	81,468	2,168	11,701	280	9,712
Transportation equipment	657	1,871	146,084	145,339	97,819	3,251	8,632	548	16,323	226	741	110,733	110,048	71,470	2,286	11,424	172	11,150
Scientific instruments, photographic equipment, watches and clocks	594	1,679	103,137	102,425	59,264	1,707	9,948	487	17,383	326	1,196	84,427	83,829	50,811	1,327	10,395	326	15,830
Other manufacturing	2,061	4,503	593,171	588,046	442,165	11,136	11,385	1,900	70,721	1,308	3,372	526,096	525,036	394,472	7,893	16,784	1,254	60,315

Footnote at end of table.

Table 4.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY—Continued

Industry	Returns with and without net income									Returns with net income								
	Number of—		Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of—		Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year	
	Returns	Shareholders	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Returns	Shareholders	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Transportation, communication, electric, gas, and sanitary services	10,009	27,011	1,764,064	1,731,667	1,079,902	102,033	70,264	2,164	20,430	6,125	17,302	1,517,321	1,488,968	919,698	76,083	110,666	1,421	12,928
Transportation	7,838	20,094	1,552,610	1,529,571	976,149	80,689	57,664	1,693	16,213	4,704	12,865	1,328,502	1,308,562	830,523	58,413	87,892	1,059	9,237
Local and interurban passenger transit	1,165	2,744	150,816	148,506	93,100	9,301	8,669	(*)	(*)	736	1,725	134,056	132,682	82,791	7,716	9,658	(*)	(*)
Trucking and warehousing	3,891	11,072	1,007,530	997,008	607,471	50,312	39,470	827	9,642	2,684	8,358	872,223	862,885	518,340	39,904	51,100	571	5,311
Water transportation	761	1,538	96,272	89,267	59,351	9,499	7,286	(*)	(*)	381	782	73,765	66,891	43,319	7,109	9,033	(*)	(*)
Air transportation	1,172	2,100	69,679	68,506	45,446	9,037	[1]9,641	538	3,841	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation	848	2,640	228,313	226,284	170,721	2,540	11,880	(*)	(*)	527	1,406	206,470	204,769	160,160	1,568	13,163	(*)	(*)
Communication	1,322	4,667	112,919	106,317	50,048	11,335	6,076	310	1,866	739	2,521	91,506	85,840	35,913	8,021	15,708	(*)	(*)
Radio and TV broadcasting	907	3,124	76,694	72,097	42,103	4,868	[1]1,798	(*)	(*)	486	1,683	58,349	54,680	29,714	1,968	7,579	(*)	(*)
Other communication	415	1,543	36,225	34,220	7,945	6,467	7,874	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Electric, gas, and sanitary services	849	2,250	98,535	95,779	53,705	10,009	6,524	(*)	(*)	682	1,916	97,313	94,566	53,262	9,649	7,066	(*)	(*)
Wholesale and retail trade	81,579	209,318	33,881,190	33,440,597	25,625,360	273,505	863,229	70,272	3,678,079	58,441	154,393	29,763,868	29,371,363	22,533,277	218,036	1,017,963	52,128	3,184,738
Wholesale trade	23,358	63,073	14,668,441	14,447,938	11,709,926	93,170	331,705	18,253	1,153,453	17,402	47,243	13,349,456	13,145,934	10,661,241	80,036	374,888	14,079	1,029,179
Motor vehicles and automotive equipment	1,964	4,512	960,454	929,222	734,822	7,580	37,449	1,748	130,378	1,174	2,927	800,848	772,284	610,676	6,250	42,256	1,120	97,176
Drugs, chemicals, and allied products	804	1,954	360,716	354,327	297,355	1,151	12,536	713	28,511	643	1,150	346,330	339,977	287,292	1,053	12,662	605	27,822
Piece goods, notions, and apparel	1,561	4,137	1,268,958	1,264,840	1,073,031	1,864	23,201	1,185	94,584	1,293	3,333	1,217,495	1,213,860	1,036,608	1,499	25,392	971	87,378
Groceries and related products	2,968	7,906	2,749,495	2,731,455	2,295,327	12,444	34,568	2,391	106,704	2,194	6,475	2,365,652	2,350,742	1,955,752	10,550	48,965	1,709	96,771
Farm products—raw materials	1,093	3,742	1,668,523	1,621,545	1,524,683	7,162	1,548	768	62,960	660	2,277	1,396,885	1,353,095	1,283,222	3,995	10,484	444	29,567
Electrical goods	1,445	4,438	649,045	627,813	442,092	4,746	21,738	1,070	80,988	1,123	3,036	615,818	595,516	422,064	4,270	22,781	747	76,253
Hardware, and plumbing and heating equipment and supplies	1,055	2,393	557,294	537,205	419,404	2,628	15,609	948	67,928	747	1,647	533,240	513,500	401,069	2,403	17,468	747	62,326
Machinery, equipment, and supplies	3,212	8,544	1,373,769	1,357,619	1,026,521	11,191	44,141	2,368	142,451	2,490	6,250	1,328,947	1,314,569	999,608	10,522	46,864	1,914	136,784
Metals and minerals, except petroleum and scrap	382	1,259	84,445	82,198	57,875	521	4,854	(*)	(*)	274	883	81,753	79,820	56,451	438	5,029	(*)	(*)
Petroleum and petroleum products	1,643	4,784	1,196,662	1,171,401	952,202	15,984	32,897	1,536	49,572	1,427	3,968	1,161,979	1,137,262	929,386	15,129	33,253	1,373	48,487
Alcoholic beverages	861	2,514	1,005,975	999,664	799,715	5,826	28,160	754	70,927	807	2,296	1,000,320	994,010	797,447	5,801	28,241	753	70,222
Paper and its products	529	1,423	232,015	231,270	177,977	1,192	4,421	529	26,027	368	887	208,720	207,982	161,256	1,008	4,720	368	19,267
Lumber and construction materials	932	3,034	756,152	749,115	606,458	5,015	19,102	732	72,212	733	2,474	645,626	639,690	532,377	3,364	19,298	625	66,715
Other wholesale trade	4,908	12,433	1,804,938	1,790,264	1,302,464	15,866	51,481	3,344	210,035	3,471	9,640	1,645,843	1,633,627	1,188,033	13,754	57,475	2,590	200,243
Retail trade	58,001	145,787	19,166,595	18,946,530	13,880,470	180,009	530,546	51,851	2,521,353	40,910	106,929	16,387,229	16,198,271	11,852,056	137,868	641,863	37,973	2,153,144
Building materials, hardware, and farm equipment	5,892	16,769	2,278,561	2,247,399	1,734,465	18,018	82,374	5,675	501,566	4,829	13,778	2,128,331	2,099,217	1,618,837	16,195	92,369	4,720	471,225
General merchandise stores	2,495	7,873	758,219	742,599	516,587	9,744	36,031	2,280	141,799	1,772	6,454	696,556	681,034	475,629	8,122	40,484	1,665	128,432
Food stores	4,035	10,231	2,448,645	2,434,202	1,904,877	26,425	48,375	3,514	116,658	2,738	7,765	1,869,795	1,856,822	1,448,471	18,383	58,048	2,539	91,620
Automotive dealers	9,045	23,263	6,110,906	6,045,698	5,050,281	32,438	86,877	8,521	782,196	6,363	16,354	5,169,845	5,122,026	4,288,041	24,568	104,468	6,200	643,229
Motor vehicle dealers	5,271	13,326	5,191,358	5,143,579	4,441,887	19,856	67,163	5,054	696,433	3,633	9,754	4,437,108	4,398,023	3,807,034	16,489	78,358	3,524	574,792
Gasoline service stations	1,624	4,019	465,914	459,932	329,666	4,779	11,737	1,570	11,647	1,264	3,245	342,409	340,138	242,495	3,228	13,317	1,264	8,677
Other automotive dealers	2,151	5,918	453,634	442,187	278,728	7,803	7,977	1,897	74,116	1,466	3,355	390,328	383,865	238,512	4,851	12,793	1,412	59,760
Apparel and accessory stores	6,746	15,364	1,332,439	1,318,116	830,220	12,092	63,101	5,988	267,063	4,995	12,506	1,210,773	1,197,978	746,487	10,078	76,642	4,613	232,829
Furniture, home furnishings, and equipment stores	6,144	15,881	1,702,955	1,682,382	1,126,079	12,981	51,959	5,247	258,890	4,287	12,071	1,459,103	1,442,796	969,362	10,106	62,806	3,857	217,263
Eating and drinking places	9,153	22,484	1,332,916	1,308,095	567,385	33,247	47,368	7,699	22,904	5,568	13,766	1,058,469	1,035,482	438,053	24,000	67,949	4,725	15,908
Drug and proprietary stores	4,413	9,890	972,729	966,101	659,229	8,341	32,298	4,000	161,892	3,286	7,583	847,476	841,489	570,883	6,253	37,803	3,088	134,565
Liquor stores	1,315	2,863	505,357	500,775	369,456	4,014	21,521	1,154	45,751	1,063	2,609	478,744	474,167	349,814	3,199	23,651	1,009	43,293
Other retail trade	8,763	21,169	1,723,868	1,701,163	1,121,891	22,709	60,642	7,773	222,634	6,009	14,043	1,468,137	1,447,260	946,479	16,964	77,643	5,557	174,780
Finance, insurance, and real estate	25,749	76,706	1,410,564	1,021,199	278,851	33,140	122,027	687	19,364	15,899	47,412	1,136,199	826,641	228,332	19,035	193,498	433	9,147
Credit agencies other than banks	2,711	8,393	50,160	24,178	375	850	15,365	(*)	(*)	1,971	5,969	38,078	13,777	375	652	19,513	(*)	(*)
Security and commodity brokers, dealers, exchanges, and services	330	1,045	38,981	9,164	-	363	4,730	-	-	(*)	(*)	(*)	(*)	-	(*)	(*)	-	-
Other finance	868	2,858	5,599	914	-	56	2,201	-	-	326	936	4,874	811	-	6	4,097	-	-
Insurance agents, brokers, and service	6,319	17,423	497,709	479,610	121,417	7,242	38,748	(*)	(*)	4,545	13,553	376,752	371,371	80,282	5,127	46,560	(*)	(*)
Real estate	15,521	46,987	818,115	507,333	157,059	24,629	60,983	540	19,163	8,889	26,502	682,796	431,518	147,675	12,955	117,394	(*)	(*)
Operators, except developers, and lessors of buildings	2,935	7,969	32,841	20,223	4,007	5,810	[1]1,326	(*)	(*)	1,319	3,277	22,038	11,551	2,962	2,651	4,675	(*)	(*)
Subdividers, developers, and operative builders	7,556	27,114	271,579	4,432	989	12,459	30,768	(*)	(*)	4,414	15,593	212,973	-	-	5,842	65,893	(*)	(*)
Other real estate	5,030	11,904	513,695	482,678	152,063	6,360	31,541	(*)	(*)	3,157	7,632	447,785	419,967	144,713	4,462	46,826	(*)	(*)

Footnote at end of table.

Table 4.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY—Continued

Industry	Returns with and without net income									Returns with net income								
	Number of—		Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of—		Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year	
	Returns	Shareholders	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Returns	Shareholders	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Services	42,150	108,005	5,472,363	5,309,927	2,824,425	240,176	146,711	15,970	117,347	24,454	65,563	4,056,055	3,920,945	2,022,319	140,212	337,414	8,775	66,032
Hotels and other lodging places	3,782	12,121	708,670	656,574	298,959	65,666	[1]5,654	1,182	16,043	2,037	6,100	440,856	393,051	158,213	32,869	54,731	443	2,726
Personal services	8,626	21,022	1,008,331	996,873	509,659	46,273	49,328	4,896	19,028	5,594	15,233	758,821	750,371	380,553	31,897	58,618	3,120	14,520
Business services	11,726	27,201	1,467,587	1,440,157	859,182	28,427	59,535	3,237	29,040	7,205	17,730	1,206,149	1,181,881	698,264	19,841	84,822	1,798	19,131
Advertising	1,463	3,581	555,744	551,689	404,621	3,739	11,925	633	8,522	1,031	2,606	479,673	476,079	350,138	1,864	16,232	(*)	(*)
Other business services	10,263	23,620	911,843	888,468	454,561	24,688	47,610	2,604	20,518	6,174	15,124	726,476	705,802	348,126	17,977	68,590	1,436	11,583
Automotive services and miscellaneous repair services	5,287	13,562	566,450	553,028	334,038	30,281	11,999	3,047	27,226	2,972	7,601	411,232	401,409	234,067	18,149	23,041	1,681	16,975
Amusement and recreation services	5,465	14,114	696,451	652,645	317,388	43,889	[1]5,760	2,097	9,534	2,509	6,990	423,455	391,169	167,545	18,634	47,949	923	4,092
Motion pictures	1,207	3,196	118,963	116,367	59,588	2,000	3,886	(*)	(*)	831	2,120	104,502	102,369	53,583	1,460	5,995	(*)	(*)
Other amusement and recreation services	4,258	10,918	577,488	536,278	257,800	41,889	[1]9,646	1,898	6,797	1,678	4,870	318,953	288,800	113,962	17,174	41,954	831	4,037
Offices of physicians and surgeons	522	1,060	121,266	121,053	25,584	2,089	9,498	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other medical services	2,006	6,809	424,459	421,179	252,917	13,322	2,040	918	7,198	1,225	4,128	302,675	299,726	165,618	9,424	17,925	592	5,828
Educational services	1,004	2,401	55,262	55,083	23,303	2,306	666	(*)	(*)	468	1,059	34,890	34,777	12,439	1,678	3,926	(*)	(*)
Other services	3,731	9,715	423,887	413,335	203,395	7,923	25,059	431	8,575	2,030	5,984	390,945	381,534	189,174	6,622	36,859	(*)	(*)

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

NOTE: "Other lumber and wood products, except furniture," "Wholesale and retail trade not allocable," and "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 totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries	Mining				Contract construction	Manufacturing		
			Total	Coal mining	Crude petroleum and natural gas	Mining, except fuels		Total	Food and kindred products	Textile mill products
RETURNS WITH AND WITHOUT NET INCOME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	217,134	8,579	2,075	273	1,140	662	20,882	25,951	2,087	441
	(Thousand dollars)									
Total assets	26,428,777	1,694,494	271,500	74,260	95,679	101,561	2,507,148	4,438,268	524,401	84,692
Total receipts	61,765,015	1,265,102	388,149	128,188	125,811	134,150	6,728,252	10,808,629	2,431,887	252,624
Business receipts	60,467,277	1,196,337	372,552	127,091	117,904	127,557	6,658,281	10,690,081	2,422,642	251,437
Dividends, domestic corporations	8,600	958	136	-	66	70	302	1,618	48	133
Dividends, foreign corporations	4,428	1	1	-	-	1	4	4,199	-	-
Interest on Government obligations, total	10,818	59	40	-	1	39	757	5,650	134	69
United States	8,730	46	31	-	1	30	577	4,278	34	69
State and local	2,088	13	9	-	-	9	180	1,372	100	-
Other interest	90,915	2,531	1,339	971	102	266	7,271	15,669	1,126	110
Rents	155,204	5,544	677	81	41	555	13,806	17,292	1,958	63
Royalties	13,409	426	384	4	374	6	60	2,504	24	22
Net short-term capital gain reduced by net long-term capital loss	5,253	238	11	-	10	1	288	938	-	20
Net long-term capital gain reduced by net short-term capital loss	137,525	30,110	8,683	15	4,263	4,405	4,380	24,141	254	301
Net gain, noncapital assets	305,879	2,739	1,697	12	623	1,062	6,107	13,971	420	8
Other receipts	565,707	26,159	2,629	14	2,427	188	36,996	32,566	5,281	461
Total deductions	59,815,392	1,246,482	366,693	121,097	120,419	125,177	6,488,286	10,343,071	2,348,322	241,775
Cost of sales and operations	43,976,948	842,903	204,594	77,284	59,235	68,075	5,243,438	7,848,644	2,048,177	189,066
Compensation of officers	3,238,876	50,690	23,411	8,271	9,799	5,341	350,701	572,357	43,665	16,999
Repairs	322,574	31,138	17,923	6,147	3,569	8,207	37,294	56,446	10,440	487
Bad debts	119,864	816	258	77	29	152	10,896	14,354	899	208
Rent	966,347	21,364	4,705	1,086	2,084	1,535	33,384	122,104	10,129	3,494
Taxes	1,143,429	36,146	12,824	4,375	3,292	5,157	136,468	222,180	26,564	5,067
Interest	457,647	43,271	4,161	1,403	1,317	1,441	29,590	56,828	8,036	1,088
Contributions	19,825	245	84	49	17	18	1,919	4,653	660	154
Amortization	8,047	189	42	-	26	16	335	2,613	1,534	758
Depreciation	1,070,015	71,516	26,596	8,286	8,744	9,566	110,950	211,689	35,620	3,106
Depletion	33,203	45	11,127	6,728	2,833	1,566	318	18,608	2	-
Advertising	456,400	3,573	470	8	303	159	16,745	48,817	10,689	259
Pension, profit-sharing, stock bonus, and annuity plans	201,595	1,859	226	-	-	226	20,769	49,715	2,884	1,729
Other employee benefit plans	99,645	535	1,265	575	297	393	23,423	30,980	1,143	233
Net loss, noncapital assets	40,152	2,438	-	-	-	-	1,150	503	78	20
Other deductions	7,660,825	139,754	59,007	6,808	28,874	23,325	470,906	1,082,580	147,802	19,107
Total receipts less total deductions	1,949,623	18,620	21,456	7,091	5,392	8,973	239,966	465,558	83,565	10,849
Gross profit (less loss)	16,490,329	353,434	167,958	49,807	58,669	59,482	1,414,843	2,841,437	374,465	62,371
Gross profit	16,537,459	364,427	170,759	49,807	61,470	59,482	1,416,217	2,846,905	374,720	62,371
Gross loss	47,130	10,993	2,801	-	2,801	-	1,374	5,468	255	-
Net income (less deficit)	1,947,535	18,607	21,447	7,091	5,392	8,964	239,786	464,186	83,465	10,849
Net income	2,622,511	85,411	33,977	7,258	13,888	12,831	281,463	560,841	88,350	11,385
Deficit	674,976	66,804	12,530	167	8,496	3,867	41,677	96,655	4,885	536
Distribution to stockholders (except own stock)	1,467,535	45,988	12,816	207	7,149	5,460	121,621	324,691	31,580	4,406
RETURNS WITH NET INCOME										
Number of returns	142,516	4,430	1,307	(*)	754	389	14,120	17,578	1,595	329
	(Thousand dollars)									
Total assets	19,960,652	975,713	205,868	(*)	66,000	72,351	2,080,849	3,257,468	468,333	74,564
Total receipts	52,735,957	960,727	322,744	(*)	114,213	108,837	5,676,874	9,255,467	2,288,707	234,210
Business receipts	51,675,267	912,086	307,792	(*)	106,625	102,467	5,620,928	9,179,908	2,280,733	233,124
Dividends, domestic corporations	7,626	825	74	-	4	70	280	1,405	48	133
Dividends, foreign corporations	166	1	1	-	-	1	4	4	-	-
Interest on Government obligations, total	6,498	58	40	-	1	39	756	1,498	134	69
United States	5,445	45	31	-	1	30	577	1,133	34	69
State and local	1,053	13	9	-	-	9	179	365	100	-
Other interest	69,298	2,104	1,224	(*)	50	211	5,500	8,353	962	109
Rents	122,207	4,329	572	(*)	17	548	11,878	10,517	1,863	42
Royalties	11,814	392	314	(*)	304	6	60	1,234	24	22
Net short-term capital gain reduced by net long-term capital loss	4,826	43	1	-	-	1	288	867	-	20
Net long-term capital gain reduced by net short-term capital loss	126,246	25,538	8,474	(*)	4,167	4,292	3,661	23,443	221	301
Net gain, noncapital assets	236,010	2,155	1,680	-	621	1,059	3,627	4,445	280	8
Other receipts	475,999	13,196	2,572	(*)	2,424	143	29,892	23,793	4,442	382
Total deductions	50,112,363	875,273	288,758	(*)	100,325	95,997	5,395,232	8,694,261	2,200,257	222,825
Cost of sales and operations	37,625,897	623,771	155,353	(*)	53,836	50,934	4,399,075	6,715,241	1,930,313	174,298
Compensation of officers	2,675,180	38,166	21,204	(*)	8,128	4,805	274,729	479,518	40,992	16,095
Repairs	240,308	19,612	13,798	(*)	3,205	4,948	32,755	40,888	9,207	486
Bad debts	87,773	318	258	(*)	29	152	9,591	9,845	791	206
Rent	722,405	14,423	3,120	(*)	1,596	531	26,277	85,929	8,117	3,238
Taxes	907,554	24,401	11,137	(*)	2,922	4,042	112,558	175,527	22,774	4,665
Interest	306,074	22,809	2,746	(*)	718	750	20,460	43,075	6,530	860
Contributions	19,111	199	84	(*)	17	18	1,774	4,636	660	153
Amortization	6,006	68	23	-	15	8	228	2,493	1,532	758
Depreciation	776,613	41,819	22,404	(*)	7,490	7,131	91,566	167,048	32,290	2,833
Depletion	30,855	44	9,463	(*)	1,188	1,547	232	18,272	2	-
Advertising	358,388	1,649	424	(*)	262	156	13,538	38,182	10,128	229
Pension, profit-sharing, stock bonus, and annuity plans	174,971	1,368	226	-	-	226	19,802	38,651	2,859	1,729
Other employee benefit plans	84,423	416	1,231	(*)	297	359	21,951	24,263	887	222
Net loss, noncapital assets	3,234	17	-	-	-	-	360	407	71	20
Other deductions	6,093,571	86,193	47,287	(*)	20,622	20,390	370,336	850,286	133,104	17,033
Total receipts less total deductions	2,623,594	85,454	33,986	(*)	13,888	12,840	281,642	561,206	88,450	11,385
Gross profit (less loss)	14,049,370	288,315	152,439	(*)	52,789	51,533	1,221,853	2,464,667	350,420	58,826
Gross profit	14,054,384	288,420	154,881	(*)	55,231	51,533	1,221,934	2,464,667	350,420	58,826
Gross loss	5,014	105	2,442	-	2,442	-	81	-	-	-
Net income	2,622,511	85,411	33,977	(*)	13,888	12,831	281,463	560,841	88,350	11,385
Distribution to stockholders (except own stock)	1,437,167	45,604	12,216	(*)	7,149	4,860	120,113	313,950	31,516	4,406

Footnotes at end of table.

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Manufacturing—Continued									
	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	3,481	1,557	833	385	3,613	1,194	582	273	1,290	265
	(Thousand dollars)									
Total assets	501,061	259,791	137,052	73,060	438,555	205,383	84,738	48,902	206,054	87,247
Total receipts	1,852,658	651,857	320,898	215,398	978,915	482,006	196,480	90,886	389,576	206,602
Business receipts	1,848,818	635,025	318,484	213,962	964,815	477,870	192,481	87,857	386,352	204,927
Dividends, domestic corporations	63	86	3	68	269	6	6	355	4	20
Dividends, foreign corporations	-	-	-	-	4	-	-	-	-	-
Interest on Government obligations, total	224	92	12	65	394	15	104	-	-	11
United States	223	86	12	64	194	15	95	-	-	11
State and local	1	6	-	1	200	-	9	-	-	-
Other interest	369	1,680	442	275	1,242	220	39	250	528	438
Rents	121	955	144	17	2,100	231	1,703	1	477	317
Royalties	-	2	-	-	-	12	-	-	-	100
Net short-term capital gain reduced by net long-term capital loss	98	-	-	-	6	262	44	249	8	-
Net long-term capital gain reduced by net short-term capital loss	919	9,313	944	137	4,370	33	894	1,991	312	491
Net gain, noncapital assets	136	298	1	14	2,522	55	120	-	211	42
Other receipts	1,910	4,406	868	860	3,193	3,302	1,089	183	1,684	256
Total deductions	1,804,524	620,075	303,778	206,916	919,204	457,947	176,285	85,791	370,403	181,365
Cost of sales and operations	1,442,251	470,237	220,764	145,623	612,741	332,135	115,199	67,678	262,249	133,527
Compensation of officers	88,836	17,839	22,954	9,425	73,950	25,525	17,208	4,720	25,393	13,468
Repairs	4,586	7,644	763	2,177	5,507	897	1,332	505	4,440	1,642
Bad debts	1,800	415	1,745	25	2,012	353	201	32	868	373
Rent	21,372	2,845	6,105	4,509	13,814	5,491	2,992	1,035	3,403	773
Taxes	32,873	14,272	5,824	4,547	24,024	9,037	3,586	2,805	10,881	8,616
Interest	5,288	5,937	1,724	1,004	8,786	2,656	2,365	253	2,240	578
Contributions	981	138	204	115	509	488	233	40	106	64
Amortization	40	19	5	1	74	22	4	3	16	3
Depreciation	10,007	18,963	4,489	4,957	26,355	10,675	6,791	704	16,250	3,729
Depletion	5	18,302	-	-	-	63	-	-	211	-
Advertising	3,707	290	1,570	1,147	5,461	4,429	590	76	1,226	787
Pension, profit-sharing, stock bonus, and annuity plans	7,333	856	3,513	973	5,087	3,762	162	1,074	759	2,038
Other employee benefit plans	7,924	710	1,065	2,375	3,280	1,589	245	114	210	1,287
Net loss, noncapital assets	154	76	1	-	77	21	1	1	3	1
Other deductions	177,367	61,532	33,052	30,038	137,527	60,804	25,376	6,751	42,148	14,479
Total receipts less total deductions	48,134	31,782	17,120	8,482	59,711	24,059	20,195	5,095	19,173	25,237
Gross profit (less loss)	406,567	164,788	97,720	68,339	352,074	145,735	77,282	20,179	124,103	71,400
Gross profit	407,018	164,822	97,720	68,339	352,827	145,735	78,616	20,179	124,175	71,400
Gross loss	451	34	-	-	753	-	1,334	-	72	-
Net income (less deficit)	48,133	31,776	17,120	8,481	59,511	24,059	20,186	5,095	19,173	25,237
Net income	56,596	39,987	23,531	10,135	68,726	27,845	20,751	5,114	23,823	25,678
Deficit	8,463	8,211	6,411	1,654	9,215	3,786	565	19	4,650	441
Distribution to stockholders (except own stock)	34,912	23,244	8,834	3,353	44,067	25,953	6,026	2,646	9,608	28,076
RETURNS WITH NET INCOME										
Number of returns	2,722	884	595	331	2,710	604	435	(*)	890	210
	(Thousand dollars)									
Total assets	464,993	184,428	124,179	66,802	376,575	183,570	77,666	(*)	173,927	82,407
Total receipts	1,728,747	509,028	275,460	209,540	795,342	432,101	189,071	(*)	320,868	194,412
Business receipts	1,724,935	493,632	273,120	208,106	782,107	428,100	186,356	(*)	319,188	192,754
Dividends, domestic corporations	63	43	3	68	247	6	6	(*)	4	20
Dividends, foreign corporations	-	-	-	-	4	-	-	-	-	-
Interest on Government obligations, total	224	92	12	65	381	15	104	-	-	11
United States	223	86	12	64	181	15	95	-	-	11
State and local	1	6	-	1	200	-	9	-	-	-
Other interest	366	1,605	442	275	1,200	220	39	(*)	397	438
Rents	121	741	128	16	2,034	112	439	(*)	95	317
Royalties	-	-	-	-	-	12	-	-	-	100
Net short-term capital gain reduced by net long-term capital loss	98	-	-	-	6	262	44	(*)	8	-
Net long-term capital gain reduced by net short-term capital loss	917	9,255	944	137	4,354	33	894	(*)	274	491
Net gain, noncapital assets	136	266	1	14	2,521	55	115	-	191	42
Other receipts	1,887	3,394	810	859	2,488	3,286	1,074	(*)	711	239
Total deductions	1,672,150	469,035	251,929	199,404	726,416	404,256	168,311	(*)	297,045	168,734
Cost of sales and operations	1,343,880	357,284	183,867	140,278	477,610	302,888	109,415	(*)	210,560	123,907
Compensation of officers	79,618	11,911	16,331	8,994	63,366	19,019	16,503	(*)	21,118	12,827
Repairs	3,983	3,490	610	2,144	3,592	651	1,296	(*)	3,705	1,623
Bad debts	1,582	397	1,724	25	1,276	300	199	(*)	389	75
Rent	16,849	430	4,274	4,429	10,363	3,787	2,861	(*)	1,774	630
Taxes	30,460	9,733	4,744	4,435	19,161	8,058	3,431	(*)	8,393	8,279
Interest	4,366	3,333	1,515	912	6,949	2,245	2,284	(*)	1,645	479
Contributions	981	134	204	115	507	487	233	(*)	106	64
Amortization	29	15	-	1	49	8	2	(*)	13	-
Depreciation	8,433	12,562	4,050	4,269	21,698	9,410	6,430	(*)	13,194	3,480
Depletion	5	17,969	-	-	-	63	-	-	208	-
Advertising	3,588	234	1,500	1,130	4,770	3,397	547	(*)	921	765
Pension, profit-sharing, stock bonus, and annuity plans	7,270	570	3,052	973	4,519	3,762	162	(*)	451	2,038
Other employee benefit plans	7,270	436	884	2,375	2,966	1,589	245	(*)	204	1,282
Net loss, noncapital assets	154	76	-	-	13	21	1	(*)	1	-
Other deductions	163,682	50,461	29,174	29,324	109,577	48,571	24,702	(*)	34,363	13,285
Total receipts less total deductions	56,597	39,993	23,531	10,136	68,926	27,845	20,760	(*)	23,823	25,678
Gross profit (less loss)	381,055	136,348	89,253	67,828	304,497	125,212	76,941	(*)	108,628	68,847
Gross profit	381,055	136,348	89,253	67,828	304,497	125,212	76,941	(*)	108,628	68,847
Gross loss	-	-	-	-	-	-	-	-	-	-
Net income	56,596	39,987	23,531	10,135	68,726	27,845	20,751	(*)	23,823	25,678
Distribution to stockholders (except own stock)	34,912	23,220	8,834	3,353	41,450	25,950	6,026	(*)	9,272	27,975

Footnotes at end of table.

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Manufacturing—Continued						Transportation, communication, electric, gas, and sanitary services			
	Fabricated metal products, except machinery, and transportation equipment	Machinery, except electrical	Electrical equipment and supplies	Transportation equipment	Scientific instruments, photographic equipment, watches and clocks	Other manufacturing	Total	Transportation	Communication	Electric, gas, and sanitary services
RETURNS WITH AND WITHOUT NET INCOME	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Number of returns	3,226	2,557	854	657	594	2,061	10,009	7,838	1,322	849
	(Thousand dollars)									
Total assets	391,598	917,553	85,405	75,063	61,848	255,865	1,131,912	788,727	249,431	93,754
Total receipts	871,591	835,537	189,322	146,084	103,137	593,171	1,764,064	1,552,610	112,919	98,535
Business receipts	862,915	799,920	186,766	145,339	102,425	588,046	1,731,667	1,529,571	106,317	95,779
Dividends, domestic corporations	292	154	-	24	82	5	249	248	1	-
Dividends, foreign corporations	-	4,195	-	-	-	-	-	-	-	-
Interest on Government obligations, total	257	4,138	84	-	10	41	146	146	-	-
United States	237	3,122	82	-	10	24	124	124	-	-
State and local	20	1,016	2	-	-	17	22	22	-	-
Other interest	877	7,240	195	208	185	245	2,421	1,280	868	273
Rents	1,467	7,435	16	70	59	158	14,562	12,399	77	2,086
Royalties	44	1,276	1,024	-	-	-	-	-	-	-
Net short-term capital gain reduced by net long-term capital loss	2	158	2	-	-	89	52	52	-	-
Net long-term capital gain reduced by net short-term capital loss	2,748	226	600	143	60	405	6,532	2,201	4,056	275
Net gain, noncapital assets	711	9,061	31	38	-	303	3,543	2,418	1,045	80
Other receipts	2,278	1,734	604	262	316	3,879	4,892	4,295	555	42
Total deductions	814,941	817,066	182,269	137,452	93,189	581,769	1,693,778	1,494,924	106,843	92,011
Cost of sales and operations	566,676	520,342	122,731	97,819	59,264	442,165	1,079,902	976,149	50,048	53,705
Compensation of officers	77,737	59,273	16,233	9,174	10,777	39,181	115,896	96,212	11,163	8,521
Repairs	6,333	6,687	295	896	297	1,518	1,841	1,061	338	442
Bad debts	1,249	2,251	654	212	83	974	2,044	1,432	380	232
Rent	15,046	14,826	1,792	4,402	1,639	8,437	35,473	32,221	2,308	944
Taxes	24,329	27,343	4,704	3,318	2,461	11,929	77,361	68,338	4,946	4,077
Interest	4,276	5,444	1,731	777	979	3,666	23,729	17,639	3,754	2,336
Contributions	392	134	34	68	214	119	537	445	68	24
Amortization	55	24	12	-	16	27	237	176	44	17
Depreciation	22,904	27,300	3,745	3,251	1,707	11,136	102,033	80,689	11,335	10,009
Depletion	-	-	-	-	-	25	62	25	37	-
Advertising	4,011	7,469	1,697	939	1,279	3,191	8,279	6,047	1,638	594
Pension, profit-sharing, stock bonus, and annuity plans	6,749	10,100	125	627	793	1,151	6,806	6,203	201	402
Other employee benefit plans	3,621	4,951	1,046	149	33	1,005	6,409	6,167	93	149
Net loss, noncapital assets	-	3	20	8	31	8	1,694	1,694	-	-
Other deductions	81,563	130,919	27,450	15,812	13,616	57,237	231,475	200,426	20,490	10,559
Total receipts less total deductions	56,650	18,471	7,053	8,632	9,948	11,402	70,286	57,686	6,076	6,524
Gross profit (less loss)	296,239	279,578	64,035	47,520	43,161	145,881	651,765	553,422	56,269	42,074
Gross profit	297,149	280,567	64,173	47,695	43,335	146,064	656,275	554,816	59,384	42,075
Gross loss	910	989	138	175	174	183	4,510	1,394	3,115	1
Net income (less deficit)	56,630	17,455	7,051	8,632	9,948	11,385	70,264	57,664	6,076	6,524
Net income	69,471	39,145	11,701	11,424	10,395	16,784	110,666	87,892	15,708	7,066
Deficit	12,841	21,690	4,650	2,792	447	5,399	40,402	30,228	9,632	542
Distribution to stockholders (except own stock)	43,498	24,766	9,526	7,494	7,365	9,337	53,914	39,214	9,961	4,739
RETURNS WITH NET INCOME										
Number of returns	2,165	1,766	318	226	326	1,308	6,125	4,704	739	682
	(Thousand dollars)									
Total assets	337,139	218,198	54,546	51,420	54,280	215,599	825,795	603,969	134,473	87,353
Total receipts	739,989	389,478	136,497	110,733	84,427	526,096	1,517,321	1,328,502	91,506	97,313
Business receipts	732,335	384,822	133,951	110,048	83,829	525,036	1,488,968	1,308,562	85,840	94,566
Dividends, domestic corporations	160	138	-	24	82	5	79	78	1	-
Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-
Interest on Government obligations, total	246	10	84	-	10	41	83	83	-	-
United States	226	1	82	-	10	24	83	83	-	-
State and local	20	9	2	-	-	17	-	-	-	-
Other interest	757	491	195	208	164	235	1,574	1,231	78	265
Rents	1,065	3,258	16	66	59	144	14,350	12,202	62	2,086
Royalties	44	8	1,024	-	-	-	-	-	-	-
Net short-term capital gain reduced by net long-term capital loss	2	87	2	-	-	89	10	10	-	-
Net long-term capital gain reduced by net short-term capital loss	2,690	195	600	143	-	3	6,181	1,850	4,056	275
Net gain, noncapital assets	606	93	31	28	-	58	3,043	1,951	1,012	80
Other receipts	2,084	376	594	216	283	485	3,033	2,535	457	41
Total deductions	670,498	350,324	124,794	99,309	74,032	509,295	1,406,655	1,240,610	75,798	90,247
Cost of sales and operations	463,256	231,786	81,468	71,470	50,811	394,472	919,698	830,523	35,913	53,262
Compensation of officers	65,804	39,249	14,665	6,962	6,404	34,940	95,162	77,576	9,092	8,494
Repairs	5,627	1,698	286	730	163	1,092	793	23	328	442
Bad debts	1,064	471	347	211	8	748	1,605	1,153	235	217
Rent	12,571	4,390	980	3,131	905	6,165	27,416	25,223	1,260	933
Taxes	20,656	10,809	3,332	2,293	1,850	9,657	67,061	59,127	3,906	4,028
Interest	2,959	4,255	945	257	946	2,342	17,795	12,854	2,909	2,032
Contributions	391	134	34	68	206	119	513	423	66	24
Amortization	44	13	4	-	5	17	144	131	7	6
Depreciation	19,647	14,374	2,168	2,286	1,327	7,893	76,083	58,413	8,021	9,649
Depletion	-	-	-	-	-	25	62	25	37	-
Advertising	3,326	2,790	877	332	886	2,686	6,190	4,180	1,416	594
Pension, profit-sharing, stock bonus, and annuity plans	6,666	1,516	125	627	107	1,151	6,651	6,050	199	402
Other employee benefit plans	3,115	785	996	137	33	723	6,200	5,982	69	149
Net loss, noncapital assets	-	3	7	-	31	8	415	415	-	-
Other deductions	65,372	38,051	18,560	10,805	10,350	47,257	180,867	158,512	12,340	10,015
Total receipts less total deductions	69,491	39,154	11,703	11,424	10,395	16,801	110,666	87,892	15,708	7,066
Gross profit (less loss)	269,079	153,036	52,483	38,578	33,018	130,564	569,270	478,039	49,927	41,304
Gross profit	269,079	153,036	52,483	38,578	33,018	130,564	569,270	478,039	49,927	41,306
Gross loss	-	-	-	-	-	-	-	-	-	-
Net income	69,471	39,145	11,701	11,424	10,395	16,784	110,666	87,892	15,708	7,066
Distribution to stockholders (except own stock)	43,164	19,113	9,526	7,494	5,756	9,337	53,857	39,157	9,961	4,739

Footnotes at end of table.

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade									
	Total	Wholesale trade				Retail trade				
		Total	Groceries and related products	Machinery, equipment, and supplies	Other wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	81,579	23,358	2,968	3,212	17,178	58,001	5,892	2,495	4,035	9,045
	(Thousand dollars)									
Total assets	9,913,770	3,767,041	416,187	437,990	2,912,864	6,136,298	1,014,397	342,196	450,303	1,502,598
Total receipts	33,881,190	14,668,441	2,749,495	1,373,769	10,545,177	19,166,595	2,278,561	758,220	2,448,645	6,110,905
Business receipts	33,440,597	14,447,938	2,731,455	1,357,619	10,358,864	18,946,530	2,247,399	742,599	2,434,202	6,045,698
Dividends, domestic corporations	4,183	1,987	42	272	1,673	2,196	544	47	739	383
Dividends, foreign corporations	57	56	1	-	55	1	-	-	-	-
Interest on Government obligations, total	2,315	811	72	86	653	1,504	472	-	119	38
United States	1,981	592	32	53	507	1,389	472	-	119	38
State and local	334	219	40	33	146	115	-	-	-	-
Other interest	31,501	10,557	1,063	1,905	7,589	20,943	2,804	1,251	1,068	10,074
Rents	50,130	12,890	1,154	735	11,001	37,217	2,250	2,345	1,781	20,433
Royalties	1,030	996	-	-	996	34	-	-	25	-
Net short-term capital gain reduced by net long-term capital loss	1,439	1,208	5	94	1,109	231	20	1	34	40
Net long-term capital gain reduced by net short-term capital loss	36,779	11,088	689	1,087	9,312	25,691	3,008	2,870	1,111	1,347
Net gain, noncapital assets	9,081	1,430	170	424	836	7,651	565	32	1,813	1,546
Other receipts	304,078	179,480	14,844	11,547	153,089	124,597	21,499	9,075	7,753	31,346
Total deductions	33,017,622	14,336,517	2,714,887	1,329,595	10,292,035	18,635,929	2,196,187	722,189	2,400,270	6,024,023
Cost of sales and operations	25,625,360	11,709,926	2,295,327	1,026,521	8,388,078	13,880,470	1,734,465	516,587	1,904,877	5,050,281
Compensation of officers	1,250,487	479,726	82,585	60,136	337,005	768,567	87,821	28,428	57,591	144,523
Repairs	102,301	36,138	6,262	1,981	27,895	66,008	6,217	2,230	7,229	10,412
Bad debts	66,739	21,744	1,455	2,387	17,902	44,993	10,542	836	1,057	11,262
Rent	447,886	103,255	13,007	10,938	79,310	343,947	16,636	12,955	28,958	53,434
Taxes	433,578	152,225	19,958	10,517	121,750	280,716	31,236	12,305	26,796	58,919
Interest	148,309	54,502	5,973	8,250	40,279	93,771	10,528	5,149	7,359	35,358
Contributions	7,511	2,626	361	397	1,868	4,880	600	263	371	715
Amortization	2,041	357	68	51	238	1,684	62	81	108	110
Depreciation	273,505	93,170	12,444	11,191	69,535	180,009	18,018	9,744	26,425	32,438
Depletion	972	253	14	-	239	719	405	13	-	295
Advertising	263,768	49,643	4,399	3,057	42,187	213,792	13,416	9,400	35,973	41,302
Pension, profit-sharing, stock bonus, and annuity plans	61,083	31,163	1,986	4,263	24,914	29,920	2,471	1,915	2,814	6,880
Other employee benefit plans	23,450	8,222	1,110	1,130	5,982	15,207	2,284	524	870	1,917
Net loss, noncapital assets	6,278	2,600	80	38	2,482	3,678	92	142	481	133
Other deductions	4,304,354	1,590,967	269,858	188,738	1,132,371	2,707,568	261,394	121,617	299,361	576,044
Total receipts less total deductions	863,568	331,924	34,608	44,174	253,142	530,666	82,374	36,031	48,375	86,882
Gross profit (less loss)	7,815,237	2,738,012	436,128	331,098	1,970,786	5,066,060	512,934	226,012	529,325	995,417
Gross profit	7,820,139	2,740,549	436,128	331,264	1,973,157	5,068,425	512,934	226,012	529,405	995,417
Gross loss	4,902	2,537	-	166	2,371	2,365	-	-	80	-
Net income (less deficit)	863,234	331,705	34,568	44,141	252,996	530,551	82,374	36,031	48,375	86,882
Net income	1,017,968	374,888	48,965	46,864	279,059	641,868	92,369	40,484	58,048	104,473
Deficit	154,734	43,183	14,397	2,723	26,063	111,317	9,995	4,453	9,673	17,591
Distribution to stockholders (except own stock)	589,928	221,944	30,349	28,700	162,895	367,196	48,069	23,607	33,209	59,242
RETURNS WITH NET INCOME										
Number of returns	58,441	17,402	2,194	2,490	12,718	40,910	4,829	1,772	2,738	6,363
	(Thousand dollars)									
Total assets	8,432,351	3,322,923	365,286	413,993	2,543,644	5,101,684	937,045	309,418	346,448	1,210,108
Total receipts	29,763,868	13,349,456	2,365,652	1,328,947	9,654,857	16,387,229	2,128,331	696,557	1,869,795	5,169,844
Business receipts	29,371,363	13,145,934	2,350,742	1,314,569	9,480,623	16,198,271	2,099,217	681,034	1,856,822	5,122,026
Dividends, domestic corporations	3,877	1,944	41	259	1,644	1,933	311	44	732	380
Dividends, foreign corporations	57	56	1	-	55	1	-	-	-	-
Interest on Government obligations, total	2,266	764	44	86	634	1,502	470	-	119	38
United States	1,932	545	4	53	488	1,387	470	-	119	38
State and local	334	219	40	33	146	115	-	-	-	-
Other interest	25,869	9,488	1,028	1,755	6,705	16,380	2,442	1,234	988	7,121
Rents	39,670	10,807	717	668	9,422	28,840	1,770	2,293	1,305	15,400
Royalties	1,023	996	-	-	996	27	-	-	25	-
Net short-term capital gain reduced by net long-term capital loss	1,437	1,207	5	94	1,108	230	20	-	34	40
Net long-term capital gain reduced by net short-term capital loss	35,465	10,631	639	713	9,279	24,834	2,984	2,870	1,111	637
Net gain, noncapital assets	7,305	1,392	162	402	828	5,913	551	32	1,671	517
Other receipts	275,536	166,237	12,273	10,401	143,563	109,298	20,566	9,050	6,988	23,685
Total deductions	28,745,566	12,974,349	2,316,647	1,282,050	9,375,652	15,745,246	2,035,962	656,073	1,811,747	5,065,371
Cost of sales and operations	22,533,277	10,661,241	1,955,752	999,608	7,705,881	11,852,056	1,618,837	475,629	1,448,471	4,288,041
Compensation of officers	1,073,236	421,156	73,217	55,407	292,532	650,459	80,431	26,132	41,719	122,721
Repairs	79,803	29,663	4,056	1,898	23,709	50,123	5,181	1,901	5,430	6,540
Bad debts	48,155	15,740	885	1,888	12,967	32,414	6,862	830	747	9,079
Rent	368,300	90,284	11,153	10,058	69,073	277,604	14,448	10,937	22,840	41,561
Taxes	362,254	131,918	16,529	9,674	105,715	230,265	28,335	11,395	16,987	48,997
Interest	116,306	46,198	4,515	7,671	34,012	70,084	9,730	4,492	4,778	26,939
Contributions	7,270	2,599	360	392	1,847	4,666	600	263	359	701
Amortization	1,513	260	55	38	167	1,253	53	31	63	70
Depreciation	218,036	80,036	10,550	10,522	58,964	137,868	16,195	8,122	18,383	24,568
Depletion	831	243	14	-	229	588	274	13	-	295
Advertising	226,341	46,201	3,888	2,755	39,558	179,955	12,384	8,173	29,474	33,158
Pension, profit-sharing, stock bonus, and annuity plans	56,336	28,841	1,835	4,253	22,753	27,495	2,270	1,915	1,242	6,825
Other employee benefit plans	20,188	7,440	833	1,061	5,546	12,727	1,986	382	601	1,324
Net loss, noncapital assets	974	349	15	38	296	625	92	142	33	102
Other deductions	3,632,746	1,412,180	232,990	176,787	1,002,403	2,217,064	238,284	105,716	220,620	454,450
Total receipts less total deductions	1,018,302	375,107	49,005	46,897	279,205	641,983	92,369	40,484	58,048	104,473
Gross profit (less loss)	6,838,086	2,484,693	394,990	314,961	1,774,742	4,346,215	480,380	205,405	408,351	833,985
Gross profit	6,838,470	2,485,077	394,990	314,961	1,775,126	4,346,215	480,380	205,405	408,351	833,985
Gross loss	384	384	-	-	384	-	-	-	-	-
Net income	1,017,968	374,888	48,965	46,864	279,059	641,868	92,369	40,484	58,048	104,473
Distribution to stockholders (except own stock)	581,228	220,726	30,349	28,700	161,677	359,714	47,807	23,607	33,209	56,374

Footnotes at end of table.

Table 4.2—INCOME STATEMENT 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	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Other finance
	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Other retail stores					
RETURNS WITH AND WITHOUT NET INCOME	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Number of returns	6,746	6,144	9,153	14,492	221	25,749	2,711	330	868
	(Thousand dollars)								
Total assets	558,292	627,341	475,959	1,165,212	10,431	3,171,617	173,116	205,645	225,109
Total receipts	1,332,439	1,702,955	1,332,916	3,201,954	46,154	1,410,564	50,160	38,981	5,599
Business receipts	1,318,116	1,682,382	1,308,095	3,168,039	46,129	1,021,199	24,178	9,164	914
Dividends, domestic corporations	73	48	44	318	-	579	6	102	12
Dividends, foreign corporations	-	1	-	-	-	67	-	-	-
Interest on Government obligations, total	134	19	108	614	-	447	147	90	8
United States	119	13	108	520	-	416	125	88	8
State and local	15	6	-	94	-	31	22	2	-
Other interest	1,529	1,105	995	2,117	1	23,157	8,176	406	343
Rents	2,821	1,325	1,522	4,740	23	19,591	177	6	-
Royalties	-	9	-	-	-	8,111	77	-	4
Net short-term capital gain reduced by net long-term capital loss	71	6	46	13	-	671	316	15	23
Net long-term capital gain reduced by net short-term capital loss	972	2,488	11,334	2,561	-	17,905	6,320	176	3,503
Net gain, noncapital assets	140	1,115	1,649	791	-	262,752	1,151	27,688	47
Other receipts	8,583	14,457	9,123	22,761	1	56,085	9,612	1,334	745
Total deductions	1,269,323	1,650,990	1,285,548	3,087,399	45,176	1,288,506	34,773	34,249	3,398
Cost of sales and operations	830,220	1,126,079	567,385	2,150,576	34,964	278,851	375	-	-
Compensation of officers	83,798	93,063	77,062	196,281	2,194	267,013	3,620	10,807	122
Repairs	3,915	4,612	18,736	12,657	155	5,895	463	8	9
Bad debts	3,050	7,782	303	10,161	2	8,815	574	107	2
Rent	53,918	45,713	60,535	71,798	684	26,909	1,358	1,139	109
Taxes	23,444	26,579	47,805	53,632	637	43,165	2,181	1,031	603
Interest	4,314	7,320	9,518	14,225	36	69,122	3,289	407	1,449
Contributions	931	442	323	1,235	5	1,149	15	9	-
Amortization	211	130	307	675	-	768	9	6	29
Depreciation	12,092	12,981	33,247	35,064	326	33,140	850	363	56
Depletion	-	1	2	3	-	2,049	-	-	-
Advertising	22,034	44,070	15,634	31,963	333	34,086	685	220	29
Pension, profit-sharing, stock bonus, and annuity plans	3,902	4,693	1,289	5,956	-	16,543	55	164	-
Other employee benefit plans	1,050	1,169	2,843	4,550	21	2,547	3	123	6
Net loss, noncapital assets	984	8	971	867	-	2,781	467	-	23
Other deductions	225,460	276,348	449,588	497,756	5,819	495,673	20,829	19,865	961
Total receipts less total deductions	63,116	51,965	47,368	114,555	978	122,058	15,387	4,732	2,201
Gross profit (less loss)	487,896	556,303	740,710	1,017,463	11,165	742,348	23,803	9,164	914
Gross profit	489,610	556,303	740,710	1,018,034	11,165	742,502	23,824	9,164	914
Gross loss	1,714	-	-	571	-	154	21	-	-
Net income (less deficit)	63,101	51,959	47,368	114,461	978	122,027	15,365	4,730	2,201
Net income	76,642	62,806	67,949	139,097	1,212	193,498	19,513	5,934	4,097
Deficit	13,541	10,847	20,581	24,636	234	71,471	4,148	1,204	1,896
Distribution to stockholders (except own stock)	47,093	44,060	35,634	76,282	788	128,420	19,484	860	1,983
RETURNS WITH NET INCOME									
Number of returns	4,995	4,287	5,568	10,359	(*)	15,899	1,971	(*)	326
	(Thousand dollars)								
Total assets	503,518	519,018	334,514	941,615	(*)	2,116,613	139,345	(*)	154,035
Total receipts	1,210,773	1,459,103	1,058,469	2,794,357	(*)	1,136,199	38,078	(*)	4,874
Business receipts	1,197,978	1,442,796	1,035,482	2,762,916	(*)	826,641	13,777	(*)	811
Dividends, domestic corporations	65	39	44	318	-	564	6	(*)	3
Dividends, foreign corporations	-	1	-	-	-	-	-	-	-
Interest on Government obligations, total	134	19	108	614	-	416	147	(*)	-
United States	119	13	108	520	-	389	125	(*)	-
State and local	15	6	-	94	-	27	22	(*)	-
Other interest	1,088	890	984	1,633	(*)	18,204	6,967	(*)	278
Rents	2,162	492	951	4,467	(*)	14,089	162	(*)	-
Royalties	-	2	-	-	-	8,107	77	-	-
Net short-term capital gain reduced by net long-term capital loss	71	6	46	13	-	647	316	(*)	17
Net long-term capital gain reduced by net short-term capital loss	972	2,426	11,331	2,503	-	17,297	6,320	(*)	3,391
Net gain, noncapital assets	140	604	1,649	749	-	210,010	878	(*)	47
Other receipts	8,163	11,828	7,874	21,144	(*)	40,224	9,428	(*)	327
Total deductions	1,134,116	1,396,291	990,520	2,655,166	(*)	942,674	18,543	(*)	777
Cost of sales and operations	746,487	969,362	438,053	1,867,176	(*)	228,332	375	-	-
Compensation of officers	76,942	74,045	57,642	170,827	(*)	209,374	1,951	(*)	122
Repairs	3,297	3,462	14,034	10,278	(*)	3,679	376	(*)	6
Bad debts	2,610	5,233	226	6,827	(*)	7,268	408	(*)	2
Rent	45,385	38,731	44,955	58,747	(*)	20,215	1,036	(*)	37
Taxes	20,796	20,845	37,517	45,393	(*)	29,509	1,213	(*)	165
Interest	3,695	5,140	5,753	9,557	(*)	37,447	2,706	(*)	60
Contributions	931	357	250	1,205	(*)	1,085	15	(*)	-
Amortization	183	107	215	531	-	361	4	(*)	8
Depreciation	10,078	10,106	24,000	26,416	(*)	19,035	652	(*)	6
Depletion	-	1	2	3	-	1,948	-	-	-
Advertising	19,588	37,319	12,350	27,509	(*)	27,555	436	(*)	29
Pension, profit-sharing, stock bonus, and annuity plans	3,700	4,533	1,289	5,721	-	12,071	55	(*)	-
Other employee benefit plans	947	1,129	2,197	4,161	(*)	1,853	3	(*)	4
Net loss, noncapital assets	95	2	33	126	-	436	-	-	2
Other deductions	199,382	225,919	352,004	420,689	(*)	342,506	9,313	(*)	336
Total receipts less total deductions	76,657	62,812	67,949	139,191	(*)	193,525	19,535	(*)	4,097
Gross profit (less loss)	451,491	473,434	597,429	895,740	(*)	598,309	13,402	(*)	811
Gross profit	451,491	473,434	597,429	895,740	(*)	598,330	13,423	(*)	811
Gross loss	-	-	-	-	-	21	21	-	-
Net income	76,642	62,806	67,949	139,097	(*)	193,498	19,513	(*)	4,097
Distribution to stockholders (except own stock)	46,976	40,095	35,494	76,152	(*)	122,192	17,663	(*)	1,983

Footnotes at end of table.

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Finance, insurance, and real estate—Continued		Services						
	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal services	Business services	Automobile services and miscellaneous repair services	Amusement and recreation services	Other services
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
RETURNS WITH AND WITHOUT NET INCOME									
Number of returns	6,319	15,521	42,150	3,782	8,626	11,726	5,287	5,465	7,263
	(Thousand dollars)								
Total assets	406,834	2,160,913	3,286,499	1,023,589	464,751	537,608	286,298	454,409	519,844
Total receipts	497,709	818,115	5,472,363	708,670	1,008,331	1,467,587	566,450	696,451	1,024,874
Business receipts	479,610	507,333	5,309,927	656,574	996,873	1,440,157	553,028	652,645	1,010,650
Dividends, domestic corporations	95	364	575	22	27	371	91	46	18
Dividends, foreign corporations	67	-	99	99	-	-	-	-	-
Interest on Government obligations, total	172	30	1,404	79	87	877	19	322	20
United States	172	23	1,277	79	87	874	18	202	17
State and local	-	7	127	-	-	3	1	120	3
Other interest	980	13,252	7,008	3,255	969	1,220	417	544	603
Rents	574	18,834	33,602	6,416	2,499	2,022	7,364	14,105	1,196
Royalties	223	7,807	894	3	-	2	-	682	207
Net short-term capital gain reduced by net long-term capital loss	6	311	1,616	65	-	767	35	600	149
Net long-term capital gain reduced by net short-term capital loss	581	7,325	8,995	1,578	1,189	1,402	1,540	2,925	361
Net gain, noncapital assets	40	233,826	5,945	762	1,779	1,143	1,452	174	635
Other receipts	15,361	29,033	102,298	39,817	4,908	19,626	2,504	24,408	11,035
Total deductions	458,961	757,125	5,325,525	714,324	959,003	1,408,049	554,450	702,091	987,608
Cost of sales and operations	121,417	157,059	2,824,425	298,959	509,659	859,182	334,038	317,388	505,199
Compensation of officers	117,534	134,930	600,059	18,986	98,661	183,891	48,936	76,413	173,172
Repairs	748	4,667	69,680	25,268	14,338	5,176	5,968	12,054	6,876
Bad debts	2,095	6,037	15,711	1,603	1,905	3,104	3,464	75	5,560
Rent	13,380	10,923	273,476	63,750	53,838	39,785	27,955	42,773	45,375
Taxes	9,337	30,013	180,347	40,113	32,454	33,499	17,144	26,501	30,636
Interest	2,645	61,332	82,380	37,308	7,363	6,101	6,715	12,091	12,802
Contributions	568	557	3,718	520	829	841	161	959	408
Amortization	277	447	1,822	148	132	198	113	856	375
Depreciation	7,242	24,629	240,176	65,666	46,273	28,427	30,281	43,889	25,640
Depletion	243	1,806	22	19	-	-	3	-	-
Advertising	5,726	27,426	80,563	13,490	15,178	12,816	5,993	23,015	10,071
Pension, profit-sharing, stock bonus, and annuity plans	7,514	8,810	44,530	55	2,611	14,571	1,499	8,431	17,363
Other employee benefit plans	996	1,419	10,717	667	2,647	1,967	1,237	1,399	2,800
Net loss, noncapital assets	196	2,095	25,308	22,569	486	141	321	1,615	176
Other deductions	169,043	284,975	872,591	125,203	172,629	218,350	70,622	134,632	151,155
Total receipts less total deductions	38,748	60,990	146,838	[1]5,654	49,328	59,538	12,000	[1]5,640	37,266
Gross profit (less loss)	358,193	350,274	2,485,502	357,615	487,214	580,975	218,990	335,257	505,451
Gross profit	358,193	350,407	2,502,430	358,836	487,214	581,675	219,479	346,937	508,289
Gross loss	-	133	16,928	1,221	-	700	489	11,680	2,838
Net income (less deficit)	38,748	60,983	146,711	[1]5,654	49,328	59,535	11,999	[1]5,760	37,263
Net income	46,560	117,394	337,414	54,731	58,618	84,822	23,041	47,949	68,253
Deficit	7,812	56,411	190,703	60,385	9,290	25,287	11,042	53,709	30,990
Distribution to stockholders (except own stock)	30,899	75,194	189,893	29,045	34,765	51,674	8,350	19,366	46,693
RETURNS WITH NET INCOME									
Number of returns	4,545	8,889	24,454	2,037	5,594	7,205	2,972	2,509	4,137
	(Thousand dollars)								
Total assets	355,369	1,278,840	2,052,426	515,957	337,068	431,180	190,853	237,763	339,605
Total receipts	376,752	682,796	4,056,055	440,856	758,821	1,206,149	411,232	423,455	815,542
Business receipts	371,371	431,518	3,920,945	393,051	750,371	1,181,881	401,409	391,169	803,064
Dividends, domestic corporations	95	358	522	22	27	318	91	46	18
Dividends, foreign corporations	-	-	99	99	-	-	-	-	-
Interest on Government obligations, total	164	15	1,381	79	87	876	18	314	7
United States	164	12	1,255	79	87	873	18	194	4
State and local	-	3	126	-	-	3	-	120	3
Other interest	708	9,911	6,452	3,016	786	1,211	374	518	547
Rents	524	13,397	26,802	5,257	1,964	445	5,800	12,247	1,089
Royalties	223	7,807	684	3	-	2	-	679	-
Net short-term capital gain reduced by net long-term capital loss	5	294	1,533	45	-	730	9	600	149
Net long-term capital gain reduced by net short-term capital loss	475	6,935	6,187	560	1,189	1,115	1,127	1,921	275
Net gain, noncapital assets	40	186,573	3,701	724	1,376	1,137	62	89	313
Other receipts	3,147	25,988	87,749	38,000	3,021	18,434	2,342	15,872	10,080
Total deductions	330,192	565,399	3,718,515	386,125	700,203	1,121,324	388,191	375,386	747,286
Cost of sales and operations	80,282	147,675	2,022,319	158,213	380,553	698,264	234,067	167,545	383,677
Compensation of officers	84,685	113,732	475,529	15,013	67,496	150,380	36,768	58,157	147,715
Repairs	479	2,813	48,924	18,298	10,760	3,191	3,967	6,472	6,236
Bad debts	1,326	5,425	10,502	774	1,369	1,777	2,626	12	3,944
Rent	10,243	7,981	175,679	45,316	35,003	30,187	18,033	21,380	25,760
Taxes	6,991	20,303	123,747	23,658	23,810	25,992	11,185	14,699	24,403
Interest	1,898	32,425	45,179	19,075	4,326	3,997	4,094	6,097	7,590
Contributions	540	521	3,541	474	820	737	147	958	405
Amortization	184	163	1,176	38	56	137	62	789	94
Depreciation	5,127	12,955	140,212	32,869	31,897	19,841	18,149	18,634	18,822
Depletion	243	1,705	3	3	-	-	-	-	-
Advertising	4,244	22,736	44,410	6,474	11,837	9,456	3,755	8,623	4,265
Pension, profit-sharing, stock bonus, and annuity plans	5,521	6,331	39,802	52	2,083	13,447	1,499	6,145	16,576
Other employee benefit plans	651	1,075	8,002	591	1,810	1,180	1,122	663	2,636
Net loss, noncapital assets	195	239	625	63	360	11	132	2	57
Other deductions	127,583	189,320	578,865	65,214	128,023	162,727	52,585	65,210	105,106
Total receipts less total deductions	46,560	117,397	337,540	54,731	58,618	84,825	23,041	48,069	68,256
Gross profit (less loss)	291,089	283,843	1,898,626	234,838	369,818	483,617	167,342	223,624	419,387
Gross profit	291,089	283,843	1,900,607	235,568	369,818	483,617	167,342	223,624	420,638
Gross loss	-	-	1,981	730	-	-	-	-	1,251
Net income	46,560	117,394	337,414	54,731	58,618	84,822	23,041	47,949	68,253
Distribution to stockholders (except own stock)	28,428	73,258	187,743	28,423	34,430	51,258	8,115	18,852	46,665

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

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

"Nature of business not allocable" is 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."

Table 4.3—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(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)	(14)
ALL INDUSTRIAL DIVISIONS														
Total	217,134	61,765,015	60,467,277	43,976,948	1,070,015	1,947,530	5,288,925	142,516	52,735,957	51,675,267	37,625,897	776,613	2,622,506	4,342,447
$1 under $5,000	12,676	26,597	15,434	11,898	8,844	[1]37,773	19,341	3,793	11,389	5,376	1,254	637	5,363	515
$5,000 under $10,000	7,537	62,502	43,275	25,348	8,539	[1]23,435	22,256	3,430	30,323	15,765	4,620	1,375	13,143	2,184
$10,000 under $25,000	17,813	311,500	259,150	121,324	24,461	[1]14,877	30,137	8,944	165,190	121,209	38,957	7,877	44,995	6,149
$25,000 under $50,000	26,351	995,579	916,177	415,516	47,729	14,950	77,428	15,545	586,871	529,431	204,591	22,173	83,712	36,507
$50,000 under $100,000	34,500	2,635,340	2,466,415	1,285,738	109,192	85,432	215,485	21,814	1,690,460	1,559,243	758,753	60,591	171,189	102,978
$100,000 under $200,000	39,904	5,971,813	5,765,297	3,378,472	166,229	268,424	529,720	30,500	4,626,995	4,448,970	2,520,857	121,650	337,061	396,135
$200,000 under $500,000	41,332	13,115,591	12,854,337	8,501,077	269,786	442,719	1,174,000	33,128	10,474,881	10,277,300	6,631,921	194,598	610,143	935,181
$500,000 under $1,000,000	15,606	11,135,232	10,977,782	8,050,192	177,538	446,721	994,549	13,528	9,687,647	9,545,061	6,901,157	149,142	491,163	848,625
$1,000,000 under $5,000,000	11,701	21,986,939	21,774,975	17,454,398	215,680	686,425	1,863,941	10,671	20,412,848	20,218,106	16,173,828	189,884	730,902	1,739,103
$5,000,000 or more	603	5,500,996	5,394,435	4,732,985	37,297	115,067	333,980	584	5,029,237	4,954,806	4,389,959	26,098	131,566	275,033
Receipts not reported	9,111	22,926	-	-	4,720	[1]36,123	28,088	579	20,116	-	-	2,588	3,269	37
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	8,579	1,265,102	1,196,337	842,903	71,516	18,607	240,314	4,430	960,727	912,086	623,771	41,819	85,411	155,044
$1 under $5,000	668	2,578	1,618	2,182	2,274	[1]9,876	4,648							
$5,000 under $10,000	452	3,525	3,403	4,275	990	[1]5,319	5,215	415	6,116	5,413	1,296	612	2,651	1,980
$10,000 under $25,000	882	14,895	13,712	11,221	3,897	[1]7,520	2,732							
$25,000 under $50,000	1,495	64,166	54,786	28,949	8,303	[1]2,896	14,715	881	35,759	32,665	12,596	4,059	6,008	5,587
$50,000 under $100,000	2,058	175,293	154,135	85,515	19,783	4,598	24,417	995	91,738	80,334	33,791	9,047	20,248	3,480
$100,000 under $200,000	1,414	218,593	206,360	115,624	15,021	21,902	28,368	1,137	182,214	170,125	88,261	12,393	24,178	27,563
$200,000 under $500,000	671	203,028	191,528	122,740	8,992	10,929	59,382	549	162,588	151,810	93,350	6,915	13,718	54,391
$500,000 under $1,000,000	328	249,963	245,221	178,014	5,630	5,453	45,414	215	172,939	169,303	119,355	3,312	11,203	12,416
$1,000,000 under $5,000,000	190	303,098	296,188	268,441	6,140	5,305	45,651	182	285,682	279,154	254,848	5,407	6,725	42,454
$5,000,000 or more	3	29,529	29,386	25,942	219	280	7,661	2	23,312	23,282	20,274	74	301	7,136
Receipts not reported	418	434	-	-	307	[1]4,249	2,111	(*)	(*)	-	-	-	(*)	(*)
MINING														
Total	2,075	388,149	372,552	204,594	26,596	21,447	3,097	1,307	322,744	307,792	155,353	22,404	33,977	1,097
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000														
$25,000 under $50,000	575	20,908	16,629	8,810	1,864	328	467	697	38,458	33,510	13,678	2,761	7,083	228
$50,000 under $100,000	415	32,116	31,128	11,847	2,695	1,935	225							
$100,000 under $200,000														
$200,000 under $500,000	486	139,395	136,309	78,262	7,778	8,062	286	543	200,417	192,174	97,114	12,630	18,740	226
$500,000 under $1,000,000	169	104,801	99,457	55,176	6,434	9,149	261							
$1,000,000 under $5,000,000	68	85,531	83,759	45,849	7,171	8,133	763	67	83,869	82,108	44,561	7,013	8,154	643
$5,000,000 or more	1	5,197	5,095	4,439	489	[1]6	-	-	-	-	-	-	-	-
Receipts not reported	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-	-	-
CONTRACT CONSTRUCTION														
Total	20,882	6,728,252	6,658,281	5,243,438	110,950	239,786	413,793	14,120	5,676,874	5,620,928	4,399,075	91,566	281,463	293,916
$1 under $5,000														
$5,000 under $10,000	2,084	28,272	21,429	13,417	1,058	2,143	3,771	828	16,653	9,983	5,797	227	5,003	434
$10,000 under $25,000														
$25,000 under $50,000	2,355	91,813	88,941	54,034	2,646	[1]508	4,543	1,457	55,403	54,457	31,237	1,588	4,056	3,316
$50,000 under $100,000	2,868	219,089	213,117	138,645	7,903	8,564	10,182	1,650	129,683	125,802	78,317	5,330	12,900	7,926
$100,000 under $200,000	4,524	679,619	673,457	481,569	11,571	22,588	52,366	3,318	502,211	498,291	343,097	8,065	30,521	29,824
$200,000 under $500,000	4,843	1,547,322	1,538,625	1,190,954	22,958	50,482	136,587	3,692	1,148,939	1,144,521	870,493	16,158	60,418	78,724
$500,000 under $1,000,000	1,895	1,315,386	1,308,127	989,262	25,043	68,908	53,695	1,640	1,159,651	1,153,812	863,476	22,593	73,538	45,937
$1,000,000 under $5,000,000	1,443	2,432,973	2,407,429	2,016,378	34,701	76,582	124,999	1,329	2,288,244	2,263,593	1,881,689	33,272	80,271	114,609
$5,000,000 or more	48	412,124	407,156	359,179	4,897	13,264	13,229	43	374,765	370,469	324,969	4,326	13,799	13,146
Receipts not reported	822	1,654	-	-	173	[1]2,237	14,421	(*)	(*)	-	-	(*)	(*)	-

Footnotes at end of table.

Table 4.3—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS--Continued

Industrial division and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING														
Total	25,951	10,808,629	10,690,081	7,848,644	211,689	464,186	795,193	17,578	9,255,467	9,179,908	6,715,241	167,048	560,841	618,237
$1 under $5,000	1,149	2,119	1,690	1,157	268	[1]3,369	5,922	699	10,511	8,683	3,226	523	2,091	412
$5,000 under $10,000	484	3,776	3,753	3,228	1,014	[1]5,581	1,833							
$10,000 under $25,000	1,273	23,721	22,050	14,486	1,645	[1]6,902	8,496							
$25,000 under $50,000	2,321	87,406	86,694	48,464	4,293	[1]4,326	7,353	1,149	43,363	43,054	20,093	1,745	4,209	1,818
$50,000 under $100,000	2,976	231,430	225,133	139,882	10,108	[1]61	15,133	1,687	131,740	128,703	75,984	4,438	11,771	6,484
$100,000 under $200,000	4,728	729,729	724,866	461,137	18,386	38,759	59,410	3,654	575,465	571,333	356,383	13,918	45,555	40,224
$200,000 under $500,000	7,389	2,388,034	2,368,079	1,606,793	62,464	112,491	151,925	5,985	1,945,347	1,928,510	1,260,819	52,440	134,085	124,869
$500,000 under $1,000,000	2,808	2,025,462	2,001,885	1,426,911	36,960	124,804	135,268	2,565	1,865,675	1,844,303	1,290,310	35,371	130,188	113,352
$1,000,000 under $5,000,000	1,955	4,001,690	3,979,068	3,086,941	60,003	185,199	301,362	1,727	3,696,255	3,675,841	2,859,777	52,096	192,792	278,027
$5,000,000 or more	116	1,314,538	1,276,863	1,059,645	16,258	24,656	107,852	111	986,390	979,481	848,649	6,487	39,885	53,051
Receipts not reported	753	724	-	-	290	[1]1,484	639	(*)	(*)	-	-	(*)	(*)	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
Total	10,009	1,764,064	1,731,667	1,079,902	102,033	70,264	20,430	6,125	1,517,321	1,488,968	919,698	76,083	110,666	12,928
$1 under $5,000	1,227	6,793	3,201	2,501	3,004	[1]1,501	11	988	14,905	10,666	2,427	1,052	6,522	182
$5,000 under $10,000														
$10,000 under $25,000	1,203	18,779	18,047	9,880	4,399	[1]6,328	391							
$25,000 under $50,000	989	36,377	36,010	16,767	3,275	[1]1,377	241							
$50,000 under $100,000	1,849	132,995	129,988	63,224	11,596	9,068	1,215	1,633	101,269	99,908	43,293	6,200	14,934	999
$100,000 under $200,000	1,980	291,054	280,317	166,346	24,137	6,230	4,632	1,440	213,682	204,404	117,273	17,872	16,671	3,219
$200,000 under $500,000	1,337	370,767	369,237	238,924	21,280	12,923	6,785	1,079	295,043	293,828	187,045	17,542	20,466	1,421
$500,000 under $1,000,000	814	589,851	580,087	345,308	26,312	40,742	4,352	812	588,468	578,748	344,540	25,788	41,011	4,343
$1,000,000 under $5,000,000	171	251,376	249,407	185,857	6,773	8,229	2,631	169	246,310	244,359	182,311	6,501	8,277	2,592
$5,000,000 or more	6	66,014	65,373	51,095	1,128	2,647	172	5	57,644	57,055	42,809	1,128	2,785	172
Receipts not reported	433	58	-	-	129	[1]369	-	-	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE														
Total	81,579	33,881,190	33,440,597	25,625,360	273,505	863,229	3,678,079	58,441	29,763,868	29,371,363	22,533,277	218,036	1,017,963	3,184,738
$1 under $5,000	1,278	3,920	2,420	1,973	229	[1]1,374	634	628	4,390	2,820	1,269	103	1,227	147
$5,000 under $10,000	1,502	11,682	10,961	6,719	1,002	[1]10,323	4,626							
$10,000 under $25,000	3,213	57,044	54,467	30,548	2,012	[1]4,792	12,984	1,134	21,445	19,727	9,979	357	4,174	2,731
$25,000 under $50,000	7,170	274,628	268,820	152,399	6,112	[1]3,550	44,310	4,007	153,952	150,294	77,257	2,759	12,412	22,402
$50,000 under $100,000	13,243	1,022,962	978,073	548,749	23,948	18,528	148,527	8,286	657,098	617,655	327,588	13,409	47,585	76,863
$100,000 under $200,000	17,548	2,596,309	2,566,792	1,557,620	35,907	91,581	362,209	13,377	2,001,520	1,977,837	1,168,508	26,889	114,737	277,563
$200,000 under $500,000	19,986	6,402,149	6,315,147	4,320,110	67,971	209,121	781,121	16,591	5,303,611	5,231,811	3,518,316	54,136	239,983	652,556
$500,000 under $1,000,000	8,176	5,889,662	5,811,247	4,528,029	48,411	144,097	743,994	7,073	5,077,334	5,006,342	3,863,347	40,318	155,407	663,286
$1,000,000 under $5,000,000	7,387	14,079,193	13,951,201	11,355,821	73,809	356,543	1,373,174	6,787	13,088,731	12,969,451	10,523,048	66,769	372,334	1,288,357
$5,000,000 or more	418	3,540,933	3,481,469	3,123,392	13,519	69,232	204,371	412	3,454,465	3,395,426	3,043,965	13,296	69,802	200,833
Receipts not reported	1,658	2,708	-	-	585	[1]5,834	2,129	(*)	(*)	-	-	-	(*)	-
Wholesale Trade														
Total	23,358	14,668,441	14,447,938	11,709,926	93,170	331,705	1,153,453	17,402	13,349,456	13,145,934	10,661,241	80,036	374,888	1,029,179
$1 under $5,000	1,003	5,294	4,617	3,775	384	[1]4,215	2,705	666	7,882	7,235	3,527	146	1,274	964
$5,000 under $10,000														
$10,000 under $25,000	849	14,195	13,291	6,896	385	[1]353	2,667							
$25,000 under $50,000	2,155	83,705	80,589	38,023	1,200	4,820	8,580	1,633	64,060	62,118	29,185	875	6,332	5,686
$50,000 under $100,000	3,158	261,927	230,098	124,028	5,917	11,193	34,292	2,192	194,044	162,778	80,405	4,858	14,700	19,446
$100,000 under $200,000	3,898	582,620	577,526	340,351	7,195	15,556	66,154	2,658	398,963	396,055	221,516	4,337	20,483	44,474
$200,000 under $500,000	4,600	1,498,769	1,467,404	1,045,093	14,389	38,320	156,404	3,757	1,225,762	1,200,842	838,510	11,608	49,450	136,549
$500,000 under $1,000,000	2,737	2,043,886	2,008,427	1,620,352	17,774	48,766	160,981	2,413	1,780,614	1,746,233	1,395,780	15,660	52,241	128,947
$1,000,000 under $5,000,000	3,994	7,645,375	7,584,512	6,240,375	39,811	167,382	602,312	3,714	7,209,306	7,151,715	5,861,121	36,789	179,022	574,883
$5,000,000 or more	280	2,530,176	2,481,474	2,291,033	5,936	50,729	119,348	277	2,467,539	2,418,958	2,231,197	5,763	51,120	118,230
Receipts not reported	684	2,494	-	-	179	[1]493	10	(*)	(*)	-	-	-	(*)	-

Footnotes at end of table.

Table 4.3—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Retail Trade														
Total	58,001	19,166,595	18,946,530	13,880,470	180,009	530,546	2,521,353	40,910	16,387,229	16,198,271	11,852,056	137,868	641,863	2,153,144
$1 under $5,000	811	3,214	1,741	974	195	[1]225	562							
$5,000 under $10,000	966	7,094	7,023	3,943	652	[1]7,257	1,993	1,096	17,953	15,312	7,721	314	4,127	1,914
$10,000 under $25,000	2,365	42,849	41,176	23,652	1,627	[1]4,439	10,317							
$25,000 under $50,000	4,962	188,795	186,103	114,305	4,850	[1]8,398	35,730	2,320	87,764	86,048	48,001	1,822	6,052	16,716
$50,000 under $100,000	10,047	757,840	744,781	422,854	18,018	7,299	114,062	6,057	459,859	451,683	245,316	8,538	32,849	57,244
$100,000 under $200,000	13,596	2,008,260	1,983,837	1,212,290	28,707	76,256	295,481	10,719	1,602,557	1,581,782	946,992	22,552	94,254	233,089
$200,000 under $500,000	15,348	4,889,838	4,834,201	3,265,012	53,393	170,804	624,433	12,834	4,077,849	4,030,969	2,679,806	42,528	190,533	516,007
$500,000 under $1,000,000	5,401	3,823,916	3,780,984	2,889,635	30,580	94,183	580,771	4,622	3,274,860	3,238,273	2,449,525	24,601	102,018	532,097
$1,000,000 under $5,000,000	3,393	6,433,818	6,366,689	5,115,446	33,998	189,161	770,862	3,073	5,879,425	5,817,736	4,661,927	29,980	193,312	713,474
$5,000,000 or more	139	1,010,757	999,995	832,359	7,583	18,503	85,023	136	986,926	976,468	812,768	7,533	18,682	82,603
Receipts not reported	975	214	-	-	406	[1]5,341	2,119	(*)	(*)	-	-	-	(*)	-
FINANCE, INSURANCE, AND REAL ESTATE														
Total	25,749	1,410,564	1,021,199	278,851	33,140	122,027	19,364	15,899	1,136,199	826,641	228,332	19,035	193,498	9,147
$1 under $5,000	4,877	7,544	2,177	225	1,324	[1]9,415	1,824	2,160	4,424	1,345	14	246	2,651	14
$5,000 under $10,000	2,377	17,199	6,034	264	1,416	669	9,152	1,622	12,026	2,705	143	703	5,996	1,445
$10,000 under $25,000	4,434	71,867	39,364	5,453	2,696	15,619	378	3,318	54,813	27,726	3,455	1,433	21,138	378
$25,000 under $50,000	4,537	167,466	110,857	9,442	3,538	21,617	539	3,453	128,816	81,294	4,658	2,980	35,079	12
$50,000 under $100,000	3,656	256,708	188,371	26,424	8,575	24,186	-	2,631	182,586	127,615	20,923	5,593	30,552	-
$100,000 under $200,000	1,827	259,126	184,208	45,951	3,317	28,375	4,476	1,442	204,417	141,273	32,186	2,614	31,091	4,303
$200,000 under $500,000	1,358	386,747	272,326	77,378	8,670	29,526	2,995							
$500,000 under $1,000,000	136	88,390	74,297	30,292	2,133	11,968	-	1,207	398,951	302,516	84,092	4,533	55,372	2,995
$1,000,000 under $5,000,000	69	110,879	101,206	41,389	1,387	9,955	-	66	105,528	99,808	40,828	892	10,719	-
$5,000,000 or more	1	44,638	42,359	42,033	41	900	-	1	44,638	42,359	42,033	41	900	-
Receipts not reported	2,477	-	-	-	43	[1]11,373	-	-	-	-	-	-	-	-
SERVICES														
Total	42,150	5,472,363	5,309,927	2,824,425	240,176	146,711	117,347	24,454	4,056,055	3,920,945	2,022,319	140,212	337,414	66,032
$1 under $5,000	3,119	7,029	4,769	4,365	2,693	[1]10,162	4,390							
$5,000 under $10,000	2,092	18,178	14,543	7,932	2,777	[1]3,852	1,337	1,663	11,453	9,663	2,968	545	3,017	416
$10,000 under $25,000	5,512	96,695	92,566	35,126	9,009	[1]7,612	2,292	2,606	45,494	42,153	10,863	4,013	8,429	706
$25,000 under $50,000	7,018	257,623	254,920	100,058	17,796	6,177	5,263	3,898	145,397	144,465	51,915	7,557	17,315	3,264
$50,000 under $100,000	7,435	564,747	546,470	271,452	24,584	18,614	15,786	5,041	386,741	370,384	175,408	15,373	31,351	7,109
$100,000 under $200,000	7,723	1,170,634	1,104,961	535,830	57,677	57,418	18,259	5,972	920,737	861,371	400,754	39,686	72,737	13,439
$200,000 under $500,000	5,262	1,658,196	1,640,786	851,480	69,476	9,483	33,611	3,779	1,188,330	1,180,046	588,935	37,472	92,596	18,902
$500,000 under $1,000,000	1,281	871,717	857,461	497,200	26,615	41,600	11,565	925	635,282	622,337	337,450	14,335	54,879	9,080
$1,000,000 under $5,000,000	419	722,199	706,717	453,722	25,696	36,479	15,361	345	618,229	603,792	386,766	17,934	51,630	12,421
$5,000,000 or more	10	88,023	86,734	67,260	746	4,094	695	10	88,023	86,734	67,260	746	4,094	695
Receipts not reported	2,281	17,322	-	-	3,107	[1]5,528	8,788	(*)	(*)	-	-	(*)	(*)	-

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

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not listed separately because of high sampling variability; however, they are included in the appropriate totals.
Estimates are rounded and may not add to totals.
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.4—NUMBER, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

Selected industry	Number of returns	Returns with depreciation					Size of depreciation									
							Under $2,000					$2,000 under $4,000				
		Number	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation (Thousand dollars)	Depreciation as a percent of total deductions	Number	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation (Thousand dollars)	Depreciation as a percent of total deductions	Number	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation (Thousand dollars)	Depreciation as a percent of total deductions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	217,134	187,489	58,535,417	57,862,173	1,070,015	1.8	87,202	11,934,194	11,817,052	73,342	0.6	38,288	10,152,838	10,030,669	109,456	1.1
Agriculture, forestry, and fisheries	8,579	8,229	1,177,188	1,227,308	71,516	5.8	1,771	132,074	133,952	1,475	1.1	1,397	50,253	49,629	4,123	8.3
Farms	6,200	5,907	750,986	796,202	56,276	7.1	1,051	107,650	109,898	874	0.8	968	33,470	30,330	2,909	9.6
Mining	2,075	1,751	369,846	360,769	26,596	7.4	521	37,660	44,054	555	1.3	(*)	(*)	(*)	(*)	(*)
Contract construction	20,882	18,579	6,374,455	6,206,987	110,950	1.8	8,565	1,141,220	1,119,519	7,780	0.7	4,248	1,095,995	1,074,652	11,872	1.1
General contractors	7,861	6,372	3,006,441	2,967,384	56,391	1.9	3,143	544,175	543,611	2,648	0.5	1,089	369,159	370,964	3,009	0.8
Special trade contractors	13,021	12,207	3,368,014	3,239,603	54,559	1.7	5,422	597,045	575,908	5,132	0.9	3,159	726,836	703,688	8,863	1.3
Manufacturing	25,951	23,812	10,438,028	10,102,846	211,689	2.1	8,394	1,577,126	1,562,871	7,476	0.5	3,972	801,274	778,807	11,510	1.5
Transportation, communication, electric, gas, and sanitary services	10,009	9,339	1,706,706	1,675,677	102,033	6.1	2,552	124,394	123,874	2,161	1.7	1,639	234,052	226,847	4,858	2.1
Wholesale and retail trade	81,579	74,277	32,467,356	32,033,320	273,505	0.9	38,172	7,234,689	7,098,140	32,681	0.5	16,591	6,779,407	6,661,119	47,634	0.7
Wholesale trade	23,358	20,327	13,896,669	13,780,902	93,170	0.7	9,882	2,470,021	2,441,457	7,793	0.3	4,038	2,663,669	2,616,329	11,873	0.5
Retail trade	58,001	53,730	18,524,558	18,207,242	180,009	1.0	28,106	4,732,081	4,625,052	24,751	0.5	12,554	4,115,738	4,044,790	35,761	0.9
Building materials, hardware, and farm equipment	5,892	5,624	2,232,088	2,181,239	18,018	0.8	2,776	539,142	529,962	2,577	0.5	1,579	567,830	556,684	4,458	0.8
Automotive dealers	9,045	8,306	5,862,067	5,840,645	32,438	0.6	3,958	1,461,198	1,448,045	3,376	0.2	2,204	1,303,655	1,284,659	6,272	0.5
Apparel and accessory stores	6,746	6,402	1,291,835	1,241,206	12,092	1.0	4,506	577,314	551,902	3,690	0.7	1,155	293,634	284,965	3,201	1.1
Furniture, home furnishings, and equipment stores	6,144	5,660	1,613,628	1,581,095	12,981	0.8	3,646	607,988	585,811	3,045	0.5	1,063	380,078	373,624	2,937	0.8
Eating and drinking places	9,153	8,303	1,255,555	1,229,935	33,247	2.7	3,439	223,625	221,282	3,506	1.6	2,154	250,014	250,321	6,139	2.5
Drug and proprietary stores	4,413	3,854	934,508	908,679	8,341	0.9	2,169	322,933	311,993	2,032	0.7	1,148	432,774	421,597	3,313	0.8
Other retail trade	16,608	15,581	5,334,877	5,224,443	62,892	1.2	7,613	999,881	976,057	6,525	0.7	3,252	887,753	872,940	9,441	1.1
Finance, insurance, and real estate	25,749	15,237	911,900	1,145,585	33,140	2.9	11,097	543,779	616,827	8,050	1.3	2,520	158,129	223,511	6,878	3.1
Insurance	6,319	5,039	409,952	403,532	7,242	1.8	3,861	261,349	247,441	2,792	1.1	900	128,294	123,045	2,467	2.0
Real estate	15,521	8,741	472,207	682,706	24,629	3.6	5,953	257,377	325,390	4,413	1.4	1,457	29,641	91,544	4,060	4.4
Services	42,150	36,105	5,043,302	5,064,252	240,176	4.7	16,023	1,121,792	1,096,677	13,020	1.2	7,705	1,020,442	1,004,753	21,962	2.2
Personal services	8,626	8,036	985,486	947,692	46,273	4.9	2,695	104,980	103,165	2,325	2.3	2,051	158,198	153,159	5,826	3.8
Business services	11,726	9,579	1,391,605	1,358,220	28,427	2.1	5,960	442,623	435,425	4,158	1.0	1,886	485,598	473,417	5,365	1.1
Automobile and other repair services	5,287	4,675	513,435	517,481	30,281	5.9	2,239	165,939	165,771	2,231	1.3	989	89,297	89,328	2,921	3.3
Other services	16,510	13,815	2,152,776	2,240,859	135,195	6.0	5,129	408,250	392,316	4,306	1.1	2,781	287,349	288,849	7,850	2.7

Footnote at end of table.

Table 4.4—NUMBER, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

Selected industry	Size of depreciation—Continued														
	$4,000 under $6,000					$6,000 under $10,000					$10,000 or more				
	Number	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation (Thousand dollars)	Depreciation as a percent of total deductions	Number	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation (Thousand dollars)	Depreciation as a percent of total deductions	Number	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation (Thousand dollars)	Depreciation as a percent of total deductions
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All industries	18,173	6,593,915	6,542,188	89,425	1.4	18,907	8,037,835	7,909,601	147,290	1.9	24,919	21,816,635	21,562,663	650,502	3.0
Agriculture, forestry, and fisheries	1,099	153,311	152,271	5,501	3.6	1,854	216,050	219,886	14,768	6.7	2,109	625,500	671,570	45,649	6.8
Farms	723	65,120	65,974	3,552	5.4	1,423	127,816	124,337	11,404	9.2	1,742	416,930	465,663	37,537	8.1
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	618	268,791	254,260	22,647	8.9
Contract construction	2,059	953,693	926,121	9,979	1.1	1,557	796,800	779,681	11,180	1.4	2,150	2,386,747	2,307,014	70,139	3.0
General contractors	491	366,995	362,714	2,302	0.6	331	277,666	274,997	2,499	0.9	1,318	1,448,446	1,415,098	45,933	3.2
Special trade contractors	1,568	586,698	563,407	7,677	1.4	1,226	519,134	504,684	8,681	1.7	832	938,301	891,916	24,206	2.7
Manufacturing	2,616	822,409	791,509	12,931	1.6	2,947	1,214,743	1,154,249	22,780	2.0	5,883	6,022,476	5,815,410	156,992	2.7
Transportation, communication, electric, gas, and sanitary services	1,059	126,123	125,008	5,385	4.3	1,472	209,991	216,841	11,880	5.5	2,616	1,012,146	983,107	77,749	7.9
Wholesale and retail trade	7,015	4,006,707	3,970,674	34,370	0.9	6,567	4,871,797	4,791,612	51,692	1.1	5,932	9,574,756	9,511,775	107,128	1.1
Wholesale trade	1,629	1,537,931	1,530,274	8,175	0.5	2,179	1,803,463	1,778,639	16,903	1.0	2,599	5,421,585	5,414,203	48,426	0.9
Retail trade	5,348	2,455,234	2,426,855	26,006	1.1	4,388	3,068,334	3,012,973	34,789	1.2	3,333	4,153,171	4,097,572	58,702	1.4
Building materials, hardware, and farm equipment	433	243,511	235,907	2,001	0.8	486	514,824	498,140	3,990	0.8	350	366,781	360,546	4,992	1.4
Automotive dealers	891	855,960	858,329	4,505	0.5	661	1,094,065	1,096,080	5,064	0.5	593	1,147,189	1,153,532	13,221	1.1
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4	10,261	9,767	72	0.7
Furniture, home furnishings, and equipment stores	505	215,974	209,341	2,505	1.2	(*)	(*)	(*)	(*)	(*)	176	233,005	234,038	2,305	1.0
Eating and drinking places	1,164	203,223	201,783	5,568	2.8	882	237,602	226,939	7,059	3.1	664	341,091	329,610	10,975	3.3
Drug and proprietary stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
Other retail trade	1,671	684,181	674,669	8,104	1.2	1,498	708,218	690,698	11,685	1.7	1,547	2,054,844	2,010,079	27,137	1.4
Finance, insurance, and real estate	756	33,479	47,511	3,572	7.5	485	23,390	42,132	3,536	8.4	378	153,123	215,604	11,104	5.2
Insurance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	587	21,407	35,107	2,639	7.5	425	18,068	36,254	3,150	8.7	318	145,714	194,411	10,367	5.3
Services	3,409	468,191	500,341	16,848	3.4	3,735	659,781	658,558	29,252	4.4	5,233	1,773,096	1,803,923	159,094	8.8
Personal services	880	128,494	129,715	4,458	3.4	1,256	206,731	191,538	9,682	5.1	1,154	387,083	370,115	23,982	6.5
Business services	853	122,000	130,891	4,190	3.2	593	198,215	189,347	4,743	2.5	282	143,169	129,140	9,971	7.7
Automobile and other repair services	(*)	(*)	(*)	(*)	(*)	506	55,503	56,736	3,897	6.9	513	152,958	156,316	19,098	12.2
Other services	1,241	167,959	190,405	6,066	3.2	1,381	199,332	220,937	10,930	4.9	3,284	1,089,886	1,148,352	106,043	9.2

(*) 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.

"Other agriculture, forestry, and fisheries," "Wholesale and retail trade not allocable," "Finance," and "Nature of business not allocable" are not shown separately; however, they are included in the appropriate totals.

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

Table 4.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY ACCOUNTING PERIOD AND INDUSTRIAL DIVISION

Accounting period (month in which ended)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	All industrial divisions			Agriculture, forestry, and fisheries			Mining			Contract construction		
All returns, total	217,134	60,467,277	1,947,535	8,579	1,196,337	18,607	2,075	372,552	21,447	20,882	6,658,281	239,786
Annual returns, total	204,237	59,718,983	1,961,259	8,052	1,176,586	26,320	1,821	370,468	23,143	19,944	6,628,876	240,074
Calendar year returns	100,564	27,242,074	760,527	4,241	652,224	10,340	1,086	177,900	13,513	9,852	2,888,034	67,322
Noncalendar year returns, total	103,673	32,476,909	1,200,732	3,811	524,362	15,980	735	192,568	9,630	10,092	3,740,842	172,752
July 1968	5,319	1,926,679	83,723	323	23,725	3,188	-	-	-	421	93,771	3,721
August 1968	6,462	1,554,884	36,287	287	45,772	4,213	-	-	-	727	155,543	9,066
September 1968	10,575	2,578,437	57,565	313	22,930	22	(*)	(*)	(*)	1,073	508,782	23,174
October 1968	8,313	2,977,252	76,678	454	57,572	[1]3,434	(*)	(*)	(*)	853	381,905	19,926
November 1968	5,510	1,397,734	40,910	366	31,184	[1]2,131	-	-	-			
January 1969	9,433	3,106,614	163,951	275	22,374	1,445	329	107,417	5,942	928	437,073	28,328
February 1969	8,344	3,067,007	133,557	433	95,524	5,080				712	264,812	11,493
March 1969	15,252	5,166,098	235,448	383	109,158	4,768				2,176	843,779	33,681
April 1969	8,220	2,130,757	56,560	327	22,105	4,347	328	78,591	4,991	657	189,345	7,013
May 1969	8,691	2,915,955	125,439							916	143,505	7,043
June 1969	17,554	5,655,492	190,614	650	94,018	[1]1,518				1,629	722,327	29,307
Part-year returns, total	12,897	748,294	[1]13,724	527	19,751	[1]7,713	(*)	(*)	(*)	938	29,405	[1]288
December 1968	5,784	281,965	[1]17,608	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
July-November 1968	2,444	127,802	[1]2,105	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
January-June 1969	4,668	338,527	5,989	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
	Manufacturing			Transportation, communication, electric, gas, and sanitary services			Wholesale and retail trade					
							Total			Wholesale trade		
All returns, total	25,951	10,690,081	464,186	10,009	1,731,667	70,264	81,579	33,440,597	863,234	23,358	14,447,938	331,705
Annual returns, total	24,523	10,606,940	467,191	9,359	1,716,147	72,841	76,915	32,983,277	859,049	22,366	14,370,776	330,959
Calendar year returns	12,260	4,206,464	169,771	5,568	904,184	34,776	35,707	15,584,252	358,034	10,460	5,947,383	139,930
Noncalendar year returns, total	12,263	6,400,476	297,420	3,791	811,963	38,065	41,208	17,399,025	501,015	11,907	8,423,393	191,029
July 1968	743	266,079	9,608	723	126,986	4,296	1,915	1,319,949	55,538	247	646,968	16,257
August 1968	822	237,123	10,030				2,471	876,586	16,950	723	489,113	9,539
September 1968	1,237	458,871	8,278	322	37,198	1,105	4,305	1,316,810	34,342	1,271	390,758	4,310
October 1968	839	1,064,631	24,691	592	118,372	9,199	3,547	1,245,246	35,568	988	764,112	16,110
November 1968	489	172,429	8,552				1,949	802,301	9,167	817	592,580	2,016
January 1969	1,032	466,715	36,691	864	232,624	13,724	4,813	1,868,170	68,506	871	535,607	12,677
February 1969	1,256	667,150	46,011				3,406	1,766,589	49,375	765	840,658	29,352
March 1969	1,596	775,313	53,053				5,327	2,717,558	85,998	1,837	1,375,953	42,014
April 1969	1,090	312,687	3,618	1,289	296,783	9,741	3,342	1,297,758	38,826	1,245	668,197	11,378
May 1969	1,028	879,794	46,632				2,692	1,161,656	17,711	758	666,074	6,912
June 1969	2,133	1,099,684	50,256				7,440	3,026,402	89,034	2,385	1,453,373	40,464
Part-year returns, total	1,428	83,141	[1]3,005	650	15,520	[1]2,577	4,665	457,320	4,185	992	77,162	746
December 1968	415	10,409	[1]2,485	(*)	(*)	(*)	1,884	205,314	[1]4,266	539	50,307	[1]83
July-November 1968	491	28,957	[1]3,715	(*)	(*)	(*)	794	42,818	446	452	26,855	829
January-June 1969	522	43,775	3,195	(*)	(*)	(*)	1,987	209,188	8,005			
	Wholesale and retail trade—Con.			Finance, insurance, and real estate			Services					
	Retail trade											
All returns, total	58,001	18,946,530	530,551	25,749	1,021,199	122,027	42,150	5,309,927	146,711			
Annual returns, total	54,381	18,571,801	526,881	24,537	1,011,907	120,973	38,926	5,178,146	150,395			
Calendar year returns	25,248	9,636,869	218,104	11,485	473,952	38,051	20,204	2,308,428	67,447			
Noncalendar year returns, total	29,134	8,934,932	308,777	13,052	537,955	82,922	18,722	2,869,718	82,948			
July 1968	1,631	669,787	39,245	547	21,723	4,099	1,133	196,558	9,148			
August 1968	1,672	352,095	6,266	713	13,825	1,581	956	103,923	[1]11,428			
September 1968	3,034	926,052	30,032	1,703	39,629	9,306	1,582	191,516	[1]18,576			
October 1968	2,506	479,006	19,430	902	22,863	[1]1,279	1,413	216,024	3,904			
November 1968	1,132	209,721	7,151	1,190	108,064	6,747	1,190	150,536	7,895			
January 1969	3,942	1,332,563	55,829	928	52,957	10,542	1,238	221,272	15,089			
February 1969	2,641	925,931	20,023	812	19,082	7,624	1,563	211,955	14,196			
March 1969	3,490	1,341,605	43,984	2,265	43,593	25,546	2,694	416,604	15,864			
April 1969	2,097	629,561	27,448	920	69,014	219	1,512	158,299	4,842			
May 1969	1,934	495,582	10,799	1,355	64,964	12,245	1,941	496,937	30,751			
June 1969	5,055	1,573,029	48,570	1,717	82,241	6,292	3,501	506,094	11,263			
Part-year returns, total	3,619	374,729	3,670	1,212	9,292	1,054	3,225	131,781	[1]3,684			
December 1968	1,345	155,007	[1]4,183	576	3,469	139	1,722	33,976	[1]5,584			
July-November 1968	556	29,113	71	254	1,823	649	535	42,274	2,810			
January-June 1969	1,718	190,609	7,782	381	4,000	266	968	55,531	[1]910			

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

Table 4.6—NUMBER OF RETURNS, NUMBER OF SHAREHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND NUMBER OF SHAREHOLDERS

Number of shareholders and item	All industrial divisions	Industrial division									
		Agriculture, forestry, and fisheries	Mining	Contract construction	Manufacturing	Transportation, communication, electric, gas, and sanitary services	Wholesale and retail trade			Finance, insurance, and real estate	Services
							Total	Wholesale trade	Retail trade		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TOTAL RETURNS											
Number	217,134	8,579	2,075	20,882	25,951	10,009	81,579	23,358	58,001	25,749	42,150
Number of shareholders	581,924	30,654	6,615	51,773	71,267	27,011	209,318	63,073	145,787	76,744	108,005
Business receipts.....thousand dollars	60,467,277	1,196,337	372,552	6,658,281	10,690,081	1,731,667	33,440,597	14,447,938	18,946,530	1,021,199	5,309,927
Net income.....do	1,947,535	18,607	21,447	239,786	464,186	70,264	863,234	331,705	530,551	122,027	146,711
Net worth.....do	10,462,970	682,906	158,057	897,335	2,369,536	402,554	4,296,629	1,549,088	2,741,645	765,697	886,174
Returns With 1 Shareholder											
Number	55,225	912	469	5,871	6,718	2,586	19,983	5,560	14,384	6,524	12,162
Business receipts.....thousand dollars	9,128,065	79,381	75,342	1,185,493	1,551,327	318,298	4,742,572	1,951,307	2,788,071	191,136	984,516
Net income.....do	194,187	[1]5,014	1,810	23,965	42,239	9,977	89,836	38,583	51,217	9,451	21,923
Net worth.....do	1,994,200	74,509	10,463	143,887	755,076	67,555	553,479	197,365	356,074	220,055	169,176
Returns With 2 Shareholders											
Number	72,074	1,967	438	7,589	7,968	3,148	29,130	8,504	20,496	7,248	14,532
Business receipts.....thousand dollars	16,868,127	228,803	95,394	2,137,568	2,626,051	443,432	9,586,413	3,801,793	5,747,114	286,608	1,438,682
Net income.....do	477,255	[1]568	6,682	73,600	79,371	9,467	233,152	79,051	152,928	33,548	41,070
Net worth.....do	2,297,074	101,152	56,741	245,805	328,447	96,989	1,112,982	343,420	763,883	124,678	226,974
Returns With 3 Shareholders											
Number	41,452	2,491	381	3,773	4,601	1,821	17,121	4,601	12,467	4,249	7,014
Business receipts.....thousand dollars	13,887,293	401,441	56,251	1,511,499	2,205,917	190,030	8,411,010	4,045,465	4,360,116	232,396	878,749
Net income.....do	439,554	16,813	7,489	43,101	81,821	4,282	219,848	86,866	133,213	31,865	34,335
Net worth.....do	2,157,976	179,837	35,423	218,347	334,128	39,198	1,009,712	361,424	648,111	167,562	173,769
Returns With 4 Shareholders											
Number	22,843	1,324	(*)	1,791	3,314	1,224	7,904	2,023	5,881	2,847	3,954
Business receipts.....thousand dollars	7,910,793	187,152	(*)	465,857	1,755,392	342,987	4,307,799	1,451,339	2,856,460	120,809	630,314
Net income.....do	303,176	8,496	(*)	20,391	85,289	28,995	113,212	38,493	74,719	15,651	24,408
Net worth.....do	1,475,004	102,917	(*)	74,786	377,029	86,576	616,079	198,958	417,121	91,507	102,125
Returns With 5 Shareholders											
Number	9,265	482	(*)	650	1,260	672	2,718	716	2,002	1,831	1,520
Business receipts.....thousand dollars	3,854,850	25,253	(*)	409,311	843,987	199,959	1,948,316	748,950	1,199,366	41,865	377,938
Net income.....do	190,368	408	(*)	20,738	53,716	7,777	73,970	30,748	43,222	8,797	27,015
Net worth.....do	731,758	49,905	(*)	52,491	188,314	30,818	273,776	79,212	194,564	47,937	83,267
Returns With 6 Shareholders											
Number	5,715	474	(*)	500	804	59	1,816	602	1,214	1,097	857
Business receipts.....thousand dollars	2,539,000	102,660	(*)	294,674	475,348	27,077	1,392,260	592,382	799,878	14,433	194,865
Net income.....do	102,007	[1]1,217	(*)	17,260	24,698	1,406	43,959	12,217	31,742	2,118	11,971
Net worth.....do	528,826	68,902	(*)	59,325	109,792	2,739	185,995	73,853	112,142	33,852	54,737
Returns With 7 Shareholders											
Number	3,847	313	(*)	216	510	165	1,070	286	784	746	720
Business receipts.....thousand dollars	1,791,590	53,223	(*)	167,478	556,384	44,165	558,649	193,443	365,206	6,737	398,813
Net income.....do	66,657	[1]648	(*)	6,870	30,329	3,954	23,529	5,203	18,326	4,212	85
Net worth.....do	323,614	11,364	(*)	29,376	96,052	13,418	136,003	20,270	115,733	17,119	18,911
Returns With 8 Shareholders											
Number	3,117	225	(*)	172	402	(*)	945	470	475	527	678
Business receipts.....thousand dollars	1,540,945	30,539	(*)	178,339	253,745	(*)	821,606	609,830	211,776	34,911	167,723
Net income.....do	97,376	[1]1,146	(*)	19,841	29,636	(*)	29,464	21,573	7,891	9,694	8,310
Net worth.....do	423,369	33,788	(*)	35,155	65,123	(*)	170,455	93,988	76,467	36,086	36,178
Returns With 9 Shareholders											
Number	1,867	(*)	(*)	114	124	(*)	435	314	121	457	460
Business receipts.....thousand dollars	1,623,642	(*)	(*)	95,743	53,273	(*)	1,184,811	822,466	362,345	90,567	168,842
Net income.....do	30,710	(*)	(*)	5,796	6,587	(*)	18,047	11,645	6,402	7,147	[1]8,328
Net worth.....do	310,675	(*)	(*)	17,467	22,915	(*)	150,506	134,216	16,290	18,682	51,443
Returns With 10 Shareholders											
Number	1,729	277	5	206	250	(*)	457	281	176	224	254
Business receipts.....thousand dollars	1,322,972	75,654	10,835	212,319	368,657	(*)	487,161	230,963	256,198	1,737	69,485
Net income.....do	46,245	1,045	529	8,224	30,500	(*)	18,217	7,326	10,891	[1]456	[1]14,078
Net worth.....do	220,474	28,501	6,860	20,696	92,660	(*)	87,642	46,382	41,260	8,219	[1]30,406

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Negative amount.
NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not listed separately because of high sampling variability; however, they 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."

Section 5

All Corporations

CONTENTS

Text table

5A Corporation returns: Number, business receipts, and net income, by industrial division, 1967 and 1968, 213

Chart

5A Smaller corporations' volume of business of States, 214

Basic tables

5.1 Number, receipts, cost of sales and operations, depreciation, net income, and inventory, by industry, 215

5.2 Income statement for selected industries, 220

5.3 Returns with net income: Income statement for selected industries, 225

5.4 Number, receipts, cost of sales and operations, depreciation, net income, and inventory, by selected industries and size of business receipts, 230

5.5 Corporations with business receipts under $1,000,000 in 50 States: Number, business receipts, and net income, by State for selected industries, 242

Table 5A.—CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1967 AND 1968

Industrial division	1967	1968
NUMBER OF RETURNS		
All industrial divisions	1,534,360	1,541,637
Agriculture, forestry, and fisheries	32,448	31,244
Mining	14,441	12,813
Contract construction	123,180	125,999
Manufacturing	197,023	191,910
Transportation, communication, electric, gas, and sanitary services	66,045	65,551
Wholesale and retail trade	465,841	471,979
Wholesale trade	142,531	153,110
Retail trade	315,581	314,602
Finance, insurance, and real estate	399,115	407,192
Services	220,561	228,898
BUSINESS RECEIPTS	*(Million dollars)*	
All industrial divisions	1,285,000	1,403,500
Agriculture, forestry, and fisheries	8,855	9,017
Mining	12,754	13,795
Contract construction	66,828	70,831
Manufacturing	576,570	632,925
Transportation, communication, electric, gas, and sanitary services	99,191	109,132
Wholesale and retail trade	403,233	442,510
Wholesale trade	182,687	204,042
Retail trade	216,341	235,504
Finance, insurance, and real estate	71,797	76,637
Services	45,211	48,543
NET INCOME (LESS DEFICIT)		
All industrial divisions	78,182	85,962
Agriculture, forestry, and fisheries	183	268
Mining	1,464	1,603
Contract construction	1,543	1,713
Manufacturing	40,329	44,411
Transportation, communication, electric, gas, and sanitary services	10,603	10,516
Wholesale and retail trade	8,932	10,355
Wholesale trade	3,705	4,439
Retail trade	5,144	5,852
Finance, insurance, and real estate	13,147	15,075
Services	1,983	2,022

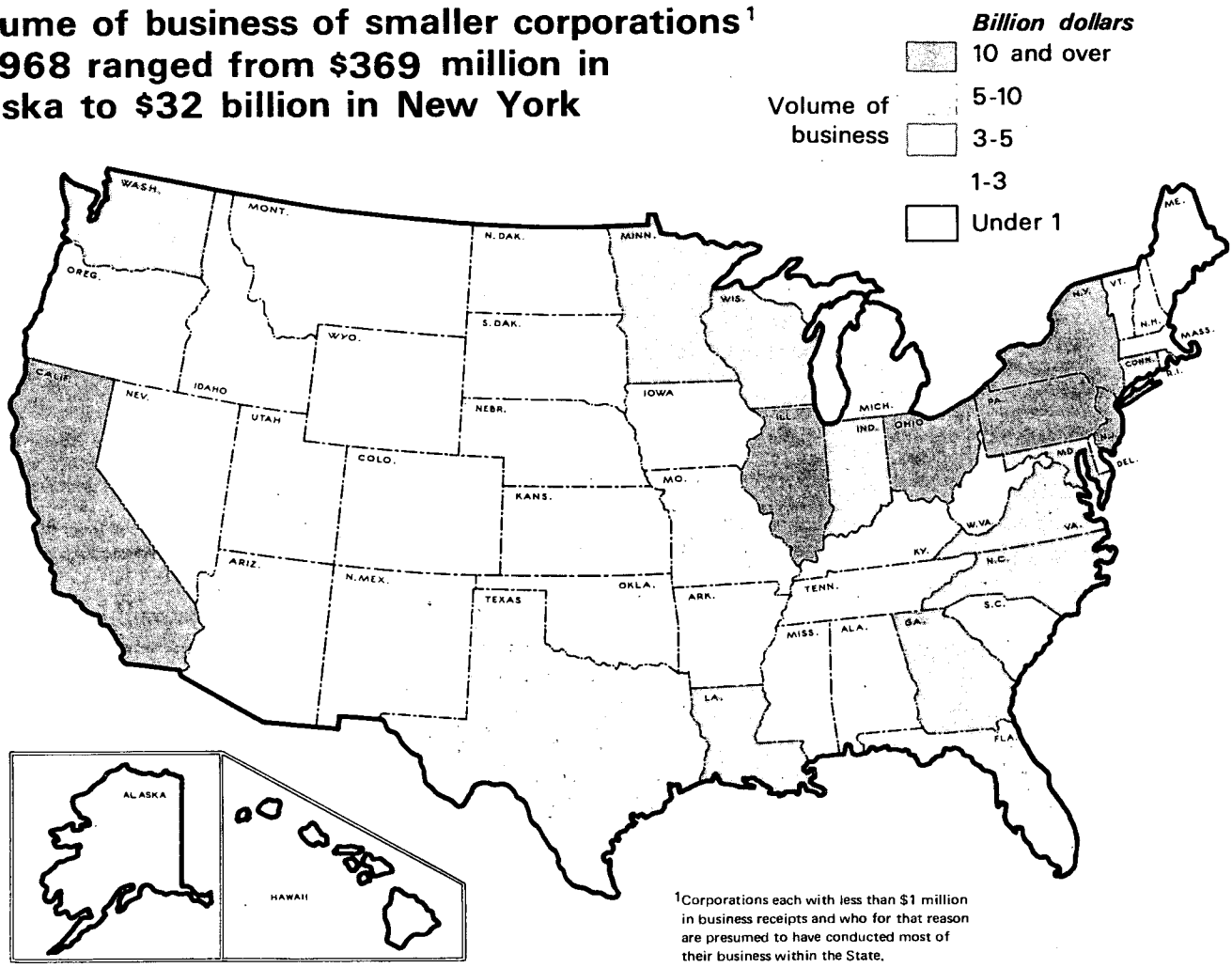
NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for industries, "Wholesale and retail trade not allocable" and "Nature of business not allocable."

This report is the major *Statistics of Income* report on unincorporated businesses. 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 *Statistics of Income, Corporation Income Tax Returns*.

Basic data on receipts, deductions, and net income, by industry, various size measures, and State where the return was filed are included in tables 5.1-5.5. These data are summarized and contrasted with similar data for 1967 in table 5A.

Chart 5A

Volume of business of smaller corporations[1] in 1968 ranged from $369 million in Alaska to $32 billion in New York



[1]Corporations each with less than $1 million in business receipts and who for that reason are presumed to have conducted most of their business within the State.

Source: Table 5.5

Table 5.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY

Industry	Returns with and without net income								Returns with net income							
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year	
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	1,541,637	1,507,785,704	1,403,499,593	989,550,267	44,384,154	85,961,988	743,049	164,432,578	999,308	1,349,977,424	1,256,606,155	878,686,065	38,619,960	95,102,002	525,417	147,132,557
Agriculture, forestry, and fisheries	31,244	9,450,515	9,016,517	6,631,692	363,360	267,925	13,587	1,089,136	17,102	7,548,562	7,210,058	5,221,880	243,330	501,390	8,087	788,552
Farms	19,978	6,090,973	5,745,317	4,021,392	259,118	204,685	9,003	889,798	11,085	4,975,751	4,703,078	3,229,449	171,664	385,366	5,260	648,908
Agricultural services, forestry, and fisheries	11,266	3,359,542	3,271,200	2,610,300	104,242	63,240	4,584	199,338	6,018	2,572,811	2,506,980	1,992,431	71,666	116,024	2,827	139,644
Mining	12,813	14,550,455	13,794,849	8,052,484	911,208	1,603,385	4,022	1,064,044	6,823	12,406,224	11,777,868	6,581,203	722,889	1,970,311	2,399	881,566
Metal mining	971	2,584,902	2,380,158	1,465,415	180,086	200,944	99	397,541	128	2,397,189	2,203,785	1,330,430	142,033	346,875	35	347,810
Iron ores	85	725,331	664,147	454,339	76,500	[1]15,750	12	86,209	10	692,319	631,481	434,241	53,665	87,359	6	75,208
Copper, lead and zinc, gold and silver ores	443	1,694,786	1,561,864	903,912	91,369	233,776	31	279,808	27	1,620,632	1,491,750	845,256	85,025	253,864	26	267,662
Other metal mining	443	164,785	154,147	107,164	12,217	[1]17,082	(*)	(*)	91	84,238	80,554	50,933	3,343	5,652	(*)	(*)
Coal mining	1,570	2,318,182	2,213,717	1,655,433	139,038	50,677	414	56,582	708	1,827,134	1,740,315	1,274,819	103,959	93,207	238	46,592
Crude petroleum and natural gas	6,966	6,914,357	6,567,017	3,311,875	374,594	1,176,520	1,638	359,629	3,954	5,815,675	5,553,625	2,622,270	291,152	1,317,074	852	285,294
Crude petroleum, natural gas, and natural gas liquids	3,219	4,617,871	4,368,868	1,881,097	195,448	1,072,841	748	222,409	1,876	4,045,627	3,854,259	1,556,880	158,682	1,168,936	308	170,931
Oil and gas field services	3,747	2,296,486	2,198,149	1,430,778	179,146	103,679	890	137,220	2,077	1,770,048	1,699,366	1,065,390	132,470	148,138	544	114,363
Nonmetallic minerals, except fuels	3,306	2,733,014	2,633,957	1,619,761	217,490	175,244	1,871	250,292	2,035	2,366,226	2,280,143	1,353,684	185,745	213,155	1,275	201,870
Crushed, broken, and dimension stone; sand and gravel	2,746	1,902,603	1,830,951	1,146,916	144,742	111,399	1,661	121,148	1,840	1,665,639	1,604,617	978,618	124,037	136,292	1,155	99,565
Other nonmetallic minerals	560	830,411	803,006	472,845	72,748	63,845	210	129,144	195	700,587	675,526	375,066	61,708	76,863	119	102,305
Contract construction	125,999	72,262,793	70,831,186	58,532,534	1,364,466	1,713,419	65,708	4,570,175	79,348	59,391,628	58,264,162	47,559,051	1,088,206	2,345,391	44,063	3,450,124
Building construction	45,042	28,792,612	28,109,199	24,901,444	301,036	440,401	18,883	2,408,545	24,893	23,129,532	22,598,789	19,834,143	229,470	694,846	10,929	1,722,676
General contractors, except building construction	11,924	16,695,189	16,227,112	13,138,595	639,883	545,299	4,242	524,895	7,868	14,050,678	13,673,295	10,932,587	519,964	702,031	2,966	380,263
Special trade contractors	69,033	26,774,992	26,494,875	20,492,495	423,547	727,719	42,583	1,636,735	46,588	22,211,418	21,992,078	16,792,321	338,772	948,514	30,169	1,347,185
Manufacturing	191,910	648,964,802	632,925,330	442,193,190	19,757,114	44,411,467	158,777	98,231,233	132,393	603,492,141	588,259,473	407,234,914	18,465,435	46,976,015	114,250	89,894,287
Food and kindred products	16,015	87,529,511	86,341,785	65,598,887	1,644,005	3,506,401	14,297	8,845,215	10,931	78,278,898	77,231,279	57,803,309	1,476,835	3,858,982	10,142	7,958,356
Meat products	2,809	23,722,826	23,597,079	20,970,423	203,624	275,707	2,444	1,001,497	1,899	20,061,443	19,987,350	17,764,388	163,351	329,980	1,712	819,166
Dairy products	2,599	12,288,990	12,125,211	9,645,508	222,843	447,394	2,287	973,235	1,732	11,138,612	10,987,069	8,656,688	203,694	475,036	1,583	939,207
Canned and frozen foods	1,590	8,224,698	8,071,393	6,144,287	170,172	342,941	1,218	1,977,303	1,132	6,949,306	6,819,525	5,115,841	138,654	391,230	940	1,600,883
Grain mill products	1,585	10,655,715	10,471,176	7,796,577	199,946	666,883	1,403	1,111,019	1,047	10,096,962	9,917,823	7,331,921	183,676	703,674	966	1,055,333
Bakery products	1,970	5,775,898	5,721,280	3,562,963	137,280	254,739	1,891	307,349	1,398	5,266,619	5,217,488	3,240,658	124,374	263,264	1,369	286,683
Sugar	103	2,488,952	2,438,988	1,901,052	63,563	101,518	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Malt liquors and malt	124	4,411,305	4,368,539	2,179,095	126,584	322,920	101	277,296	95	4,281,235	4,240,078	2,110,452	122,647	326,475	94	270,689
Other alcoholic beverages	182	4,666,678	4,618,058	3,391,283	53,392	221,260	180	1,017,094	129	4,306,069	4,258,106	3,073,797	50,195	223,526	127	933,089
Bottled soft drinks and flavorings	2,332	5,119,959	4,974,522	2,945,765	258,292	474,911	2,307	393,088	1,860	4,760,824	4,622,839	2,680,751	242,004	489,781	1,853	363,319
Other food and kindred products	2,722	10,174,490	9,955,539	7,061,934	208,309	398,128	2,409	1,392,337	1,584	8,948,920	8,761,391	5,945,215	187,263	545,737	1,448	1,301,298
Tobacco manufactures	104	6,121,076	6,082,266	3,647,407	63,752	739,830	100	2,578,519	102	6,050,568	6,012,236	3,603,815	62,586	745,628	98	2,549,189
Textile mill products	5,900	21,109,917	20,821,964	16,327,838	543,263	1,096,934	4,936	3,823,488	4,526	19,379,604	19,120,113	14,858,294	481,293	1,183,408	3,835	3,467,198
Weaving mills and textile finishing	1,219	9,881,751	9,731,258	7,626,908	318,497	535,986	981	2,002,586	998	9,022,350	8,890,550	6,886,496	278,878	581,803	773	1,794,034
Knitting mills	1,938	3,738,361	3,702,845	2,895,241	70,531	184,388	1,546	640,288	1,343	3,503,920	3,471,432	2,703,379	63,291	198,327	1,145	608,423
Other textile mill products	2,744	7,489,805	7,387,861	5,805,689	154,235	376,560	2,408	1,180,614	2,186	6,853,334	6,758,131	5,268,419	139,124	403,278	1,917	1,064,741
Apparel and other fabricated textile products	18,253	22,904,035	22,661,325	17,332,707	185,704	845,191	14,020	3,727,472	12,820	20,781,027	20,561,946	15,635,999	162,170	965,627	10,355	3,370,199
Men's and boys' clothing	2,774	7,636,963	7,512,781	5,717,948	64,302	354,013	2,421	1,753,624	1,901	7,191,972	7,071,344	5,340,092	58,786	379,511	1,810	1,651,436
Women's, children's, and infants' clothing	9,713	11,187,281	11,098,549	8,489,199	75,549	337,420	6,616	1,412,924	6,819	9,936,427	9,861,963	7,504,907	63,940	399,684	4,938	1,227,302
Miscellaneous apparel and accessories	2,336	1,435,403	1,425,575	1,068,857	12,826	50,403	2,060	211,241	1,721	1,284,230	1,276,159	957,178	11,122	59,219	1,585	185,715
Miscellaneous textile products	3,429	2,644,388	2,624,420	2,056,703	33,027	103,355	2,923	349,683	2,379	2,368,398	2,352,480	1,833,822	28,322	127,213	2,022	305,746
Lumber and wood products, except furniture	9,182	12,260,734	11,698,371	8,698,270	367,981	841,576	7,189	1,556,611	6,466	11,294,355	10,745,083	7,922,313	337,175	897,231	5,375	1,427,608
Logging, lumber, and wood basic products	3,582	5,651,248	5,283,294	3,915,604	190,556	457,931	2,336	635,968	2,518	5,288,819	4,928,801	3,638,786	173,314	480,686	1,738	588,677
Millwork, plywood, and prefabricated structural products	2,683	4,874,881	4,710,322	3,480,076	142,384	307,413	2,276	716,589	1,951	4,559,941	4,398,376	3,220,566	133,985	324,446	1,692	661,940
Other wood products, except furniture	2,917	1,734,605	1,704,755	1,302,590	35,041	76,232	2,577	204,054	1,996	1,445,595	1,417,906	1,062,961	29,876	92,099	1,944	176,991
Furniture and fixtures	6,197	7,177,931	7,096,354	5,084,992	114,521	438,356	5,772	1,037,847	4,708	6,557,984	6,484,884	4,594,185	102,722	477,225	4,519	926,283
Household furniture	3,793	5,028,083	4,972,593	3,607,945	75,742	306,053	3,556	697,119	2,929	4,667,613	4,616,719	3,320,431	70,235	325,264	2,815	631,847
Other furniture and fixtures	2,404	2,149,848	2,123,761	1,477,047	38,779	132,303	2,217	340,728	1,779	1,890,371	1,868,165	1,273,754	32,487	151,961	1,704	294,436

Footnotes at end of table.

Table 5.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY—Continued

Industry	Returns with and without net income								Returns with net income							
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year	
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(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																
Paper and allied products	3,483	19,235,507	18,648,524	12,734,699	859,588	1,351,516	2,953	2,399,684	2,642	18,172,156	17,594,727	11,913,147	817,333	1,419,790	2,367	2,254,919
Pulp, paper, and board	313	11,166,602	10,715,153	7,346,745	611,611	691,272	294	1,462,099	266	10,632,652	10,187,135	6,933,719	585,558	717,897	247	1,382,365
Other paper and allied products	3,170	8,068,905	7,933,371	5,387,954	247,977	660,244	2,659	937,585	2,376	7,539,504	7,407,592	4,979,428	231,775	701,893	2,120	872,554
Printing and publishing	23,633	23,164,653	22,400,841	14,463,474	609,514	1,846,337	15,847	1,794,013	16,041	20,722,563	20,019,698	12,740,019	547,737	2,013,193	11,547	1,571,383
Newspapers	4,346	7,006,448	6,675,130	4,407,283	204,650	804,285	2,575	166,893	3,215	6,757,555	6,431,571	4,224,097	195,227	830,619	2,181	162,334
Periodicals	2,350	3,111,831	3,014,979	2,088,003	50,687	195,629	705	188,089	1,189	2,396,724	2,328,253	1,603,449	42,027	231,608	283	141,013
Books, greeting cards, and miscellaneous publishing	2,495	3,852,707	3,664,430	1,941,928	74,511	301,321	1,563	666,946	1,425	3,562,118	3,386,097	1,739,987	65,998	344,699	880	592,451
Other printing and publishing	14,441	9,193,667	9,046,302	6,026,260	279,666	545,102	11,003	772,085	10,212	8,006,166	7,873,777	5,172,486	244,485	606,267	8,204	675,585
Chemicals and allied products	10,750	52,516,124	51,080,634	30,935,254	2,202,607	5,524,494	9,663	7,623,247	6,981	50,181,532	48,807,915	29,356,957	2,087,959	5,723,704	6,442	7,173,633
Basic chemicals, plastics, and synthetics	2,664	26,493,744	25,818,524	16,593,233	1,644,796	2,565,339	2,328	3,952,105	1,903	25,809,660	25,150,888	16,114,340	1,596,563	2,648,560	1,734	3,848,320
Drugs	1,421	10,325,462	9,947,455	4,862,248	205,754	1,510,953	1,371	1,533,379	818	9,967,849	9,603,923	4,675,121	195,265	1,525,749	817	1,448,251
Soap, cleaners, and toilet goods	1,545	4,778,696	4,641,206	2,962,664	64,587	471,851	1,491	494,492	957	4,650,429	4,514,076	2,867,217	61,566	484,760	904	476,880
Paints and allied products	1,099	3,255,887	3,207,722	2,207,281	50,781	220,841	1,059	525,998	916	3,089,164	3,047,153	2,097,978	48,435	231,728	892	503,664
Chemicals and allied products, not elsewhere classified	3,999	7,115,230	6,931,934	4,105,956	216,412	655,195	3,393	1,015,940	2,365	6,117,325	5,958,082	3,398,429	165,853	732,592	2,074	795,185
Chemicals and allied products not allocable	22	547,105	533,793	203,872	20,277	100,315	22	101,333	22	547,105	533,793	203,872	20,277	100,315	22	101,333
Petroleum refining and related products	958	67,687,585	63,436,186	42,162,972	2,732,622	4,165,695	806	4,994,290	694	65,027,344	60,828,304	40,238,882	2,631,655	4,213,530	616	4,734,392
Petroleum refining	227	66,487,490	62,261,421	41,317,415	2,690,265	4,102,223	163	4,884,386	169	63,916,620	59,742,300	39,463,146	2,590,548	4,148,713	111	4,631,686
Miscellaneous petroleum and coal products	731	1,200,095	1,174,765	845,557	42,357	63,472	643	109,904	524	1,110,724	1,086,004	775,736	41,107	64,817	505	102,706
Rubber and plastics products	5,160	13,190,802	12,934,793	8,542,409	414,949	971,340	4,410	2,234,289	3,483	12,497,274	12,253,269	8,022,186	389,730	1,016,753	3,062	2,112,767
Rubber products	1,018	10,004,651	9,800,719	6,406,180	305,699	776,366	985	1,849,686	785	9,808,942	9,607,816	6,258,557	300,765	782,478	752	1,813,262
Plastics products	4,142	3,186,151	3,134,074	2,136,229	109,250	194,974	3,425	384,603	2,698	2,688,332	2,645,453	1,763,629	88,965	234,275	2,309	299,505
Leather and leather products	2,729	5,764,179	5,664,919	4,182,565	64,709	302,167	2,382	962,222	2,026	5,374,157	5,278,680	3,867,208	59,290	318,259	1,908	889,066
Footwear, except rubber	1,001	3,844,871	3,770,843	2,773,879	42,754	198,900	849	639,979	690	3,622,663	3,550,231	2,595,180	40,059	206,861	679	604,722
Leather and leather products, except footwear	1,728	1,919,308	1,894,076	1,408,686	21,955	103,267	1,534	322,243	1,336	1,751,494	1,728,449	1,272,028	19,231	111,398	1,229	284,344
Stone, clay, and glass products	8,396	14,549,263	14,227,657	9,424,161	722,345	951,510	7,396	1,911,933	5,770	13,080,493	12,786,545	8,375,010	650,855	1,044,415	5,139	1,728,774
Glass products	880	4,189,879	4,090,755	2,627,374	194,324	421,667	776	689,808	528	4,049,722	3,952,954	2,525,037	188,122	427,413	475	665,633
Cement, hydraulic	112	1,511,922	1,471,524	865,545	139,183	66,576	112	177,355	103	1,382,873	1,343,331	790,095	127,318	77,913	103	160,077
Concrete, gypsum, and plaster products	4,828	4,374,267	4,279,158	2,961,364	218,806	211,630	4,262	379,510	3,511	3,687,336	3,606,749	2,466,010	186,135	243,084	3,119	322,332
Other nonmetallic mineral products	2,576	4,473,195	4,386,220	2,969,878	170,032	251,637	2,247	665,260	1,628	3,960,562	3,883,511	2,593,868	149,280	296,005	1,441	580,732
Primary metal industries	4,124	44,332,842	43,564,459	31,221,828	2,223,230	2,190,306	3,430	7,918,361	3,014	41,829,728	41,076,319	29,285,233	2,090,919	2,325,773	2,498	7,518,767
Ferrous metal processing and basic products, and primary metal products, not elsewhere classified	1,948	26,549,827	26,175,644	18,160,714	1,604,833	1,159,607	1,518	4,586,528	1,400	25,117,548	24,752,039	17,104,203	1,512,737	1,240,564	1,121	4,395,968
Nonferrous metal processing and basic products	2,177	17,783,015	17,388,815	13,061,114	618,397	1,030,699	1,912	3,331,833	1,614	16,712,180	16,324,280	12,181,030	578,182	1,085,209	1,377	3,122,799
Fabricated metal products	23,346	37,008,105	36,428,652	25,807,834	908,925	2,388,087	20,744	6,327,646	16,769	34,015,197	33,477,029	23,466,815	830,120	2,604,625	15,074	5,781,075
Metal cans	89	3,770,188	3,719,831	2,607,260	146,922	305,276	87	608,795	66	3,721,103	3,670,825	2,569,002	144,755	306,758	64	599,462
Cutlery, hand tools, and hardware	1,155	2,641,986	2,551,197	1,502,131	64,506	332,488	1,024	554,849	751	2,534,094	2,444,280	1,418,243	61,561	344,137	674	507,541
Plumbing and heating apparatus, except electric	897	3,610,130	3,538,462	2,502,569	75,792	196,854	852	724,705	533	3,319,594	3,256,119	2,273,010	71,100	213,453	512	684,110
Fabricated structural metal products	7,571	10,600,225	10,438,110	7,885,823	196,762	451,951	6,940	1,845,395	5,574	9,390,028	9,240,544	6,898,286	172,885	531,574	5,197	1,619,213
Screw machine products, bolts, and similar products	2,234	2,488,695	2,447,672	1,684,255	77,330	190,686	1,980	404,765	1,643	2,271,283	2,232,435	1,524,442	68,751	204,321	1,442	360,254
Metal stampings	2,289	4,394,694	4,343,838	3,039,827	111,964	291,397	2,177	693,054	1,801	4,109,616	4,063,147	2,834,046	102,031	304,362	1,689	646,093
Other fabricated metal products	9,110	9,502,187	9,389,542	6,585,969	235,649	619,435	7,683	1,496,083	6,402	8,669,479	8,569,679	5,949,786	209,037	700,020	5,496	1,364,402
Machinery, except electrical	22,893	50,475,670	48,781,844	31,208,412	1,817,638	4,668,910	18,613	11,044,653	16,017	45,643,921	44,115,373	27,688,130	1,672,582	4,979,093	13,542	9,936,216
Farm machinery	962	6,191,079	5,983,452	4,203,816	160,115	153,221	857	1,631,719	685	4,727,439	4,602,865	3,097,112	124,659	227,171	635	1,228,191
Construction, mining, and materials handling machinery, and equipment	1,475	8,589,487	8,343,471	5,785,364	222,911	762,183	1,188	2,151,666	905	7,884,153	7,673,665	5,286,347	201,309	798,166	813	1,997,166
Metalworking machinery	6,792	5,803,702	5,699,131	3,646,250	179,635	467,624	5,543	1,169,959	4,657	5,059,133	4,962,151	3,130,132	151,120	504,978	3,832	1,046,735
Special industry machinery	2,667	5,330,899	5,074,084	3,510,152	145,206	322,731	2,309	1,233,846	2,045	4,749,180	4,507,173	3,068,873	128,780	375,798	1,909	1,100,832
General industrial machinery	2,541	5,816,898	5,706,531	3,798,691	153,231	463,319	2,295	1,219,148	1,905	5,584,261	5,480,289	3,625,993	144,042	484,047	1,750	1,150,504
Office and computing machines	285	10,757,657	10,186,087	4,764,826	743,474	1,995,754	161	2,371,101	200	10,400,125	9,834,267	4,550,848	731,654	2,031,570	79	2,274,286
Service industry machines	1,349	3,189,202	3,093,103	2,248,640	72,625	184,254	1,102	561,349	862	2,898,228	2,806,684	2,020,740	66,389	200,450	805	499,454
Other machinery, except electrical	6,823	4,796,746	4,695,985	3,250,673	140,441	319,824	5,098	705,865	4,758	4,341,402	4,248,279	2,908,085	124,629	356,913	3,719	639,048

Footnotes at end of table.

Table 5.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY—Continued

Industry	Returns with and without net income								Returns with net income							
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year	
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(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																
Electrical equipment and supplies	10,516	47,211,434	46,362,206	32,146,380	1,262,185	3,142,020	8,532	9,033,041	5,841	44,131,989	43,331,369	29,735,943	1,184,607	3,420,693	5,377	8,369,148
Household appliances	418	5,005,674	4,882,752	3,336,970	99,019	418,967	415	1,227,073	305	4,968,524	4,845,808	3,310,384	98,805	420,422	302	1,213,335
Radio, TV, and communication equipment	557	6,724,310	6,630,886	4,898,610	241,470	371,318	213	785,257	225	5,941,975	5,854,993	4,232,368	231,917	385,231	130	657,044
Electronic components and accessories	4,490	10,476,711	10,283,958	7,403,349	288,369	382,615	3,791	2,269,476	2,383	9,034,003	8,867,892	6,281,969	240,101	549,364	2,224	1,959,204
Other electrical equipment and supplies	5,051	25,004,739	24,564,610	16,507,451	633,327	1,969,120	4,113	4,751,235	2,928	24,187,487	23,762,676	15,911,222	613,784	2,065,676	2,720	4,539,565
Motor vehicles and equipment	1,964	58,940,607	57,988,216	42,306,125	1,436,152	5,651,737	1,861	7,119,818	1,307	58,474,691	57,527,388	41,941,898	1,427,320	5,675,094	1,236	7,006,189
Transportation equipment, except motor vehicles	2,993	34,511,074	33,969,487	26,282,927	893,973	1,495,385	2,438	9,016,142	1,851	30,743,890	30,239,799	23,508,008	823,607	1,629,461	1,618	7,294,021
Aircraft, guided missiles, and parts	818	28,420,264	28,038,615	21,513,514	726,776	1,228,726	713	8,185,272	612	25,352,727	24,996,186	19,375,675	669,806	1,318,474	563	6,557,103
Ship and boat building and repairing	1,077	1,764,722	1,714,147	1,450,578	30,513	37,748	920	263,960	604	1,159,103	1,119,106	895,048	18,590	74,941	497	181,793
Other transportation equipment	1,099	4,326,088	4,216,725	3,318,835	136,684	228,911	805	566,910	636	4,232,060	4,124,507	3,237,285	135,211	236,046	559	555,125
Scientific instruments, photographic equipment, watches and clocks	4,112	12,714,458	12,435,481	7,144,814	478,912	1,654,889	3,640	2,329,950	2,641	11,709,793	11,459,334	6,472,768	445,585	1,748,277	2,403	2,083,808
Scientific and mechanical measuring instruments	1,114	4,341,083	4,244,110	2,791,453	139,344	214,999	935	957,410	635	3,669,366	3,592,373	2,346,053	116,256	269,744	571	789,374
Optical, medical, and ophthalmic goods	2,590	2,849,246	2,791,582	1,561,645	68,531	304,533	2,319	545,994	1,811	2,682,602	2,630,771	1,455,988	62,569	327,200	1,658	515,287
Photographic equipment and supplies	335	4,678,262	4,562,840	2,191,028	261,651	1,067,939	314	608,139	146	4,565,937	4,452,863	2,111,243	257,776	1,075,815	125	577,809
Watches and clocks	73	845,867	836,949	600,688	9,386	67,418	73	218,407	49	791,888	783,327	559,484	8,984	75,518	49	201,338
Other manufacturing	11,201	10,559,295	10,299,366	6,939,235	210,539	638,786	9,750	1,952,792	7,766	9,544,977	9,308,183	6,204,795	183,355	715,254	7,097	1,741,296
Transportation, communication, electric, gas, and sanitary services	65,551	112,587,061	109,132,172	64,005,891	11,386,819	10,516,059	15,342	5,189,252	41,293	96,281,941	93,724,493	52,974,654	9,787,105	11,404,295	11,003	4,686,123
Transportation	51,263	51,663,809	49,400,081	33,491,198	4,347,564	1,206,290	10,881	1,398,910	31,909	35,978,316	34,592,132	22,871,310	2,818,569	1,961,116	7,550	916,180
Railroad transportation	417	13,240,448	12,086,719	8,332,335	1,336,339	200,514	153	638,572	172	8,477,978	7,802,018	5,155,539	923,592	370,584	105	431,276
Local transportation	8,999	2,577,381	2,487,793	1,530,281	238,605	126,662	1,356	27,538	5,973	2,307,982	2,225,437	1,375,899	214,522	143,658	1,016	24,429
Trucking and warehousing	26,128	17,250,475	16,983,877	11,451,631	836,089	593,476	5,881	249,170	17,411	14,202,197	13,978,841	9,324,244	687,919	719,428	4,036	208,451
Water transportation	4,763	4,852,638	4,601,763	3,312,161	334,382	228,025	1,200	65,415	2,962	3,732,884	3,522,480	2,398,448	253,337	302,372	882	51,639
Air transportation	4,069	9,078,273	8,726,151	5,822,835	1,216,212	[1]150,321	1,535	342,383	1,475	3,350,207	3,295,035	2,092,360	426,479	150,473	985	131,043
Pipe line transportation	263	1,052,422	1,038,763	518,281	181,943	116,797	93	18,613	114	945,353	934,858	477,377	150,115	132,452	65	16,925
Other transportation services, not elsewhere classified	6,625	3,612,172	3,475,015	2,523,674	203,994	91,137	663	57,219	3,802	2,961,715	2,833,463	2,047,443	162,605	142,149	462	52,417
Communication	7,479	27,565,839	26,926,511	13,650,645	2,959,930	4,920,069	2,314	1,659,377	4,541	27,190,762	26,567,528	13,426,882	2,910,512	5,033,070	1,723	1,649,517
Telephone, telegraph, and other communication services	3,872	23,945,824	23,486,035	11,748,863	2,751,354	4,593,792	1,960	1,563,712	2,432	23,831,251	23,376,642	11,675,682	2,727,717	4,634,401	1,568	1,556,328
Radio and TV broadcasting	3,607	3,620,015	3,440,476	1,901,782	208,576	326,277	355	95,665	2,109	3,359,511	3,190,886	1,751,200	182,795	398,669	156	93,189
Electric, gas, and sanitary services	6,810	33,357,413	32,805,580	16,864,048	4,079,325	4,389,700	2,146	2,130,965	4,842	33,112,863	32,564,833	16,676,462	4,058,024	4,410,109	1,729	2,120,426
Electric companies and systems	257	10,016,483	9,914,462	4,070,815	1,498,136	1,977,012	243	743,294	201	9,958,453	9,856,651	4,021,409	1,495,552	1,978,090	191	739,877
Gas companies and systems	1,272	12,370,657	12,023,374	7,720,791	1,053,071	907,846	969	735,965	945	12,249,156	11,903,813	7,632,071	1,042,065	912,482	791	732,614
Combination companies and systems	139	9,904,044	9,837,474	4,548,985	1,419,418	1,416,598	126	616,202	139	9,904,044	9,837,474	4,548,985	1,419,418	1,416,598	126	616,202
Water supply and other sanitary services	5,142	1,066,229	1,030,270	523,457	108,700	88,244	809	35,504	3,558	1,001,210	966,895	473,997	100,989	102,939	622	31,733
Wholesale and retail trade	471,979	451,898,484	442,509,642	343,742,205	3,865,414	10,355,164	399,124	51,054,267	331,752	399,757,938	391,418,295	303,023,148	3,312,387	11,815,325	293,450	44,850,449
Wholesale trade	153,110	207,460,606	204,041,662	170,796,173	1,322,902	4,439,165	115,850	20,732,945	113,702	184,683,090	181,743,247	151,439,392	1,152,716	4,997,092	90,795	18,376,288
Motor vehicles and automotive equipment	11,618	10,340,780	10,194,941	8,167,908	55,115	372,558	10,373	1,520,321	8,291	9,641,998	9,508,872	7,637,984	48,136	400,714	7,800	1,373,237
Drugs, chemicals, and allied products	6,909	9,676,731	9,453,662	7,686,121	72,723	280,209	5,391	922,580	5,330	9,150,164	9,022,220	7,348,676	69,045	299,180	4,211	852,637
Dry goods and apparel	7,732	9,671,291	9,558,023	7,859,091	39,752	264,061	5,632	1,274,842	6,039	9,041,452	8,932,597	7,332,381	37,270	292,592	4,547	1,169,292
Groceries and related products	16,553	39,745,805	39,268,921	34,680,411	195,743	449,305	12,159	2,074,949	12,137	34,837,780	34,404,557	30,313,156	170,600	522,656	9,163	1,827,729
Farm products—raw materials	5,417	16,212,482	15,902,907	14,887,712	110,501	97,508	4,191	1,364,552	4,072	12,447,497	12,194,402	11,357,826	82,604	139,496	3,242	981,581
Electrical goods	8,925	11,155,734	10,972,357	8,800,587	45,228	357,623	6,598	1,442,149	6,801	10,408,804	10,258,092	8,238,372	38,108	390,378	5,273	1,295,892
Hardware, and plumbing and heating equipment and supplies	7,925	9,482,125	9,277,683	7,334,247	49,905	257,881	6,946	1,501,855	6,279	8,684,434	8,497,122	6,684,296	45,245	283,980	5,844	1,356,351
Machinery, equipment, and supplies	22,885	19,113,392	18,624,981	14,374,013	171,880	554,712	17,973	2,898,293	16,672	17,295,004	16,863,339	13,003,477	149,972	632,728	13,848	2,592,220

Footnotes at end of table.

Table 5.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY--Continued

Industry	Returns with and without net income								Returns with net income							
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year	
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade—Continued																
Wholesale trade—Continued																
Metals and minerals, except petroleum and scrap	3,567	7,779,695	7,698,343	6,538,034	60,465	225,145	2,330	1,194,431	2,620	6,841,397	6,771,285	5,705,262	49,990	243,395	1,896	1,076,447
Petroleum and petroleum products	7,354	11,278,850	10,955,798	9,259,114	173,501	217,818	6,301	543,767	6,028	9,512,705	9,250,541	7,687,834	156,365	246,040	5,277	469,023
Alcoholic beverages	4,615	12,187,613	12,138,432	10,003,670	43,596	241,181	4,128	955,956	3,759	10,846,863	10,803,534	8,854,133	40,994	254,593	3,467	916,611
Paper and its products	3,588	5,417,412	5,361,362	4,455,907	21,356	92,898	2,727	406,694	2,711	4,743,648	4,698,567	3,906,758	18,076	106,503	2,127	372,306
Lumber and construction materials	7,779	9,549,239	9,417,994	7,949,687	61,281	203,856	5,691	886,875	6,074	8,726,964	8,607,168	7,281,376	52,130	225,856	4,599	767,339
Other wholesale trade	38,243	35,849,457	35,216,258	28,799,671	221,856	824,410	25,410	3,745,681	26,889	32,504,380	31,930,951	26,087,861	194,181	958,981	19,500	3,325,623
Retail trade	314,602	241,433,185	235,504,058	170,669,086	2,512,364	5,851,773	279,568	29,932,647	214,888	212,491,803	207,126,180	149,618,901	2,135,540	6,746,316	199,775	26,143,665
Building materials, hardware, and farm equipment	29,281	14,423,045	14,128,693	10,743,313	150,732	400,982	27,116	2,910,431	21,603	12,964,745	12,702,764	9,648,015	129,021	477,697	21,087	2,565,212
General merchandise stores	16,616	50,984,229	48,194,252	30,153,645	673,227	2,113,900	14,908	7,904,824	12,162	48,522,795	45,845,406	28,574,526	633,982	2,190,910	11,367	7,417,606
Food stores	22,574	53,440,773	53,044,617	41,968,847	515,778	821,732	20,177	3,268,182	14,856	46,801,136	46,459,592	36,639,442	443,034	916,263	13,835	2,883,153
Automotive dealers and service stations	51,327	58,424,174	57,712,594	48,617,627	326,397	697,180	46,835	7,282,535	35,948	50,021,063	49,426,189	41,555,035	270,655	852,408	34,540	6,058,221
Motor vehicle dealers	28,518	49,238,115	48,749,341	41,912,427	218,778	497,234	27,008	6,149,367	20,520	42,339,263	41,926,652	35,985,129	186,634	591,101	19,977	5,152,331
Gasoline service stations	9,366	3,620,195	3,573,417	2,732,465	40,828	82,858	7,879	136,495	6,142	3,068,071	3,031,074	2,315,344	34,138	97,178	5,796	115,299
Other automotive dealers	13,442	5,565,864	5,389,836	3,972,735	66,791	117,088	11,948	996,673	9,285	4,613,729	4,468,463	3,254,562	49,883	164,129	8,767	790,591
Apparel and accessory stores	34,429	13,771,426	13,446,845	8,603,093	115,663	548,899	31,547	2,414,284	25,964	12,297,981	12,021,256	7,672,116	97,629	618,263	24,564	2,105,762
Furniture, home furnishings, and equipment stores	29,097	11,652,114	11,231,259	7,421,142	92,123	278,401	26,075	1,950,537	20,408	9,748,229	9,376,260	6,190,585	72,245	363,389	19,121	1,579,188
Eating and drinking places	58,289	13,108,754	12,760,818	5,842,817	341,802	276,176	48,744	316,743	33,322	9,953,591	9,678,268	4,400,423	242,182	456,053	29,031	242,212
Drug and proprietary stores	17,236	8,567,868	8,437,589	5,910,249	73,671	228,956	15,832	1,457,834	13,103	7,662,002	7,542,271	5,276,544	63,894	259,656	12,382	1,264,487
Liquor stores	7,656	2,079,617	2,064,069	1,621,080	17,335	34,843	6,904	225,859	4,889	1,644,010	1,630,983	1,273,507	13,148	50,544	4,666	167,916
Other retail stores	48,097	14,981,185	14,483,322	9,787,273	205,636	450,704	41,432	2,201,418	32,634	12,876,251	12,443,191	8,388,708	169,750	561,133	29,182	1,859,908
Wholesale and retail trade not allocable	4,267	3,004,693	2,963,922	2,276,946	30,148	64,226	3,706	388,675	3,162	2,583,045	2,548,868	1,964,855	24,131	71,917	2,881	330,496
Finance, insurance, and real estate	407,192	146,905,082	76,636,579	38,352,934	3,531,061	15,074,693	5,550	872,792	257,716	129,978,787	66,798,244	33,735,969	2,639,571	16,998,989	3,365	613,032
Banking	13,497	30,232,237	3,751,175	70,685	705,259	2,272,717	16	11,895	12,449	27,085,314	3,361,809	67,016	629,892	2,403,108	15	11,806
Mutual savings banks	481	3,854,717	121,154	12	29,847	107,584	(*)	(*)	418	3,351,413	108,761	12	26,102	124,965	(*)	(*)
Banks and trust companies, except mutual savings banks	13,017	26,377,520	3,630,021	70,673	675,412	2,165,133	15	11,893	12,031	23,733,901	3,253,048	67,004	603,790	2,278,143	14	11,804
Credit agencies other than banks	54,717	16,081,182	4,219,001	749,406	277,334	835,623	486	339,912	35,665	14,354,844	3,785,882	680,484	240,308	1,263,399	261	320,077
Savings and loan associations	5,622	8,588,459	399,215	11,956	104,361	295,388	5	23,110	4,960	7,819,010	360,319	7,841	92,619	331,544	5	23,110
Personal credit agencies	16,788	2,878,800	1,193,867	65,445	25,527	332,377	180	17,366	12,471	2,383,565	916,916	19,786	18,902	410,022	130	3,317
Business credit agencies	2,631	3,056,481	2,120,904	643,225	117,805	236,996	38	262,856	1,707	2,941,221	2,070,489	633,262	113,143	300,618	(*)	(*)
Other credit agencies	29,677	1,557,442	505,015	28,780	29,641	[1]29,138	262	36,580	16,527	1,211,048	438,158	19,595	15,644	221,215	116	31,315
Security and commodity brokers, dealers, exchanges, and services	3,390	3,704,686	908,612	8,252	27,525	776,542	(*)	(*)	2,544	3,530,352	857,918	2,436	25,595	802,715	(*)	(*)
Security brokers, dealers, and flotation companies	2,250	3,302,285	800,621	6,007	21,930	696,184	(*)	(*)	1,751	3,169,476	769,285	2,402	20,971	713,840	(*)	(*)
Commodity brokers and dealers; security and commodity exchanges; and allied services	1,140	402,401	107,991	2,245	5,595	80,358	-	-	792	360,876	88,633	34	4,624	88,875	-	-
Holding and other investment companies	33,826	8,083,855	337,133	99,546	71,389	6,312,436	99	5,500	21,812	7,785,462	303,402	84,832	54,945	6,442,136	(*)	(*)
Regulated investment companies	511	5,542,644	-	-	130	5,214,158	-	-	485	5,533,426	-	-	130	5,217,298	-	-
Real estate investment trusts	188	116,160	2,833	1,393	18,290	12,798	-	-	(*)	(*)	(*)	-	(*)	(*)	-	-
Small business investment companies	458	56,032	945	-	256	23,394	-	-	259	48,032	544	-	162	25,943	-	-
Other holding and investment companies	32,668	2,369,019	333,355	98,153	52,713	1,062,086	99	5,500	21,029	2,134,505	302,851	84,832	42,355	1,183,585	(*)	(*)
Insurance carriers	5,113	69,005,992	56,812,345	34,694,192	353,609	3,141,990	11	95,228	3,296	62,170,595	50,639,886	30,892,200	324,506	3,442,946	9	45,614
Life insurance	1,733	42,655,145	32,808,482	19,871,285	229,817	2,343,515	-	-	925	40,560,929	31,027,450	19,084,945	218,324	2,468,283	-	-
Mutual insurance, except life or marine, and certain fire or flood insurance companies	877	8,079,447	7,525,742	4,758,004	32,683	44,047	-	-	658	5,721,890	5,315,302	3,273,128	26,142	136,631	-	-
Other insurance companies	2,503	18,271,400	16,478,121	10,064,903	91,109	754,428	11	95,228	1,713	15,887,776	14,297,134	8,534,127	80,040	838,032	9	45,614

Footnotes at end of table.

Table 5.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY—Continued

Industry	Returns with and without net income								Returns with net income							
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year	
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(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—Continued																
Insurance agents, brokers, and service	28,771	3,321,428	3,143,565	778,379	53,007	292,215	106	84	20,401	2,821,235	2,662,752	642,138	45,360	326,201	91	62
Real estate	267,879	16,475,702	7,464,748	1,952,474	2,042,938	1,443,170	4,831	418,699	161,548	12,230,985	5,186,595	1,366,863	1,318,965	2,318,484	2,966	232,254
Operators, except developers, and lessors of buildings	185,549	9,979,679	4,622,484	1,202,079	1,808,642	853,171	2,353	110,547	114,174	6,850,477	2,775,820	691,439	1,151,512	1,388,464	1,325	45,837
Lessors of mining, oil, and similar property	2,017	728,063	181,842	32,638	20,352	104,838	49	24,960	1,296	677,126	181,655	32,543	19,443	115,227	(*)	(*)
Other lessors of real property	6,553	159,404	18,022	1,164	26,282	32,330	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Subdividers, developers, and operative builders	45,129	2,831,013	252,950	136,068	131,314	232,860	1,015	206,356	24,468	2,202,670	173,317	98,652	88,811	506,460	639	108,873
Other real estate	28,631	2,777,543	2,389,450	580,505	56,348	219,971	1,403	76,660	18,396	2,386,607	2,040,475	543,889	42,870	264,802	963	61,581
Services	228,898	51,046,273	48,542,750	27,970,369	3,202,060	2,021,876	79,737	2,344,985	132,006	41,029,054	39,069,483	22,300,065	2,359,825	3,083,792	48,402	1,962,529
Hotels and other lodging places	16,851	5,330,219	4,872,092	2,330,254	403,264	263,755	5,733	88,273	9,403	4,051,387	3,654,185	1,678,918	284,565	417,775	2,876	49,149
Personal services	36,490	6,088,786	5,983,878	3,262,727	266,191	262,110	18,406	213,648	22,638	4,836,296	4,751,378	2,536,873	204,379	319,435	12,141	176,143
Business services	69,888	18,376,093	17,673,073	11,263,610	906,692	671,443	16,178	480,735	40,452	15,335,128	14,789,990	9,544,136	585,583	1,046,871	9,539	394,678
Advertising	9,240	5,789,173	5,709,264	4,234,151	54,855	205,342	2,123	42,941	5,655	5,226,510	5,152,607	3,870,660	42,695	236,965	1,500	37,102
Other business services	60,648	12,586,920	11,963,809	7,029,459	851,837	466,101	14,055	437,794	34,797	10,108,618	9,637,383	5,673,476	542,888	809,906	8,039	357,576
Automobile services and miscellaneous repair services	32,990	5,592,971	5,346,976	2,797,872	852,536	188,442	16,810	258,680	21,188	4,496,110	4,299,624	2,180,766	687,630	275,450	10,979	207,510
Amusement and recreation services	31,858	7,824,847	7,136,081	4,015,916	591,174	320,155	11,978	1,125,227	15,686	6,115,718	5,591,794	3,029,489	459,217	547,496	6,343	1,017,228
Motion pictures	8,530	3,793,069	3,531,963	2,083,650	308,905	201,266	1,976	1,060,340	5,196	3,358,373	3,121,534	1,799,446	288,700	247,962	1,217	974,531
Other amusement and recreation services	23,328	4,031,778	3,604,118	1,932,266	282,269	118,889	10,002	64,887	10,489	2,757,345	2,470,260	1,230,043	170,517	299,534	5,127	42,697
Offices of physicians and surgeons	1,607	448,890	444,570	165,117	7,244	24,686	64	1,553	1,250	370,399	366,403	145,180	6,253	25,265	(*)	(*)
Other medical services	10,513	2,851,915	2,780,500	1,651,900	87,855	126,402	3,936	31,408	7,523	2,322,909	2,265,431	1,312,045	68,242	171,452	3,023	25,731
Educational services	6,120	926,984	881,695	413,943	23,660	14,656	1,757	18,817	3,060	628,333	606,964	271,044	14,714	50,840	808	11,978
Other services	22,582	3,605,568	3,423,885	2,069,030	63,444	150,227	4,876	126,644	10,807	2,872,774	2,743,714	1,601,614	49,242	229,208	2,661	79,012
Nature of business not allocable	6,051	120,239	110,568	68,968	2,652	[1]2,000	1,202	16,694	875	91,149	84,079	55,181	1,212	6,494	399	5,895

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Negative amount.
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 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries	Mining					Contract construction	Manufacturing				
			Total	Metal mining	Coal mining	Crude petroleum and natural gas	Nonmetallic minerals, except fuels		Total	Food and kindred products	Tobacco manufactures	Textile mill products	Apparel and other fabricated textile products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	1,541,637	31,244	12,813	971	1,570	6,966	3,306	125,999	191,910	16,015	104	5,900	18,253
	(Thousand dollars)												
Total assets	2,215,624,729	8,342,513	19,812,737	5,622,949	2,009,161	8,907,621	3,273,006	35,896,487	500,563,829	42,278,211	4,624,431	13,986,141	11,016,556
Total receipts	1,507,785,704	9,450,515	14,550,455	2,584,902	2,318,182	6,914,357	2,733,014	72,262,793	648,964,802	87,529,511	6,121,076	21,109,917	22,904,035
Business receipts	1,403,499,593	9,016,517	13,794,849	2,380,158	2,213,717	6,567,017	2,633,957	70,831,186	632,925,330	86,341,785	6,082,266	20,821,964	22,661,325
Interest on Government obligations:													
United States	4,990,812	1,652	12,234	2,570	1,738	4,782	3,144	13,188	377,883	20,474	213	5,458	2,069
State and local	2,592,635	1,722	10,977	5,374	829	4,287	487	8,848	89,187	9,317	38	1,434	330
Other interest	44,698,527	31,705	83,276	16,498	8,991	41,095	16,692	175,158	2,319,750	193,081	11,178	80,492	27,832
Rents	10,933,388	65,684	75,547	3,441	39,214	19,080	13,812	351,685	1,588,187	125,857	360	25,737	28,156
Royalties	2,220,258	16,060	84,772	7,309	11,065	59,542	6,856	19,694	1,219,502	60,331	7,937	9,105	27,799
Net short-term capital gain reduced by net long-term capital loss	409,760	3,791	7,943	2,309	512	5,121	1	7,228	49,261	5,313	3	946	646
Net long-term capital gain reduced by net short-term capital loss	9,227,836	114,946	134,174	34,570	12,062	66,165	21,377	124,667	2,049,572	140,921	1,003	35,864	32,418
Net gain, noncapital assets	4,926,590	24,774	32,784	762	7,859	16,043	8,120	92,981	300,423	36,838	1,130	7,304	4,045
Dividends, domestic corporations	4,856,246	11,632	68,502	33,837	8,471	23,453	2,741	28,806	1,316,175	44,801	6,031	11,571	11,268
Dividends, foreign corporations	2,092,081	2,541	81,523	67,847	6	9,432	4,238	16,464	1,770,489	141,063	2,928	4,681	7,098
Other receipts	17,337,979	159,491	163,874	30,227	13,718	98,340	21,589	592,888	4,959,043	409,730	7,989	105,361	101,049
Total deductions	1,420,308,745	9,181,602	12,948,435	2,389,982	2,266,676	5,734,494	2,557,283	70,549,870	605,405,255	84,114,506	5,385,250	20,012,812	22,064,148
Cost of sales and operations	989,550,267	6,631,692	8,052,484	1,465,415	1,655,433	3,311,875	1,619,761	58,532,534	442,193,190	65,598,887	3,647,407	16,327,838	17,332,707
Compensation of officers	26,499,958	252,874	211,407	11,651	31,206	104,773	63,777	2,440,268	6,961,207	591,994	13,732	263,483	533,504
Repairs	11,909,547	156,017	239,525	38,430	46,536	66,556	88,003	402,286	8,547,331	705,404	30,724	162,326	45,773
Bad debts	4,909,715	12,065	23,251	2,715	3,225	12,055	5,256	122,926	1,052,778	86,199	1,072	21,910	30,175
Rent	18,635,744	184,279	110,936	8,148	27,667	52,930	22,191	400,738	5,529,717	517,775	10,731	142,754	233,267
Taxes	40,979,690	197,528	387,024	99,831	70,189	133,209	83,795	1,353,140	19,237,835	2,780,344	855,827	417,484	437,957
Interest	41,205,972	207,011	246,181	56,928	37,405	114,061	37,787	495,863	6,945,304	675,196	58,387	262,384	200,950
Contributions	1,004,803	3,040	8,596	4,261	981	1,503	1,851	22,531	590,031	50,837	4,965	19,688	17,866
Amortization	275,561	616	6,916	4,966	484	923	543	2,576	90,412	6,291	480	1,739	2,353
Depreciation	44,384,154	363,360	911,208	180,086	139,038	374,594	217,490	1,364,466	19,757,114	1,644,005	63,752	543,263	185,704
Depletion	6,050,178	5,603	1,050,835	182,912	64,733	687,175	116,015	20,541	4,158,042	11,189	-	204	834
Advertising	16,234,584	34,044	20,037	1,975	1,680	11,689	4,693	147,673	8,713,208	2,106,779	356,712	123,680	209,961
Pension, profit-sharing, stock bonus, and annuity plans	10,080,914	18,119	73,064	21,264	7,985	30,249	13,566	265,494	5,820,533	368,261	52,873	109,010	91,932
Other employee benefit plans	5,525,872	12,003	72,887	19,999	31,306	9,424	12,158	202,776	3,735,858	255,146	17,128	43,756	77,977
Net loss, noncapital assets	1,217,801	8,808	7,379	187	2,033	4,719	440	19,810	213,155	34,231	55	8,759	4,864
Other deductions	201,843,985	1,094,543	1,526,705	291,214	146,775	818,759	269,957	4,756,248	71,859,540	8,681,968	271,405	1,564,534	2,658,324
Total receipts less total deductions	87,476,960	268,913	1,602,020	194,920	51,506	1,179,863	175,731	1,712,923	43,559,547	3,415,005	735,826	1,097,105	839,887
Constructive taxable income from related foreign corporations	1,077,663	734	12,342	11,398	-	944	-	9,344	941,107	100,713	4,042	1,263	5,634
Gross profit (less loss)	413,949,326	2,384,825	5,742,365	914,743	558,284	3,255,142	1,014,196	12,298,652	190,732,140	20,742,898	2,434,859	4,494,126	5,328,618
Gross profit	414,630,988	2,431,198	5,774,234	917,866	570,062	3,268,055	1,018,251	12,373,274	190,969,948	20,823,145	2,434,859	4,496,676	5,337,590
Gross loss	681,662	46,373	31,869	3,123	11,778	12,913	4,055	74,622	237,808	80,247	-	2,550	8,972
Net income (less deficit)	85,961,988	267,925	1,603,385	200,944	50,677	1,176,520	175,244	1,713,419	44,411,467	3,506,401	739,830	1,096,934	845,191
Net income	95,102,002	501,390	1,970,311	346,875	93,207	1,317,074	213,155	2,345,391	46,976,015	3,858,982	745,628	1,183,408	965,627
Deficit	9,140,014	233,465	366,926	145,931	42,530	140,554	37,911	631,972	2,564,548	352,581	5,798	86,474	120,436
Income subject to tax	81,409,673	323,458	1,755,969	279,108	71,275	1,228,387	177,199	1,821,707	44,212,165	3,653,664	738,849	1,142,508	870,128
Income tax	39,694,253	132,081	897,886	139,136	38,066	636,093	84,591	768,155	22,427,233	1,857,328	389,933	573,089	416,179
Investment credit	2,384,099	11,400	43,177	10,338	4,180	11,942	16,717	54,605	1,302,178	103,944	3,495	36,435	12,380
Net income (less deficit) after tax	48,651,834	147,244	748,676	72,146	16,791	552,369	107,370	999,869	23,286,412	1,753,017	353,392	560,280	441,392
Net income after tax	57,801,008	380,802	1,115,653	218,077	59,337	692,943	145,296	1,632,408	25,854,066	2,106,295	359,190	646,849	561,941
Distributions to stockholders:													
Cash and property except own stock	31,562,929	95,120	1,180,930	233,912	27,845	833,864	85,309	280,917	14,461,401	1,023,916	238,376	245,819	116,980
Corporation's own stock	3,303,905	769	37,013	7,861	9,756	15,956	3,440	76,595	1,509,343	117,706	8,881	23,909	28,274

Footnote at end of table.

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Manufacturing—Continued												
	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical equipment and supplies
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Number of returns	9,182	6,197	3,483	23,633	10,750	958	5,160	2,729	8,396	4,124	23,346	22,893	10,516
	(Thousand dollars)												
Total assets	8,567,107	3,601,206	17,313,037	16,273,692	44,495,844	77,586,945	9,691,364	3,298,968	13,363,088	45,744,406	24,815,684	41,218,897	36,026,018
Total receipts	12,260,734	7,177,931	19,235,507	23,164,653	52,516,124	67,687,585	13,190,802	5,764,179	14,549,263	44,332,842	37,008,105	50,475,670	47,211,434
Business receipts	11,698,371	7,096,354	18,648,524	22,400,841	51,080,634	63,436,186	12,934,793	5,664,919	14,227,657	43,564,459	36,428,652	48,781,844	46,362,206
Interest on Government obligations:													
United States	2,541	3,256	7,420	14,136	26,777	65,793	3,393	434	8,970	41,605	8,119	42,899	9,978
State and local	1,142	898	4,181	4,972	10,545	8,211	2,399	320	2,117	4,928	2,422	4,314	4,779
Other interest	30,689	7,528	58,535	82,310	186,194	368,350	27,440	10,272	42,259	158,426	84,735	235,059	147,676
Rents	19,706	5,132	26,029	71,542	56,709	539,597	12,650	4,373	30,546	73,996	57,319	269,005	50,515
Royalties	5,368	1,834	20,970	32,112	244,550	120,518	20,105	2,224	30,879	29,132	39,556	334,253	102,091
Net short-term capital gain reduced by net long-term capital loss	950	566	185	1,985	4,327	5,030	579	276	598	1,322	3,246	11,495	3,707
Net long-term capital gain reduced by net short-term capital loss	396,113	6,474	258,892	112,942	206,964	179,361	24,371	10,979	51,829	97,204	99,815	113,471	128,812
Net gain, noncapital assets	11,119	3,350	7,231	13,755	21,949	31,732	9,611	1,263	10,000	14,298	18,921	37,366	23,898
Dividends, domestic corporations	4,148	1,844	40,431	56,350	83,071	744,005	11,854	17,595	24,060	119,263	25,579	33,519	19,803
Dividends, foreign corporations	2,793	520	45,354	16,422	287,266	466,987	75,812	1,403	30,902	83,297	54,714	175,864	112,131
Other receipts	87,794	50,175	117,755	357,286	307,138	1,721,815	67,795	50,121	89,446	144,912	185,027	436,581	245,838
Total deductions	11,418,526	6,739,143	17,912,503	21,326,262	47,202,275	63,576,138	12,231,785	5,462,119	13,609,326	42,160,879	34,659,258	45,930,151	44,119,015
Cost of sales and operations	8,698,270	5,084,992	12,734,699	14,463,474	30,935,254	42,162,972	8,542,409	4,182,565	9,424,161	31,221,828	25,807,834	31,208,412	32,146,380
Compensation of officers	209,914	200,239	186,424	671,354	427,113	117,139	167,134	113,478	241,425	288,011	883,177	872,643	450,949
Repairs	92,225	35,600	412,647	130,144	719,313	998,419	190,378	25,985	378,734	2,149,234	462,067	501,444	347,262
Bad debts	25,301	15,634	27,703	82,130	74,613	137,150	38,349	8,097	44,163	36,403	56,435	117,907	99,566
Rent	75,303	71,231	170,307	288,534	398,344	929,044	163,025	86,443	124,264	265,570	322,711	448,776	423,279
Taxes	285,393	162,395	447,871	547,615	950,333	3,727,234	449,418	129,975	417,095	1,125,345	876,701	1,312,778	1,121,612
Interest	133,711	45,095	262,936	204,059	566,343	702,201	141,602	58,815	175,465	617,962	327,527	577,540	597,496
Contributions	7,843	7,527	18,441	39,999	103,700	46,990	12,378	5,748	11,293	33,902	31,363	47,221	49,832
Amortization	3,047	1,131	931	3,111	6,919	11,791	722	426	979	5,237	4,199	6,122	10,938
Depreciation	367,981	114,521	859,588	609,514	2,202,607	2,732,622	414,949	64,709	722,345	2,223,230	908,925	1,817,638	1,262,185
Depletion	409,571	20	109,592	6,699	140,615	3,027,812	654	18	72,495	345,348	4,199	9,235	1,620
Advertising	44,246	71,453	160,407	216,231	2,033,095	347,419	190,828	79,918	99,290	144,883	311,003	433,889	653,259
Pension, profit-sharing, stock bonus, and annuity plans	49,785	38,889	121,363	205,393	581,669	403,040	162,420	29,736	126,891	613,412	310,860	572,096	409,455
Other employee benefit plans	29,944	24,321	84,460	92,274	222,483	162,263	85,865	22,285	83,845	479,974	200,918	366,477	262,562
Net loss, noncapital assets	5,834	1,048	9,095	18,446	15,002	3,866	2,951	2,799	1,734	17,245	21,379	18,705	4,214
Other deductions	980,158	865,047	2,306,039	3,747,285	7,824,872	8,066,176	1,668,703	651,122	1,685,147	2,593,295	4,129,960	7,619,268	6,278,406
Total receipts less total deductions	842,208	438,788	1,323,004	1,838,391	5,313,849	4,111,447	959,017	302,060	939,937	2,171,963	2,348,847	4,545,519	3,092,419
Constructive taxable income from related foreign corporations	510	466	32,693	12,918	221,190	62,459	14,722	427	13,690	23,271	41,662	127,705	54,380
Gross profit (less loss)	3,000,101	2,011,362	5,913,825	7,937,367	20,145,380	21,273,214	4,392,384	1,482,354	4,803,496	12,342,631	10,620,818	17,573,432	14,215,826
Gross profit	3,003,178	2,013,272	5,915,301	7,984,312	20,153,210	21,275,367	4,395,129	1,482,969	4,807,110	12,348,870	10,629,766	17,583,416	14,244,336
Gross loss	3,077	1,910	1,476	46,945	7,830	2,153	2,745	615	3,614	6,239	8,948	9,984	28,510
Net income (less deficit)	841,576	438,356	1,351,516	1,846,337	5,524,494	4,165,695	971,340	302,167	951,510	2,190,306	2,388,087	4,668,910	3,142,020
Net income	897,231	477,225	1,419,790	2,013,193	5,723,704	4,213,530	1,016,753	318,259	1,044,415	2,325,773	2,604,625	4,979,093	3,420,693
Deficit	55,655	38,869	68,274	166,856	199,210	47,835	45,413	16,092	92,905	135,467	216,538	310,183	278,673
Income subject to tax	841,500	436,914	1,358,645	1,854,750	5,544,656	3,423,635	953,585	287,449	972,943	2,044,937	2,458,753	4,856,530	3,310,810
Income tax	328,339	214,722	642,894	912,644	2,861,911	1,764,024	486,026	142,176	485,074	1,043,258	1,214,100	2,481,237	1,693,623
Investment credit	30,853	5,970	70,475	42,701	162,092	184,285	34,028	4,837	44,066	114,228	61,158	86,870	88,251
Net income (less deficit) after tax	544,090	229,604	779,097	976,394	2,824,675	2,585,956	519,342	164,828	510,502	1,261,276	1,235,145	2,274,543	1,536,648
Net income after tax	599,790	268,541	847,389	1,143,272	3,023,935	2,633,791	564,778	180,921	603,490	1,396,869	1,451,738	2,585,264	1,815,574
Distributions to stockholders:													
Cash and property except own stock	171,300	64,681	463,530	413,162	2,056,910	2,837,975	219,864	65,384	346,575	1,003,664	548,875	1,104,423	873,069
Corporation's own stock	107,331	15,448	72,687	52,007	102,729	114,598	21,074	3,276	15,550	341,439	126,921	122,846	91,149

Footnote at end of table.

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Manufacturing—Continued				Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade				
										Wholesale trade			
	Motor vehicles and equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Other manufacturing	Total	Transportation	Communication	Electric, gas, and sanitary services	Total	Total	Groceries and related products	Machinery, equipment, and supplies	Other wholesale trade
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Number of returns	1,964	2,993	4,112	11,201	65,551	51,263	7,479	6,810	471,979	153,110	16,553	22,885	113,671
	(Thousand dollars)												
Total assets	43,804,961	25,340,654	10,228,910	7,287,709	238,568,003	75,587,195	61,433,567	101,547,241	162,115,424	71,378,271	7,425,890	8,780,995	55,171,386
Total receipts	58,940,607	34,511,074	12,714,458	10,559,295	112,587,061	51,663,809	27,565,839	33,357,413	451,898,484	207,460,606	39,745,805	19,113,392	148,601,409
Business receipts	57,988,216	33,969,487	12,435,481	10,299,366	109,132,172	49,400,081	26,926,511	32,805,580	442,509,642	204,041,662	39,268,921	18,624,981	146,147,760
Interest on Government obligations:													
United States	94,658	3,412	12,621	3,657	76,676	44,016	19,854	12,806	36,874	18,143	1,207	2,023	14,913
State and local	19,441	2,645	4,054	700	22,958	12,008	8,951	1,999	12,124	6,510	505	1,038	4,967
Other interest	295,321	195,586	38,184	38,603	516,022	252,872	142,029	121,121	848,402	393,585	37,030	62,325	294,230
Rents	90,045	48,159	16,195	36,559	1,000,571	772,673	129,106	98,792	1,132,226	353,595	36,739	70,049	246,807
Royalties	35,486	36,575	48,196	10,481	58,279	24,351	26,820	7,108	46,337	34,323	2,576	9,821	21,926
Net short-term capital gain reduced by net long-term capital loss	4,285	2,237	851	714	37,114	29,911	5,601	1,602	28,383	19,518	655	1,426	17,437
Net long-term capital gain reduced by net short-term capital loss	47,777	44,862	29,087	30,413	531,200	292,090	135,207	103,903	379,204	184,063	16,044	19,795	148,224
Net gain, noncapital assets	5,203	24,123	11,867	5,420	236,622	204,225	17,392	15,005	108,906	47,658	6,194	10,483	30,981
Dividends, domestic corporations	40,361	10,696	1,646	8,279	197,390	97,785	61,604	38,001	161,455	90,923	10,514	5,871	74,538
Dividends, foreign corporations	174,969	12,191	64,142	9,952	18,187	5,876	10,123	2,188	91,455	56,022	2,610	1,029	52,383
Other receipts	144,845	161,101	52,134	115,151	759,870	527,921	82,641	149,308	6,543,477	2,214,604	362,810	304,551	1,547,243
Total deductions	53,405,378	33,021,738	11,125,508	9,928,535	102,060,843	50,451,948	22,641,579	28,967,316	441,581,412	203,033,299	39,297,960	18,557,697	145,177,642
Cost of sales and operations	42,306,125	26,282,927	7,144,814	6,939,235	64,005,891	33,491,198	13,650,645	16,864,048	343,742,205	170,796,173	34,680,411	14,374,013	121,741,749
Compensation of officers	129,086	162,125	165,183	273,100	1,091,899	803,955	134,538	153,406	8,063,037	3,553,274	438,849	557,209	2,557,216
Repairs	584,350	355,992	140,169	79,141	84,016	34,212	28,601	21,203	1,281,156	437,916	80,625	40,581	316,710
Bad debts	70,080	26,338	25,915	27,638	268,901	94,390	111,969	62,542	941,170	386,071	42,568	51,339	292,164
Rent	264,495	327,532	142,717	123,615	2,643,327	2,164,999	334,085	144,243	6,138,955	1,264,963	193,352	144,582	927,029
Taxes	1,825,848	806,485	315,032	245,093	7,317,244	2,525,044	1,886,562	2,905,638	6,009,315	2,382,728	241,254	198,431	1,943,043
Interest	719,750	389,072	105,078	123,735	4,816,195	1,498,094	1,057,256	2,260,845	2,752,319	1,148,695	121,087	152,501	875,127
Contributions	28,298	16,847	26,629	8,666	85,825	19,713	30,697	35,415	141,288	54,251	5,374	6,765	42,112
Amortization	4,324	2,160	16,168	1,344	16,925	8,522	6,070	2,333	22,503	9,187	1,566	1,594	6,027
Depreciation	1,436,152	893,973	478,912	210,539	11,386,819	4,347,564	2,959,930	4,079,325	3,865,414	1,322,902	195,743	171,880	955,279
Depletion	2,352	13,759	363	1,463	157,397	30,233	80	127,084	90,051	81,761	415	1,279	80,067
Advertising	552,949	86,479	276,557	214,170	625,232	336,724	180,275	108,233	4,664,558	1,025,543	120,915	90,741	813,887
Pension, profit-sharing, stock bonus, and annuity plans	737,109	581,864	181,520	72,955	1,460,696	409,102	675,907	375,687	1,014,186	451,045	55,055	72,147	323,843
Other employee benefit plans	867,008	262,773	53,157	41,242	647,983	251,812	269,831	126,340	487,280	179,194	31,096	19,762	128,336
Net loss, noncapital assets	32,304	1,534	4,194	4,896	63,853	56,701	2,759	4,393	60,366	22,597	3,552	1,028	18,017
Other deductions	3,845,150	2,811,878	2,049,100	1,561,703	7,388,640	4,379,685	1,312,374	1,696,581	62,307,609	19,916,999	3,086,118	2,673,845	14,157,036
Total receipts less total deductions	5,535,229	1,489,336	1,588,950	630,760	10,526,218	1,211,861	4,924,260	4,390,097	10,317,073	4,427,307	447,845	555,695	3,423,767
Constructive taxable income from related foreign corporations	135,949	8,694	69,993	8,726	12,799	6,437	4,760	1,602	50,215	18,368	1,965	55	16,348
Gross profit (less loss)	15,682,091	7,686,560	5,290,667	3,360,131	45,126,281	15,908,883	13,275,866	15,941,532	98,767,437	33,245,489	4,588,510	4,250,968	24,406,011
Gross profit	15,682,355	7,693,292	5,301,967	3,363,828	45,193,791	15,955,978	13,289,921	15,947,892	98,837,432	33,294,596	4,593,217	4,252,470	24,448,909
Gross loss	264	6,732	11,300	3,697	67,510	47,095	14,055	6,360	69,995	49,107	4,707	1,502	42,898
Net income (less deficit)	5,651,737	1,495,385	1,654,889	638,786	10,516,059	1,206,290	4,920,069	4,389,700	10,355,164	4,439,165	449,305	554,712	3,435,148
Net income	5,675,094	1,629,461	1,748,277	715,254	11,404,295	1,961,116	5,033,070	4,410,109	11,815,325	4,997,092	522,656	632,728	3,841,708
Deficit	23,357	134,076	93,388	76,468	888,236	754,826	113,001	20,409	1,460,161	557,927	73,351	78,016	406,560
Income subject to tax	5,586,393	1,499,342	1,725,179	650,995	11,004,713	1,728,694	4,939,269	4,336,750	10,289,628	4,386,906	451,935	560,813	3,374,158
Income tax	2,934,184	773,984	895,620	316,888	5,638,605	812,091	2,571,538	2,254,976	4,570,300	1,955,567	203,812	242,480	1,509,275
Investment credit	86,308	96,453	23,773	9,576	633,821	190,341	158,875	284,605	168,188	52,751	9,289	6,431	37,031
Net income (less deficit) after tax	2,803,861	817,854	783,042	331,474	5,511,275	584,540	2,507,406	2,419,329	5,953,052	2,536,349	254,782	318,663	1,962,904
Net income after tax	2,827,226	952,761	876,487	407,965	6,401,634	1,341,489	2,620,407	2,439,738	7,414,195	3,094,626	328,190	396,702	2,369,734
Distributions to stockholders:													
Cash and property except own stock	1,804,979	387,684	362,958	111,277	5,438,679	919,694	1,761,949	2,757,036	2,137,770	707,454	93,818	83,167	530,469
Corporation's own stock	14,639	65,770	39,250	23,859	193,509	132,683	34,404	26,422	375,778	192,450	21,715	25,060	145,675

Footnote at end of table.

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued										Finance, insurance, and real estate		
	Retail trade												
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Other retail stores	Wholesale and retail trade not allocable	Total	Banking	Credit agencies other than banks
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Number of returns	314,602	29,281	16,616	22,574	51,327	34,429	29,097	58,289	72,989	4,267	407,192	13,497	54,717
	(Thousand dollars)												
Total assets	89,637,929	7,135,323	29,212,618	10,084,315	14,800,205	6,087,869	5,716,272	5,365,305	11,236,022	1,099,224	1,202,918,139	575,565,535	204,724,286
Total receipts	241,433,185	14,423,045	50,984,229	53,440,773	58,424,174	13,771,426	11,652,114	13,108,754	25,628,670	3,004,693	146,905,082	30,232,237	16,081,182
Business receipts	235,504,058	14,128,693	48,194,252	53,044,617	57,712,594	13,446,845	11,231,259	12,760,818	24,984,980	2,963,922	76,636,579	3,751,175	4,219,001
Interest on Government obligations:													
United States	18,645	1,477	7,551	1,581	854	2,371	1,464	1,357	1,990	86	4,454,792	3,252,133	553,666
State and local	5,405	59	2,690	866	202	619	146	385	438	209	2,436,397	1,814,912	29,075
Other interest	450,435	31,663	187,553	34,459	60,550	25,286	32,191	18,492	60,241	4,382	40,518,259	20,306,011	10,239,976
Rents	770,365	41,452	232,446	68,640	186,095	65,874	29,490	71,206	75,162	8,266	6,126,885	404,569	218,022
Royalties	11,993	594	1,021	554	357	271	453	7,062	1,681	21	716,359	4,877	4,313
Net short-term capital gain reduced by net long-term capital loss	8,752	920	897	536	1,011	1,786	668	2,114	820	113	250,442	10,856	7,813
Net long-term capital gain reduced by net short-term capital loss	193,979	21,425	35,424	36,835	16,771	13,171	8,086	36,687	25,580	1,162	5,689,400	216,277	113,344
Net gain, noncapital assets	60,659	6,439	5,565	8,777	13,111	1,483	6,917	13,404	4,963	589	4,005,405	13,356	53,437
Dividends, domestic corporations	69,031	4,448	22,423	5,651	4,025	13,069	2,441	3,701	13,273	1,501	3,009,046	117,245	50,697
Dividends, foreign corporations	35,373	47	33,765	741	-	1	11	112	696	60	87,464	9,554	1,130
Other receipts	4,304,491	185,828	2,260,643	237,516	428,604	200,650	338,988	193,416	458,846	24,382	2,974,054	331,272	590,708
Total deductions	235,607,855	14,022,004	48,899,139	52,618,375	57,726,792	13,221,908	11,373,567	12,832,341	24,913,729	2,940,258	129,428,493	26,148,612	15,219,961
Cost of sales and operations	170,669,086	10,743,313	30,153,645	41,968,847	48,617,627	8,603,093	7,421,142	5,842,817	17,318,602	2,276,946	38,352,934	70,685	749,406
Compensation of officers	4,424,850	457,459	311,681	325,767	952,652	403,197	482,732	522,519	968,843	84,913	4,442,694	1,653,026	490,697
Repairs	832,697	48,364	182,413	172,215	109,241	38,979	32,454	148,080	100,951	10,543	607,128	121,909	54,729
Bad debts	547,209	60,520	174,092	22,864	95,053	37,079	65,673	14,162	77,766	7,890	2,324,137	1,122,446	987,300
Rent	4,838,249	133,667	1,204,176	792,567	520,053	645,006	287,599	645,813	609,368	35,743	1,704,715	490,169	178,546
Taxes	3,585,485	217,345	1,053,500	544,374	493,951	231,904	190,245	436,862	417,304	41,102	4,760,934	846,730	311,288
Interest	1,589,087	93,629	636,394	105,739	376,044	57,523	83,875	99,286	136,597	14,537	24,651,531	12,632,731	8,467,936
Contributions	86,130	4,486	35,033	12,145	9,156	7,473	4,585	3,020	10,232	907	121,183	53,744	13,243
Amortization	13,313	551	1,339	724	1,647	706	337	4,104	3,905	3	98,463	3,104	81,116
Depreciation	2,512,364	150,732	673,227	515,778	326,397	115,663	92,123	341,802	296,642	30,148	3,531,061	705,259	277,334
Depletion	8,254	1,805	2,464	33	1,556	123	682	90	1,501	36	559,870	2,151	2,587
Advertising	3,619,100	103,637	1,285,805	645,926	511,246	260,392	318,146	161,719	332,229	19,915	1,096,359	379,154	228,361
Pension, profit-sharing, stock bonus, and annuity plans	555,605	27,172	208,122	111,237	61,385	35,541	28,562	21,189	62,397	7,536	1,102,587	411,136	77,968
Other employee benefit plans	304,796	15,330	55,509	120,802	31,800	12,533	11,173	24,026	33,623	3,290	234,458	103,731	24,346
Net loss, noncapital assets	37,581	2,330	5,362	7,367	3,147	1,762	2,419	5,284	9,910	188	784,995	587,434	98,134
Other deductions	41,984,049	1,961,664	12,916,377	7,271,990	5,615,837	2,770,934	2,351,820	4,561,568	4,533,859	406,561	45,055,444	6,965,203	3,176,970
Total receipts less total deductions	5,825,331	401,041	2,085,091	822,398	697,382	549,518	278,547	276,413	714,941	64,435	17,476,589	4,083,625	861,221
Constructive taxable income from related foreign corporations	31,847	-	31,499	200	-	-	-	148	-	-	34,501	4,004	3,477
Gross profit (less loss)	64,834,972	3,385,380	18,040,607	11,075,770	9,094,967	4,843,752	3,810,117	6,918,001	7,666,378	686,976	38,283,645	3,680,490	3,469,595
Gross profit	64,855,860	3,387,066	18,042,900	11,076,584	9,099,810	4,846,238	3,811,481	6,918,443	7,673,338	686,976	38,320,195	3,680,490	3,470,481
Gross loss	20,888	1,686	2,293	814	4,843	2,486	1,364	442	6,960	-	36,550	-	886
Net income (less deficit)	5,851,773	400,982	2,113,900	821,732	697,180	548,899	278,401	276,176	714,503	64,226	15,074,693	2,272,717	835,623
Net income	6,746,316	477,697	2,190,910	916,263	852,408	618,263	363,389	456,053	871,333	71,917	16,998,989	2,403,108	1,263,399
Deficit	894,543	76,715	77,010	94,531	155,228	69,364	84,988	179,877	156,830	7,691	1,924,296	130,391	427,776
Income subject to tax	5,836,450	362,020	2,093,055	835,066	714,290	511,398	276,790	354,441	689,390	66,272	9,534,666	2,248,752	1,135,243
Income tax	2,589,534	139,495	1,060,228	403,667	279,223	204,969	102,441	132,697	266,814	25,199	4,226,144	1,079,785	499,741
Investment credit	114,247	4,481	39,252	32,076	7,991	4,672	1,446	13,773	10,556	1,190	96,647	46,487	18,730
Net income (less deficit) after tax	3,376,486	265,968	1,092,924	450,141	425,948	348,602	177,406	157,252	458,245	40,217	10,945,196	1,239,419	354,612
Net income after tax	4,271,661	342,729	1,169,985	544,860	581,225	417,982	262,394	337,345	615,141	47,908	12,870,812	1,370,100	782,535
Distributions to stockholders:													
Cash and property except own stock	1,424,355	78,718	597,770	234,748	95,276	110,241	64,955	75,259	167,388	5,961	7,395,002	1,481,431	427,899
Corporation's own stock	182,572	15,511	41,839	18,838	22,752	26,387	12,063	17,452	27,730	756	1,042,152	255,237	21,298

Footnote at end of table.

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Finance, insurance, and real estate—Continued					Services							Nature of business not allocable
	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal services	Business services	Automobile services and miscellaneous repair services	Amusement and recreation services	Other services	
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	3,390	33,826	5,113	28,771	267,879	228,898	16,851	36,490	69,888	32,990	31,858	40,823	6,051
	(Thousand dollars)												
Total assets	16,264,290	79,536,345	244,080,462	3,808,219	78,939,002	47,234,275	8,056,397	3,432,345	15,805,748	5,145,961	9,560,700	5,233,124	173,322
Total receipts	3,704,686	8,083,855	69,005,992	3,321,428	16,475,702	51,346,273	5,330,219	6,088,736	18,376,093	5,592,971	7,824,847	7,833,357	120,239
Business receipts	908,612	337,133	56,812,345	3,143,565	7,464,748	48,542,750	4,872,092	5,983,878	17,673,073	5,346,976	7,136,081	7,530,650	110,561
Interest on Government obligations:													
United States	79,434	136,076	402,332	2,911	28,240	17,500	1,112	818	8,399	493	3,277	3,401	13
State and local	10,439	32,689	533,791	2,899	12,592	10,411	381	125	6,904	110	1,677	1,214	11
Other interest	227,873	745,252	8,536,886	25,292	466,939	205,530	28,135	9,987	83,727	17,721	46,193	19,767	425
Rents	17,367	147,444	635,273	17,538	4,686,672	591,073	141,029	17,253	138,630	82,542	143,060	68,189	1,530
Royalties	3,544	184,562	39,888	333	478,842	59,254	13,332	1,142	8,491	1,417	33,846	1,026	1
Net short-term capital gain reduced by net long-term capital loss	23,200	156,112	18,901	768	32,792	25,517	2,797	1,970	11,736	1,504	2,697	4,813	81
Net long-term capital gain reduced by net short-term capital loss	72,701	4,261,460	447,897	30,808	546,913	204,655	84,896	10,435	44,864	10,934	38,269	15,257	16
Net gain, noncapital assets	1,917,298	45,534	38,863	4,498	1,932,419	123,884	15,284	9,193	30,375	40,096	18,152	10,784	811
Dividends, domestic corporations	19,060	1,780,971	955,381	14,468	71,224	63,236	8,797	5,665	25,566	4,056	12,150	7,002	4
Dividends, foreign corporations	3,385	60,746	10,535	1,424	690	23,958	3,710	560	9,413	95	8,749	1,431	-
Other receipts	421,773	195,846	603,900	76,924	753,631	1,178,505	158,654	47,760	334,945	86,627	380,696	169,823	6,777
Total deductions	2,925,666	1,755,442	65,331,209	3,027,661	15,019,942	49,030,607	5,068,283	5,827,205	17,703,246	5,404,490	7,510,147	7,517,236	122,228
Cost of sales and operations	8,252	99,546	34,694,192	778,379	1,952,474	27,970,369	2,330,254	3,262,727	11,263,610	2,797,572	4,015,916	4,299,990	68,968
Compensation of officers	404,977	103,217	313,625	580,664	896,488	3,026,079	113,115	454,644	1,066,396	319,858	310,940	761,126	10,493
Repairs	9,139	7,166	15,095	6,916	392,174	591,554	143,346	83,272	117,831	87,524	113,923	45,658	534
Bad debts	9,810	27,343	70,212	18,227	83,799	163,512	18,332	17,331	57,215	22,791	15,195	32,648	275
Rent	95,916	27,411	320,061	93,523	499,089	1,920,391	334,632	250,156	418,910	245,324	330,622	340,747	2,686
Taxes	118,762	98,650	1,441,408	80,725	1,863,371	1,712,680	305,507	203,337	456,135	188,674	312,911	246,116	3,990
Interest	270,038	382,128	261,105	26,472	2,611,121	1,089,622	263,017	59,527	298,017	160,082	198,837	110,142	1,946
Contributions	7,802	5,461	19,717	3,931	17,285	32,277	3,099	4,344	10,872	2,483	7,796	3,683	32
Amortization	907	1,741	1,288	1,719	8,588	36,961	1,148	1,983	7,904	227	24,032	1,647	159
Depreciation	27,525	71,389	353,609	53,007	2,042,938	3,202,060	403,264	266,191	906,692	852,536	591,174	182,203	2,652
Depletion	251	113,615	21,223	273	419,770	7,834	204	393	524	2,158	3,984	571	5
Advertising	39,086	16,816	174,647	35,424	222,871	931,789	119,842	90,627	329,813	50,844	250,651	90,012	1,684
Pension, profit-sharing, stock bonus, and annuity plans	80,502	11,315	421,829	52,303	47,534	325,822	7,929	25,108	156,083	12,669	38,481	85,552	413
Other employee benefit plans	9,218	1,595	65,276	12,373	17,919	132,220	9,257	16,033	56,369	8,712	11,530	30,319	407
Net loss, noncapital assets	3,631	21,191	2,924	891	70,790	58,502	25,253	5,787	8,453	5,329	10,491	3,189	933
Other deductions	1,839,850	766,858	27,154,998	1,282,834	3,868,731	7,828,935	990,084	1,085,745	2,548,422	647,407	1,273,644	1,283,633	26,321
Total receipts less total deductions	779,020	6,328,413	3,674,783	293,767	1,455,760	2,015,666	261,936	261,581	672,847	186,481	314,700	316,121	[1]1,989
Constructive taxable income from related foreign corporations	7,961	16,712	998	1,347	2	16,621	2,200	654	5,500	71	7,132	1,064	-
Gross profit (less loss)	900,360	237,587	22,118,153	2,365,186	5,512,274	20,572,381	2,541,838	2,721,151	6,409,463	2,549,104	3,120,165	3,230,660	41,600
Gross profit	900,360	239,067	22,146,700	2,365,235	5,517,862	20,688,430	2,553,812	2,721,161	6,434,057	2,557,264	3,171,655	3,250,481	42,486
Gross loss	-	1,480	28,547	49	5,588	116,049	11,974	10	24,594	8,160	51,490	19,821	886
Net income (less deficit)	776,542	6,312,436	3,141,990	292,215	1,443,170	2,021,876	263,755	262,110	671,443	188,442	320,155	315,971	[1]2,000
Net income	802,715	6,442,136	3,442,946	326,201	2,318,484	3,083,792	417,775	319,435	1,046,871	275,450	547,496	476,765	6,494
Deficit	26,173	129,700	300,956	33,986	875,314	1,061,916	154,020	57,325	375,428	87,008	227,341	160,794	8,494
Income subject to tax	775,316	582,795	2,670,478	258,323	1,863,759	2,462,445	307,972	237,878	876,341	226,584	448,726	364,944	4,922
Income tax	383,519	198,464	1,335,399	100,219	629,017	1,032,010	128,127	93,478	382,392	82,539	201,916	143,558	1,839
Investment credit	3,077	1,238	14,525	1,153	11,437	74,067	8,019	6,943	26,709	13,247	11,738	7,411	16
Net income (less deficit) after tax	396,100	6,115,210	1,821,116	193,149	825,590	1,063,933	143,647	175,575	315,760	119,150	129,977	179,824	[1]3,823
Net income after tax	422,281	6,244,925	2,122,622	227,135	1,701,214	2,126,767	297,680	232,937	691,269	206,287	357,680	340,914	4,671
Distributions to stockholders:													
Cash and property except own stock	46,153	4,083,461	667,471	78,234	610,353	565,491	72,964	75,806	192,103	23,176	105,406	96,036	7,619
Corporation's own stock	30,966	519,388	152,409	6,141	56,713	68,746	2,116	1,380	25,998	5,705	30,027	3,520	-

[1]Negative amount.

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 5.3—INCOME STATEMENT FOR SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries	Mining					Contract construction	Manufacturing				
			Total	Metal mining	Coal mining	Crude petroleum and natural gas	Nonmetallic minerals, except fuels		Total	Food and kindred products	Tobacco manufactures	Textile mill products	Apparel and other fabricated textile products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	999,308	17,102	6,823	128	708	3,954	2,035	79,348	132,393	10,931	102	4,526	12,820
	(Thousand dollars)												
Total assets	1,972,070,031	5,561,372	15,755,974	4,985,093	1,475,437	6,557,784	2,737,660	28,089,168	464,184,317	35,794,328	4,566,430	12,716,427	10,017,229
Total receipts	1,349,977,424	7,548,562	12,406,224	2,397,189	1,827,134	5,815,675	2,366,226	59,391,628	603,492,141	78,278,898	6,050,568	19,379,604	20,781,027
Business receipts	1,256,606,155	7,210,058	11,777,868	2,203,785	1,740,315	5,553,625	2,280,143	58,264,162	588,259,473	77,231,279	6,012,236	19,120,113	20,561,946
Interest on Government obligations:													
United States	4,543,981	1,475	11,012	2,570	1,391	3,990	3,061	10,848	365,700	17,478	213	4,667	2,004
State and local	2,308,898	1,661	10,829	5,374	825	4,262	368	7,711	85,312	8,186	38	1,428	329
Other interest	40,536,235	26,756	68,416	14,941	7,300	30,650	15,525	147,521	2,154,558	162,648	11,082	77,386	25,910
Rents	8,831,793	49,730	62,523	3,225	33,456	15,267	10,575	249,136	1,499,443	110,515	266	20,879	25,669
Royalties	2,013,673	14,831	57,447	7,176	9,255	34,632	6,384	18,196	1,156,578	59,718	7,871	8,532	26,244
Net short-term capital gain reduced by net long-term capital loss	361,915	1,588	3,505	87	139	3,278	1	5,970	42,792	1,879	3	643	646
Net long-term capital gain reduced by net short-term capital loss	8,837,150	100,591	124,044	33,432	9,583	61,193	19,836	99,154	1,988,163	132,358	989	31,874	30,697
Net gain, noncapital assets	4,193,548	22,031	26,152	709	5,496	12,915	7,032	67,449	255,596	28,310	1,127	6,020	2,732
Dividends, domestic corporations	4,682,627	10,168	65,686	33,836	7,919	21,414	2,517	26,715	1,292,302	36,523	6,031	10,928	11,006
Dividends, foreign corporations	2,058,704	2,493	81,354	67,847	6	9,263	4,238	16,111	1,759,534	140,296	2,928	4,678	7,060
Other receipts	15,002,746	107,180	117,388	24,207	11,449	65,186	16,546	478,655	4,632,690	349,708	7,784	92,456	86,784
Total deductions	1,253,635,310	7,046,231	10,437,426	2,056,338	1,733,102	4,495,283	2,152,703	57,047,870	557,370,109	74,511,575	5,308,944	18,196,031	19,820,618
Cost of sales and operations	878,686,065	5,221,880	6,581,203	1,330,430	1,274,819	2,622,270	1,353,684	47,559,051	407,234,914	57,803,309	3,603,815	14,858,294	15,635,999
Compensation of officers	22,418,961	195,826	159,708	9,370	24,581	72,628	53,129	1,973,538	6,024,150	499,543	12,860	236,020	473,137
Repairs	10,682,546	104,033	173,409	12,491	32,929	49,730	78,259	330,034	8,018,451	643,668	29,943	152,404	39,539
Bad debts	3,902,626	9,603	16,562	472	1,931	9,759	4,400	86,697	913,798	67,326	1,056	19,668	23,931
Rent	15,248,657	136,061	86,028	6,677	22,534	39,068	17,749	318,721	5,003,158	457,675	10,071	127,555	199,648
Taxes	36,647,277	143,228	322,502	92,651	57,089	105,035	67,727	1,081,507	18,141,925	2,611,046	848,275	374,872	394,510
Interest	34,778,938	115,296	168,232	45,933	23,533	72,006	26,760	338,303	6,117,459	520,059	56,889	230,626	173,318
Contributions	999,431	2,942	8,563	4,244	981	1,487	1,851	22,155	589,601	50,786	4,965	19,687	17,858
Amortization	211,430	248	4,133	3,011	56	640	426	1,776	71,891	5,569	448	1,647	1,989
Depreciation	38,619,960	243,330	722,889	142,033	103,959	291,152	185,745	1,088,206	18,465,435	1,476,835	62,586	481,293	162,170
Depletion	5,773,630	4,811	948,107	165,880	56,703	617,393	108,131	18,758	4,048,263	10,746	-	142	432
Advertising	14,513,419	26,382	16,621	1,547	1,545	9,971	3,558	114,942	8,313,767	2,017,768	349,447	117,792	192,834
Pension, profit-sharing, stock bonus, and annuity plans	9,484,368	16,185	66,415	19,505	7,032	28,166	11,712	242,564	5,539,667	342,129	52,465	105,661	89,096
Other employee benefit plans	5,074,060	10,729	58,032	18,371	20,676	8,297	10,688	176,929	3,493,185	224,729	16,862	38,851	71,755
Net loss, noncapital assets	734,297	1,223	2,580	187	32	1,993	368	10,389	139,900	21,532	45	5,549	2,971
Other deductions	175,859,645	814,454	1,102,442	203,536	104,702	565,688	228,516	3,684,300	65,254,545	7,758,855	259,217	1,425,970	2,341,431
Total receipts less total deductions	96,342,115	502,331	1,968,798	340,851	94,032	1,320,392	213,523	2,343,758	46,122,032	3,767,323	741,624	1,183,573	960,409
Constructive taxable income from related foreign corporations	1,068,785	720	12,342	11,398	-	944	-	9,344	939,295	99,845	4,042	1,263	5,547
Gross profit (less loss)	377,920,090	1,988,178	5,196,665	873,355	465,496	2,931,355	926,459	10,705,111	181,024,559	19,427,970	2,408,421	4,261,819	4,925,947
Gross profit	378,069,318	2,003,065	5,204,252	873,355	469,963	2,934,475	926,459	10,709,538	181,077,003	19,438,309	2,408,421	4,262,395	4,925,947
Gross loss	149,228	14,887	7,587	-	4,467	3,120	-	4,427	52,444	10,339	-	576	-
Net income	95,102,002	501,390	1,970,311	346,875	93,207	1,317,074	213,155	2,345,391	46,976,015	3,858,982	745,628	1,183,408	965,627
Income subject to tax	81,408,539	323,458	1,755,969	279,108	71,275	1,228,387	177,199	1,821,707	44,212,165	3,653,664	738,849	1,142,508	870,128
Income tax	39,685,085	131,988	897,835	139,136	38,050	636,073	84,576	767,588	22,424,127	1,856,631	389,933	572,994	416,066
Investment credit	2,384,091	11,400	43,177	10,338	4,180	11,942	16,717	54,605	1,302,178	103,944	3,495	36,435	12,380
Net income after tax	57,801,008	380,802	1,115,653	218,077	59,337	692,943	145,296	1,632,408	25,854,066	2,106,295	359,190	646,849	561,941
Distributions to stockholders:													
Cash and property except own stock	30,595,387	92,152	1,155,107	233,313	24,024	820,085	77,685	270,061	14,200,678	994,814	237,778	232,909	115,708
Corporation's own stock	3,194,340	769	33,360	7,861	9,756	12,303	3,440	65,439	1,483,701	108,972	8,881	23,909	26,891

Footnotes at end of table.

Table 5.3—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Manufacturing—Continued												
	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical equipment and supplies
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Number of returns	6,466	4,708	2,642	16,041	6,981	694	3,483	2,026	5,770	3,014	16,769	16,017	5,841
	(Thousand dollars)												
Total assets	7,959,514	3,240,174	16,326,736	14,660,504	41,755,034	74,880,022	9,139,258	3,127,330	12,031,826	43,685,612	22,760,693	36,311,068	33,559,009
Total receipts	11,294,355	6,557,984	18,172,156	20,722,563	50,181,532	65,027,344	12,497,274	5,374,157	13,080,493	41,829,728	34,015,197	45,643,921	44,131,989
Business receipts	10,745,083	6,484,884	17,594,727	20,019,698	48,807,915	60,828,304	12,253,269	5,278,680	12,786,545	41,076,319	33,477,029	44,115,373	43,331,369
Interest on Government obligations:													
United States	2,502	3,253	7,330	13,795	25,800	65,078	3,148	427	8,830	40,216	7,833	39,526	9,779
State and local	1,099	861	4,181	4,333	10,429	7,704	2,396	317	2,109	4,726	2,416	3,207	4,742
Other interest	29,207	7,305	55,919	75,921	176,332	359,005	26,014	10,015	38,842	155,122	79,661	179,380	139,574
Rents	17,597	4,257	24,312	67,648	50,129	537,552	9,185	4,141	27,177	72,578	51,015	249,360	47,669
Royalties	5,204	1,786	20,527	31,054	234,916	105,123	20,054	1,967	29,217	28,859	37,649	326,153	94,114
Net short-term capital gain reduced by net long-term capital loss	897	517	185	968	4,210	5,016	505	275	598	1,153	3,211	11,179	3,196
Net long-term capital gain reduced by net short-term capital loss	394,000	5,762	258,131	102,028	200,088	177,540	23,609	10,957	48,554	96,005	93,430	108,176	125,885
Net gain, noncapital assets	9,810	2,940	7,149	13,438	20,120	29,725	7,483	1,051	8,538	13,691	16,460	21,140	22,835
Dividends, domestic corporations	3,952	1,836	40,363	55,127	80,026	739,736	11,791	17,528	22,769	118,527	24,128	33,047	19,167
Dividends, foreign corporations	2,779	520	45,354	16,377	284,792	466,987	75,790	1,403	30,316	83,029	54,014	171,300	111,513
Other receipts	82,225	44,063	113,978	322,176	286,775	1,705,574	64,030	47,396	76,998	139,503	168,351	386,080	222,146
Total deductions	10,396,535	6,080,364	16,780,878	18,717,941	44,668,451	60,868,569	11,492,847	5,056,008	12,047,589	39,522,379	31,449,814	40,789,105	40,760,757
Cost of sales and operations	7,922,313	4,594,185	11,913,147	12,740,019	29,356,957	40,238,882	8,022,186	3,867,208	8,375,010	29,285,233	23,466,815	27,688,130	29,735,943
Compensation of officers	178,204	173,965	168,159	582,426	377,249	95,019	147,226	102,471	201,951	258,227	765,463	730,295	383,827
Repairs	81,946	32,914	390,754	115,161	668,620	960,456	183,470	23,469	337,878	2,025,848	441,247	465,737	333,375
Bad debts	22,613	13,944	22,383	74,531	66,468	129,211	35,989	7,706	36,032	33,114	43,176	97,544	89,105
Rent	66,109	60,121	156,032	249,008	368,687	891,038	150,479	80,489	106,481	245,834	287,481	382,004	387,095
Taxes	261,137	147,363	420,874	493,333	901,797	3,654,385	431,599	121,006	368,622	1,051,962	796,342	1,187,085	1,047,752
Interest	117,683	35,273	236,262	166,733	504,307	665,528	126,954	53,523	137,936	564,395	280,571	467,685	531,716
Contributions	7,783	7,527	18,441	39,890	103,661	46,972	12,374	5,748	11,290	33,902	31,362	47,215	49,742
Amortization	2,897	205	440	2,861	5,734	11,789	455	420	690	4,883	3,772	4,347	3,931
Depreciation	337,175	102,722	817,333	547,737	2,087,959	2,631,655	389,730	59,290	650,855	2,090,919	830,120	1,672,582	1,184,607
Depletion	405,081	20	109,484	6,128	127,531	2,942,549	654	18	69,035	343,924	4,197	8,937	1,578
Advertising	42,190	67,576	155,792	197,362	1,976,605	332,579	188,097	76,935	93,050	139,593	293,016	374,295	612,595
Pension, profit-sharing, stock bonus, and annuity plans	48,489	37,858	116,605	198,117	573,380	389,773	160,909	28,788	119,066	577,906	303,212	526,556	402,022
Other employee benefit plans	27,626	22,821	80,096	84,853	216,354	156,188	82,204	20,577	75,861	450,599	183,269	316,351	252,785
Net loss, noncapital assets	3,615	481	4,859	8,817	9,935	840	671	2,698	1,356	8,331	16,032	13,874	2,606
Other deductions	871,674	783,389	2,170,217	3,210,965	7,323,207	7,721,705	1,559,850	605,662	1,462,476	2,407,709	3,703,739	6,806,468	5,742,078
Total receipts less total deductions	897,820	477,620	1,391,278	2,004,622	5,513,081	4,158,775	1,004,427	318,149	1,032,904	2,307,349	2,565,383	4,854,816	3,371,232
Constructive taxable income from related foreign corporations	510	466	32,693	12,904	221,052	62,459	14,722	427	13,620	23,150	41,658	127,484	54,203
Gross profit (less loss)	2,822,770	1,890,699	5,681,580	7,279,679	19,450,958	20,589,422	4,231,083	1,411,472	4,411,535	11,791,086	10,010,214	16,427,243	13,595,426
Gross profit	2,822,770	1,890,726	5,681,629	7,315,714	19,452,682	20,589,422	4,231,083	1,411,505	4,411,846	11,793,096	10,010,251	16,427,652	13,596,293
Gross loss	-	27	49	36,035	1,724	-	-	33	311	2,010	37	409	867
Net income	897,231	477,225	1,419,790	2,013,193	5,723,704	4,213,530	1,016,753	318,259	1,044,415	2,325,773	2,604,625	4,979,093	3,420,693
Income subject to tax	841,500	436,914	1,358,645	1,854,750	5,544,656	3,423,635	953,585	287,449	972,943	2,044,937	2,458,753	4,856,530	3,310,810
Income tax	328,294	214,654	642,876	912,622	2,861,861	1,764,024	486,003	142,175	484,991	1,043,132	1,214,045	2,480,699	1,693,370
Investment credit	30,853	5,970	70,475	42,701	162,092	184,285	34,028	4,837	44,066	114,228	61,158	86,870	88,251
Net income after tax	599,790	268,541	847,389	1,143,272	3,023,935	2,633,791	564,778	180,921	603,490	1,396,869	1,451,738	2,585,264	1,815,574
Distributions to stockholders:													
Cash and property except own stock	164,691	63,006	448,719	390,337	2,018,258	2,796,916	219,307	65,092	344,053	978,997	543,834	1,085,605	868,622
Corporation's own stock	107,331	15,448	72,687	51,975	101,832	112,030	21,074	3,276	15,550	339,110	126,288	119,125	87,306

Table 5.3--INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Manufacturing—Continued				Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade				
										Wholesale trade			
	Motor vehicles and equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Other manufacturing	Total	Transportation	Communication	Electric, gas, and sanitary services	Total	Total	Groceries and related products	Machinery, equipment, and supplies	Other wholesale trade
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Number of returns	1,307	1,851	2,641	7,766	41,293	31,909	4,541	4,842	331,752	113,702	12,137	16,672	84,893
	(Thousand dollars)												
Total assets	43,477,602	22,364,263	9,275,278	6,535,980	210,444,587	49,188,126	60,351,844	100,904,617	142,267,214	62,708,589	6,541,934	7,843,216	48,323,439
Total receipts	58,474,691	30,743,890	11,709,793	9,544,977	96,281,941	35,978,316	27,190,762	33,112,863	399,757,938	184,683,090	34,837,780	17,295,004	132,550,306
Business receipts	57,527,388	30,239,799	11,459,334	9,308,183	93,724,493	34,592,132	26,567,528	32,564,833	391,418,295	181,743,247	34,404,557	16,863,339	130,475,351
Interest on Government obligations:													
United States	94,654	3,218	12,577	3,372	67,454	34,939	19,749	12,766	34,273	16,737	1,160	2,018	13,559
State and local	19,441	2,645	4,028	697	17,803	6,863	8,951	1,989	11,832	6,291	505	1,028	4,758
Other interest	294,423	180,532	32,941	37,339	415,033	156,206	138,218	120,609	779,654	358,144	34,662	54,828	268,654
Rents	89,280	43,217	13,849	33,148	714,284	488,746	127,243	98,295	964,631	303,366	30,133	63,052	210,181
Royalties	35,402	33,000	41,082	8,106	55,907	22,126	26,679	7,102	41,815	31,690	2,349	9,702	19,639
Net short-term capital gain reduced by net long-term capital loss	4,285	2,191	664	571	33,296	26,096	5,598	1,602	23,394	16,661	330	1,426	14,905
Net long-term capital gain reduced by net short-term capital loss	47,655	43,896	27,649	28,880	455,119	218,657	133,027	103,435	345,033	161,923	14,863	17,333	129,727
Net gain, noncapital assets	5,047	21,712	11,162	5,106	101,700	70,531	16,251	14,918	86,902	37,851	5,333	9,121	23,397
Dividends, domestic corporations	39,466	10,503	1,624	8,224	170,512	71,048	61,463	38,001	155,232	86,843	9,595	5,842	71,406
Dividends, foreign corporations	174,969	11,718	63,802	9,909	17,276	4,995	10,123	2,158	72,086	36,756	2,610	922	33,224
Other receipts	142,681	151,459	41,081	101,442	509,064	285,977	75,932	147,155	5,824,792	1,883,581	331,683	266,393	1,285,505
Total deductions	52,916,105	29,120,478	10,027,369	8,837,752	84,872,224	34,016,356	22,153,501	28,702,367	387,974,392	179,691,470	34,316,584	16,661,303	126,713,583
Cost of sales and operations	41,941,898	23,508,008	6,472,768	6,204,795	52,974,654	22,871,310	13,426,882	16,676,462	303,023,148	151,439,392	30,313,156	13,003,477	108,122,759
Compensation of officers	118,604	142,039	136,656	240,809	893,356	627,347	116,364	149,645	6,956,596	3,168,071	394,519	486,047	2,287,505
Repairs	580,116	302,781	135,801	73,324	77,860	28,375	28,441	21,044	1,097,727	389,956	69,229	37,031	283,696
Bad debts	69,079	21,133	18,268	21,521	207,425	37,062	108,242	62,121	754,820	305,728	32,159	40,649	232,920
Rent	259,005	289,637	123,656	105,053	1,723,226	1,258,821	322,099	142,306	5,240,864	1,093,080	170,292	124,186	798,602
Taxes	1,813,817	711,070	286,532	218,546	6,582,218	1,816,968	1,871,934	2,893,316	5,283,610	2,128,041	213,289	174,036	1,740,716
Interest	710,429	350,032	86,069	101,471	4,162,318	890,736	1,025,339	2,246,243	2,294,039	962,808	102,674	130,802	729,332
Contributions	28,296	16,847	26,605	8,650	85,042	19,156	30,536	35,350	140,658	54,129	5,373	6,715	42,041
Amortization	4,100	529	14,367	818	12,519	5,860	4,450	2,209	14,974	6,298	1,389	872	4,037
Depreciation	1,427,320	823,607	445,585	183,355	9,787,105	2,818,569	2,910,512	4,058,024	3,312,387	1,152,716	170,600	149,972	832,144
Depletion	2,352	13,743	270	1,442	156,157	29,255	77	126,825	86,883	79,713	408	1,279	78,026
Advertising	548,746	77,825	262,390	197,280	430,788	152,977	170,320	107,491	4,042,608	887,935	101,900	78,467	707,568
Pension, profit-sharing, stock bonus, and annuity plans	734,612	486,466	175,994	70,563	1,344,432	294,654	674,728	375,050	962,068	428,200	52,585	68,498	307,117
Other employee benefit plans	863,084	221,712	50,477	36,131	588,148	192,968	268,932	126,248	435,548	156,244	27,785	17,725	110,734
Net loss, noncapital assets	32,264	927	1,104	1,393	14,034	8,815	826	4,393	26,173	10,130	2,683	624	6,823
Other deductions	3,782,383	2,154,122	1,790,827	1,372,601	5,832,942	2,963,483	1,193,819	1,675,640	54,302,289	17,429,029	2,658,543	2,340,923	12,429,563
Total receipts less total deductions	5,558,586	1,623,412	1,682,424	707,225	11,409,717	1,961,960	5,037,261	4,410,496	11,783,547	4,991,620	521,196	633,701	3,836,723
Constructive taxable income from related foreign corporations	135,949	8,694	69,881	8,726	12,381	6,019	4,760	1,602	43,610	11,763	1,965	55	9,743
Gross profit (less loss)	15,585,490	6,731,791	4,986,566	3,103,388	40,749,839	11,720,822	13,140,646	15,888,371	88,395,147	30,303,855	4,091,401	3,859,862	22,352,592
Gross profit	15,585,490	6,731,818	4,986,566	3,103,388	40,770,931	11,739,812	13,142,667	15,888,452	88,397,087	30,304,911	4,091,403	3,859,871	22,353,637
Gross loss	-	27	-	-	21,092	18,990	2,021	81	1,940	1,056	2	9	1,045
Net income	5,675,094	1,629,461	1,748,277	715,254	11,404,295	1,961,116	5,033,070	4,410,109	11,815,325	4,997,092	522,656	632,728	3,841,708
Income subject to tax	5,586,393	1,499,342	1,725,179	650,995	11,004,713	1,728,694	4,939,269	4,336,750	10,289,628	4,386,906	451,935	560,813	3,374,158
Income tax	2,934,176	773,153	895,563	316,865	5,636,482	809,968	2,571,538	2,254,976	4,569,318	1,955,217	203,755	242,457	1,509,005
Investment credit	86,308	96,453	23,773	9,576	633,821	190,341	158,875	284,605	168,188	52,751	9,289	6,431	37,031
Net income after tax	2,827,226	952,761	876,487	407,965	6,401,634	1,341,489	2,620,407	2,439,738	7,414,195	3,094,626	328,190	396,702	2,369,734
Distributions to stockholders:													
Cash and property except own stock	1,804,808	358,676	358,660	109,888	5,262,048	747,499	1,761,715	2,752,834	2,081,484	691,503	92,922	81,010	517,571
Corporation's own stock	14,639	65,023	38,495	23,859	192,199	131,733	34,044	26,422	353,197	170,922	21,715	24,671	124,536

Footnotes at end of table.

Table 5.3—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued										Finance, insurance, and real estate		
	Retail trade												
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Other retail stores	Wholesale and retail trade not allocable	Total	Banking	Credit agencies other than banks
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Number of returns	214,888	21,603	12,162	14,856	35,948	25,964	20,408	33,322	50,626	3,162	257,716	12,449	35,665
	(Thousand dollars)												
Total assets	78,630,397	6,267,383	27,505,502	8,783,593	12,340,549	5,361,235	4,770,953	3,985,198	9,615,984	928,228	1,071,264,888	516,536,258	182,640,636
Total receipts	212,491,803	12,964,745	48,522,795	46,801,136	50,021,063	12,297,981	9,748,229	9,953,591	22,182,263	2,583,045	129,978,787	27,085,314	14,354,844
Business receipts	207,126,180	12,702,764	45,845,406	46,459,592	49,426,189	12,021,256	9,376,260	9,678,268	21,616,445	2,548,868	66,798,244	3,361,809	3,785,882
Interest on Government obligations:													
United States	17,453	1,283	7,291	1,576	761	2,176	1,232	1,225	1,909	83	4,037,878	2,972,995	499,304
State and local	5,333	59	2,680	817	202	619	133	385	438	208	2,163,957	1,631,543	26,677
Other interest	417,525	29,188	182,405	30,641	51,530	22,725	28,469	16,428	56,139	3,985	36,777,909	18,108,229	9,178,711
Rents	654,222	32,222	221,966	57,462	152,546	54,249	24,484	44,276	67,017	7,043	4,813,169	362,981	179,768
Royalties	10,104	594	1,020	553	268	72	446	5,993	1,158	21	611,982	4,719	4,094
Net short-term capital gain reduced by net long-term capital loss	6,685	920	556	192	789	1,786	652	970	820	48	235,133	8,062	6,499
Net long-term capital gain reduced by net short-term capital loss	181,996	20,250	35,083	33,400	13,448	13,043	7,795	34,778	24,199	1,114	5,541,581	204,350	99,666
Net gain, noncapital assets	48,545	4,684	5,365	6,180	9,509	1,419	5,687	11,815	3,886	506	3,529,132	11,909	40,360
Dividends, domestic corporations	66,888	4,191	22,131	5,115	3,890	12,819	2,268	3,558	12,916	1,501	2,901,504	107,574	47,128
Dividends, foreign corporations	35,270	6	33,763	688	-	1	11	105	696	60	85,992	9,360	1,127
Other receipts	3,921,603	168,584	2,165,130	204,920	361,931	167,816	300,792	155,790	396,640	19,608	2,482,306	301,783	485,628
Total deductions	205,772,002	12,486,989	46,360,705	45,884,256	49,168,453	11,679,099	9,384,707	9,497,301	21,310,492	2,510,920	110,850,331	23,054,656	13,068,245
Cost of sales and operations	149,618,901	9,648,015	28,574,526	36,639,442	41,555,035	7,672,116	6,190,585	4,400,423	14,938,759	1,964,855	33,735,969	67,016	680,484
Compensation of officers	3,714,815	404,875	281,315	258,918	818,984	361,268	400,096	374,367	814,992	73,710	3,821,005	1,488,557	424,255
Repairs	700,493	41,518	175,070	146,580	87,478	33,293	26,520	106,001	84,033	7,278	434,122	108,371	43,000
Bad debts	442,344	48,514	155,681	19,287	75,665	27,144	54,411	8,563	53,079	6,748	1,812,272	955,948	745,188
Rent	4,118,588	109,706	1,134,612	682,555	423,244	555,375	230,339	473,929	508,828	29,196	1,334,513	416,409	144,589
Taxes	3,120,618	189,426	1,014,037	470,109	416,748	203,328	155,393	318,169	353,408	34,951	3,762,151	758,460	266,082
Interest	1,319,509	78,644	592,602	80,566	292,956	44,391	62,176	62,490	105,684	11,722	20,870,097	11,110,989	7,536,672
Contributions	85,622	4,486	35,033	12,133	8,979	7,459	4,500	2,850	10,182	907	120,404	53,590	13,242
Amortization	8,676	275	1,258	279	944	629	214	1,801	3,276	-	89,951	1,698	79,621
Depreciation	2,135,540	129,021	633,982	443,034	270,655	97,629	72,245	242,182	246,792	24,131	2,639,571	629,892	240,308
Depletion	7,134	1,674	2,464	3	1,170	123	682	41	977	36	504,791	2,119	2,384
Advertising	3,139,421	89,185	1,209,878	549,027	424,131	219,585	250,167	123,138	274,310	15,252	909,041	337,464	196,853
Pension, profit-sharing, stock bonus, and annuity plans	526,860	25,920	203,609	98,251	58,960	33,780	27,144	20,047	59,149	7,008	1,014,866	374,712	71,374
Other employee benefit plans	276,934	13,349	53,819	113,910	27,372	10,870	9,370	17,905	30,339	2,370	202,008	94,146	22,029
Net loss, noncapital assets	15,892	1,881	3,571	3,355	1,399	841	376	1,096	3,373	151	528,482	477,517	36,039
Other deductions	36,540,655	1,700,500	12,289,248	6,366,807	4,704,733	2,411,268	1,900,489	3,344,299	3,823,311	332,605	39,071,088	6,177,768	2,566,125
Total receipts less total deductions	6,719,802	477,756	2,162,091	916,880	852,610	618,882	363,522	456,290	871,771	72,125	19,128,456	4,030,658	1,286,599
Constructive taxable income from related foreign corporations	31,847	-	31,499	200	-	-	-	148	-	-	34,490	3,993	3,477
Gross profit (less loss)	57,507,279	3,054,749	17,270,880	9,820,150	7,871,154	4,349,140	3,185,675	5,277,845	6,677,686	584,013	33,062,275	3,294,793	3,105,398
Gross profit	57,508,163	3,054,749	17,270,880	9,820,739	7,871,449	4,349,140	3,185,675	5,277,845	6,677,686	584,013	33,079,555	3,294,793	3,105,458
Gross loss	884	-	-	589	295	-	-	-	-	-	17,280	-	60
Net income	6,746,316	477,697	2,190,910	916,263	852,408	618,263	363,389	456,053	871,333	71,917	16,998,989	2,403,108	1,263,399
Income subject to tax	5,836,450	362,020	2,093,055	835,066	714,290	511,398	276,790	354,441	689,390	66,272	9,533,532	2,248,718	1,135,243
Income tax	2,588,902	139,449	1,060,177	403,479	279,174	204,953	102,441	132,481	266,748	25,199	4,224,816	1,079,488	499,594
Investment credit	114,247	4,481	39,252	32,076	7,991	4,672	1,446	13,773	10,556	1,190	96,639	46,480	18,730
Net income after tax	4,271,661	342,729	1,169,985	544,860	581,225	417,982	262,394	337,345	615,141	47,908	12,870,812	1,370,100	782,535
Distributions to stockholders:													
Cash and property except own stock	1,384,066	77,177	588,844	231,560	91,623	108,529	59,718	64,778	161,837	5,915	7,016,332	1,363,261	370,603
Corporation's own stock	181,519	15,006	41,535	18,822	22,752	26,387	11,866	17,448	27,703	756	998,525	243,701	13,621

Table 5.3—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Finance, insurance, and real estate—Continued					Services							Nature of business not allocable
	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal services	Business services	Automobile services and miscellaneous repair services	Amusement and recreation services	Other services	
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	2,544	21,812	3,296	20,401	161,548	132,006	9,403	22,638	40,452	21,188	15,686	22,640	875
	(Thousand dollars)												
Total assets	15,252,785	73,730,778	229,908,262	3,235,391	49,960,778	34,418,169	5,662,647	2,777,730	10,982,425	4,052,227	7,101,134	3,842,006	84,342
Total receipts	3,530,352	7,785,462	62,170,595	2,821,235	12,230,985	41,029,054	4,051,387	4,836,296	15,335,128	4,496,110	6,115,718	6,194,415	91,149
Business receipts	857,918	303,402	50,639,886	2,662,752	5,186,595	39,069,483	3,654,185	4,751,378	14,789,990	4,299,624	5,591,794	5,982,512	84,079
Interest on Government obligations:													
United States	71,993	129,919	338,855	2,484	22,328	15,328	954	815	7,653	311	2,724	2,871	13
State and local	10,104	30,377	451,929	1,625	11,702	9,782	378	114	6,708	109	1,613	860	11
Other interest	217,166	640,870	8,250,676	21,999	360,258	166,128	24,488	8,888	62,190	15,313	38,004	17,245	260
Rents	15,926	117,269	604,932	15,921	3,516,372	478,268	117,768	14,039	108,548	68,078	119,640	50,195	609
Royalties	262	135,067	39,722	333	427,785	56,916	13,319	1,033	7,440	1,417	33,399	308	1
Net short-term capital gain reduced by net long-term capital loss	22,192	152,845	15,572	763	29,200	16,156	1,755	324	7,492	1,347	2,596	2,642	81
Net long-term capital gain reduced by net short-term capital loss	71,461	4,245,389	392,449	29,362	498,904	183,449	75,773	9,439	38,789	9,498	35,720	14,230	16
Net gain, noncapital assets	1,851,487	43,155	34,480	4,388	1,543,353	103,997	13,668	8,245	26,448	33,701	13,325	8,610	589
Dividends, domestic corporations	17,653	1,764,877	885,814	13,824	64,634	60,504	8,328	5,526	23,993	4,037	11,904	6,716	4
Dividends, foreign corporations	3,307	60,166	10,024	1,356	652	23,858	3,710	560	9,313	95	8,749	1,431	-
Other receipts	390,883	162,126	506,256	66,428	569,202	845,185	137,061	35,935	246,564	62,580	256,250	106,795	5,486
Total deductions	2,725,494	1,329,661	58,276,718	2,494,756	9,900,801	37,952,083	3,635,434	4,517,401	14,287,031	4,220,622	5,573,741	5,717,854	84,644
Cost of sales and operations	2,436	84,832	30,892,200	642,138	1,366,863	22,300,065	1,678,918	2,536,873	9,544,136	2,180,766	3,029,489	3,329,883	55,181
Compensation of officers	378,842	82,585	241,825	489,593	715,348	2,385,091	87,607	342,725	855,397	255,229	240,629	603,504	9,691
Repairs	8,411	5,053	13,511	5,497	250,279	446,615	107,456	65,487	86,668	70,081	81,060	35,863	295
Bad debts	9,121	15,987	45,315	14,018	26,695	101,215	12,265	13,233	30,828	16,857	6,983	21,049	234
Rent	86,029	19,454	274,793	77,137	316,102	1,404,486	255,189	180,199	312,778	184,805	226,686	244,829	1,600
Taxes	113,779	82,348	1,265,236	65,219	1,211,027	1,327,169	225,262	159,345	372,039	144,386	235,336	190,801	2,967
Interest	234,977	242,090	238,067	19,327	1,487,975	712,129	174,697	45,099	164,991	122,342	136,332	68,668	1,065
Contributions	7,802	5,460	19,304	3,903	17,103	30,034	2,758	4,286	10,754	1,583	7,678	2,975	32
Amortization	859	860	650	1,623	4,640	15,938	573	1,432	2,492	126	10,518	797	-
Depreciation	25,595	54,945	324,506	45,360	1,318,965	2,359,825	284,565	204,379	585,583	687,630	459,217	138,451	1,212
Depletion	251	91,441	21,209	273	387,114	5,860	187	393	343	2,155	2,211	571	-
Advertising	35,161	14,842	140,525	27,941	156,255	657,682	90,146	73,672	203,960	36,575	201,709	51,620	1,588
Pension, profit-sharing, stock bonus, and annuity plans	79,355	10,631	390,893	49,542	38,359	297,758	7,224	23,375	145,654	12,310	31,615	77,580	413
Other employee benefit plans	8,722	1,356	53,653	10,928	11,174	109,074	6,803	12,443	49,552	7,561	8,752	23,963	407
Net loss, noncapital assets	2,231	1,512	2,237	665	8,281	11,516	843	1,866	5,013	2,116	821	857	-
Other deductions	1,731,923	616,265	24,352,794	1,041,592	2,584,621	5,787,626	700,941	852,594	1,916,843	496,100	894,705	926,443	9,959
Total receipts less total deductions	804,858	6,455,801	3,893,877	326,479	2,330,184	3,076,971	415,953	318,895	1,048,097	275,488	541,977	476,561	6,505
Constructive taxable income from related foreign corporations	7,961	16,712	998	1,347	2	16,603	2,200	654	5,482	71	7,132	1,064	-
Gross profit (less loss)	855,482	218,570	19,747,686	2,020,614	3,819,732	16,769,418	1,975,267	2,214,505	5,245,854	2,118,858	2,562,305	2,652,629	28,898
Gross profit	855,482	219,920	19,759,979	2,020,614	3,823,309	16,798,418	1,983,593	2,214,511	5,249,492	2,120,442	2,572,093	2,658,287	29,469
Gross loss	-	1,350	12,293	-	3,577	29,000	8,326	6	3,638	1,584	9,788	5,658	571
Net income	802,715	6,442,136	3,442,946	326,201	2,318,484	3,083,792	417,775	319,435	1,046,871	275,450	547,496	476,765	6,494
Income subject to tax	775,316	582,795	2,669,378	258,323	1,863,759	2,462,445	307,972	237,878	876,341	226,584	448,726	364,944	4,922
Income tax	383,511	198,449	1,334,848	100,219	628,707	1,031,092	128,114	93,441	382,311	82,410	201,554	143,262	1,839
Investment credit	3,077	1,238	14,524	1,153	11,437	74,067	8,019	6,943	26,709	13,247	11,738	7,411	16
Net income after tax	422,281	6,244,925	2,122,622	227,135	1,701,214	2,126,767	297,680	232,937	691,269	206,287	357,680	340,914	4,671
Distributions to stockholders:													
Cash and property except own stock	45,543	4,044,779	632,695	74,073	485,378	517,257	71,600	62,502	178,173	20,046	99,861	85,075	268
Corporation's own stock	30,566	516,655	143,065	6,107	44,810	67,150	2,116	1,331	24,733	5,705	30,027	3,238	-

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 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(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)	(14)
ALL INDUSTRIES														
Total	1,541,637	1,507,785,704	1,403,499,593	989,550,267	44,384,154	85,961,988	164,432,578	999,308	1,349,977,424	1,256,606,155	878,686,065	38,619,960	95,102,002	147,132,557
$1 under $10,000	201,545	967,488	394,093	208,433	145,555	[1]301,479	162,794	84,912	496,667	150,851	50,709	51,489	150,141	29,843
$10,000 under $25,000	159,326	2,819,944	1,668,168	765,505	292,610	[1]63,947	243,284	90,015	1,600,819	803,159	275,152	153,452	393,704	77,069
$25,000 under $50,000	170,509	6,389,540	4,700,770	2,217,489	503,110	255,482	465,083	103,022	3,885,774	2,592,579	1,044,127	301,463	710,156	195,572
$50,000 under $100,000	200,247	14,837,876	12,515,670	6,441,361	829,904	543,725	1,079,004	130,637	9,734,243	7,859,151	3,651,107	534,484	1,168,147	550,512
$100,000 under $200,000	219,779	32,131,786	29,182,993	17,133,451	1,202,248	1,141,484	2,836,508	157,940	23,326,359	20,869,524	11,639,778	831,658	1,860,300	1,898,480
$200,000 under $500,000	241,660	77,526,789	72,511,777	47,139,679	2,244,211	2,532,644	7,154,313	191,391	61,639,918	57,431,764	36,426,672	1,680,267	3,702,675	5,578,552
$500,000 under $1,000,000	122,452	86,614,045	81,496,698	58,051,093	1,885,866	2,832,540	8,409,765	102,441	72,543,530	68,063,658	47,835,880	1,487,160	3,597,077	6,918,085
$1,000,000 under $5,000,000	123,438	249,448,898	234,843,701	179,078,720	4,297,705	8,705,364	24,249,083	107,537	218,431,789	205,513,512	155,896,648	3,499,570	10,208,042	21,015,191
$5,000,000 or more	28,238	1,036,559,305	966,185,723	678,514,536	32,907,187	70,625,757	119,633,312	25,093	958,021,615	893,321,957	621,865,992	30,049,346	73,244,106	110,845,276
Receipts not reported	74,443	490,033	-	-	75,758	[1]309,582	199,432	6,320	296,710	-	-	31,071	67,654	23,977
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	31,244	9,450,515	9,016,517	6,631,692	363,360	267,925	1,089,136	17,102	7,548,562	7,210,058	5,221,880	243,330	501,390	788,552
$1 under $10,000	4,003	27,592	16,047	13,854	6,529	[1]20,024	14,621	962	11,381	3,530	1,737	1,173	4,103	395
$10,000 under $25,000	3,464	73,987	55,511	35,201	10,955	[1]5,448	7,139	1,470	37,668	24,257	10,778	2,870	12,673	3,873
$25,000 under $50,000	4,475	190,008	163,548	89,150	20,363	[1]819	31,535	2,633	111,188	97,067	44,520	9,740	20,255	12,018
$50,000 under $100,000	5,428	437,835	388,667	219,936	41,758	15,548	61,237	3,060	260,264	228,498	109,122	21,605	48,960	24,943
$100,000 under $200,000	5,522	833,499	780,608	457,707	55,406	29,894	85,770	3,648	570,181	528,739	277,995	35,724	56,678	61,070
$200,000 under $500,000	3,753	1,251,560	1,173,558	788,737	63,893	23,279	154,713	2,595	860,567	804,385	507,125	44,318	61,309	111,863
$500,000 under $1,000,000	1,766	1,320,939	1,274,127	959,580	42,541	40,037	162,361	1,235	928,252	890,309	650,747	28,851	66,973	100,927
$1,000,000 under $5,000,000	1,350	2,658,950	2,568,200	2,116,311	66,072	71,041	284,971	1,198	2,338,585	2,259,160	1,858,596	50,688	100,955	231,375
$5,000,000 or more	218	2,655,451	2,596,251	1,951,216	55,001	120,535	284,391	197	2,429,999	2,374,113	1,761,260	48,361	129,105	242,051
Receipts not reported	1,265	694	-	-	842	[1]6,118	2,398	(*)	(*)	-	-	-	(*)	(*)
MINING														
Total	12,813	14,550,455	13,794,849	8,052,484	911,208	1,603,385	1,064,044	6,823	12,406,224	11,777,868	6,581,203	722,889	1,970,311	881,566
$1 under $10,000	1,442	12,768	4,208	6,427	2,809	[1]8,357	1,105	502	7,179	1,599	1,910	1,203	2,270	1
$10,000 under $25,000	849	28,876	15,133	13,304	2,438	[1]3,180	1,431	499	16,773	8,892	6,562	1,049	2,992	601
$25,000 under $50,000	1,570	65,047	54,212	34,287	8,720	[1]12,535	2,779	679	27,589	22,805	7,967	2,211	5,197	346
$50,000 under $100,000	1,396	111,168	100,960	46,295	9,640	5,623	2,346	906	72,547	63,865	25,793	5,331	11,934	1,508
$100,000 under $200,000	1,559	247,469	223,221	132,392	18,376	5,613	9,662	1,030	162,522	147,231	80,525	12,769	17,114	6,292
$200,000 under $500,000	1,935	634,163	596,524	352,184	45,844	13,272	27,653	1,372	451,349	428,354	233,936	32,049	37,248	19,580
$500,000 under $1,000,000	944	658,517	615,343	404,715	50,560	11,648	19,718	647	443,701	418,180	251,701	33,110	40,159	7,818
$1,000,000 under $5,000,000	1,111	2,389,562	2,251,879	1,563,254	149,518	101,509	113,700	877	1,918,844	1,808,010	1,245,904	114,152	139,097	90,573
$5,000,000 or more	263	10,383,612	9,933,369	5,499,626	607,856	1,603,296	876,966	199	9,287,959	8,878,932	4,726,905	520,411	1,705,378	754,805
Receipts not reported	1,744	19,273	-	-	15,447	[1]113,504	8,684	(*)	(*)	-	-	(*)	(*)	(*)
Crude Petroleum and Natural Gas														
Total	6,966	6,914,357	6,567,017	3,311,875	374,594	1,176,520	359,629	3,954	5,815,675	5,553,625	2,622,270	291,152	1,317,074	285,294
$1 under $10,000	1,068	8,368	3,669	3,881	1,702	[1]5,696	1,096	464	6,052	1,534	1,120	1,171	2,140	1
$10,000 under $25,000	575	23,319	10,041	11,183	1,626	[1]3,125	502	331	13,774	6,236	5,470	562	2,721	212
$25,000 under $50,000	1,030	42,691	35,611	18,046	3,848	[1]2,235	332	575	24,060	20,007	6,867	2,049	3,844	2
$50,000 under $100,000	928	72,445	65,437	28,449	5,798	4,599	796	641	51,120	44,291	18,878	3,421	8,522	491
$100,000 under $200,000	891	146,279	130,776	71,780	8,166	9,005	1,456	643	103,030	92,080	49,777	5,633	14,679	877
$200,000 under $500,000	844	289,729	258,446	144,921	19,176	5,365	7,633	651	214,430	197,140	108,901	13,056	21,475	6,049
$500,000 under $1,000,000	333	240,137	215,051	134,582	19,925	[1]7,217	10,494	192	136,974	126,200	70,617	11,410	12,886	1,872
$1,000,000 under $5,000,000	393	876,521	803,749	524,962	59,338	35,372	50,141	276	621,194	567,419	367,102	42,138	49,815	36,861
$5,000,000 or more	117	5,203,833	5,044,237	2,374,071	254,459	1,147,103	287,140	81	4,635,252	4,498,718	1,993,538	211,260	1,197,784	238,890
Receipts not reported	787	11,035	-	-	556	[1]6,651	39	(*)	(*)	-	-	(*)	(*)	(*)
Other Mining														
Total	5,847	7,636,098	7,227,832	4,740,609	536,614	426,865	704,415	2,870	6,590,549	6,224,243	3,958,933	431,737	653,237	596,272
$1 under $10,000	374	4,400	539	2,546	1,107	[1]2,661	9	38	1,127	65	790	32	130	-
$10,000 under $25,000	274	5,557	5,092	2,121	812	[1]55	929	169	2,999	2,656	1,092	487	271	389
$25,000 under $50,000	540	22,356	18,601	16,241	4,872	[1]10,300	2,447	104	3,529	2,798	1,100	162	1,353	344
$50,000 under $100,000	468	38,723	35,523	17,846	3,842	1,024	1,550	265	21,427	19,574	6,915	1,910	3,412	1,017
$100,000 under $200,000	668	101,190	92,445	60,612	10,210	[1]3,392	8,206	387	59,492	55,151	30,748	7,136	2,435	5,415
$200,000 under $500,000	1,091	344,434	338,078	207,263	26,668	7,907	20,020	721	236,919	231,214	125,035	18,993	15,773	13,531
$500,000 under $1,000,000	611	418,380	400,292	270,133	30,635	18,865	9,224	456	306,727	291,980	181,084	21,700	27,273	5,946
$1,000,000 under $5,000,000	718	1,513,041	1,448,130	1,038,292	90,180	66,137	63,559	602	1,297,650	1,240,591	878,802	72,014	89,282	53,712
$5,000,000 or more	146	5,179,779	4,889,132	3,125,555	353,397	456,193	589,826	118	4,652,707	4,380,214	2,733,367	309,151	507,594	515,915
Receipts not reported	957	8,238	-	-	14,891	[1]106,853	8,645	(*)	(*)	-	-	(*)	(*)	(*)

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(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)	(14)
CONTRACT CONSTRUCTION														
Total	125,999	72,262,793	70,831,186	58,532,534	1,364,466	1,713,419	4,570,175	79,348	59,391,628	58,264,162	47,559,051	1,088,206	2,345,391	3,450,124
$1 under $10,000	5,815	33,846	27,194	18,548	2,278	[1]6,250	20,923	1,895	13,789	10,124	4,370	674	4,380	6,485
$10,000 under $25,000	7,762	162,033	133,765	79,366	8,802	[1]3,241	23,061	3,289	80,448	58,000	29,371	3,118	17,754	899
$25,000 under $50,000	12,158	463,838	442,212	277,741	14,898	[1]408	38,539	6,274	248,177	233,792	135,768	6,389	22,088	14,357
$50,000 under $100,000	16,902	1,265,096	1,229,913	841,014	37,366	16,031	72,126	10,029	763,812	742,689	473,276	21,800	54,309	39,536
$100,000 under $200,000	21,602	3,165,470	3,109,644	2,241,300	73,229	54,055	284,153	14,274	2,134,259	2,096,706	1,447,847	47,914	111,597	157,645
$200,000 under $500,000	26,875	8,857,634	8,737,453	6,632,567	185,641	191,374	682,542	20,183	6,697,366	6,606,587	4,863,097	143,172	316,455	447,927
$500,000 under $1,000,000	12,420	8,691,346	8,596,552	6,766,745	161,143	234,086	569,358	10,075	7,057,634	6,985,584	5,392,062	134,064	298,336	434,679
$1,000,000 under $5,000,000	13,131	25,437,340	25,078,612	21,107,983	421,874	577,711	1,590,144	10,983	21,366,610	21,098,677	17,508,787	344,627	731,553	1,304,624
$5,000,000 or more	1,711	24,170,581	23,475,841	20,567,270	457,383	670,598	1,228,484	1,451	21,017,907	20,432,003	17,704,473	385,852	784,901	1,043,836
Receipts not reported	7,622	15,609	-	-	1,852	[1]20,537	60,845	894	11,626	-	-	596	4,018	136
MANUFACTURING														
Total	191,910	648,964,802	632,925,330	442,193,190	19,757,114	44,411,467	98,231,233	132,393	603,492,141	588,259,473	407,234,914	18,465,435	46,976,015	89,894,287
$1 under $10,000	9,372	50,791	36,877	33,365	7,044	[1]44,148	34,359	2,389	16,300	9,164	4,080	621	5,188	4,984
$10,000 under $25,000	8,283	156,063	140,146	102,551	12,445	[1]61,128	51,749	3,225	62,325	54,895	26,107	2,718	11,891	10,140
$25,000 under $50,000	11,958	458,155	438,873	266,753	20,301	[1]36,475	77,120	5,980	237,572	225,733	114,797	8,599	23,875	22,095
$50,000 under $100,000	18,647	1,412,944	1,380,910	892,908	50,506	[1]47,552	155,004	10,318	790,974	770,005	452,651	25,831	55,579	60,047
$100,000 under $200,000	28,304	4,200,890	4,128,653	2,735,248	118,695	52,315	403,960	19,120	2,855,781	2,801,859	1,747,552	76,707	180,773	224,180
$200,000 under $500,000	41,690	13,553,652	13,391,786	9,230,182	352,563	377,201	1,241,299	32,282	10,543,062	10,419,776	6,933,618	272,137	605,657	894,148
$500,000 under $1,000,000	25,879	18,480,620	18,258,699	13,064,172	418,485	655,798	2,022,158	21,793	15,573,716	15,388,133	10,800,579	342,848	863,133	1,599,622
$1,000,000 under $5,000,000	31,633	65,787,657	64,935,614	47,456,755	1,339,106	3,080,131	8,335,192	27,461	57,588,713	56,851,848	41,028,749	1,121,006	3,594,302	7,037,483
$5,000,000 or more	10,283	544,849,089	530,213,772	368,411,256	17,434,487	40,482,888	85,892,717	9,193	515,812,929	501,738,060	346,126,781	16,614,544	41,629,108	80,034,915
Receipts not reported	5,860	14,941	-	-	3,482	[1]47,563	17,675	631	10,769	-	-	424	6,509	6,673
Food and Kindred Products														
Total	16,015	87,529,511	86,341,785	65,598,887	1,644,005	3,506,401	8,845,215	10,931	78,278,898	77,231,279	57,803,309	1,476,805	3,858,982	7,958,356
$1 under $10,000	569	11,570	9,663	7,424	2,062	[1]4,973	3,110	84	16,268	13,135	7,878	581	2,198	1,734
$10,000 under $25,000														
$25,000 under $50,000	561	22,433	20,737	13,171	1,091	[1]620	2,215							
$50,000 under $100,000	1,152	84,534	81,945	56,744	3,669	[1]6,139	6,217	358	25,971	24,941	14,902	1,263	1,870	1,028
$100,000 under $200,000	1,469	224,221	215,708	160,193	8,677	[1]7,012	20,642	861	134,102	127,503	88,990	4,531	8,813	9,203
$200,000 under $500,000	3,397	1,134,155	1,119,881	817,605	31,963	19,031	77,529	2,398	782,172	771,781	542,394	23,206	35,444	43,390
$500,000 under $1,000,000	2,440	1,775,092	1,754,866	1,359,254	51,171	40,143	130,816	1,888	1,363,946	1,347,933	1,020,882	39,719	60,000	87,461
$1,000,000 under $5,000,000	4,108	9,109,096	9,003,147	7,041,402	195,431	251,188	645,180	3,238	7,339,755	7,251,465	5,579,543	155,051	307,450	495,025
$5,000,000 or more	1,986	75,166,757	74,135,838	56,143,094	1,349,497	3,220,951	7,958,461	1,705	68,615,459	67,694,521	50,548,720	1,252,484	3,442,196	7,320,515
Receipts not reported	333	1,653	-	-	444	[1]6,168	1,045	(*)	(*)	-	-	-	(*)	-
Textile Mill Products														
Total	5,900	21,109,917	20,821,964	16,327,838	543,263	1,096,934	3,823,488	4,526	19,379,604	19,120,113	14,858,294	481,293	1,183,408	3,467,198
$1 under $10,000	379	6,957	6,373	3,597	377	[1]861	2,216	264	3,623	3,208	1,204	147	516	654
$10,000 under $25,000														
$25,000 under $50,000														
$50,000 under $100,000	639	46,430	45,484	32,250	1,990	931	3,011	307	22,357	21,632	13,639	768	3,073	627
$100,000 under $200,000	573	85,691	82,830	57,730	2,517	881	7,675	373	55,762	53,601	35,053	1,246	2,821	3,960
$200,000 under $500,000	1,121	372,911	367,768	275,031	11,056	9,948	37,658	777	262,307	258,431	185,602	7,883	15,127	19,407
$500,000 under $1,000,000	949	659,363	652,150	507,108	15,277	20,929	62,323	867	602,408	595,931	460,146	12,839	24,146	55,761
$1,000,000 under $5,000,000	1,495	3,282,532	3,253,334	2,552,973	60,969	148,558	426,440	1,324	2,925,757	2,900,586	2,246,999	50,726	169,253	364,664
$5,000,000 or more	694	16,656,032	16,414,025	12,899,149	451,024	916,622	3,284,085	614	15,507,390	15,286,724	11,915,651	407,684	968,472	3,022,125
Receipts not reported	(*)	(*)	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-
Apparel and Other Textile Products														
Total	18,253	22,904,035	22,661,325	17,332,707	185,704	845,191	3,727,472	12,820	20,781,027	20,561,946	15,635,999	162,170	965,627	3,370,199
$1 under $10,000	346	2,056	1,901	1,521	646	[1]3,337	4,590	-	-	-	-	-	-	-
$10,000 under $25,000	356	6,421	6,208	4,723	227	[1]1,175	1,942							
$25,000 under $50,000	986	39,792	38,388	26,020	1,345	[1]5,174	11,076	470	18,287	18,124	9,929	649	651	2,392
$50,000 under $100,000	1,947	149,837	148,249	105,131	2,560	[1]7,997	13,825	810	63,672	62,880	41,217	1,496	1,844	2,092
$100,000 under $200,000	3,250	493,199	490,813	352,101	6,081	7,188	34,411	2,433	376,847	374,918	259,312	5,111	14,961	18,818
$200,000 under $500,000	4,256	1,347,336	1,341,446	1,007,195	14,317	15,629	99,157	3,032	960,847	956,335	697,271	9,762	33,928	65,208
$500,000 under $1,000,000	2,354	1,707,030	1,701,144	1,293,990	11,611	28,062	162,926	2,093	1,513,930	1,508,951	1,134,857	10,351	43,487	139,928
$1,000,000 under $5,000,000	3,412	7,112,182	7,076,581	5,467,226	44,376	229,558	909,278	3,131	6,578,088	6,545,727	5,034,426	39,390	258,127	810,943
$5,000,000 or more	845	12,044,466	11,856,595	9,074,800	104,499	582,624	2,484,482	784	11,267,689	11,095,011	8,458,987	95,411	611,308	2,325,180
Receipts not reported	500	1,716	-	-	42	[1]187	5,785	(*)	(*)	-	-	-	(*)	(*)

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(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)	(14)
MANUFACTURING—Continued														
Lumber and Wood Products, Except Furniture														
Total	9,182	12,260,734	11,698,371	8,698,270	367,981	841,576	1,556,611	6,466	11,294,355	10,745,083	7,922,313	337,175	897,231	1,427,608
$1 under $10,000	144	946	596	485	428	[1]1,300	3,470							
$10,000 under $25,000	309	5,619	4,675	2,295	657	202	717	418	13,378	11,865	6,139	960	1,616	948
$25,000 under $50,000	629	23,322	22,502	15,731	1,854	[1]3,507	2,239							
$50,000 under $100,000	506	41,805	39,662	28,496	2,329	[1]3,044	5,306	287	24,190	22,889	14,250	1,228	885	3,515
$100,000 under $200,000	1,559	230,401	225,896	153,956	7,747	5,024	16,254	915	140,065	136,996	87,178	4,293	8,750	11,197
$200,000 under $500,000	2,551	830,739	822,014	592,386	25,514	23,268	85,655	1,950	632,659	625,850	446,668	18,059	32,397	57,353
$500,000 under $1,000,000	1,586	1,170,336	1,142,448	891,577	26,141	40,974	133,152	1,351	996,430	970,135	737,717	22,694	51,282	113,262
$1,000,000 under $5,000,000	1,379	2,864,379	2,802,696	2,194,797	65,985	160,010	324,884	1,224	2,619,253	2,561,633	2,001,281	56,785	175,403	286,098
$5,000,000 or more	296	7,092,219	6,637,882	4,818,547	236,880	621,270	984,934	271	6,867,413	6,415,715	4,629,080	233,126	626,535	955,235
Receipts not reported	222	968	-	-	446	[1]1,321	-	(*)	(*)	-	-	(*)	(*)	-
Furniture and Fixtures														
Total	6,197	7,177,931	7,096,354	5,084,992	114,521	438,356	1,037,847	4,708	6,557,984	6,484,884	4,594,185	102,722	477,225	926,283
$1 under $10,000														
$10,000 under $25,000	539	16,195	14,450	9,870	345	[1]1,122	3,731	358	11,550	9,868	6,254	246	1,179	2,091
$25,000 under $50,000														
$50,000 under $100,000	519	39,767	38,872	27,071	866	[1]3,777	5,108	197	15,526	14,788	10,367	196	541	1,867
$100,000 under $200,000	1,219	186,188	184,385	130,118	2,448	1,726	19,153	812	118,902	118,091	80,011	1,826	5,618	10,382
$200,000 under $500,000	1,603	515,047	510,669	379,635	7,098	8,296	44,820	1,309	422,208	419,374	301,688	5,657	16,021	37,067
$500,000 under $1,000,000	949	668,531	663,651	495,629	8,939	15,221	72,293	782	554,142	551,597	404,834	7,001	20,551	56,560
$1,000,000 under $5,000,000	1,053	2,217,393	2,193,637	1,590,806	31,765	130,046	316,621	1,010	2,136,632	2,113,471	1,528,571	29,909	134,620	301,326
$5,000,000 or more	266	3,534,810	3,490,690	2,451,863	63,060	288,212	576,121	240	3,299,024	3,257,695	2,262,460	57,887	298,695	516,990
Receipts not reported	(*)	-	-	-	-	(*)	-	-	-	-	-	-	-	-
Paper and Allied Products														
Total	3,483	19,235,507	18,648,524	12,734,699	859,588	1,351,516	2,399,684	2,642	18,172,156	17,594,727	11,913,147	817,333	1,419,790	2,254,919
$1 under $10,000								(*)	(*)	(*)	-	-	(*)	-
$10,000 under $25,000	263	2,767	2,432	2,684	1,262	[1]2,927	42	-	-	-	-	-	-	-
$25,000 under $50,000														
$50,000 under $100,000	278	22,701	22,519	17,335	917	[1]1,793	1,924	465	60,619	59,388	41,963	1,658	3,683	2,798
$100,000 under $200,000	501	73,058	71,691	50,644	1,750	987	5,572							
$200,000 under $500,000	616	205,243	202,701	137,706	4,184	7,442	18,706	477	158,913	156,526	104,631	3,185	9,382	12,981
$500,000 under $1,000,000	484	339,727	337,361	235,564	6,642	16,733	33,380	413	296,172	293,948	205,102	5,722	20,057	27,544
$1,000,000 under $5,000,000	982	2,218,053	2,195,331	1,606,586	46,506	90,459	210,049	895	2,010,336	1,989,512	1,434,289	39,030	110,907	180,872
$5,000,000 or more	356	16,373,637	15,816,489	10,684,180	798,312	1,243,814	2,128,017	326	15,645,695	15,095,094	10,127,162	767,738	1,275,437	2,030,724
Receipts not reported	(*)	(*)	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-
Printing and Publishing														
Total	23,633	23,164,653	22,400,841	14,463,474	609,514	1,846,337	1,794,013	16,041	20,722,563	20,019,698	12,740,019	547,737	2,013,193	1,571,383
$1 under $10,000	1,998	10,047	7,535	5,649	255	[1]2,472	622	576	4,021	2,387	1,054	22	1,607	-
$10,000 under $25,000	1,483	28,979	26,194	16,979	826	[1]5,545	4,204	719	14,320	12,499	6,017	425	3,111	565
$25,000 under $50,000	2,488	96,842	91,094	54,911	2,543	2,163	3,615	1,350	56,626	51,381	26,428	1,533	8,158	1,318
$50,000 under $100,000	3,206	244,946	238,720	145,003	9,609	3,617	7,286	2,200	171,367	165,996	92,000	6,560	13,075	4,115
$100,000 under $200,000	3,575	513,655	508,304	321,264	14,704	14,645	17,048	2,527	363,690	359,008	211,939	11,532	22,996	11,563
$200,000 under $500,000	5,198	1,653,160	1,628,782	1,034,628	43,732	54,037	75,829	4,290	1,369,836	1,352,064	837,888	36,985	85,600	61,753
$500,000 under $1,000,000	2,208	1,553,811	1,534,967	993,926	43,250	79,478	77,016	1,953	1,373,805	1,357,001	863,330	37,588	98,710	67,827
$1,000,000 under $5,000,000	2,193	4,329,583	4,226,886	2,842,198	117,522	240,722	327,139	1,837	3,634,271	3,547,468	2,331,459	101,052	281,826	258,840
$5,000,000 or more	512	14,732,791	14,138,359	9,048,916	376,783	1,460,160	1,280,812	467	13,733,842	13,171,894	8,369,904	352,040	1,497,624	1,165,402
Receipts not reported	772	839	-	-	290	[1]468	442	(*)	(*)	-	-	-	(*)	-
Chemicals and Allied Products														
Total	10,750	52,516,124	51,080,634	30,935,254	2,202,607	5,524,494	7,623,247	6,981	50,181,532	48,807,915	29,356,957	2,087,959	5,723,704	7,173,633
$1 under $10,000	1,119	6,935	3,618	2,661	885	[1]904	1,197	278	2,531	1,011	756	32	1,003	139
$10,000 under $25,000	950	18,836	16,479	8,853	1,548	[1]7,162	5,765	507	10,138	8,998	3,901	153	2,354	1,699
$25,000 under $50,000	834	31,474	30,120	18,089	880	142	4,676	474	17,144	16,917	9,494	293	2,431	1,334
$50,000 under $100,000	1,007	71,017	70,244	43,008	1,414	[1]3,667	12,728	515	34,587	33,990	19,216	744	1,949	3,770
$100,000 under $200,000	1,323	212,165	207,113	132,528	6,190	[1]2,444	31,526	778	129,951	125,456	74,705	3,180	8,329	11,835
$200,000 under $500,000	1,714	559,322	547,318	358,456	17,024	17,633	61,852	1,255	419,012	412,193	260,338	10,624	31,273	43,083
$500,000 under $1,000,000	1,259	902,080	890,489	591,720	19,814	31,355	140,601	1,076	764,298	755,859	499,406	14,958	45,102	97,991
$1,000,000 under $5,000,000	1,835	3,819,147	3,762,562	2,634,666	81,167	186,138	446,259	1,607	3,402,491	3,352,554	2,343,524	63,993	219,834	384,698
$5,000,000 or more	540	46,894,886	45,553,691	27,145,273	2,073,552	5,305,107	6,918,174	492	45,401,153	44,100,937	26,145,617	1,993,982	5,411,207	6,629,084
Receipts not reported	171	262	-	-	133	[1]1,704	469	(*)	(*)	-	-	-	(*)	-

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(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)	(14)
MANUFACTURING—Continued														
Rubber and Plastics Products														
Total	5,160	13,190,802	12,934,793	8,542,409	414,949	971,340	2,234,289	3,483	12,497,274	12,253,269	8,022,186	389,730	1,016,753	2,112,767
$1 under $10,000	663	6,451	5,914	3,746	543	[1]728	742	711	37,407	35,402	21,197	968	3,680	1,605
$10,000 under $25,000	321	11,681	11,516	8,018	832	[1]1,765	3,991							
$25,000 under $50,000	659	51,419	49,655	33,822	1,762	195	3,094							
$50,000 under $100,000	467	69,355	68,007	44,359	2,919	[1]1,571	9,352	203	28,975	27,934	16,011	878	2,904	5,078
$100,000 under $200,000	1,142	398,055	389,448	274,295	10,238	22,364	41,775	1,014	352,880	344,346	239,538	9,279	24,174	31,326
$200,000 under $500,000	760	540,694	536,465	358,513	16,261	28,205	49,295	614	435,323	432,888	275,047	13,348	37,245	34,790
$500,000 under $1,000,000	824	1,719,672	1,701,319	1,156,444	54,535	118,120	190,682	733	1,483,862	1,469,835	983,633	45,100	129,476	144,322
$1,000,000 under $5,000,000	232	10,393,390	10,172,469	6,663,212	327,732	806,654	1,935,358	208	10,158,827	9,942,864	6,486,760	320,157	819,274	1,895,646
$5,000,000 or more	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-	-	-
Receipts not reported														
Leather and Leather Products														
Total	2,729	5,764,179	5,664,919	4,182,565	64,709	302,167	962,222	2,026	5,374,157	5,278,680	3,867,208	59,290	318,259	889,066
$1 under $10,000	488	20,778	20,209	12,594	270	262	2,390	-	-	-	-	-	-	-
$10,000 under $25,000								-	-	-	-	-	-	-
$25,000 under $50,000								265	17,676	17,188	9,508	192	1,385	2,144
$50,000 under $100,000	348	57,521	56,883	45,539	1,313	[1]3,312	9,271	166	26,128	26,096	19,594	170	644	3,446
$100,000 under $200,000	535	165,752	163,508	119,872	1,830	4,878	20,548	438	137,342	135,501	96,061	1,427	6,464	16,554
$200,000 under $500,000	482	352,539	348,218	264,001	4,301	12,660	53,100	420	305,999	302,169	223,831	3,770	14,635	43,454
$500,000 under $1,000,000	615	1,260,356	1,243,252	962,076	11,213	58,847	182,788	546	1,128,741	1,113,063	855,415	9,590	63,305	156,028
$1,000,000 under $5,000,000	207	3,907,233	3,832,849	2,778,483	45,782	228,835	694,125	191	3,758,271	3,684,663	2,662,799	44,141	231,826	667,440
$5,000,000 or more	(*)	-	-	-	-	(*)	-	-	-	-	-	-	-	-
Receipts not reported														
Stone, Clay, and Glass Products														
Total	8,396	14,549,263	14,227,657	9,424,161	722,345	951,510	1,911,933	5,770	13,080,493	12,786,545	8,375,010	650,855	1,044,415	1,728,774
$1 under $10,000	492	9,060	7,605	6,218	1,065	[1]4,118	1,677	276	9,801	8,480	3,464	876	666	1,071
$10,000 under $25,000	442	16,297	15,972	9,102	957	[1]1,940	2,531							
$25,000 under $50,000	747	61,422	59,464	36,407	3,367	[1]1,658	7,106	482	39,314	37,754	21,341	1,909	2,534	4,409
$50,000 under $100,000	1,164	176,088	168,471	111,575	10,442	1,888	12,722	688	104,530	98,809	60,949	5,950	8,715	6,356
$100,000 under $200,000	2,194	730,815	715,373	473,281	33,830	28,694	54,621	1,736	597,818	586,052	381,510	27,396	35,568	44,356
$200,000 under $500,000	1,577	1,118,894	1,101,111	762,680	39,962	44,354	98,879	1,285	917,007	901,956	614,111	32,457	53,634	82,045
$500,000 under $1,000,000	1,283	2,482,658	2,436,367	1,704,087	99,211	123,188	220,065	1,088	2,116,760	2,076,075	1,436,350	83,572	140,634	174,222
$1,000,000 under $5,000,000	256	9,951,967	9,723,294	6,320,811	533,384	763,502	1,514,234	214	9,295,263	9,077,419	5,857,285	498,695	802,664	1,416,315
$5,000,000 or more	242	2,062	-	-	127	[1]2,400	98	-	-	-	-	-	-	-
Receipts not reported														
Primary Metal Industries														
Total	4,124	44,332,842	43,564,459	31,221,828	2,223,230	2,190,306	7,918,361	3,014	41,829,728	41,076,319	29,285,233	2,090,919	2,325,773	7,518,767
$1 under $10,000	287	4,448	4,317	4,904	887	[1]5,958	1,603	(*)	(*)	(*)	(*)	-	(*)	-
$10,000 under $25,000								-	-	-	-	-	-	-
$25,000 under $50,000								177	13,328	13,203	5,508	697	1,700	802
$50,000 under $100,000	184	15,650	15,345	7,498	982	[1]233	1,645	187	25,375	23,509	14,690	557	2,848	1,062
$100,000 under $200,000	303	44,125	42,240	29,772	691	2,338	2,924	486	164,855	164,058	107,726	3,664	6,425	15,104
$200,000 under $500,000	669	239,623	238,394	171,606	5,150	[1]235	18,413	580	445,318	435,248	300,218	13,658	30,679	36,173
$500,000 under $1,000,000	757	568,398	557,029	400,149	16,734	25,858	44,570	1,066	2,073,967	2,055,923	1,496,030	50,704	158,451	200,070
$1,000,000 under $5,000,000	1,188	2,348,497	2,327,056	1,724,913	60,898	136,230	241,427	516	39,106,794	38,384,369	27,361,052	2,021,639	2,125,668	7,265,556
$5,000,000 or more	567	41,111,919	40,380,078	28,882,986	2,137,601	2,036,464	7,607,105	-	-	-	-	-	-	-
Receipts not reported	(*)	(*)	-	-	(*)	(*)	(*)							
Fabricated Metal Products														
Total	23,346	37,008,105	36,428,652	25,807,834	908,925	2,388,087	6,327,646	16,769	34,015,197	33,477,029	23,466,815	830,120	2,604,625	5,781,075
$1 under $10,000	582	3,907	2,894	5,110	677	[1]9,122	2,190	461	7,409	6,477	3,009	370	1,253	1,287
$10,000 under $25,000	1,047	18,818	17,986	10,816	934	[1]1,584	4,645							
$25,000 under $50,000	1,679	62,059	60,560	34,491	2,562	[1]5,720	12,589	797	30,585	30,099	14,076	943	3,229	3,331
$50,000 under $100,000	2,135	161,900	158,921	95,989	4,955	2,167	17,583	1,195	93,728	91,181	55,174	2,211	8,773	7,274
$100,000 under $200,000	3,769	558,765	551,973	355,324	16,680	8,582	58,517	2,567	380,398	376,311	227,690	9,544	24,292	38,584
$200,000 under $500,000	5,685	1,809,671	1,793,545	1,195,317	51,282	69,614	157,952	4,583	1,482,418	1,469,715	940,719	42,754	95,180	122,487
$500,000 under $1,000,000	3,751	2,697,777	2,668,206	1,885,975	59,168	106,874	320,259	3,135	2,253,726	2,227,084	1,543,958	48,594	133,066	239,871
$1,000,000 under $5,000,000	3,481	7,294,334	7,204,248	5,190,407	154,622	394,279	1,173,075	3,116	6,589,676	6,508,577	4,620,325	136,827	445,813	1,032,713
$5,000,000 or more	995	24,398,694	23,970,319	17,034,405	617,713	1,827,600	4,579,494	895	23,175,080	22,767,585	16,061,864	588,663	1,892,591	4,335,528
Receipts not reported	224	2,180	-	-	332	[1]4,603	1,342	(*)	(*)	-	-	(*)	(*)	-

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(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)	(14)
MANUFACTURING—Continued														
Machinery, Except Electric														
Total	22,893	50,475,670	48,781,844	31,208,412	1,817,638	4,668,910	11,044,653	16,017	45,643,921	44,115,373	27,688,130	1,672,582	4,979,093	9,936,216
$1 under $10,000	870	4,039	3,081	1,561	527	[1]3,680	7,104	596	7,896	6,915	3,591	420	1,646	3,360
$10,000 under $25,000	985	18,720	16,937	10,819	2,780	[1]5,283	4,775							
$25,000 under $50,000	2,000	76,770	75,101	39,286	3,171	[1]582	14,309	1,099	44,223	43,559	19,228	1,725	3,748	4,633
$50,000 under $100,000	2,686	201,335	197,452	121,828	10,105	[1]7,801	28,970	1,644	124,507	122,015	68,077	5,793	7,944	9,306
$100,000 under $200,000	4,121	579,164	573,296	346,286	23,702	18,396	55,389	2,950	422,247	417,803	235,654	17,752	34,518	30,918
$200,000 under $500,000	4,904	1,606,321	1,589,206	1,046,927	51,813	49,893	174,843	3,962	1,301,119	1,285,550	820,304	41,278	78,868	136,679
$500,000 under $1,000,000	2,707	1,936,511	1,913,516	1,296,396	50,503	76,867	304,834	2,306	1,659,252	1,643,670	1,082,166	42,543	104,653	253,384
$1,000,000 under $5,000,000	3,127	6,241,532	6,134,567	4,159,823	145,060	362,010	1,055,248	2,581	5,241,796	5,152,805	3,418,660	117,388	430,875	844,873
$5,000,000 or more	813	39,810,363	38,278,688	24,185,486	1,529,794	4,182,342	9,398,390	730	36,842,145	35,443,056	22,040,450	1,445,585	4,316,448	8,653,063
Receipts not reported	681	915	-	-	183	[1]3,252	791	(*)	(*)	-	-	(*)	(*)	-
Electrical Equipment and Supplies														
Total	10,516	47,211,434	46,362,206	32,146,380	1,262,185	3,142,020	9,033,041	5,841	44,131,989	43,331,369	29,735,943	1,184,607	3,420,693	8,369,148
$1 under $10,000	839	4,064	3,485	4,522	816	[1]8,756	3,213							
$10,000 under $25,000	421	8,023	6,472	7,218	403	[1]5,881	1,771	377	7,323	7,010	3,058	81	611	2,943
$25,000 under $50,000	451	16,491	16,062	10,771	770	[1]7,520	8,112							
$50,000 under $100,000	788	54,241	53,187	36,503	1,302	[1]12,595	13,921	336	24,306	23,605	12,191	439	2,651	3,995
$100,000 under $200,000	1,376	204,198	196,672	128,930	3,331	720	35,299	934	139,855	132,607	80,908	2,283	9,183	18,976
$200,000 under $500,000	1,730	604,159	594,715	404,286	13,713	7,071	84,763	1,286	445,428	440,139	284,701	8,594	31,502	58,764
$500,000 under $1,000,000	1,115	758,724	749,987	528,103	15,589	9,892	125,356	828	569,153	562,336	385,703	10,718	34,584	75,405
$1,000,000 under $5,000,000	1,762	3,552,620	3,512,747	2,423,226	66,762	138,729	717,542	1,475	2,981,616	2,951,853	1,979,874	51,284	213,003	578,872
$5,000,000 or more	617	42,008,003	41,228,879	28,602,821	1,159,030	3,036,083	8,041,216	554	39,964,111	39,213,819	26,989,508	1,111,208	3,129,159	7,629,603
Receipts not reported	1,417	911	-	-	469	[1]15,723	1,848	(*)	(*)	-	-	-	-	(*)
Transportation Equipment														
Total	4,957	93,451,681	91,957,703	68,589,052	2,330,125	7,147,122	16,135,960	3,158	89,218,581	87,767,187	65,449,906	2,250,927	7,304,555	14,300,210
$1 under $10,000														
$10,000 under $25,000	650	6,174	5,589	4,855	338	[1]2,366	6,308							
$25,000 under $50,000								470	51,004	49,801	35,348	1,287	2,802	7,082
$50,000 under $100,000	198	13,804	13,756	9,934	579	[1]3,290	6,826							
$100,000 under $200,000	594	88,894	86,427	63,884	1,709	[1]893	8,708							
$200,000 under $500,000	1,243	415,208	410,980	288,670	11,673	10,358	56,361	827	283,850	280,079	183,876	8,982	20,872	31,251
$500,000 under $1,000,000	646	446,762	441,416	323,626	8,019	20,965	46,868	571	396,372	391,393	287,275	5,976	23,597	39,849
$1,000,000 under $5,000,000	934	2,038,676	2,009,423	1,547,959	33,277	98,142	296,471	803	1,801,596	1,774,620	1,353,874	28,817	112,891	256,273
$5,000,000 or more	489	90,441,024	88,990,112	66,350,124	2,274,234	7,028,027	15,713,726	446	86,684,678	85,271,294	63,589,533	2,205,832	7,143,456	13,965,310
Receipts not reported	202	1,139	-	-	296	[1]3,821	692	(*)	(*)	-	-	(*)	(*)	(*)
Other Manufacturing														
Total	16,375	97,082,414	92,253,299	59,894,428	3,485,825	7,199,200	11,855,551	11,202	92,332,682	87,608,057	56,520,260	3,723,181	7,422,689	11,108,685
$1 under $10,000	1,697	7,137	5,483	4,230	561	[1]7,736	7,199	553	1,772	1,624	547	106	468	1,356
$10,000 under $25,000	1,067	18,559	16,307	19,138	1,524	[1]23,782	17,007	416	7,166	6,902	3,250	117	859	2,325
$25,000 under $50,000	925	37,085	33,813	19,687	3,134	[1]5,768	7,770	514	18,907	16,993	8,767	1,535	1,698	3,366
$50,000 under $100,000	1,750	135,393	131,063	86,809	3,908	[1]3,620	18,329	1,125	84,961	84,070	54,194	1,526	4,430	9,386
$100,000 under $200,000	2,694	404,202	397,944	251,045	7,794	5,172	59,497	2,061	308,125	304,571	184,358	5,474	19,767	37,707
$200,000 under $500,000	3,132	966,135	956,038	653,286	18,146	29,280	130,817	2,460	769,398	761,782	502,703	13,402	47,432	97,385
$500,000 under $1,000,000	1,856	1,284,351	1,265,675	875,961	25,103	57,228	166,490	1,630	1,126,435	1,110,034	761,996	20,912	67,705	148,317
$1,000,000 under $5,000,000	1,962	3,896,947	3,852,461	2,657,166	69,807	213,907	652,044	1,786	3,524,116	3,486,681	2,384,496	61,788	242,434	567,644
$5,000,000 or more	613	90,330,898	85,594,515	55,327,106	3,355,610	6,934,621	10,793,983	540	86,490,095	81,835,400	52,619,949	3,218,272	7,036,548	10,241,199
Receipts not reported	679	1,707	-	-	238	[1]102	2,415	(*)	(*)	-	-	(*)	(*)	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
Total	65,551	112,587,061	109,132,172	64,005,891	11,386,819	10,516,059	5,189,252	41,293	96,281,941	93,724,493	52,974,654	9,787,105	11,404,295	4,686,123
$1 under $10,000	7,350	47,752	30,482	13,195	10,950	[1]7,506	1,407	2,844	28,346	13,874	3,211	3,468	9,514	690
$10,000 under $25,000	7,386	174,615	119,587	52,930	18,274	[1]1,797	1,644	4,123	74,121	66,236	18,783	8,088	16,711	518
$25,000 under $50,000	7,910	303,834	285,983	146,502	33,177	[1]4,499	5,369	4,334	167,425	157,129	70,510	16,171	23,592	3,167
$50,000 under $100,000	10,026	751,362	722,347	373,569	63,478	22,815	19,705	6,625	503,895	480,659	226,424	39,171	61,262	15,185
$100,000 under $200,000	10,124	1,481,227	1,420,592	812,467	120,227	31,385	24,607	7,175	1,063,657	1,017,327	545,050	86,798	94,230	15,725
$200,000 under $500,000	9,695	3,072,154	3,001,088	1,764,681	233,487	118,227	55,667	7,644	2,414,586	2,358,801	1,327,580	185,357	175,079	39,207
$500,000 under $1,000,000	4,869	3,398,143	3,329,648	2,129,712	197,933	133,156	61,644	3,939	2,760,185	2,699,925	1,669,225	153,512	173,860	46,231
$1,000,000 under $5,000,000	3,746	7,305,034	7,109,513	4,782,786	399,694	324,287	102,626	3,198	6,124,486	5,965,644	3,958,554	327,664	413,359	86,397
$5,000,000 or more	1,249	96,028,446	93,112,932	53,930,049	10,306,596	9,915,671	4,911,716	1,051	83,127,557	80,964,898	45,155,317	8,965,466	10,431,184	4,478,850
Receipts not reported	3,197	24,494	-	-	3,003	[1]15,680	4,867	359	17,683	-	-	1,410	5,504	153

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(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)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued														
Transportation														
Total	51,267	51,663,809	49,400,081	33,491,198	4,347,564	1,206,290	1,398,910	31,909	35,978,316	34,592,132	22,871,310	2,818,569	1,961,116	916,180
$1 under $10,000	5,364	35,786	23,754	10,252	8,809	[1]9,047	672	1,912	20,439	10,155	2,047	3,126	4,771	489
$10,000 under $25,000	6,030	147,942	97,367	38,725	14,002	4,249	342	3,364	57,043	53,065	15,397	6,307	10,748	150
$25,000 under $50,000	5,987	230,302	214,700	107,797	23,401	3,900	4,101	3,323	129,249	120,313	55,463	11,400	17,876	2,677
$50,000 under $100,000	7,730	571,741	557,690	293,666	44,535	19,721	15,737	5,026	377,707	367,637	179,667	27,291	41,607	11,890
$100,000 under $200,000	7,820	1,152,881	1,100,912	652,085	84,498	22,879	14,133	5,216	785,411	744,948	418,525	58,803	64,377	7,208
$200,000 under $500,000	7,800	2,499,391	2,446,073	1,489,554	169,170	74,051	40,341	5,989	1,912,874	1,873,550	1,098,618	131,942	113,137	25,804
$500,000 under $1,000,000	4,251	2,942,068	2,892,386	1,894,032	152,706	98,754	48,447	3,407	2,366,717	2,322,859	1,470,747	118,614	126,150	34,132
$1,000,000 under $5,000,000	3,183	6,220,546	6,074,714	4,272,004	290,805	198,457	74,991	2,702	5,153,641	5,040,490	3,507,840	231,231	264,850	62,077
$5,000,000 or more	888	37,839,195	35,992,485	24,733,083	3,556,952	802,383	1,198,380	704	25,157,829	24,059,115	16,123,006	2,228,494	1,312,273	771,600
Receipts not reported	2,210	23,957	-	-	2,686	[1]9,057	1,766	266	17,406	-	-	1,361	5,327	153
Communication														
Total	7,479	27,565,839	26,926,511	13,650,645	2,959,930	4,920,069	1,659,377	4,541	27,190,762	26,567,528	13,426,882	2,910,512	5,033,070	1,649,517
$1 under $10,000	405	5,745	1,326	977	970	2,144	520	485	13,303	6,109	1,373	1,022	7,892	88
$10,000 under $25,000	654	15,258	11,228	9,929	3,115	[1]7,196	964							
$25,000 under $50,000	999	39,998	38,664	21,177	6,439	[1]9,979	965	399	15,870	15,268	4,667	2,760	2,942	441
$50,000 under $100,000	1,645	132,730	118,942	57,004	14,597	[1]1,110	3,528	996	82,900	70,475	25,971	8,258	14,972	2,874
$100,000 under $200,000	1,494	212,454	206,037	96,437	24,706	2,384	4,487	1,237	174,650	170,932	72,488	18,876	19,951	4,067
$200,000 under $500,000	877	268,227	256,751	115,079	36,613	19,954	7,161	746	225,351	214,522	87,081	28,560	35,729	6,504
$500,000 under $1,000,000	276	212,047	199,019	89,821	29,208	18,758	5,490	219	170,325	159,480	67,859	19,742	31,195	4,827
$1,000,000 under $5,000,000	344	657,624	632,520	252,986	76,361	86,723	12,283	289	568,195	545,633	214,533	65,734	102,770	11,511
$5,000,000 or more	87	26,021,220	25,462,024	13,007,235	2,767,689	4,814,598	1,620,878	79	25,939,891	25,385,109	12,952,910	2,765,511	4,817,442	1,619,205
Receipts not reported	697	536	-	-	232	[1]6,207	3,101	(*)	(*)	-	-	(*)	(*)	-
Electric, Gas, and Sanitary Services														
Total	6,810	33,357,413	32,805,580	16,864,048	4,079,325	4,389,700	2,130,965	4,842	33,112,863	32,564,833	16,676,462	4,058,024	4,410,109	2,120,426
$1 under $10,000	1,581	6,221	5,402	1,966	1,171	[1]603	215	724	3,529	2,963	847	243	1,052	201
$10,000 under $25,000	702	11,415	10,992	4,276	1,157	1,150	338	482	8,153	7,818	2,330	858	1,762	280
$25,000 under $50,000	924	33,534	32,619	17,528	3,337	1,580	303	612	22,306	21,548	10,380	2,011	2,774	49
$50,000 under $100,000	650	46,891	45,715	22,899	4,346	4,204	440	603	43,288	42,547	20,786	3,622	4,683	421
$100,000 under $200,000	810	115,892	113,643	63,945	11,023	6,122	5,987	722	103,596	101,447	54,037	9,119	9,902	4,450
$200,000 under $500,000	1,018	304,536	298,264	160,048	27,704	24,222	8,165	910	276,361	270,729	141,881	24,855	26,213	6,899
$500,000 under $1,000,000	342	244,028	238,243	145,859	16,019	15,644	7,707	313	223,143	217,586	130,619	15,156	16,515	7,272
$1,000,000 under $5,000,000	219	426,864	402,279	257,796	32,528	39,107	15,352	207	402,650	379,521	236,181	30,699	45,739	12,809
$5,000,000 or more	275	32,168,031	31,658,423	16,189,731	3,981,955	4,298,690	2,092,458	268	32,029,837	31,520,674	16,079,401	3,971,461	4,301,469	2,088,045
Receipts not reported	289	1	-	-	85	[1]416	-	-	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE														
Total	471,979	451,898,484	442,509,642	343,742,205	3,865,414	10,355,164	51,054,267	331,752	399,757,938	391,418,295	303,023,148	3,312,387	11,815,325	44,850,449
$1 under $10,000	18,076	117,709	70,908	44,009	6,169	[1]20,340	38,696	5,308	57,796	22,438	10,406	1,447	14,268	8,773
$10,000 under $25,000	20,998	395,109	352,708	210,971	11,600	[1]43,293	102,501	8,361	173,445	144,561	75,287	4,016	22,247	36,093
$25,000 under $50,000	36,377	1,425,601	1,338,760	768,929	36,140	[1]30,916	232,050	17,374	696,769	643,400	343,535	14,451	56,114	100,420
$50,000 under $100,000	59,961	4,561,858	4,376,849	2,530,376	99,554	824	649,291	34,901	2,711,348	2,574,716	1,413,781	52,173	155,493	348,778
$100,000 under $200,000	87,167	12,882,575	12,631,568	7,869,208	193,132	265,350	[1]838,417	62,375	9,335,584	9,140,253	5,554,116	134,114	443,950	1,300,631
$200,000 under $500,000	107,546	34,764,927	34,089,580	22,933,504	435,131	902,899	4,705,912	88,070	28,620,075	28,043,293	18,639,087	341,487	1,172,971	3,856,160
$500,000 under $1,000,000	59,218	42,047,217	41,314,344	30,656,437	401,557	978,379	5,370,074	50,732	36,053,258	35,415,520	26,010,604	338,362	1,162,414	4,576,801
$1,000,000 under $5,000,000	59,444	120,247,721	118,405,075	94,839,271	837,783	2,550,250	13,432,877	52,830	107,464,016	105,832,885	84,467,899	730,979	2,804,347	11,946,910
$5,000,000 or more	11,324	235,278,860	229,929,850	183,889,500	1,840,659	5,760,061	24,643,632	10,291	214,572,922	209,601,229	166,508,433	1,694,025	5,969,023	22,664,675
Receipts not reported	11,868	176,907	-	-	3,689	[1]8,050	40,817	1,509	72,725	-	-	1,333	14,498	11,208
Wholesale Trade														
Total	153,110	207,460,606	204,041,662	170,796,173	1,322,902	4,439,165	20,732,945	113,702	184,683,090	181,743,247	151,439,392	1,152,716	4,997,092	18,376,288
$1 under $10,000	8,248	60,219	29,903	17,706	2,479	[1]4,666	18,842	2,799	36,165	11,850	4,838	778	7,072	5,121
$10,000 under $25,000	7,108	142,688	116,400	66,488	4,049	[1]19,162	20,337	3,446	75,726	56,987	29,718	1,724	10,626	6,105
$25,000 under $50,000	10,124	415,987	368,691	196,568	9,809	1,648	53,018	5,863	246,744	214,940	106,640	5,336	28,865	28,980
$50,000 under $100,000	14,244	1,131,759	1,043,320	568,083	23,445	19,313	136,851	9,413	775,994	702,431	351,184	15,969	59,101	77,140
$100,000 under $200,000	18,818	2,818,822	2,742,350	1,757,923	37,721	79,189	366,259	13,762	2,084,051	2,022,582	1,250,216	27,817	118,514	254,726
$200,000 under $500,000	29,631	9,757,562	9,554,805	6,870,661	98,239	233,508	1,161,829	24,485	8,115,583	7,942,174	5,619,734	78,101	322,042	938,152
$500,000 under $1,000,000	23,040	16,716,069	16,404,775	12,739,316	146,410	369,404	1,779,514	19,972	14,498,798	14,224,148	10,931,198	125,773	451,066	1,499,987
$1,000,000 under $5,000,000	29,890	60,669,933	59,862,791	49,053,474	395,276	1,317,262	6,195,551	27,100	55,143,803	54,418,457	44,402,243	354,835	1,436,653	5,633,857
$5,000,000 or more	6,410	115,585,179	113,918,627	99,525,954	602,708	2,443,176	10,967,271	5,922	103,646,765	102,149,678	88,743,621	541,355	2,551,359	9,922,981
Receipts not reported	5,596	162,388	-	-	2,766	[1]507	33,473	939	[2]9,461	-	-	1,028	11,794	9,239

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(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)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Wholesale Trade—Continued														
Groceries and related products														
Total	16,553	39,745,805	39,268,921	34,680,411	195,743	449,305	2,074,949	12,137	34,837,780	34,404,557	30,313,156	170,600	522,656	1,827,729
$1 under $10,000	616	2,753	2,423	1,498	46	[1]2,307	783	452	6,137	5,172	2,678	127	601	48
$10,000 under $25,000	662	11,793	10,867	6,768	218	[1]978	490							
$25,000 under $50,000	880	35,814	32,381	11,176	1,316	1,540	806	512	21,939	19,078	5,665	602	2,637	700
$50,000 under $100,000	1,183	91,555	90,298	47,333	1,205	1,956	1,258	780	58,577	57,715	20,277	800	3,470	500
$100,000 under $200,000	1,337	184,048	181,917	100,018	1,792	6,081	6,240	1,129	156,472	154,588	78,438	1,435	8,294	5,003
$200,000 under $500,000	2,694	922,721	901,782	671,415	10,335	15,596	37,334	1,720	616,467	602,694	426,419	7,563	22,422	24,148
$500,000 under $1,000,000	2,697	1,973,801	1,949,057	1,576,631	17,619	22,273	86,911	2,083	1,527,395	1,506,136	1,187,760	14,278	32,996	68,140
$1,000,000 under $5,000,000	4,957	10,189,099	10,116,513	8,662,492	61,851	95,928	498,624	4,190	8,727,849	8,661,767	7,360,959	53,500	127,825	443,983
$5,000,000 or more	1,236	26,320,550	25,983,683	23,603,080	101,220	307,944	1,442,503	1,129	23,709,273	23,397,407	21,230,960	92,154	322,942	1,285,207
Receipts not reported	290	13,671	-	-	141	1,272	-	(*)	(*)	-	-	(*)	(*)	-
Machinery, equipment, and supplies														
Total	22,885	19,113,392	18,624,981	14,374,013	171,880	554,712	2,898,293	16,672	17,295,004	16,863,339	13,003,477	149,972	632,728	2,592,220
$1 under $10,000	1,008	6,638	2,700	1,352	575	[1]956	3,006	335	3,642	896	169	68	671	779
$10,000 under $25,000	1,272	30,195	19,552	12,485	1,282	[1]1,849	1,347	623	16,061	9,240	5,468	784	2,949	456
$25,000 under $50,000	1,944	79,663	69,990	39,248	1,291	[1]1,216	14,668	1,098	47,831	40,651	20,029	705	4,335	6,388
$50,000 under $100,000	2,670	214,208	201,402	115,741	4,291	[1]879	35,009	1,768	142,128	132,465	70,874	2,335	8,207	17,868
$100,000 under $200,000	3,183	479,140	466,562	304,571	5,860	15,213	69,183	2,300	350,900	341,352	214,375	4,301	21,605	53,286
$200,000 under $500,000	4,782	1,574,510	1,534,757	1,074,703	16,393	40,732	203,074	3,974	1,320,661	1,286,567	893,413	12,010	53,324	161,743
$500,000 under $1,000,000	3,028	2,219,540	2,153,133	1,578,103	21,452	54,799	303,955	2,609	1,903,830	1,848,198	1,344,129	18,902	69,133	234,842
$1,000,000 under $5,000,000	3,516	7,164,569	7,013,380	5,487,090	55,017	200,256	983,508	3,294	6,653,297	6,516,864	5,100,085	49,328	215,056	893,109
$5,000,000 or more	540	7,338,287	7,163,505	5,760,720	65,095	250,055	1,268,565	514	6,851,664	6,687,106	5,354,935	61,537	254,773	1,219,130
Receipts not reported	945	6,642	-	-	624	[1]1,443	15,978	(*)	(*)	-	-	(*)	(*)	(*)
Other wholesale trade														
Total	113,671	148,601,409	146,147,760	121,741,749	955,279	3,435,148	15,759,703	84,893	132,550,306	130,475,351	108,122,759	832,144	3,841,708	13,956,339
$1 under $10,000	6,625	50,828	24,780	14,856	1,858	[1]1,403	15,053	2,305	31,829	10,390	4,469	710	6,325	4,342
$10,000 under $25,000	5,174	100,700	85,981	47,235	2,549	[1]16,335	18,500	2,530	54,222	43,139	21,772	813	7,152	5,601
$25,000 under $50,000	7,300	300,510	266,320	146,144	7,202	1,324	37,544	4,254	176,974	155,211	80,946	4,029	21,893	21,892
$50,000 under $100,000	10,391	825,996	751,620	405,009	17,949	18,236	100,584	6,865	575,289	512,251	260,033	12,834	47,424	58,772
$100,000 under $200,000	14,297	2,155,634	2,093,871	1,353,334	30,069	57,895	290,836	10,333	1,576,679	1,526,642	957,403	22,081	88,615	196,437
$200,000 under $500,000	22,155	7,260,331	7,118,266	5,124,543	71,511	177,180	921,421	18,791	6,178,455	6,052,913	4,299,902	58,528	246,296	752,261
$500,000 under $1,000,000	17,316	12,522,728	12,302,585	9,584,582	107,339	292,332	1,388,648	15,280	11,067,573	10,869,814	8,399,309	92,593	348,937	1,197,005
$1,000,000 under $5,000,000	21,417	43,316,265	42,732,898	34,903,892	278,408	1,021,078	4,713,419	19,616	39,762,657	39,239,826	31,941,199	252,007	1,093,772	4,296,765
$5,000,000 or more	4,634	81,926,342	80,771,439	70,162,154	436,393	1,885,177	8,256,203	4,279	73,085,828	72,065,165	62,157,726	387,664	1,973,644	7,418,644
Receipts not reported	4,362	142,075	-	-	2,001	[1]336	17,495	640	40,800	-	-	885	7,650	4,620
Retail Trade														
Total	314,602	241,433,185	235,504,058	170,669,086	2,512,364	5,851,773	29,932,647	214,888	212,491,803	207,126,180	149,618,901	2,135,540	6,746,316	26,143,665
$1 under $10,000	9,729	57,343	40,907	26,254	3,690	[1]15,625	19,805	2,509	21,631	10,588	5,568	669	7,196	3,652
$10,000 under $25,000	13,792	250,898	234,785	143,550	7,551	[1]23,787	82,115	4,915	97,719	87,574	45,569	2,292	11,621	29,988
$25,000 under $50,000	26,187	1,007,087	967,547	572,028	26,264	[1]32,591	179,025	11,452	447,663	426,103	236,666	9,053	27,210	71,440
$50,000 under $100,000	45,139	3,389,547	3,293,096	1,940,118	75,280	[1]19,475	503,170	25,061	1,903,423	1,840,404	1,045,143	35,780	95,075	266,624
$100,000 under $200,000	67,697	9,964,340	9,791,563	6,042,237	153,645	184,704	1,453,446	48,155	7,177,891	7,045,291	4,254,915	104,785	322,909	1,029,954
$200,000 under $500,000	76,734	24,599,122	24,132,006	15,761,579	332,395	658,766	3,482,348	62,625	20,166,846	19,766,896	12,770,505	259,947	838,996	2,867,039
$500,000 under $1,000,000	35,388	24,785,879	24,369,373	17,528,400	248,811	598,774	3,503,413	30,074	21,084,002	20,725,633	14,738,897	207,508	699,206	3,008,645
$1,000,000 under $5,000,000	28,958	58,391,276	57,376,069	44,899,087	429,946	1,209,426	7,094,454	25,270	51,336,029	50,447,739	39,333,169	366,301	1,341,845	6,190,471
$5,000,000 or more	4,838	118,973,174	115,298,712	83,755,833	1,233,859	3,299,124	13,607,527	4,299	110,243,335	106,775,952	77,188,469	1,148,900	3,399,554	12,673,883
Receipts not reported	6,140	14,519	-	-	923	[1]7,543	7,344	528	13,264	-	-	305	2,704	1,969
Building materials, hardware, and farm equipment														
Total	29,281	14,423,045	14,128,693	10,743,313	150,732	400,982	2,910,431	21,603	12,964,745	12,702,764	9,648,015	129,021	477,697	2,565,212
$1 under $10,000	951	6,172	3,995	3,401	442	[1]995	3,460	300	3,590	1,848	1,132	147	1,199	1,997
$10,000 under $25,000	759	13,541	13,123	10,511	251	[1]3,441	3,733							
$25,000 under $50,000	1,471	54,196	50,147	34,943	1,214	[1]4,439	28,270	509	21,267	17,926	11,226	194	1,515	8,947
$50,000 under $100,000	3,356	251,621	245,471	164,573	4,928	[1]192	75,662	2,090	156,415	152,903	97,942	2,776	6,280	39,189
$100,000 under $200,000	5,617	834,553	818,600	572,454	9,746	7,707	208,443	3,967	593,256	582,198	399,219	6,901	21,665	137,584
$200,000 under $500,000	8,616	2,857,535	2,797,806	2,055,122	32,339	65,912	630,493	7,266	2,426,867	2,372,863	1,730,581	26,784	82,691	533,712
$500,000 under $1,000,000	5,234	3,617,392	3,556,639	2,734,961	35,963	98,923	765,293	4,699	3,251,390	3,200,726	2,449,155	30,108	110,310	702,161
$1,000,000 under $5,000,000	2,603	4,515,924	4,425,142	3,445,352	42,852	154,629	799,659	2,486	4,296,873	4,210,356	3,277,725	40,640	167,315	757,214
$5,000,000 or more	204	2,268,263	2,217,770	1,721,996	22,817	83,355	393,820	201	2,211,337	2,163,944	1,681,035	21,454	86,500	384,211
Receipts not reported	471	3,848	-	-	180	[1]477	1,598	(*)	(*)	-	-	(*)	(*)	(*)

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(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)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
General merchandise stores														
Total	16,616	50,984,229	48,194,252	30,153,645	673,227	2,113,900	7,904,824	12,162	48,522,795	45,845,406	28,574,526	633,982	2,190,910	7,417,606
$1 under $10,000	803	3,557	3,494	1,868	270	[1]1,336	990							
$10,000 under $25,000	686	10,965	10,662	6,264	803	[1]1,362	2,239	899	28,023	26,603	16,587	1,118	2,020	5,393
$25,000 under $50,000	1,121	46,823	45,364	28,363	2,105	[1]2,018	8,577							
$50,000 under $100,000	1,626	120,541	118,071	75,784	1,576	458	30,393	1,056	81,733	79,725	50,704	930	4,019	19,977
$100,000 under $200,000	3,142	469,593	456,939	293,443	7,938	15,697	94,841	2,484	373,418	361,967	227,544	5,052	23,993	72,026
$200,000 under $500,000	4,087	1,326,769	1,303,342	823,853	26,696	39,535	233,563	3,287	1,071,146	1,050,174	666,230	18,045	55,460	176,154
$500,000 under $1,000,000	1,949	1,366,986	1,344,674	902,197	20,933	52,392	232,571	1,808	1,265,660	1,245,016	835,011	17,924	59,744	210,102
$1,000,000 under $5,000,000	2,278	4,663,096	4,529,774	3,007,711	59,965	199,104	749,163	2,071	4,279,964	4,157,895	2,759,496	51,370	205,476	672,581
$5,000,000 or more	606	42,975,848	40,381,932	25,014,162	552,909	1,811,530	6,552,434	558	41,422,851	38,924,026	24,018,954	539,543	1,840,198	6,261,373
Receipts not reported	317	51	-	-	32	[1]100	53	-	-	-	-	-	-	-
Food stores														
Total	22,574	53,440,773	53,044,617	41,968,847	515,778	821,732	3,268,182	14,856	46,801,136	46,459,592	36,639,442	443,034	916,263	2,883,153
$1 under $10,000	383	2,264	1,804	1,017	59	[1]99	105	360	5,402	5,020	2,814	128	431	13,546
$10,000 under $25,000	545	9,223	8,975	5,343	157	[1]1,082	13,547							
$25,000 under $50,000	1,707	70,232	67,962	44,397	2,268	[1]1,742	7,194	788	30,842	30,647	18,286	798	767	3,016
$50,000 under $100,000	2,913	217,933	211,042	141,015	5,317	[1]1,621	9,845	1,361	109,065	103,535	69,921	2,082	3,114	3,467
$100,000 under $200,000	4,073	570,381	565,278	402,982	9,000	[1]422	30,473	2,505	352,341	348,791	237,518	5,433	8,188	18,024
$200,000 under $500,000	3,969	1,300,816	1,290,015	959,013	17,348	14,024	60,886	2,888	934,637	926,550	666,966	12,822	23,397	46,971
$500,000 under $1,000,000	3,541	2,563,693	2,545,425	2,038,015	23,267	20,057	131,793	2,660	1,936,541	1,921,426	1,526,721	16,272	38,104	102,378
$1,000,000 under $5,000,000	4,482	9,204,518	9,136,359	7,371,999	71,641	118,953	400,339	3,630	7,627,641	7,568,906	6,076,893	56,728	148,051	323,936
$5,000,000 or more	725	39,501,559	39,217,757	31,005,066	386,720	673,633	2,614,000	613	35,804,562	35,554,717	28,040,323	348,770	694,161	2,371,815
Receipts not reported	(*)	(*)	-	-	(*)	(*)	-	(*)	(*)	-	-	(*)	(*)	-
Automotive dealers														
Total	51,327	58,424,174	57,712,594	48,617,627	326,397	697,180	7,282,535	35,948	50,021,063	49,426,189	41,555,035	270,655	852,408	6,058,221
$1 under $10,000	1,401	8,358	5,104	4,587	184	[1]908	3,579	414	3,485	1,248	882	49	1,789	654
$10,000 under $25,000	1,482	28,561	26,217	17,479	748	[1]3,772	9,034	559	12,147	10,806	4,809	377	2,371	1,260
$25,000 under $50,000	2,135	88,066	82,790	57,441	1,778	[1]2,754	21,398	903	37,429	33,605	21,968	495	3,531	8,189
$50,000 under $100,000	3,879	313,508	298,458	204,092	8,761	[1]7,121	56,012	1,687	129,718	124,801	74,864	4,391	7,303	19,313
$100,000 under $200,000	6,817	993,850	975,422	691,247	13,382	7,018	122,967	4,366	647,624	634,467	429,781	9,010	24,570	80,056
$200,000 under $500,000	10,460	3,470,192	3,397,530	2,597,955	37,702	46,860	474,468	7,682	2,548,182	2,490,126	1,858,248	28,845	75,907	345,874
$500,000 under $1,000,000	9,206	6,727,153	6,640,585	5,472,264	42,493	80,586	996,970	7,241	5,324,621	5,259,008	4,292,814	34,832	101,654	767,470
$1,000,000 under $5,000,000	12,393	27,057,286	26,766,119	22,790,027	122,544	332,212	3,441,568	10,784	23,710,897	23,456,893	19,916,988	105,582	367,655	2,935,840
$5,000,000 or more	2,447	19,735,884	19,520,369	16,782,535	98,668	246,864	2,156,223	2,175	17,605,840	17,415,235	14,954,681	86,937	266,831	1,899,516
Receipts not reported	1,108	1,316	-	-	137	[1]1,805	316	(*)	(*)	-	-	(*)	(*)	(*)
Apparel and accessory stores														
Total	34,429	13,771,426	13,446,845	8,603,093	115,663	548,899	2,414,284	25,964	12,297,981	12,021,256	7,672,116	97,629	618,263	2,105,762
$1 under $10,000	417	4,500	1,446	745	49	726	504	532	11,282	7,666	3,971	129	2,612	3,826
$10,000 under $25,000	1,700	30,859	29,679	19,388	742	[1]5,056	16,506							
$25,000 under $50,000	2,402	90,617	87,450	58,269	840	[1]7,491	32,787	962	36,368	35,298	20,920	382	1,814	9,634
$50,000 under $100,000	5,135	389,072	380,642	242,932	4,519	[1]1,570	98,071	3,019	232,492	225,785	138,245	2,059	11,040	56,137
$100,000 under $200,000	9,550	1,387,668	1,371,971	849,558	13,252	52,269	323,354	7,820	1,135,508	1,123,989	691,060	9,290	67,716	258,056
$200,000 under $500,000	9,765	3,066,382	3,015,645	1,907,362	23,608	142,738	575,171	9,035	2,836,961	2,792,956	1,760,303	21,876	151,257	528,744
$500,000 under $1,000,000	3,307	2,232,069	2,201,118	1,354,721	17,538	112,987	391,335	3,092	2,100,554	2,071,293	1,272,970	15,440	116,997	365,186
$1,000,000 under $5,000,000	1,408	2,661,473	2,592,197	1,629,412	22,140	119,028	434,722	1,314	2,476,887	2,416,660	1,520,613	19,579	125,800	403,567
$5,000,000 or more	212	3,904,335	3,766,697	2,540,706	32,942	135,324	539,107	183	3,463,748	3,347,609	2,264,034	28,841	140,639	478,889
Receipts not reported	531	4,451	-	-	33	[1]56	2,727	(*)	(*)	-	-	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores														
Total	29,097	11,652,114	11,231,259	7,421,142	92,123	278,401	1,950,537	20,408	9,748,229	9,376,260	6,190,585	72,245	363,389	1,579,188
$1 under $10,000	711	3,782	3,124	1,996	120	[1]986	1,183	276	1,305	1,115	479	30	217	332
$10,000 under $25,000	1,435	25,491	22,937	14,000	474	[1]2,024	8,987	467	9,397	7,416	3,512	152	1,457	3,179
$25,000 under $50,000	2,064	79,340	78,182	43,457	1,179	59	15,414	988	37,618	37,257	18,729	315	3,451	7,515
$50,000 under $100,000	3,182	250,513	244,413	141,159	4,233	3,677	44,034	1,935	158,500	153,476	84,376	2,389	9,557	24,848
$100,000 under $200,000	6,387	961,567	938,540	599,518	8,922	10,899	189,486	4,427	672,155	655,142	412,998	5,867	27,113	116,574
$200,000 under $500,000	9,541	3,036,420	2,951,627	1,944,001	26,710	67,549	544,605	7,694	2,477,252	2,406,406	1,572,023	21,243	94,584	432,401
$500,000 under $1,000,000	3,412	2,359,894	2,269,095	1,518,616	19,093	56,599	400,575	2,907	2,011,687	1,931,048	1,278,530	16,943	72,186	338,315
$1,000,000 under $5,000,000	1,762	3,168,257	3,043,702	2,091,892	18,208	86,511	476,304	1,572	2,837,813	2,725,887	1,878,665	15,921	95,607	412,026
$5,000,000 or more	155	1,766,634	1,679,639	1,066,503	12,963	56,662	269,900	145	1,542,502	1,458,513	941,273	9,385	59,217	243,998
Receipts not reported	447	216	-	-	221	[1]545	49	-	-	-	-	-	-	-

Footnotes at end of table.

Table 5.4.—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(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)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Eating and drinking places														
Total	58,289	13,108,754	12,760,818	5,842,817	341,802	276,176	316,743	33,322	9,953,591	9,678,268	4,400,423	242,182	456,053	242,212
$1 under $10,000	1,633	10,826	8,936	4,458	1,667	[1]5,763	1,195	379	2,925	2,224	1,078	45	617	98
$10,000 under $25,000	3,477	65,240	60,619	32,130	2,600	[1]3,630	2,484	1,457	29,691	26,516	13,047	833	2,614	743
$25,000 under $50,000	9,357	354,112	341,156	177,289	10,869	[1]8,994	10,341	3,637	140,182	135,498	68,427	2,950	7,613	3,769
$50,000 under $100,000	13,888	999,598	977,664	457,257	29,901	[1]8,800	25,311	7,466	541,211	525,398	241,623	14,535	25,556	12,417
$100,000 under $200,000	13,772	2,016,667	1,982,557	906,810	55,021	20,745	39,786	8,922	1,339,774	1,314,805	587,712	36,072	56,665	24,266
$200,000 under $500,000	10,310	3,292,190	3,243,361	1,384,218	90,587	81,765	57,876	7,802	2,512,149	2,474,101	1,051,210	64,235	123,138	43,356
$500,000 under $1,000,000	3,134	2,053,522	2,019,618	884,488	46,286	64,874	43,567	2,642	1,726,390	1,698,257	733,664	37,951	74,923	37,581
$1,000,000 under $5,000,000	1,009	1,731,551	1,648,348	753,925	42,167	59,201	42,387	821	1,427,126	1,368,396	609,350	33,248	69,058	34,538
$5,000,000 or more	132	2,584,385	2,478,559	1,242,242	62,605	79,878	92,988	96	2,233,553	2,133,073	1,094,312	52,313	95,279	85,444
Receipts not reported	1,578	663	-	-	99	[1]3,100	808	(*)	(*)	-	-	-	(*)	-
Other retail stores														
Total	72,989	25,628,670	24,984,980	17,318,602	296,642	714,503	3,885,111	50,626	22,182,263	21,616,445	14,938,759	246,792	871,333	3,292,311
$1 under $10,000	3,430	17,884	13,004	8,182	899	[1]6,264	8,789	889	6,680	3,510	1,910	393	1,693	794
$10,000 under $25,000	3,709	67,018	62,573	38,435	1,776	[1]3,420	25,585	1,447	29,077	26,573	15,425	487	3,052	6,657
$25,000 under $50,000	5,929	223,701	214,496	127,869	6,011	[1]5,212	55,044	3,109	120,303	113,489	62,601	2,992	7,264	25,531
$50,000 under $100,000	11,160	846,761	817,335	513,306	16,045	[1]4,306	163,842	6,446	494,289	474,781	287,468	6,618	28,206	91,276
$100,000 under $200,000	18,340	2,730,061	2,682,256	1,726,225	36,384	70,791	444,096	13,664	2,063,815	2,023,932	1,269,083	27,160	92,999	323,368
$200,000 under $500,000	19,986	6,248,818	6,132,680	4,090,055	77,405	200,383	905,286	16,973	5,359,652	5,253,720	3,464,944	66,097	232,562	759,827
$500,000 under $1,000,000	5,604	3,865,170	3,792,219	2,623,138	43,238	112,356	541,309	5,026	3,467,159	3,398,859	2,350,032	38,038	125,288	485,452
$1,000,000 under $5,000,000	3,024	5,389,171	5,234,428	3,808,769	50,429	139,788	750,312	2,593	4,678,828	4,542,746	3,293,439	43,233	162,883	650,769
$5,000,000 or more	357	6,236,266	6,035,989	4,382,623	64,235	211,878	989,055	330	5,958,942	5,778,835	4,193,857	61,657	216,729	948,637
Receipts not reported	1,451	3,820	-	-	220	[1]1,491	1,793	(*)	(*)	-	-	(*)	(*)	-
Wholesale and Retail Trade not Allocable														
Total	4,267	3,004,693	2,963,922	2,276,946	30,148	64,226	388,675	3,162	2,583,045	2,548,868	1,964,855	24,131	71,917	330,496
$1 under $10,000	840	44,749	44,576	23,490	896	620	9,375	-	-	-	-	-	-	-
$10,000 under $25,000								-	-	-	-	-	-	-
$25,000 under $50,000								486	34,293	34,238	17,683	486	1,356	5,014
$50,000 under $100,000														
$100,000 under $200,000	653	99,413	97,655	69,048	1,766	1,457	18,712	458	73,642	72,380	48,985	1,512	2,527	15,951
$200,000 under $500,000	1,181	408,243	402,769	301,264	4,497	10,625	61,735	960	337,646	334,223	248,848	3,439	11,933	50,969
$500,000 under $1,000,000	789	545,269	540,196	388,721	6,336	10,201	87,147	686	470,458	465,739	340,509	5,081	12,142	68,169
$1,000,000 under $5,000,000	595	1,186,512	1,166,215	886,710	12,561	23,562	142,872	460	984,184	966,689	732,487	9,843	25,849	122,582
$5,000,000 or more	77	720,507	712,511	607,713	4,092	17,761	68,834	70	682,822	675,599	576,343	3,770	18,110	67,811
Receipts not reported	(*)	-	-	-	-	-	-	(*)	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE														
Total	407,192	146,905,082	76,636,579	38,352,934	3,531,061	15,074,693	872,792	257,716	129,978,787	66,798,244	33,735,969	2,639,571	16,998,989	613,032
$1 under $10,000	123,992	481,970	83,189	13,400	73,721	[1]143,660	27,352	59,946	259,371	36,652	4,145	26,599	89,994	3,292
$10,000 under $25,000	80,855	1,260,796	354,605	58,827	170,293	70,304	23,433	54,907	865,128	208,123	31,893	105,137	256,558	10,608
$25,000 under $50,000	62,784	2,192,792	769,841	112,323	262,085	318,526	44,306	47,088	1,647,051	516,610	61,549	182,603	461,968	27,421
$50,000 under $100,000	49,244	3,414,411	1,557,471	213,092	321,966	457,148	51,134	39,035	2,707,223	1,157,597	145,576	234,762	605,408	23,438
$100,000 under $200,000	29,849	4,044,713	1,851,559	296,765	313,075	526,642	41,146	24,277	3,298,460	1,424,094	191,677	216,528	647,961	23,091
$200,000 under $500,000	20,750	6,143,878	2,569,986	565,811	386,422	652,653	20,534	17,011	5,055,784	1,978,173	385,770	256,046	846,472	18,164
$500,000 under $1,000,000	8,093	5,522,077	1,820,814	418,114	261,058	548,322	22,883	6,777	4,638,411	1,345,012	291,330	178,235	660,898	7,465
$1,000,000 under $5,000,000	7,703	15,509,566	4,830,944	1,490,728	473,710	1,570,750	114,878	6,571	13,205,745	3,616,247	1,056,829	339,993	1,840,787	82,327
$5,000,000 or more	2,491	108,334,879	62,798,170	35,183,874	1,266,569	11,143,777	490,643	2,098	98,301,614	56,515,736	31,567,200	1,099,668	11,588,910	417,226
Receipts not reported	21,432	-	-	-	2,162	[1]69,769	36,483	(*)	-	-	-	-	(*)	-
Banking														
Total	13,497	30,232,237	3,751,175	70,685	705,259	2,272,717	11,895	12,449	27,085,314	3,361,809	67,016	629,892	2,403,108	11,806
$1 under $10,000	190	2,428	1,865	-	42	[1]1,064	-	-	-	-	-	-	-	-
$10,000 under $25,000														
$25,000 under $50,000	223	8,300	5,473	-	244	[1]602	-	930	57,382	6,684	-	954	12,858	-
$50,000 under $100,000	792	57,261	4,020	-	1,157	11,128	-							
$100,000 under $200,000	2,292	313,699	27,615	-	7,056	48,125	-	2,178	299,073	25,787	-	6,477	50,362	-
$200,000 under $500,000	4,167	1,307,720	102,321	-	32,737	156,889	-	3,947	1,238,358	95,205	-	30,588	169,473	-
$500,000 under $1,000,000	2,585	1,806,510	171,767	152	43,635	182,908	17	2,460	1,716,152	163,020	152	41,256	191,436	17
$1,000,000 under $5,000,000	2,497	4,960,921	455,203	1,908	109,475	403,164	221	2,322	4,593,268	424,497	1,908	101,001	427,516	221
$5,000,000 or more	699	21,775,398	2,982,911	68,625	510,913	1,472,176	11,657	613	19,181,081	2,646,636	64,956	449,616	1,551,463	11,568
Receipts not reported	(*)	-	-	-	-	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(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)	(14)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Credit Agencies Other Than Banks														
Total	54,717	16,081,182	4,219,001	749,406	277,334	835,623	339,912	35,665	14,354,844	3,785,882	680,484	240,308	1,263,399	320,077
$1 under $10,000	23,085	55,604	5,130	97	3,321	[1]43,506	2,360	11,227	30,708	1,686	32	424	15,859	197
$10,000 under $25,000	5,259	83,227	21,563	591	1,794	[1]48,673	754	3,563	55,917	10,997	496	737	20,523	575
$25,000 under $50,000	5,579	201,296	64,437	3,792	5,409	7,270	184	3,970	144,115	42,764	188	2,411	45,735	12
$50,000 under $100,000	6,849	479,496	173,020	1,384	6,096	49,403	388	5,555	393,414	141,463	1,121	4,516	80,378	259
$100,000 under $200,000	5,414	736,158	284,721	6,260	10,991	105,233	2,652	4,610	632,948	236,872	6,210	5,536	127,837	2,337
$200,000 under $500,000	3,432	1,036,578	293,839	6,746	12,927	80,827	1,172	2,981	897,891	266,380	3,049	10,077	114,986	701
$500,000 under $1,000,000	1,715	1,213,502	177,420	11,891	13,520	69,910	2,031	1,528	1,081,999	159,414	7,635	12,014	80,619	1,008
$1,000,000 under $5,000,000	2,019	4,139,703	552,138	16,050	51,855	195,999	15,028	1,846	3,776,816	483,082	9,913	44,417	250,286	14,161
$5,000,000 or more	428	8,135,618	2,646,733	702,595	171,394	423,336	315,343	385	7,341,036	2,443,224	651,840	160,176	527,176	300,827
Receipts not reported	936	-	-	-	27	[1]4,176	-	-	-	-	-	-	-	-
Security and Commodity Brokers, Dealers, Exchanges, and Services														
Total	3,390	3,704,686	908,612	8,252	27,525	776,542	1,474	2,544	3,530,352	857,918	2,436	25,595	802,715	1,474
$1 under $10,000	539	1,749	640	-	64	[1]706	-	} 466	3,575	1,298	-	32	1,365	-
$10,000 under $25,000	214	3,286	1,339	-	42	[1]1,908	-							
$25,000 under $50,000	481	17,929	3,794	-	118	1,179	-	350	13,371	3,789	-	92	2,380	-
$50,000 under $100,000	387	29,418	19,584	1,867	426	2,467	-	239	18,026	12,427	-	259	5,379	-
$100,000 under $200,000	526	76,955	10,280	371	1,374	11,294	-	505	73,627	7,559	27	1,292	11,630	-
$200,000 under $500,000	369	112,501	23,142	-	822	21,946	-	342	104,943	23,142	-	705	22,497	-
$500,000 under $1,000,000	235	156,402	47,589	2	1,154	30,017	-	200	134,053	40,593	-	822	32,523	-
$1,000,000 under $5,000,000	351	658,552	121,155	2,402	4,499	184,148	1,474	332	608,571	114,993	2,402	3,943	191,786	1,474
$5,000,000 or more	115	2,647,894	681,089	3,610	19,003	528,918	-	111	2,574,186	654,117	7	18,450	535,155	-
Receipts not reported	(*)	-	-	-	(*)	(*)	-	-	-	-	-	-	-	-
Holding and Other Investment Companies														
Total	33,826	8,083,855	337,133	99,546	71,389	6,312,436	5,500	21,812	7,785,462	303,402	84,832	54,945	6,442,136	1,745
$1 under $10,000	17,333	45,916	1,088	417	1,992	[1]17,128	5	10,702	32,185	625	370	513	18,369	-
$10,000 under $25,000	5,268	76,476	5,396	2,044	2,270	23,709	-	4,313	63,305	3,803	1,255	1,005	37,147	-
$25,000 under $50,000	2,853	95,764	4,446	396	3,500	40,422	27	2,500	84,010	4,388	320	2,412	49,713	27
$50,000 under $100,000	2,059	131,294	4,733	1,021	2,704	56,665	137	1,739	111,703	3,428	393	2,102	71,013	114
$100,000 under $200,000	1,185	155,943	10,999	7,135	4,832	69,216	3,186	1,016	132,887	4,134	816	2,681	78,951	3
$200,000 under $500,000	799	233,771	5,215	2,004	7,265	113,980	12	678	196,311	2,211	1,233	4,411	126,954	12
$500,000 under $1,000,000	322	213,581	21,275	7,301	2,878	122,648	100	301	198,318	18,444	5,555	2,285	127,531	-
$1,000,000 under $5,000,000	367	828,839	41,428	14,938	14,382	530,598	1,624	336	758,614	32,330	11,598	9,222	548,104	1,588
$5,000,000 or more	229	6,302,271	242,553	64,290	31,517	5,381,436	311	221	6,208,129	234,039	63,292	30,314	5,384,321	1
Receipts not reported	3,411	-	-	-	49	[1]9,110	98	(*)	-	-	-	-	(*)	-
Insurance Carriers														
Total	5,113	69,005,992	56,812,345	34,694,192	353,609	3,141,990	95,228	3,296	62,170,595	50,639,886	30,892,200	324,506	3,442,946	45,614
$1 under $10,000	529	1,916	1,032	128	3	[1]320	-	309	1,183	543	14	2	522	-
$10,000 under $25,000	281	4,552	2,277	210	172	970	-	200	2,965	966	104	16	1,673	-
$25,000 under $50,000	454	16,633	12,078	3,317	315	1,497	-	302	11,403	8,515	1,261	105	2,625	-
$50,000 under $100,000	581	37,049	30,569	5,041	747	3,011	-	417	25,753	20,684	2,878	647	5,759	-
$100,000 under $200,000	476	64,050	52,065	12,973	719	2,432	-	346	45,730	37,329	8,272	484	6,489	-
$200,000 under $500,000	595	186,667	149,105	49,269	1,926	[1]3,285	-	297	96,658	82,942	20,778	801	12,708	-
$500,000 under $1,000,000	449	322,470	275,376	115,269	1,604	3,010	-	282	204,732	173,668	77,266	904	22,010	-
$1,000,000 under $5,000,000	878	2,014,911	1,772,909	779,250	9,799	34,773	-	537	1,255,082	1,110,217	486,961	6,072	101,347	-
$5,000,000 or more	817	66,357,744	54,516,934	33,728,735	338,324	3,099,924	95,228	607	60,527,089	49,205,022	30,294,666	315,475	3,289,813	45,614
Receipts not reported	(*)	-	-	-	-	(*)	-	-	-	-	-	-	-	-
Insurance Agents, Brokers, and Service														
Total	28,771	3,321,428	3,143,565	778,379	53,007	292,215	84	20,401	2,821,235	2,662,752	642,138	45,360	326,201	62
$1 under $10,000	4,972	23,603	20,721	938	559	357	14	2,789	13,334	11,444	344	155	4,634	14
$10,000 under $25,000	4,447	74,620	69,683	4,916	1,666	3,613	-	2,622	44,544	42,371	2,620	1,009	10,168	-
$25,000 under $50,000	5,907	213,045	203,970	10,325	4,584	17,970	-	4,237	154,257	146,792	3,781	3,233	24,893	-
$50,000 under $100,000	6,431	457,685	436,628	33,427	9,040	37,884	-	5,156	364,634	346,050	19,015	7,170	44,345	-
$100,000 under $200,000	3,775	516,756	493,971	80,996	9,264	40,084	48	3,185	436,827	417,741	52,230	8,134	42,404	48
$200,000 under $500,000	2,037	607,258	577,016	157,844	8,316	50,821	-	1,811	545,104	516,345	120,623	8,040	52,547	-
$500,000 under $1,000,000	389	251,909	234,999	65,246	5,229	16,049	-	326	208,583	193,553	48,343	4,631	17,950	-
$1,000,000 under $5,000,000	288	546,700	530,816	262,367	5,062	36,616	14	247	489,622	474,738	233,076	3,999	37,575	-
$5,000,000 or more	32	629,852	575,761	162,320	9,287	88,870	8	28	564,330	513,718	162,106	8,989	91,685	-
Receipts not reported	493	-	-	-	-	[1]49	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(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)	(14)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Real Estate														
Total	267,879	16,475,702	7,464,748	1,952,474	2,042,938	1,443,170	418,699	161,548	12,230,985	5,186,595	1,366,863	1,318,965	2,318,484	232,254
$1 under $10,000	77,489	353,063	54,560	11,820	67,773	[1]81,522	24,973	34,606	180,745	21,812	3,385	25,473	50,398	3,081
$10,000 under $25,000	65,241	1,016,326	252,500	51,066	164,316	92,822	22,679	43,935	694,027	147,386	27,418	102,370	185,718	10,033
$25,000 under $50,000	47,286	1,639,825	475,643	94,493	247,915	250,790	44,095	35,633	1,236,369	309,181	55,999	174,330	335,839	27,382
$50,000 under $100,000	32,146	2,222,208	888,917	170,352	301,796	296,590	50,609	25,217	1,741,848	629,886	122,169	219,134	386,635	23,065
$100,000 under $200,000	16,182	2,181,152	971,908	189,030	278,839	250,258	35,260	12,438	1,677,368	694,672	124,122	191,924	330,288	20,703
$200,000 under $500,000	9,351	2,659,383	1,419,348	349,948	322,429	231,475	19,350	6,956	1,976,519	991,948	240,087	201,424	347,307	17,451
$500,000 under $1,000,000	2,398	1,557,703	892,388	218,253	193,038	123,780	20,735	1,681	1,094,574	596,320	152,379	116,323	188,829	6,440
$1,000,000 under $5,000,000	1,303	2,359,940	1,357,295	413,813	278,638	185,452	96,517	950	1,723,772	976,410	310,971	171,339	284,173	64,883
$5,000,000 or more	171	2,486,102	1,152,189	453,699	186,131	149,117	68,096	133	1,905,763	818,980	330,333	116,648	209,297	59,216
Receipts not reported	16,311	-	-	-	2,063	[1]55,592	36,385	-	-	-	-	-	-	-
SERVICES														
Total	228,898	51,046,273	48,542,750	27,970,369	3,202,060	2,021,876	2,344,985	132,006	41,029,054	39,069,483	22,300,065	2,359,825	3,083,792	1,962,529
$1 under $10,000	30,268	190,411	121,090	63,821	35,511	[1]50,092	23,299	10,842	101,438	52,452	20,604	16,304	20,079	5,174
$10,000 under $25,000	29,392	563,095	491,442	212,176	57,263	[1]16,715	31,869	13,976	288,306	235,656	76,371	26,309	51,616	14,141
$25,000 under $50,000	33,229	1,288,889	1,205,965	521,804	107,426	22,854	33,090	18,659	750,003	696,043	265,481	61,299	97,067	15,748
$50,000 under $100,000	38,437	2,869,394	2,745,006	1,313,209	205,456	73,560	67,845	25,747	1,922,395	1,839,598	803,501	133,729	175,186	37,077
$100,000 under $200,000	35,543	5,258,112	5,019,529	2,581,678	310,020	179,003	147,510	25,986	3,895,557	3,702,974	1,790,391	221,055	307,921	109,846
$200,000 under $500,000	29,286	9,206,529	8,909,595	4,843,758	540,811	252,140	263,803	22,103	6,954,837	6,750,188	3,508,204	405,282	485,885	189,313
$500,000 under $1,000,000	9,262	6,495,186	6,287,171	3,651,618	352,589	231,114	181,569	7,243	5,088,373	4,920,995	2,769,632	278,178	331,304	144,542
$1,000,000 under $5,000,000	5,317	10,105,881	9,660,800	5,717,997	609,726	429,204	274,459	4,416	8,417,603	8,077,977	4,767,695	470,239	583,161	235,266
$5,000,000 or more	696	14,835,001	14,102,152	9,064,308	938,473	926,899	1,301,539	610	13,447,342	12,793,600	8,298,186	720,856	1,004,465	1,205,694
Receipts not reported	17,470	233,775	-	-	44,785	[1]26,091	20,002	2,425	163,200	-	-	26,574	27,108	5,728
Hotels and Other Lodging Places														
Total	16,851	5,330,219	4,872,092	2,330,254	403,264	263,755	88,273	9,403	4,051,387	3,654,185	1,678,918	284,565	417,775	49,149
$1 under $10,000	1,318	9,078	5,611	2,158	2,025	[1]1,676	-	446	4,867	1,983	510	166	1,720	-
$10,000 under $25,000	2,431	46,867	41,839	17,937	7,707	[1]4,758	2,140	968	20,505	17,036	5,501	2,262	3,382	246
$25,000 under $50,000	2,504	97,525	90,069	32,300	13,703	1,918	773	1,572	64,130	57,337	17,799	7,613	9,672	478
$50,000 under $100,000	2,910	223,721	210,012	81,544	27,847	2,759	5,668	1,813	136,115	130,375	42,470	14,774	15,098	731
$100,000 under $200,000	2,690	433,857	379,030	167,018	49,064	20,371	7,707	1,791	307,900	255,410	108,687	31,340	31,390	4,678
$200,000 under $500,000	2,435	770,509	742,445	333,493	66,209	[1]5,669	13,664	1,578	489,327	474,837	184,563	41,868	47,139	2,950
$500,000 under $1,000,000	950	678,145	641,663	302,483	56,024	7,537	6,860	574	412,637	383,118	156,819	35,626	35,236	3,861
$1,000,000 under $5,000,000	601	1,214,121	1,140,163	544,565	76,890	52,511	15,602	435	896,127	843,790	392,674	54,634	77,597	10,964
$5,000,000 or more	95	1,847,484	1,621,260	848,756	103,332	188,674	30,178	89	1,711,585	1,490,299	769,895	95,960	192,119	25,238
Receipts not reported	917	8,912	-	-	463	2,088	5,681	(*)	(*)	-	-	(*)	(*)	(*)
Personal Services														
Total	36,490	6,088,786	5,983,878	3,262,727	266,191	262,110	213,648	22,638	4,836,296	4,751,378	2,536,873	204,379	319,435	176,143
$1 under $10,000	2,281	14,192	11,638	5,034	1,493	[1]999	1,008	842	7,053	4,799	1,913	543	1,848	150
$10,000 under $25,000	4,905	86,175	81,788	36,626	7,425	[1]4,276	1,980	2,176	40,287	37,255	13,878	3,076	3,492	648
$25,000 under $50,000	7,388	269,882	264,517	122,207	17,727	3,483	4,915	3,981	150,763	147,724	64,322	8,535	11,122	2,919
$50,000 under $100,000	8,892	642,881	632,012	310,680	35,286	18,254	18,323	5,928	427,453	420,230	200,737	22,292	28,510	12,055
$100,000 under $200,000	6,028	849,561	839,778	443,890	39,413	32,096	16,568	4,432	625,641	617,215	307,326	27,017	43,068	13,729
$200,000 under $500,000	4,486	1,379,321	1,357,687	743,010	51,954	55,745	36,053	3,454	1,064,375	1,046,119	555,020	39,941	61,817	28,220
$500,000 under $1,000,000	1,280	880,065	866,028	498,231	30,732	35,161	26,164	1,068	720,646	710,616	392,504	26,161	40,786	20,887
$1,000,000 under $5,000,000	658	1,179,380	1,157,023	677,645	45,683	74,243	51,570	615	1,098,842	1,077,889	628,169	43,093	75,931	47,123
$5,000,000 or more	58	786,430	773,407	425,404	36,400	48,600	57,067	44	701,040	689,531	373,004	33,721	52,763	50,412
Receipts not reported	515	899	-	-	78	[1]197	-	(*)	(*)	-	-	-	(*)	-
Business Services														
Total	69,888	18,376,093	17,673,073	11,263,610	906,692	671,443	480,735	40,452	15,335,128	14,789,990	9,544,136	585,583	1,046,871	394,678
$1 under $10,000	11,499	71,895	44,099	20,963	15,170	[1]17,875	8,973	4,803	42,852	23,022	7,051	8,846	8,507	4,076
$10,000 under $25,000	8,754	168,806	144,445	59,652	17,004	424	10,723	4,671	96,126	75,879	20,193	10,608	22,637	7,296
$25,000 under $50,000	10,316	397,351	378,405	154,641	30,104	4,652	9,011	6,042	240,734	226,703	78,005	19,403	33,100	5,935
$50,000 under $100,000	10,197	765,278	739,322	340,257	47,438	36,080	12,383	7,253	551,771	530,504	218,792	35,261	64,506	7,007
$100,000 under $200,000	9,693	1,413,684	1,361,274	686,470	65,626	45,910	36,669	6,946	1,031,797	994,248	450,979	46,846	94,805	22,266
$200,000 under $500,000	7,405	2,289,594	2,219,471	1,292,361	104,128	77,285	41,881	5,504	1,738,452	1,678,355	919,687	79,338	130,162	25,996
$500,000 under $1,000,000	2,822	1,939,889	1,894,348	1,176,207	78,916	51,991	39,457	2,257	1,566,803	1,529,015	931,265	67,126	88,114	32,539
$1,000,000 under $5,000,000	1,873	3,582,457	3,486,404	2,246,852	189,892	104,929	87,956	1,599	3,065,993	2,991,027	1,959,680	130,652	159,326	75,838
$5,000,000 or more	305	7,602,680	7,405,305	5,286,207	330,420	386,237	227,047	263	6,893,289	6,741,237	4,958,484	169,725	431,489	212,127
Receipts not reported	7,025	144,459	-	-	27,994	[1]18,190	6,635	1,114	107,311	-	-	17,778	14,225	1,598

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(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)	(14)
SERVICES—Continued														
Automobile Services and Miscellaneous Repair Services														
Total	32,990	5,592,971	5,346,976	2,797,872	852,536	188,442	258,680	21,188	4,496,110	4,299,624	2,180,766	687,630	275,450	207,510
$1 under $10,000	3,465	22,745	16,256	8,230	5,607	[1]5,552	4,512	1,029	10,406	5,289	2,149	1,994	1,768	104
$10,000 under $25,000	4,521	86,231	77,180	32,688	11,700	2,277	3,005	2,316	47,969	40,469	12,658	7,343	7,770	738
$25,000 under $50,000	4,573	181,840	167,683	72,451	24,153	4,531	7,164	2,661	100,589	97,313	33,199	14,039	13,883	3,416
$50,000 under $100,000	6,612	486,208	467,784	235,616	50,169	9,667	17,194	4,315	318,794	304,372	138,463	36,410	22,514	6,507
$100,000 under $200,000	6,363	907,238	887,177	510,949	76,981	31,652	41,344	4,917	708,045	689,789	381,454	61,557	41,775	33,036
$200,000 under $500,000	4,681	1,438,641	1,390,991	762,763	177,609	53,137	72,251	4,022	1,241,757	1,196,858	654,712	150,972	66,401	66,125
$500,000 under $1,000,000	1,195	855,991	822,891	483,147	124,654	26,682	50,045	976	706,219	677,578	390,893	101,388	34,817	46,010
$1,000,000 under $5,000,000	588	990,382	955,903	455,978	185,941	41,428	42,512	529	870,487	838,924	403,861	156,372	54,446	38,140
$5,000,000 or more	26	598,184	561,111	236,050	181,886	24,388	20,602	22	476,622	449,032	163,377	150,655	30,724	13,383
Receipts not reported	966	25,511	-	-	13,836	232	51	401	15,222	-	-	6,900	1,352	51
Amusement and Recreation Services														
Total	31,858	7,824,847	7,136,081	4,015,916	591,174	320,155	1,125,227	15,686	6,115,718	5,591,794	3,029,489	459,217	547,496	1,017,228
$1 under $10,000	5,740	43,918	22,457	16,913	8,901	[1]15,141	6,562	1,709	24,452	8,749	6,101	3,714	2,891	283
$10,000 under $25,000	4,457	86,851	72,981	32,869	10,226	[1]11,480	5,495	1,737	34,758	28,479	11,837	1,726	4,348	3,160
$25,000 under $50,000	4,103	178,671	150,755	74,572	17,418	2,068	7,976	2,269	108,552	86,133	40,378	9,177	13,916	1,949
$50,000 under $100,000	4,327	327,941	300,935	147,191	32,465	[1]5,691	4,798	2,385	188,961	168,054	74,845	16,996	17,149	2,908
$100,000 under $200,000	4,610	732,113	656,402	329,277	53,055	15,380	29,213	3,230	523,443	460,694	219,153	34,613	41,949	24,179
$200,000 under $500,000	4,320	1,424,693	1,317,413	714,821	90,353	5,844	82,289	2,949	954,233	902,202	451,512	54,975	75,706	55,724
$500,000 under $1,000,000	762	528,839	495,750	260,716	27,058	39,101	18,098	524	385,627	358,943	171,997	20,751	42,764	15,897
$1,000,000 under $5,000,000	675	1,528,873	1,349,843	780,819	80,050	86,622	32,094	485	1,159,094	1,031,322	555,549	59,524	125,313	22,905
$5,000,000 or more	122	2,963,459	2,769,545	1,658,738	270,525	204,896	938,555	107	2,728,388	2,547,218	1,498,117	257,210	218,241	890,223
Receipts not reported	2,741	9,489	-	-	1,123	[1]1,444	147	292	8,210	-	-	531	5,219	-
Other Services														
Total	40,823	7,833,357	7,530,650	4,299,990	182,203	315,971	178,422	22,640	6,194,415	5,982,512	3,329,883	138,451	476,765	117,821
$1 under $10,000	5,965	28,583	21,029	10,523	2,315	[1]8,849	2,244	2,013	11,808	8,610	2,880	1,041	3,345	561
$10,000 under $25,000	4,325	88,165	73,209	32,404	3,201	1,098	8,526	2,108	48,661	36,538	12,304	1,294	9,987	2,053
$25,000 under $50,000	4,345	163,620	154,536	65,633	4,321	6,202	3,251	2,134	85,235	80,833	31,778	2,532	15,374	1,051
$50,000 under $100,000	5,499	423,365	394,941	197,921	12,251	12,491	9,479	4,053	299,301	286,063	128,194	7,996	27,409	7,869
$100,000 under $200,000	6,158	921,659	895,868	444,074	25,881	33,594	16,009	4,670	698,731	685,618	322,792	19,682	54,934	11,958
$200,000 under $500,000	5,959	1,903,771	1,881,588	997,310	50,558	65,798	17,665	4,597	1,466,693	1,451,817	742,710	38,188	104,660	10,298
$500,000 under $1,000,000	2,253	1,612,257	1,566,491	930,834	35,205	70,642	40,945	1,844	1,296,441	1,261,725	726,154	27,126	89,587	25,348
$1,000,000 under $5,000,000	922	1,610,668	1,571,464	1,012,138	31,270	69,471	44,725	753	1,327,060	1,295,025	827,762	25,964	90,548	40,296
$5,000,000 or more	91	1,036,764	971,524	609,153	15,910	74,104	28,090	85	936,418	876,283	535,309	13,585	79,129	14,311
Receipts not reported	5,305	44,505	-	-	1,291	[1]8,580	7,488	382	24,067	-	-	1,043	1,792	4,076

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Negative amount.
NOTE: Estimates are rounded and may not add to totals.
"Nature of business not allocable" is not listed separately because of high sampling variability; however, it is included in the appropriate totals.
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

CORPORATIONS WITH BUSINESS RECEIPTS UNDER $1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES

Selected industry	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	United States, total			Alabama			Alaska			Arizona		
All industries	1,389,873	216,785,368	6,669,590	14,059	2,361,559	76,227	1,714	369,249	[1]5,232	9,811	1,391,566	31,424
Agriculture, forestry, and fisheries	29,904	3,845,487	81,347	451	61,817	3,085	(*)	(*)	(*)	351	59,632	4,691
Mining	11,416	1,634,149	[1]99,189	(*)	(*)	(*)	-	-	-	173	2,275	[1]5,485
Contract construction	111,302	22,307,932	465,953	1,152	237,049	5,569	176	85,794	3,397	832	214,676	676
General contractors	48,095	9,520,346	147,646	675	129,860	2,186	89	68,658	1,910	357	96,507	[1]2,423
Special trade contractors	63,207	12,787,586	318,307	476	107,189	3,383	88	17,136	1,487	475	118,169	3,099
Manufacturing	149,416	37,571,108	836,212	1,315	428,371	7,227	145	39,014	[1]1,943	773	158,700	[1]2,574
Transportation, communication, electric, gas, and sanitary services	60,652	8,949,777	277,497	399	93,645	3,440	196	5,708	[1]1,057	183	41,182	[1]1,245
Wholesale and retail trade	401,374	94,336,538	2,052,361	3,640	1,078,586	24,754	599	174,316	[1]3,955	2,332	576,876	16,958
Wholesale trade	116,598	30,148,036	683,425	1,109	415,377	7,520	214	52,676	[1]4,739	706	137,998	4,506
Retail trade	281,155	63,096,448	1,346,039	2,511	656,145	16,829	364	115,770	741	1,623	437,652	12,932
Automotive dealers and service stations	36,635	11,496,082	119,263	406	148,118	1,343	(*)	(*)	(*)	223	53,146	2,330
Furniture, home furnishings, and equipment stores	27,279	6,505,459	132,580	431	115,982	1,559	-	-	-	280	70,455	1,576
Eating and drinking places	57,052	8,621,045	135,973	351	91,539	2,795	171	34,969	298	388	107,075	2,521
Other retail trade	160,189	36,473,862	958,223	1,322	300,506	11,132	170	75,993	420	732	206,976	6,505
Wholesale and retail trade not allocable	3,621	1,092,054	22,897	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	397,068	23,245,383	2,389,035	5,285	282,266	30,993	389	17,635	[1]733	3,104	155,732	11,506
Finance	98,669	8,752,525	1,095,066	1,223	142,656	14,379	107	4,622	[1]1,376	714	44,411	6,555
Banking	10,482	3,548,329	405,509	210	80,521	10,562	4	2,945	414	(*)	(*)	(*)
Credit agencies other than banks	52,312	3,844,240	221,405	833	57,689	3,251	(*)	(*)	(*)	390	23,767	3,222
Other finance	35,875	1,359,956	468,152	180	4,446	566	(*)	(*)	(*)	323	19,853	3,245
Insurance	31,900	2,826,334	174,197	349	37,405	2,945	(*)	(*)	(*)	323	42,786	3,845
Insurance carriers	3,358	628,686	6,315	35	12,561	769	(*)	(*)	(*)	176	27,357	2,543
Insurance agents, brokers, and service	28,542	2,197,648	167,882	314	24,844	2,176	(*)	(*)	-	146	15,429	1,302
Real estate	266,499	11,666,524	1,119,772	3,712	102,205	13,669	265	11,625	782	2,067	68,535	1,106
Operators, except developers, and lessors of buildings	184,552	7,640,368	767,798	1,845	70,106	11,210	158	10,151	825	918	18,600	2,162
Other real estate	81,947	4,026,156	351,974	1,867	32,099	2,459	107	1,474	[1]43	1,149	49,935	[1]1,056
Services	222,693	24,805,247	670,070	1,745	169,112	734	188	40,567	[1]898	2,022	182,493	6,897
Personal services	35,607	4,026,672	136,487	149	31,734	1,634	(*)	(*)	(*)	214	37,439	989
Business services	67,924	6,805,078	179,389	699	38,114	[1]866	(*)	(*)	(*)	727	67,559	4,321
Automobile services and miscellaneous repair services	32,421	3,827,583	123,477	221	29,138	87	(*)	(*)	(*)	330	29,543	[1]916
Amusement and recreation services	31,003	3,043,212	28,847	(*)	(*)	(*)	(*)	(*)	(*)	225	15,736	756
Other services	55,738	7,102,702	201,870	470	61,544	233	(*)	(*)	(*)	525	32,216	1,747
Nature of business not allocable	6,049	89,747	[1]3,696	(*)	-	-	-	-	-	(*)	-	-
	Arkansas			California			Colorado			Connecticut		
All industries	9,779	1,485,340	66,825	103,591	18,497,287	434,164	16,771	2,713,886	72,926	28,041	3,903,865	112,490
Agriculture, forestry, and fisheries	613	119,300	4,542	2,002	371,417	13,296	558	87,903	[1]3,938	217	34,922	811
Mining	146	38,789	3,772	727	59,228	[1]559	216	23,742	[1]1,771	(*)	(*)	(*)
Contract construction	396	59,566	1,552	8,151	1,933,652	10,232	1,303	382,919	[1]39	3,102	551,383	23,007
General contractors	227	26,343	[1]461	3,548	831,657	[1]2,040	785	175,803	1,376	1,431	202,986	9,832
Special trade contractors	169	33,223	2,013	4,602	1,101,995	12,272	517	207,116	[1]1,415	1,671	348,397	13,175
Manufacturing	771	153,743	125	14,055	3,810,519	49,617	1,397	234,068	3,737	3,431	738,321	5,653
Transportation, communication, electric, gas, and sanitary services	610	85,302	8,632	4,060	848,409	12,966	624	138,161	7,620	714	129,275	1,033
Wholesale and retail trade	2,585	617,763	18,156	26,244	7,032,032	139,293	4,910	1,249,337	32,105	8,648	1,751,751	37,416
Wholesale trade	574	134,877	4,676	8,874	2,437,712	51,929	1,449	446,614	13,237	2,002	366,257	7,621
Retail trade	1,967	482,799	13,524	17,172	4,485,462	85,229	3,428	779,440	18,142	6,474	1,334,810	29,801
Automotive dealers and service stations	250	74,655	[1]478	1,758	577,138	6,948	518	173,989	969	760	147,567	[1]743
Furniture, home furnishings, and equipment stores	145	20,939	1,041	2,198	582,305	9,810	283	107,183	328	792	188,606	4,217
Eating and drinking places	174	23,722	1,001	4,408	958,862	14,108	599	83,311	2,637	1,332	212,007	4,769
Other retail trade	1,398	363,483	11,960	8,809	2,367,157	54,363	2,029	414,957	14,208	3,590	786,630	21,558
Wholesale and retail trade not allocable	(*)	(*)	(*)	198	108,858	2,135	(*)	(*)	(*)	172	50,684	[1]6
Finance, insurance, and real estate	3,063	215,338	20,555	27,226	1,663,231	134,309	4,705	289,978	35,987	6,817	285,519	32,822
Finance	880	111,025	10,862	8,357	403,688	55,503	1,293	107,026	10,535	948	62,021	16,811
Banking	225	73,192	8,551	96	40,261	1,966	194	57,562	6,816	38	21,867	1,995
Credit agencies other than banks	504	34,547	2,422	4,347	225,387	16,429	557	34,811	[1]732	307	15,985	2,241
Other finance	151	3,286	[1]111	3,914	138,040	37,108	543	14,653	4,451	602	24,169	12,575
Insurance	624	38,741	1,843	2,449	239,887	9,433	535	64,115	7,222	648	45,397	2,196
Insurance carriers	104	23,652	224	111	17,929	[1]292	(*)	(*)	(*)	4	1,301	[1]330
Insurance agents, brokers, and service	521	15,089	1,619	2,338	221,958	9,725	511	57,239	7,351	644	44,096	2,526
Real estate	1,558	65,572	7,850	16,420	1,019,656	69,373	2,877	118,837	18,230	5,221	178,101	13,815
Operators, except developers, and lessors of buildings	[2]849	24,189	2,705	8,192	481,930	41,321	1,619	61,071	10,607	3,658	105,833	3,966
Other real estate	709	41,383	5,145	8,228	537,726	28,052	1,258	57,766	7,623	1,564	72,268	9,849
Services	1,594	195,539	9,491	20,612	2,772,400	74,866	3,006	307,778	[1]775	4,815	396,461	10,156
Personal services	293	61,727	8,045	2,276	347,384	4,948	481	65,693	2,817	864	74,831	5,139
Business services	583	62,973	[1]638	6,300	730,896	20,669	946	68,466	[1]993	1,243	110,996	1,809
Automobile services and miscellaneous repair services	(*)	(*)	(*)	2,191	352,450	14,167	194	33,966	[1]933	878	93,007	2,903
Amusement and recreation services	230	16,831	[1]868	4,134	524,780	13,826	319	21,960	[1]905	505	35,215	836
Other services	430	39,411	3,050	5,710	816,890	21,256	1,065	117,693	[1]761	1,325	82,412	[1]531
Nature of business not allocable	-	-	-	514	6,399	144	(*)	-	-	(*)	(*)	(*)

Footnotes at end of table.

CORPORATIONS WITH BUSINESS RECEIPTS UNDER $1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Delaware			Florida			Georgia			Hawaii		
All industries	6,064	750,218	56,846	63,917	8,061,938	256,567	24,058	4,252,111	132,575	5,953	796,409	16,143
Agriculture, forestry, and fisheries	49	844	[1]831	3,268	391,061	17,019	714	116,715	[1]648	(*)	(*)	(*)
Mining	(*)	(*)	(*)	216	29,439	2,074	(*)	(*)	(*)	-	-	-
Contract construction	261	45,056	880	4,454	920,561	10,527	2,181	483,772	5,063	698	132,613	3,243
General contractors	133	26,339	298	2,266	429,466	425	1,111	261,557	[1]935	264	55,439	4,158
Special trade contractors	127	18,717	582	2,188	491,095	10,102	1,070	222,215	5,998	434	77,174	[1]915
Manufacturing	230	95,516	662	4,983	829,077	12,846	1,952	489,237	4,460	317	65,801	1,892
Transportation, communication, electric, gas, and sanitary services	504	78,132	[1]1,808	2,331	348,608	[1]3,640	601	115,060	5,602	285	33,207	[1]1,136
Wholesale and retail trade	1,251	274,645	9,553	16,913	3,390,852	74,554	8,079	2,184,176	59,777	1,577	311,663	9,905
Wholesale trade	195	59,196	2,352	4,480	944,386	19,055	2,286	621,630	13,352	565	90,839	2,186
Retail trade	1,056	215,449	7,201	12,199	2,402,045	54,548	5,652	1,528,558	45,611	969	195,896	7,017
Automotive dealers and service stations	(*)	(*)	(*)	1,755	564,792	1,378	954	257,942	3,696	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores	(*)	(*)	(*)	1,490	297,474	7,303	1,011	258,213	8,006	(*)	(*)	(*)
Eating and drinking places	264	25,676	3,600	2,080	324,999	2,592	371	80,986	1,815	342	57,564	1,069
Other retail trade	658	156,340	3,494	6,874	1,214,780	43,275	3,317	931,417	32,094	580	127,796	5,499
Wholesale and retail trade not allocable	-	-	-	234	44,421	951	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	2,668	209,289	46,231	20,166	879,650	101,829	7,118	467,014	56,123	2,096	99,465	1,465
Finance	1,449	163,559	41,165	4,534	278,746	39,809	2,046	229,481	25,657	616	16,935	[1]2,248
Banking	(*)	(*)	(*)	225	118,533	10,019	327	111,503	17,292	-	-	-
Credit agencies other than banks	999	137,020	25,233	2,834	112,837	11,422	1,149	97,518	4,633	352	9,954	[1]3,500
Other finance	431	23,698	15,286	1,474	47,376	18,368	569	20,460	3,732	264	6,981	1,252
Insurance	162	12,710	1,227	1,429	89,321	7,165	809	50,474	4,678	(*)	(*)	(*)
Insurance carriers	15	5,277	911	129	5,687	509	89	12,933	769	(*)	(*)	(*)
Insurance agents, brokers, and service	147	7,433	316	1,301	83,634	6,656	720	37,541	3,909	(*)	(*)	(*)
Real estate	1,057	33,020	3,839	14,203	511,583	54,855	4,263	187,059	25,788	1,450	74,742	3,566
Operators, except developers, and lessors of buildings	724	17,969	2,553	7,868	268,194	24,264	2,555	115,428	16,129	820	49,281	6,989
Other real estate	333	15,051	1,286	6,335	243,389	30,591	1,707	71,631	9,659	630	25,461	[1]3,423
Services	1,025	46,518	2,155	11,495	1,272,690	41,358	3,288	394,841	2,327	878	129,863	1,278
Personal services	204	8,839	[1]49	1,694	132,995	4,117	574	75,763	1,664	132	25,553	1,209
Business services	361	7,807	2,322	3,370	281,022	7,472	978	116,624	[1]1,804	289	61,354	718
Automobile services and miscellaneous repair services	(*)	(*)	(*)	1,188	92,851	1,717	475	50,021	705	117	6,528	172
Amusement and recreation services	(*)	(*)	(*)	1,222	108,202	5,742	504	32,738	1,445	141	17,842	[1]871
Other services	336	16,135	[1]186	4,021	657,620	22,310	758	119,695	317	200	18,586	50
Nature of business not allocable	(*)	-	(*)	(*)	-	-	(*)	-	(*)	(*)	-	-
	Idaho			Illinois			Indiana			Iowa		
All industries	4,607	763,269	20,663	67,732	12,185,793	518,684	28,681	4,773,785	180,858	15,941	2,786,790	112,561
Agriculture, forestry, and fisheries	559	47,208	[1]7,600	771	84,425	[1]4,007	670	56,002	1,005	367	63,232	2,907
Mining	(*)	(*)	(*)	362	54,069	[1]1,948	100	30,603	[1]2,556	(*)	(*)	(*)
Contract construction	183	46,963	[1]37	5,340	1,231,442	44,677	2,370	495,500	13,046	1,031	192,840	1,942
General contractors	134	25,967	[1]46	1,866	350,534	7,849	792	177,946	[1]982	482	97,462	493
Special trade contractors	(*)	(*)	(*)	3,475	880,908	36,828	1,578	317,554	14,028	549	95,378	1,449
Manufacturing	268	75,914	[1]1,501	8,623	2,315,347	73,590	3,145	821,697	38,138	1,626	367,078	12,735
Transportation, communication, electric, gas, and sanitary services	288	31,798	[1]127	4,325	696,145	24,080	1,225	183,420	736	674	97,647	8,059
Wholesale and retail trade	1,481	416,149	14,400	20,367	4,932,101	124,895	8,369	2,216,363	67,103	4,673	1,458,062	27,982
Wholesale trade	560	161,165	4,951	5,903	1,704,547	41,421	2,346	624,131	17,339	1,188	456,408	8,034
Retail trade	903	249,726	9,261	14,293	3,170,091	82,688	5,985	1,570,396	48,616	3,446	973,669	20,657
Automotive dealers and service stations	176	89,925	1,006	1,517	428,861	6,017	573	276,222	2,066	406	144,297	501
Furniture, home furnishings, and equipment stores	(*)	(*)	(*)	1,155	248,958	6,404	532	138,428	3,058	384	84,392	5,269
Eating and drinking places	141	22,311	311	3,514	645,142	15,941	1,521	250,284	14,572	510	92,696	[1]231
Other retail trade	489	105,115	7,353	8,108	1,847,130	54,326	3,359	905,462	28,920	2,146	652,284	15,118
Wholesale and retail trade not allocable	(*)	(*)	(*)	171	57,463	786	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	1,149	76,823	13,972	17,006	1,368,942	196,196	8,349	523,238	48,757	5,189	412,046	48,746
Finance	180	8,558	1,567	5,556	661,570	99,536	2,194	271,625	23,888	2,163	290,533	37,820
Banking	(*)	(*)	(*)	1,016	272,884	29,377	301	124,721	15,768	616	182,952	22,817
Credit agencies other than banks	(*)	(*)	(*)	2,857	300,618	41,457	1,178	129,842	1,450	1,109	97,885	10,718
Other finance	101	991	558	1,683	88,068	28,702	716	17,062	6,670	438	9,696	4,285
Insurance	107	14,692	1,320	1,429	178,154	13,141	719	67,655	5,603	545	29,042	[1]208
Insurance carriers	69	4,399	719	198	40,330	[1]2,287	(*)	(*)	(*)	188	14,103	[1]2,321
Insurance agents, brokers, and service	(*)	(*)	(*)	1,230	137,824	15,428	680	53,686	6,939	358	14,939	2,113
Real estate	862	53,573	11,085	10,022	529,218	83,519	5,436	183,958	19,266	2,481	92,471	11,134
Operators, except developers, and lessors of buildings	500	24,458	1,516	7,279	348,531	52,331	3,888	130,365	14,501	1,750	58,185	8,207
Other real estate	362	29,115	9,569	2,743	180,687	31,188	1,547	53,593	4,765	731	34,286	2,927
Services	613	68,337	1,655	10,698	1,502,300	61,490	4,453	446,962	14,629	2,178	179,363	10,630
Personal services	(*)	(*)	(*)	1,339	196,552	6,460	928	129,218	3,323	436	65,841	4,071
Business services	258	29,017	2,666	2,871	395,409	19,645	1,243	111,632	4,037	528	20,869	1,968
Automobile services and miscellaneous repair services	(*)	(*)	(*)	1,483	253,607	8,623	992	78,506	4,040	334	31,345	[1]765
Amusement and recreation services	(*)	(*)	(*)	1,399	165,222	[1]381	506	42,728	[1]132	329	22,037	1,150
Other services	(*)	(*)	(*)	3,606	491,510	27,143	785	84,878	3,361	551	39,271	4,206
Nature of business not allocable	-	-	-	238	1,022	[1]289	-	-	-	(*)	-	(*)

Footnotes at end of table.

CORPORATIONS WITH BUSINESS RECEIPTS UNDER $1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Kansas			Kentucky			Louisiana			Maine		
All industries	11,871	1,958,464	76,892	14,572	2,445,941	101,982	23,415	3,524,845	121,454	6,499	1,221,643	44,006
Agriculture, forestry, and fisheries	351	59,509	[1]1,222	305	27,222	2,202	718	90,295	7,971	180	34,436	[1]89
Mining	313	29,276	[1]682	353	86,952	1,991	774	117,915	3,609	(*)	(*)	(*)
Contract construction	771	195,339	6,846	1,304	278,965	11,210	1,901	368,182	2,521	389	97,994	1,489
General contractors	370	92,131	2,236	530	103,605	2,502	985	220,119	2,994	169	43,653	1,498
Special trade contractors	401	103,208	4,610	774	175,360	8,708	916	148,063	[1]473	221	54,341	[1]9
Manufacturing	1,032	235,156	11,703	1,079	365,330	8,279	1,489	234,774	2,486	841	178,287	5,505
Transportation, communication, electric, gas, and sanitary services	711	116,782	7,497	871	82,172	8,025	1,319	167,836	7,371	294	45,951	3,758
Wholesale and retail trade	2,974	806,334	10,499	3,927	1,101,858	33,114	7,166	1,636,567	40,196	2,394	731,586	17,495
Wholesale trade	740	311,102	2,466	988	295,000	14,932	1,834	400,648	10,877	506	142,599	3,617
Retail trade	2,174	490,179	7,973	2,924	794,669	17,828	5,312	1,222,445	28,796	1,888	588,987	13,878
Automotive dealers and service stations	644	197,401	5,182	519	209,816	3,274	1,087	361,166	4,837	453	192,157	2,064
Furniture, home furnishings, and equipment stores	165	41,540	[1]1,397	189	41,862	876	563	87,176	1,175	(*)	(*)	(*)
Eating and drinking places	92	18,445	[1]3	304	59,967	[1]1,106	370	48,922	[1]597	239	41,528	4,113
Other retail trade	1,272	232,793	4,191	1,912	483,024	14,784	3,292	725,181	23,381	1,120	333,616	7,353
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-
Finance, insurance, and real estate	3,605	329,676	37,038	4,152	277,468	33,378	6,166	413,146	45,521	1,652	80,395	15,234
Finance	1,332	213,037	26,217	1,042	156,949	19,404	2,051	200,221	18,953	547	37,466	4,225
Banking	537	144,902	18,394	280	96,338	14,705	190	69,899	8,311	(*)	(*)	(*)
Credit agencies other than banks	700	59,874	4,687	471	54,800	3,894	1,243	114,313	4,946	228	15,778	791
Other finance	(*)	(*)	(*)	291	5,811	805	618	16,009	5,696	287	3,303	1,817
Insurance	412	30,404	2,578	585	38,463	2,929	488	64,114	5,944	119	12,352	2,672
Insurance carriers	(*)	(*)	(*)	93	12,317	[1]218	72	19,570	[1]44	14	3,374	[1]29
Insurance agents, brokers, and service	367	19,613	2,855	492	26,146	3,147	415	44,544	5,988	105	8,978	2,701
Real estate	1,861	86,235	8,243	2,525	82,056	11,045	3,628	148,811	20,624	986	30,577	8,337
Operators, except developers, and lessors of buildings	1,321	56,338	4,848	1,571	36,482	4,688	2,011	79,207	13,890	755	25,529	8,058
Other real estate	540	29,897	3,395	954	45,574	6,357	1,617	69,604	6,734	231	5,048	279
Services	2,054	182,783	5,213	2,488	225,974	3,830	3,633	496,130	12,021	669	47,727	28
Personal services	370	27,283	300	333	36,750	1,661	600	58,785	4,452	(*)	(*)	(*)
Business services	634	53,902	2,664	715	43,480	[1]1,787	1,199	140,011	5,762	239	651	328
Automobile services and miscellaneous repair services	432	12,748	879	317	39,586	1,265	654	106,764	[1]2,523	(*)	(*)	(*)
Amusement and recreation services	242	23,001	1,769	268	10,430	573	318	29,036	[1]807	(*)	(*)	(*)
Other services	376	65,849	[1]399	856	95,728	2,118	862	161,534	5,137	169	19,498	[1]1,586
Nature of business not allocable	(*)	(*)	-	(*)	-	(*)	248	-	[1]242	(*)	(*)	(*)
	Maryland			Massachusetts			Michigan			Minnesota		
All industries	32,452	4,813,947	108,612	55,305	8,468,803	222,033	42,431	8,097,009	211,883	22,855	3,992,228	104,635
Agriculture, forestry, and fisheries	415	35,090	[1]187	728	74,551	[1]1,182	438	34,388	331	681	53,129	1,206
Mining	158	15,167	[1]3,908	(*)	(*)	(*)	172	37,983	[1]553	(*)	(*)	(*)
Contract construction	2,683	507,166	4,332	5,323	950,688	24,198	4,340	1,098,026	24,054	2,172	337,381	7,717
General contractors	1,280	195,472	[1]1,985	2,399	481,226	14,725	1,257	389,603	6,749	944	143,904	3,038
Special trade contractors	1,403	311,694	6,317	2,925	469,462	9,473	3,084	708,423	17,305	1,227	193,477	4,679
Manufacturing	2,140	539,024	2,608	6,687	1,634,864	28,388	5,804	1,539,552	26,981	2,394	600,917	1,737
Transportation, communication, electric, gas, and sanitary services	1,347	186,916	3,448	2,093	301,742	9,795	1,423	265,512	7,395	1,037	187,601	13,471
Wholesale and retail trade	9,057	2,092,971	38,768	20,062	3,971,996	64,999	12,189	3,426,124	65,643	6,789	1,916,858	32,718
Wholesale trade	1,976	514,826	9,170	4,591	1,245,404	19,341	4,000	1,077,375	23,444	1,916	535,576	9,258
Retail trade	6,842	1,525,653	28,198	15,468	2,726,054	45,645	8,021	2,307,331	41,920	4,787	1,366,551	23,193
Automotive dealers and service stations	1,099	203,770	4,396	1,275	318,623	1,033	1,194	442,185	271	798	340,975	3,288
Furniture, home furnishings, and equipment stores	594	185,790	3,918	537	140,311	2,989	708	248,759	5,367	744	173,034	3,510
Eating and drinking places	1,796	297,546	[1]317	4,488	533,286	8,705	1,201	232,583	4,562	552	132,471	5,479
Other retail trade	3,354	838,547	20,201	9,167	1,733,834	32,918	4,918	1,383,804	31,720	2,693	720,071	10,916
Wholesale and retail trade not allocable	238	52,492	1,400	(*)	(*)	(*)	168	41,418	279	(*)	(*)	(*)
Finance, insurance, and real estate	10,472	695,105	42,382	12,638	707,481	80,961	10,167	592,681	66,847	5,828	519,689	43,593
Finance	3,158	224,902	18,625	2,375	205,088	32,045	1,877	183,878	6,485	2,149	277,575	29,418
Banking	76	34,265	3,893	110	58,227	4,730	209	97,074	2,810	552	162,718	13,398
Credit agencies other than banks	2,168	171,272	10,612	806	77,971	[1]5,931	920	60,421	[1]3,483	1,074	86,712	6,292
Other finance	914	19,365	4,120	1,460	68,890	33,246	748	26,383	7,158	523	28,145	9,728
Insurance	700	91,205	5,774	1,083	81,312	3,405	1,632	82,310	4,349	608	80,544	4,228
Insurance carriers	52	11,419	177	(*)	(*)	(*)	23	8,494	[1]577	81	48,510	1,129
Insurance agents, brokers, and service	647	79,786	5,597	1,019	73,186	3,136	1,609	73,816	4,926	527	32,034	3,099
Real estate	6,614	378,998	17,983	9,180	421,081	45,511	6,659	326,493	56,013	3,071	161,570	9,947
Operators, except developers, and lessors of buildings	4,557	278,081	18,919	7,297	343,482	40,571	4,130	171,914	24,527	2,031	114,640	9,425
Other real estate	2,058	100,917	[1]936	1,883	77,599	4,940	2,529	154,579	31,486	1,040	46,930	522
Services	5,923	736,390	23,080	7,569	824,057	14,679	7,680	1,092,182	20,854	3,725	355,611	3,050
Personal services	907	133,024	3,500	1,393	139,933	3,952	734	143,895	4,706	544	41,477	385
Business services	2,098	182,155	8,468	1,785	215,947	[1]1,139	2,274	267,397	[1]3,383	1,041	92,068	1,116
Automobile services and miscellaneous repair services	1,036	155,272	1,717	967	69,031	6,199	1,533	210,912	10,917	597	43,903	717
Amusement and recreation services	718	89,923	7,880	1,084	122,746	3,183	1,055	139,571	502	521	43,328	[1]5,695
Other services	1,165	176,016	1,515	2,341	276,400	2,484	2,084	330,407	8,112	1,022	134,835	6,527
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

CORPORATIONS WITH BUSINESS RECEIPTS UNDER $1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Mississippi			Missouri			Montana			Nebraska		
All industries	8,859	1,504,661	58,012	34,582	5,759,927	264,365	5,422	895,400	27,832	10,336	1,754,936	76,736
Agriculture, forestry, and fisheries	500	79,536	4,899	671	160,641	[1]4,242	1,001	87,178	1,683	979	105,434	7,269
Mining	181	24,555	592	178	10,343	1,320	74	5,241	[1]466	(*)	(*)	(*)
Contract construction	391	113,079	1,734	2,290	542,354	14,220	193	100,740	11,117	474	103,383	[1]225
General contractors	147	54,113	389	715	181,437	2,033	100	41,879	[1]9	259	52,405	1,065
Special trade contractors	244	58,966	1,345	1,575	360,917	12,187	(*)	(*)	(*)	215	50,978	[1]1,290
Manufacturing	717	178,085	7,162	3,096	868,841	29,935	181	23,219	478	618	151,226	4,020
Transportation, communication, electric, gas, and sanitary services	728	79,947	4,118	1,315	214,204	8,276	226	32,463	1,134	315	80,544	9,246
Wholesale and retail trade	2,360	665,534	18,083	8,956	2,468,324	64,457	1,430	528,290	7,554	3,246	953,916	18,110
Wholesale trade	641	132,940	3,404	2,794	714,819	14,740	350	139,198	4,320	1,100	288,240	[1]840
Retail trade	1,700	521,770	14,393	6,099	1,745,291	49,569	1,080	389,092	3,234	2,146	665,676	18,950
Automotive dealers and service stations	462	127,934	2,244	966	395,993	7,219	237	115,104	[1]788	420	112,936	1,621
Furniture, home furnishings, and equipment stores	105	30,307	1,483	526	131,699	4,301	(*)	(*)	(*)	194	76,410	1,594
Eating and drinking places	(*)	(*)	(*)	795	162,452	5,491	-	-	-	237	80,912	2,700
Other retail trade	1,066	346,465	9,058	3,813	1,055,147	32,558	753	253,212	3,812	1,295	395,418	13,035
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Finance, insurance, and real estate	2,540	196,868	15,442	12,629	883,940	113,561	1,579	65,695	6,452	3,061	209,806	30,996
Finance	897	102,834	3,921	4,651	503,754	76,547	292	40,440	4,661	752	113,776	16,241
Banking	194	67,432	6,457	530	160,480	21,483	154	29,766	2,944	379	85,828	13,430
Credit agencies other than banks	629	34,987	[1]2,800	3,082	299,084	37,052	70	8,364	406	251	25,480	1,532
Other finance	75	415	264	1,039	44,190	18,012	69	2,310	1,311	121	2,468	1,279
Insurance	359	38,513	2,125	1,017	86,981	6,514	35	2,589	541	549	27,708	4,046
Insurance carriers	31	4,791	336	94	19,657	311	5	854	[1]131	29	7,019	369
Insurance agents, brokers, and service	328	33,722	1,789	923	67,324	6,203	(*)	(*)	(*)	520	20,689	3,677
Real estate	1,284	55,521	9,396	6,961	293,205	30,500	1,252	22,666	1,250	1,760	68,322	10,709
Operators, except developers, and lessors of buildings	839	34,722	6,989	4,616	174,333	17,848	987	16,115	[1]73	1,208	45,105	11,740
Other real estate	444	20,799	2,407	2,345	118,872	12,652	264	6,551	1,323	552	23,217	[1]1,031
Services	1,443	167,057	5,982	5,352	608,910	37,028	673	52,574	[1]120	1,552	143,972	6,943
Personal services	206	27,682	3,669	984	125,891	7,570	160	7,388	[1]36	247	24,312	2,031
Business services	586	51,068	1,642	1,378	180,556	14,259	(*)	(*)	(*)	475	31,185	782
Automobile services and miscellaneous repair services	217	34,108	722	607	87,607	2,906	-	-	-	232	67,797	5,500
Amusement and recreation services	(*)	(*)	(*)	1,046	84,419	6,283	213	8,490	[1]556	177	3,851	[1]534
Other services	302	37,400	[1]353	1,337	130,437	6,010	241	29,699	470	420	16,827	[1]836
Nature of business not allocable	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-
	Nevada			New Hampshire			New Jersey			New Mexico		
All industries	4,292	456,215	13,414	5,944	866,961	29,587	76,286	10,156,747	275,147	5,163	749,974	5,747
Agriculture, forestry, and fisheries	144	15,288	4,697	(*)	(*)	(*)	1,172	75,384	792	293	48,174	4,931
Mining	(*)	(*)	(*)	(*)	(*)	-	188	29,925	[1]163	302	19,616	104
Contract construction	430	88,553	1,395	470	85,928	3,932	7,167	1,163,121	30,496	527	106,865	[1]2,052
General contractors	(*)	(*)	(*)	244	34,550	1,645	3,256	498,818	12,349	182	55,754	[1]1,507
Special trade contractors	374	69,626	1,198	226	51,378	2,287	3,910	664,303	18,147	345	51,111	[1]545
Manufacturing	177	40,569	5,917	476	110,063	[1]2,212	8,523	2,182,950	39,099	329	118,623	712
Transportation, communication, electric, gas, and sanitary services	241	13,608	[1]3,273	159	17,974	2,339	2,972	389,328	2,896	214	61,394	[1]337
Wholesale and retail trade	1,140	165,912	3,698	1,823	451,197	12,996	20,337	4,202,108	94,968	1,304	241,287	4,186
Wholesale trade	178	22,711	[1]43	301	107,928	4,641	5,855	1,355,048	37,169	224	64,329	1,298
Retail trade	962	143,201	3,741	1,523	343,269	8,355	14,285	2,777,985	55,500	1,080	176,958	2,888
Automotive dealers and service stations	(*)	(*)	(*)	306	103,974	1,228	1,497	461,458	3,405	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores	214	7,947	1,775	-	-	-	1,037	257,358	3,591	(*)	(*)	(*)
Eating and drinking places	287	34,450	497	317	46,765	252	4,368	549,957	8,352	379	38,834	[1]1,068
Other retail trade	417	96,062	1,460	900	192,530	6,875	7,384	1,509,212	40,152	608	113,113	4,396
Wholesale and retail trade not allocable	-	-	-	-	-	-	196	69,075	2,299	-	-	-
Finance, insurance, and real estate	1,331	43,940	[1]333	2,005	99,995	7,817	23,937	1,017,250	88,703	1,581	107,188	[1]1,617
Finance	176	7,665	166	292	41,868	4,462	3,377	221,895	36,640	481	43,510	2,588
Banking	(*)	(*)	(*)	(*)	(*)	(*)	78	47,444	3,981	(*)	(*)	(*)
Credit agencies other than banks	23	1,575	[1]626	(*)	(*)	(*)	1,786	130,138	11,665	251	23,649	1,837
Other finance	153	5,282	734	135	2,878	816	1,513	44,313	20,994	198	2,829	[1]784
Insurance	(*)	(*)	(*)	199	21,339	1,436	1,033	106,196	1,978	69	9,172	612
Insurance carriers	(*)	(*)	(*)	(*)	(*)	(*)	105	20,279	[1]2,038	7	1,101	[1]53
Insurance agents, brokers, and service	(*)	(*)	(*)	154	16,155	1,502	929	85,917	4,016	(*)	(*)	(*)
Real estate	1,092	32,286	[1]889	1,514	36,788	1,919	19,527	689,159	50,085	1,030	54,506	[1]4,817
Operators, except developers, and lessors of buildings	700	22,798	[1]260	1,161	23,987	1,774	15,946	508,327	40,866	501	23,907	2,787
Other real estate	392	9,488	[1]629	353	12,801	145	3,581	180,832	9,219	530	30,599	[1]7,604
Services	748	82,271	2,710	916	85,901	4,862	11,289	1,092,775	18,428	598	44,638	550
Personal services	(*)	(*)	(*)	111	14,115	1,730	2,263	162,118	4,900	(*)	(*)	(*)
Business services	231	12,085	[1]519	199	11,369	2,564	3,247	267,186	[1]2,550	136	9,776	127
Automobile services and miscellaneous repair services	(*)	(*)	(*)	151	9,626	1,199	1,838	213,583	9,166	(*)	(*)	(*)
Amusement and recreation services	188	28,521	[1]126	177	8,264	293	1,280	99,118	[1]2,504	191	9,270	[1]638
Other services	156	18,510	1,599	278	42,527	[1]924	2,662	350,770	9,416	162	12,604	530
Nature of business not allocable	(*)	(*)	(*)	-	-	-	702	3,906	[1]72	(*)	(*)	(*)

Footnotes at end of table.

CORPORATIONS WITH BUSINESS RECEIPTS UNDER $1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	New York			North Carolina			North Dakota			Ohio		
All industries	242,551	31,929,878	715,028	27,731	4,771,046	204,737	3,448	832,283	21,013	65,836	11,073,347	321,481
Agriculture, forestry, and fisheries	1,819	181,937	[1]170	233	51,201	2,939	205	49,167	[1]2,358	1,099	145,347	3,239
Mining	324	46,248	[1]6,046	(*)	(*)	(*)	(*)	(*)	(*)	424	153,507	[1]84,434
Contract construction	17,237	2,442,242	38,687	1,957	385,146	10,738	158	84,596	[1]35	5,055	1,023,948	35,503
General contractors	6,197	962,423	12,335	886	142,875	3,446	96	58,581	[1]179	2,471	451,561	14,491
Special trade contractors	11,039	1,479,819	26,352	1,071	242,271	7,292	(*)	(*)	(*)	2,584	572,387	21,012
Manufacturing	30,005	6,847,201	106,603	3,317	935,343	47,368	232	59,254	1,876	7,027	1,972,939	74,339
Transportation, communication, electric, gas, and sanitary services	9,989	1,097,570	28,443	1,718	211,329	[1]1,986	127	26,746	429	2,717	519,441	15,941
Wholesale and retail trade	70,798	13,985,723	215,474	8,822	2,421,510	74,707	1,530	517,800	12,552	19,755	4,536,493	98,770
Wholesale trade	23,425	5,479,043	105,559	2,153	685,546	18,176	452	216,322	2,368	5,602	1,310,978	42,407
Retail trade	46,903	8,401,091	107,150	6,619	1,694,123	56,081	1,018	288,235	9,283	13,962	3,184,903	54,149
Automotive dealers and service stations	3,830	946,985	1,281	937	371,933	10,136	195	94,938	1,079	1,588	621,434	6,515
Furniture, home furnishings, and equipment stores	4,338	841,416	7,433	1,069	231,516	10,055	132	44,202	3,302	1,275	376,267	[1]1,444
Eating and drinking places	10,181	1,222,012	1,122	694	119,427	4,210	(*)	(*)	(*)	3,932	596,635	13,588
Other retail trade	28,555	5,390,678	97,314	3,918	971,247	31,680	598	133,461	4,134	7,168	1,590,567	35,490
Wholesale and retail trade not allocable	470	105,589	2,765	(*)	(*)	(*)	(*)	(*)	(*)	190	40,612	2,214
Finance, insurance, and real estate	70,013	3,280,840	246,561	8,222	458,907	58,494	740	55,272	5,671	18,897	1,253,558	151,628
Finance	11,574	542,307	71,937	2,439	214,590	25,179	246	41,669	5,487	3,895	400,117	54,803
Banking	161	78,773	8,868	77	30,269	4,042	126	36,067	3,963	341	132,791	16,894
Credit agencies other than banks	5,141	170,277	[1]36,711	1,553	170,159	15,833	(*)	(*)	(*)	1,916	218,299	16,124
Other finance	6,272	293,257	99,780	810	14,162	5,304	(*)	(*)	(*)	1,639	49,027	21,785
Insurance	4,146	300,262	20,369	551	41,466	6,110	(*)	(*)	(*)	2,138	194,449	10,502
Insurance carriers	135	20,813	288	17	6,352	1,479	(*)	(*)	(*)	97	15,447	853
Insurance agents, brokers, and service	4,011	279,449	20,081	534	35,114	4,631	-	-	-	2,041	179,002	9,649
Real estate	54,294	2,438,271	154,255	5,232	202,851	27,205	485	9,493	47	12,864	658,992	86,323
Operators, except developers, and lessors of buildings	46,303	2,076,769	135,601	2,962	105,166	16,771	359	6,437	334	9,139	415,865	65,823
Other real estate	7,991	361,502	18,654	2,270	97,685	10,434	(*)	(*)	(*)	3,725	243,127	20,500
Services	41,267	4,046,470	87,835	3,443	299,593	12,104	440	32,214	3,179	10,598	1,427,473	25,096
Personal services	8,046	733,173	22,451	853	80,845	2,935	-	-	-	1,937	219,441	9,037
Business services	13,890	1,543,793	35,068	878	47,794	2,037	125	3,242	606	3,302	437,611	11,577
Automobile services and miscellaneous repair services	6,664	605,537	7,117	385	45,791	2,598	(*)	(*)	(*)	1,594	256,215	9,854
Amusement and recreation services	5,497	536,962	3,412	630	46,792	1,443	147	21,151	1,469	1,585	175,980	[1]17,675
Other services	7,169	627,005	19,787	698	78,371	3,091	(*)	(*)	(*)	2,179	338,226	12,303
Nature of business not allocable	1,099	1,647	[1]2,359	-	-	-	-	-	-	263	40,641	1,399
	Oklahoma			Oregon			Pennsylvania			Rhode Island		
All industries	14,369	2,179,377	54,761	13,256	2,012,413	50,017	59,027	10,446,338	307,056	11,065	1,413,890	59,154
Agriculture, forestry, and fisheries	308	23,973	2,711	837	109,067	2,070	377	50,524	[1]1,196	113	30,691	7,517
Mining	1,093	114,273	[1]4,372	107	17,530	[1]998	575	112,993	[1]1,565	(*)	(*)	(*)
Contract construction	1,277	202,955	3,474	1,033	198,979	555	5,145	1,234,637	28,058	1,233	129,818	3,675
General contractors	501	52,002	[1]668	463	97,869	[1]3,029	2,253	504,885	13,490	532	39,485	724
Special trade contractors	776	150,953	4,142	570	101,110	3,584	2,892	729,752	14,568	701	90,333	2,951
Manufacturing	932	232,064	2,378	1,427	317,324	4,657	8,372	2,397,092	72,894	1,281	431,247	15,120
Transportation, communication, electric, gas, and sanitary services	680	107,721	2,019	928	103,381	2,088	2,248	402,478	4,077	486	55,883	1,778
Wholesale and retail trade	4,406	1,004,033	24,320	3,228	833,402	20,538	18,117	4,030,589	99,816	3,256	566,126	6,138
Wholesale trade	1,273	301,308	9,544	1,255	306,794	10,129	5,536	1,568,145	48,312	937	234,121	3,771
Retail trade	3,057	661,454	14,417	1,955	524,448	10,264	12,269	2,395,864	49,845	2,319	332,005	2,367
Automotive dealers and service stations	704	182,244	3,339	337	126,352	2,546	1,206	376,211	[1]1,499	508	67,276	186
Furniture, home furnishings, and equipment stores	367	72,427	899	(*)	(*)	(*)	808	243,272	5,583	259	36,192	1,526
Eating and drinking places	246	27,680	[1]675	297	47,888	1,256	3,603	347,577	2,563	617	64,528	[1]1,867
Other retail trade	1,740	379,103	10,854	1,211	306,739	4,637	6,652	1,428,804	43,198	935	164,009	2,522
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	312	66,580	1,659	-	-	-
Finance, insurance, and real estate	3,835	299,851	17,158	3,306	173,256	18,083	15,126	1,023,789	72,418	3,289	109,502	22,788
Finance	1,324	171,542	10,235	606	45,208	5,935	4,168	428,479	28,211	719	28,491	9,648
Banking	366	101,637	12,656	(*)	(*)	(*)	315	142,878	16,755	(*)	(*)	(*)
Credit agencies other than banks	604	47,301	2,695	316	22,155	3,175	2,613	229,874	[1]1,619	464	15,810	1,476
Other finance	353	22,604	[1]5,116	263	8,848	1,490	1,241	55,727	13,075	253	12,029	8,138
Insurance	496	48,368	1,275	299	26,791	[1]1,319	1,161	112,518	3,558	194	11,932	401
Insurance carriers	126	25,022	[1]144	(*)	(*)	(*)	115	21,540	[1]153	3	1,111	[1]583
Insurance agents, brokers, and service	369	23,346	1,419	257	24,755	93	1,046	90,978	3,711	191	10,821	984
Real estate	2,016	79,941	5,648	2,401	101,257	13,467	9,797	482,792	40,649	2,377	69,079	12,739
Operators, except developers, and lessors of buildings	1,270	52,389	3,144	1,441	51,981	7,666	6,909	318,335	29,594	1,869	60,080	9,485
Other real estate	746	27,552	2,504	960	49,276	5,801	2,888	164,457	11,055	508	8,999	3,254
Services	1,838	194,507	7,073	2,356	257,205	3,078	8,795	1,194,115	32,554	1,281	87,214	1,020
Personal services	295	54,493	3,025	565	75,320	[1]225	1,016	160,991	2,672	282	30,287	675
Business services	260	19,985	1,624	414	20,415	1,001	3,339	303,060	16,918	289	13,706	[1]508
Automobile services and miscellaneous repair services	401	30,902	1,993	247	36,002	519	1,068	163,654	8,158	342	19,014	267
Amusement and recreation services	269	19,605	[1]49	621	56,603	1,357	902	149,880	2,764	(*)	(*)	(*)
Other services	612	69,522	480	509	68,865	426	2,471	416,530	2,042	201	14,686	537
Nature of business not allocable	-	-	-	(*)	(*)	(*)	272	121	-	(*)	-	-

Footnotes at end of table.

CORPORATIONS WITH BUSINESS RECEIPTS UNDER $1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	South Carolina			South Dakota			Tennessee			Texas		
All industries	12,286	1,770,689	65,448	3,736	709,104	14,925	16,419	2,892,598	118,732	60,725	9,883,773	371,725
Agriculture, forestry, and fisheries	332	55,330	135	362	43,096	[1]339	197	25,643	601	1,974	239,579	[1]2,922
Mining	-	-	-	198	1,939	[1]3,140	280	68,840	[1]121	1,901	235,234	4,189
Contract construction	679	146,375	4,799	251	43,842	131	825	307,193	6,364	5,288	1,143,886	22,695
General contractors	492	114,547	5,482	126	17,771	[1]409	485	138,673	4,766	2,737	589,925	8,432
Special trade contractors	188	31,828	[1]683	126	26,071	540	340	168,520	1,598	2,551	553,961	14,263
Manufacturing	873	313,517	8,839	120	73,743	3,741	1,925	541,489	20,191	5,380	1,466,210	38,758
Transportation, communication, electric, gas, and sanitary services	690	58,136	5,415	(*)	(*)	(*)	802	131,523	4,851	3,182	395,881	29,576
Wholesale and retail trade	3,739	835,194	20,471	1,229	403,739	6,984	4,442	1,112,029	38,785	17,900	4,233,241	119,676
Wholesale trade	1,096	220,912	6,674	250	101,488	1,419	1,235	344,042	13,323	5,874	1,432,372	32,694
Retail trade	2,618	590,881	13,290	979	302,251	5,565	3,186	759,945	24,922	11,984	2,787,086	86,392
Automotive dealers and service stations	497	191,269	4,125	262	154,172	4,797	487	124,202	160	1,853	587,456	11,740
Furniture, home furnishings, and equipment stores	271	42,418	324	(*)	(*)	(*)	329	61,138	[1]306	1,531	312,291	5,186
Eating and drinking places	367	42,679	460	(*)	(*)	(*)	400	77,768	3,024	1,401	226,271	[1]3,651
Other retail trade	1,483	314,515	8,381	586	121,175	[1]28	1,969	496,837	22,044	7,199	1,661,068	73,117
Wholesale and retail trade not allocable	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	4,409	204,072	24,126	934	77,209	8,765	4,652	345,255	37,747	15,722	1,105,763	123,625
Finance	1,229	87,912	7,035	451	51,923	5,895	1,447	154,186	19,098	5,268	594,091	68,268
Banking	105	33,520	4,814	146	35,086	5,328	222	76,792	10,302	918	306,079	32,804
Credit agencies other than banks	844	48,192	1,382	175	16,343	531	826	57,693	5,892	2,715	205,616	10,367
Other finance	280	6,200	839	(*)	(*)	(*)	399	19,701	2,904	1,635	82,396	25,097
Insurance	264	18,548	867	153	10,607	1,160	383	44,891	6,584	572	95,426	4,869
Insurance carriers	(*)	(*)	(*)	5	2,840	85	49	11,385	1,882	371	89,206	3,674
Insurance agents, brokers, and service	211	12,980	691	148	7,767	1,075	334	33,506	4,702	202	6,220	1,195
Real estate	2,916	97,612	16,224	330	14,679	1,710	2,822	146,178	12,065	9,882	416,246	50,488
Operators, except developers, and lessors of buildings	1,960	61,310	9,821	258	10,750	877	1,637	70,259	7,467	5,560	236,012	31,806
Other real estate	957	36,302	6,403	73	3,929	833	1,184	75,919	4,598	4,322	180,234	18,682
Services	1,518	158,065	1,663	560	58,550	[1]1,784	3,297	360,626	10,314	9,287	1,063,979	36,233
Personal services	191	19,822	547	(*)	(*)	(*)	411	43,300	196	1,110	126,270	1,681
Business services	362	25,480	270	165	9,792	[1]44	1,019	80,858	272	3,793	316,166	2,845
Automobile and other repair services	203	30,696	[1]284	(*)	(*)	(*)	655	55,335	2,772	1,213	203,391	12,420
Amusement and recreation services	188	24,127	[1]873	133	6,465	28	343	26,215	671	1,170	61,317	[1]3,477
Other services	574	57,940	2,003	149	22,122	[1]1,808	868	154,918	6,403	2,000	356,835	22,764
Nature of business not allocable	(*)	-	-	(*)	-	-	-	-	-	(*)	-	(*)
	Utah			Vermont			Virginia			Washington		
All industries	7,171	955,925	23,144	3,688	566,863	10,723	24,135	3,674,383	125,113	21,414	3,282,073	141,839
Agriculture, forestry, and fisheries	128	6,038	[1]952	-	-	-	431	37,715	[1]695	741	117,433	5,385
Mining	150	5,795	[1]5,149	(*)	(*)	(*)	154	39,735	221	193	11,242	1,140
Contract construction	670	117,667	2,285	173	34,196	1,147	2,274	526,019	9,875	1,817	447,563	14,903
General contractors	342	56,480	367	(*)	(*)	(*)	1,313	243,416	3,331	1,036	223,449	5,363
Special trade contractors	328	61,187	1,918	156	21,894	52	961	282,603	6,544	781	224,114	9,540
Manufacturing	457	116,420	[1]1,864	585	122,945	[1]1,538	1,613	404,944	12,125	2,059	502,837	14,150
Transportation, communication, electric, gas, and sanitary services	338	119,349	13,711	309	25,608	2,121	1,334	184,354	6,459	1,287	136,622	3,471
Wholesale and retail trade	2,014	392,403	7,419	1,259	286,046	6,174	7,253	1,773,489	44,518	5,237	1,414,848	27,495
Wholesale trade	554	98,738	358	230	47,844	1,939	1,625	533,051	15,583	1,803	502,621	7,725
Retail trade	1,387	289,394	7,061	1,029	238,202	4,235	5,577	1,218,653	28,246	3,324	870,757	19,444
Automotive dealers and service stations	385	81,693	368	200	75,838	2,833	980	274,051	2,832	555	210,629	4,490
Furniture, home furnishings, and equipment stores	116	36,647	1,462	(*)	(*)	(*)	857	185,119	10,717	419	108,712	2,833
Eating and drinking places	154	28,299	2,150	(*)	(*)	(*)	886	131,821	3,667	927	107,488	2,842
Other retail trade	731	142,755	3,081	595	125,292	1,115	2,854	627,662	11,030	1,423	443,928	9,279
Wholesale and retail trade not allocable	(*)	(*)	-	-	-	-	(*)	(*)	(*)	110	41,470	326
Finance, insurance, and real estate	2,511	117,688	5,460	617	54,982	2,829	7,978	357,037	32,713	7,278	404,932	65,187
Finance	1,053	45,084	3,605	102	18,544	1,727	1,404	100,576	11,910	2,100	93,082	27,486
Banking	51	18,489	1,652	50	17,760	1,701	144	62,258	7,371	85	18,897	2,511
Credit agencies other than banks	576	20,694	391	(*)	(*)	(*)	777	30,763	2,524	1,126	32,815	848
Other finance	426	5,901	1,562	(*)	(*)	(*)	483	7,555	2,015	889	41,370	24,127
Insurance	114	9,719	1,802	161	22,198	332	758	35,674	222	499	27,594	1,380
Insurance carriers	(*)	(*)	(*)	(*)	(*)	(*)	166	15,072	365	103	6,195	[1]1,140
Insurance agents, brokers, and service	(*)	(*)	(*)	150	15,651	[1]76	593	20,602	[1]43	397	21,399	2,520
Real estate	1,344	62,885	53	354	14,240	770	5,816	220,787	20,581	4,678	284,256	36,321
Operators, except developers, and lessors of buildings	846	29,083	[1]1,362	229	7,627	509	3,503	135,784	12,869	2,532	112,323	14,736
Other real estate	498	33,802	1,415	126	6,613	261	2,312	85,003	7,712	2,147	171,933	21,585
Services	887	80,565	2,234	726	38,558	[1]597	3,036	350,793	19,921	2,670	246,511	10,108
Personal services	132	10,640	1	(*)	(*)	(*)	617	66,906	1,996	262	37,491	2,062
Business services	256	19,529	483	(*)	(*)	(*)	843	70,167	4,582	834	54,353	[1]727
Automobile and other repair services	(*)	(*)	(*)	(*)	(*)	(*)	462	65,089	2,197	332	30,200	2,132
Amusement and recreation services	(*)	(*)	(*)	(*)	(*)	(*)	366	37,775	4,754	480	39,152	3,599
Other services	294	33,100	275	323	22,275	[1]693	748	110,856	6,392	762	85,315	3,042
Nature of business not allocable	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

CORPORATIONS WITH BUSINESS RECEIPTS UNDER $1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	West Virginia			Wisconsin			Wyoming		
All industries	9,088	1,271,796	56,071	29,793	4,955,196	164,131	3,133	403,630	18,434
Agriculture, forestry, and fisheries	147	20,775	[1]393	772	84,152	2,102	510	54,677	4,976
Mining	417	53,654	55	152	26,860	486	(*)	(*)	(*)
Contract construction	526	84,321	4,428	3,039	570,550	11,173	209	32,449	779
General contractors	359	58,354	2,390	616	166,984	6,132	119	24,644	528
Special trade contractors	167	25,967	2,038	2,424	403,566	5,041	(*)	(*)	(*)
Manufacturing	489	116,215	4,826	4,504	1,071,812	37,113	205	24,629	[1]2,826
Transportation, communication, electric, gas, and sanitary services	471	75,020	1,832	884	100,839	7,649	(*)	(*)	(*)
Wholesale and retail trade	2,971	637,921	14,629	7,949	2,179,054	29,570	646	147,364	3,945
Wholesale trade	461	113,807	300	2,192	614,688	10,846	200	34,660	1,064
Retail trade	2,481	515,023	13,869	5,710	1,546,410	19,720	446	112,704	2,881
Automotive dealers and service stations	341	101,550	[1]1,305	1,193	347,876	967	93	19,877	1,015
Furniture, home furnishings, and equipment stores	177	31,562	[1]907	426	133,496	3,026	(*)	(*)	(*)
Eating and drinking places	505	61,329	2,946	870	169,778	[1]2,620	(*)	(*)	(*)
Other retail trade	1,458	320,582	13,135	3,220	895,260	18,347	350	92,125	1,858
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-
Finance, insurance, and real estate	2,808	155,759	24,881	8,064	534,283	59,304	995	46,939	6,864
Finance	626	82,941	13,332	1,950	248,679	38,467	360	31,790	5,747
Banking	160	55,541	8,736	400	148,283	15,163	60	22,587	2,774
Credit agencies other than banks	240	21,408	1,868	972	73,956	7,086	(*)	(*)	(*)
Other finance	225	5,992	2,728	578	26,440	16,218	242	6,499	2,811
Insurance	131	21,981	1,410	690	101,185	4,789	(*)	(*)	(*)
Insurance carriers	3	85	15	73	22,420	1,656	(*)	(*)	(*)
Insurance agents, brokers, and service	128	21,896	1,395	617	78,765	3,133	(*)	(*)	(*)
Real estate	2,051	50,837	10,139	5,423	184,419	16,048	581	13,280	1,307
Operators, except developers, and lessors of buildings	1,585	36,781	5,439	3,643	109,814	11,240	296	4,345	95
Other real estate	466	14,056	4,700	1,780	74,605	4,808	285	8,935	1,212
Services	1,211	127,892	5,861	4,174	387,535	16,821	387	49,206	2,226
Personal services	254	20,147	2,834	696	57,624	3,015	-	-	-
Business services	153	25,873	1,541	1,039	124,098	10,272	140	16,685	255
Automobile and other repair services	202	23,149	304	651	67,729	1,640	128	18,581	636
Amusement and recreation services	270	15,876	[1]909	428	37,770	1,666	(*)	(*)	(*)
Other services	332	42,847	2,091	1,360	100,314	228	117	11,463	92
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Negative amount.
NOTE: Estimates are rounded and may not add to totals.
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Section 6

Law and Terminology

CHANGE IN LAW

The major change in tax law affecting the statistics in this report was the imposition of the 10 percent income tax surcharge. For corporations, the surcharge was effective January 1, 1968, and amounted to 10 percent of the tax bill for calendar year and later returns. For individuals, the surtax was effective for only the last three-quarters of the year and thus amounted to 7.5 percent of the year's tax bill.

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 1968 income 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 1968.

Active businesses

An "active" business was defined as one reporting at least one item of income or deductions. The statistics in this report are from the returns and schedules of active businesses only. Partnerships and corporations had to file returns even if they had no business activity during the year; however, such returns having no items of income or deductions were excluded from all tables except the sample count tables in section 7. Proprietorships only filed business or farm schedules if they had business activity, so there are no inactive proprietorships in any table.

Adjusted gross income

The Internal Revenue Code excluded certain specific types of income (State and local interest, for example) from "gross income" and then defined "gross income" as everything *not* specifically excluded. *Adjusted* gross income was gross income minus certain specified adjustments. The main adjustments subtracted from gross income to arrive at adjusted gross income were:

(1) Ordinary and necessary expenses of conducting a trade or business;

(2) Expense deductions attributable to rents and royalties;

(3) Outside salesman's expenses;

(4) Expenses of an employee in performing services as an employee;

(5) Sick pay if it was included in gross income;

(6) Deductible losses on sales or exchanges of property;

(7) One-half of the excess of net long-term capital gain over net short-term capital loss;

(8) Payments (within limits) by self-employed persons to retirement plans;

(9) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust.

Advertising

This deduction 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.

Agricultural program payments

This income item for farm proprietorships consisted of: (1) price support payments, diversion payments, and cost share payments received in cash, (2) amounts paid by the Department of Agriculture for benefits received in the form of material such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, and (3) Commodity Credit Corporation loans forfeited or under election.

Amortization

Amortization was a deduction for deferred expenses written off during the year. Taxpayers were instructed to include here the amortization of deferred research and experimental expenditures, exploration and development expenditures, trademark and trade name expenditures, and, for corporations, certain organizational expenditures. In the corporate area, an attempt was made to limit the deduction to only these items. In all areas,

writeoffs of leasehold improvements and of patents, copyrights, and other intangibles were included in depreciation.

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.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in income.

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 sometimes 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 rented rather than sold 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 amount 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 gains

Capital gains in excess of capital losses were included in the income of corporations but not of proprietorships or partnerships. (The individual proprietors and partners reported any capital gains from the business on their individual returns.) Capital gains and losses were short-term if the asset had been held for 6 months or less or long-term if they had been held for more than 6 months. Any net long-term capital gains had to be reduced by any net short-term capital losses, and vice versa. In general, losses were deductible only to the extent of capital gains, and the statistics shown are the net of deductible capital losses.

Generally, capital gains arose from the sale of capital assets which were defined as any property except: (1) property used in trade or business (inventories, receivables, and depreciable assets); (2) certain U. S. Government obligations; and (3) certain copyrights and creative works. However, under certain circumstances, net gains from the sale of depreciable property and some other noncapital assets could be treated as capital gains (under section 1231 of the Code). Net *losses* under section 1231 were treated as losses on *noncapital* assets, i.e., were fully deductible in the year incurred as ordinary losses.

Casualty losses

A casualty loss deduction resulted from a loss of business property due to fire, storm, theft, or other sudden, unusual, and unexpected event. This deduction consisted of losses of cash and, if no part of the loss was covered by insurance, losses of depreciable and real property and capital assets. If any part of a loss of depreciable or real property or capital assets was compensated for by insurance, the loss was reportable on schedule D instead of on this deduction line. For corporations, this item 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.

Conservation expenses

This was a deduction item from schedule F consisting of certain expenditures for soil or water conservation and the prevention of erosion. These are normally capitalized expenses which the taxpayer has elected to expense for tax purposes.

Constructive taxable income from related foreign corporations

This corporate income statement item resulted from two provisions of the law requiring corporations to include in their taxable income amounts from related foreign corporations that they had not actually received.

One provision related to foreign tax credit. If a U. S. corporation received dividends from a foreign corporation of which it owned 10 percent or more of the stock, it could claim a foreign tax credit for its share of the taxes paid by the foreign corporation. When it did this and the foreign corporation was located in certain designated countries ("developed" countries), it had to include in its U. S. taxable income the amount of its share of the foreign taxes paid.

The other provision related to the accumulation of profits of "controlled" foreign corporations. Any foreign corporation owned 50 percent or more by a "U. S. person" had to make distributions to its U. S. shareholders, or else any U. S. shareholder who owned 10 percent or more of the stock had to include a certain percentage of the undistributed profits in his U. S. taxable income. There were many exceptions to these rules, depending on the foreign country, its tax rates compared to U. S. tax rates, and other factors.

The amount shown in the corporation income statement tables is the sum of identifiable amounts of these two types of constructive income.

Contributions

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible with certain legal limitations, in the computation of income of corporations. For proprietorships and partnerships, this was not allowed as a business deduction.

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. 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) 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, but they were edited when possible to *exclude* the cost of fully depreciated property. Cost was excluded when the taxpayer did not show gross depreciable assets before subtracting accumulated depreciation or showed only partial cost of the property.

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. (See "Payroll.")

Cost of livestock and products purchased

This was the cost of farm products purchased for resale by proprietorship farmers. For farmers using the cash method of accounting, it was the purchase price of items sold this year (schedule F, part II, column d). It did not include the cost of livestock held for draft, breeding, or dairy purposes, the sales of which were reported on schedule D. For farmers using the accrual accounting method, it was the cost of purchased items either resold or added to inventories (schedule F, part VII, line 4).

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. 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.

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 sec-

tion under "Merchandise purchased," "Cost of labor," "Material and supplies," 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."

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" (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.

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 copyrights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships and corporations but not for partnerships.

Distribution to stockholders

This was the amount of dividends paid to the company's stockholders out of earnings and profits, generally in cash but also in stock or, occasionally, in other kinds of property. When the corporation did not identify the type of distribution, it was assumed to have been a cash dividend. These figures include actual distributions made by small business corporations, but they do not include amounts of net income taxed through the shareholders but not actually distributed. Liquidating dividends and other returns of capital were also excluded.

Dividends

Dividends received from domestic and foreign corporations were components of corporate income, but generally not of partnership or proprietorship income. All dividends received by proprietors and dividends which qualified for exclusion received by partners were reported on their individual income tax returns.

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."

Gross farm profit

This item is applicable to proprietorships only and appears only in table 2.3. For cash method farms, this was gross farm income for the year minus the cost of items purchased for resale. For accrual method farms, this was gross farm income minus cost of farm products sold, which included the cost of purchased products plus or minus inventory change. Gross farm profit, shown only in table 2.3, differs considerably from the gross profit measure used in other tables. The measure of gross profit from farming in table 2.2 was constructed to obtain more comparability between farming and other kinds of businesses. See Cost of sales and operations.

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. See the explanations of the terms, "Business receipts" and "Cost of goods sold," for limitations on the comparability of gross profit for the different forms of organizations.

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

This was the amount of a corporation's income on which its tax was computed. For most corporations, it equaled net income minus the sum of operating loss carryovers from other years and several special deductions allowed by the IR Code. These special deductions

included most of the dividends received from other domestic corporations, a percentage of dividends paid on some of the preferred stock of some public utility companies, and a percentage of the net income of corporations organized to conduct trade within the Western Hemisphere. For some corporations, such as those taxed only on their capital gains, life or mutual insurance companies, or some financial institutions, income subject to tax was computed on different bases and is not directly related to the figure shown in the tables for net income.

Almost all small business corporations were not taxable as corporations and therefore had no "income subject to tax."

Income tax

The income tax shown in proprietorship table 2.9 was the proprietors' total income tax liability for the year (including the surcharge), after being reduced by any such credits as for investment, retirement income, or foreign taxes paid. The liability was based on the proprietors' income from all sources, not just his business profits. The income tax figure does not include the Social Security self-employment tax.

The income tax figure shown for corporations was total tax liability, including the surcharge and any tax from recomputing prior year investment credit, before reduction for foreign tax or investment credit. This was the equivalent of the sum of lines 5(a), 5(b), and 11, schedule J, page 3, of the 1968 Form 1120.

The tax from recomputing prior year investment credit resulted when a taxpayer disposed of depreciable property on which he had previously taken an investment credit before its allotted life had passed. A proportionate amount of the credit previously deducted from tax had to be added back to tax in the year of disposition. This could occur even on a return showing a net deficit, so not all "income tax" in tables 5.2 and 5.3 is associated with returns with net income.

The income tax figures in this report are generally the liability as reported on returns at the time of filing. Any adjustments resulting from audit, carrybacks of credits, and other events occurring after filing are not reflected.

Industry classification

The industry classes in this report are basically those of the Office of Management and Budget's Standard Industrial Classification (SIC) Manuals, modified where necessary to fit the information available from tax returns for identifying industries. In the unincorporated area, where the single-establishment business is the rule, the industry classes were based on the 1967 Establishment SIC system. For corporations, the 1963 Enterprise system was used as the basis. On either basis, the code assigned to the return (or, for proprietorships, the schedule) was the code for the activity accounting for the largest percentage of the company's total receipts. For most industries, the code assigned corresponded to either the two-, three-, or four-digit level of classification in the corresponding SIC system. A few corporate industries in the finance area (such as Small Business Investment Companies) were based on special provisions of the tax law rather than on the SIC system.

The code was assigned to a tax return or schedule, so the entity coded varied according to the form of business organization. For proprietorships, each schedule attached to the proprietors' returns was treated as a separate business entity and assigned a separate code. For partnerships, each active partnership that filed a return was coded. For corporations, the entity may have been a company engaged in a single primary activity, a company with many divisions engaged in many activities, or a consolidated group of legal entities filing on a single return; whichever the case, whenever possible a single code was assigned to classify the single activity accounting for the largest share of receipts on the return.

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.

Interest 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, United States possession, or their political subdivisions or of the District of Columbia was wholly tax-exempt.

Interest, other

Other interest consisted of amounts received by corporations on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium.

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

This item for partnerships included interest received by the business from all sources except interest wholly tax-exempt and interest on tax-free covenant bonds.

This item for proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

Inventories

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

For corporations, inventory data were obtained from the tax return balance sheet, which reflected book values. For partnerships and proprietorships, inventory data were obtained from the cost of goods sold schedule, and therefore represented tax value.

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.

Material and supplies

The amount of material and supplies, a component of the 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). For nonfarm partnerships, it was the amount reported on line 4, schedule A, Form 1065.

Merchandise purchased

Merchandise purchased (called "purchases" for partnerships) was a component of the 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.

Net farm profit (or loss), partnership returns

Net farm profit is shown in the partnership tables as an item of income, and net farm loss is shown as a deduction, for those partnerships not reporting the detail of income and expenses from farming. If a schedule F, Form 1040, was attached supporting the amount reported on line 9, the components were combined during statistical processing with the equivalent income and deduction items shown on Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." If no supporting schedule was attached, the net amounts were shown as net farm profit or loss.

Net gain (or loss), noncapital assets

This income for partnerships and corporations represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment. Losses included those computed under Code section 1231; these are mentioned under the heading, "Capital gains."

Net income (or deficit)

This term is used in the corporation tables to mean the difference between gross taxable receipts and the sum of cost of sales and operations and other business deductions allowable for tax purposes. Gross taxable receipts includes business receipts, taxable investment income, and certain foreign income only constructively received; it does not include tax-exempt interest. It is the inclusion of constructive foreign income and the exclusion of State and local government interest that causes "Net income" to differ from the item, "Total receipts less total deductions." The figure includes the net income or deficit of small business corporations.

For the ways in which "Net income" differs from "Income subject to tax," see that item in these explanations of terms.

As discussed under "Net profit," below, the concept of net income for corporations is not strictly comparable with the concepts of net profit for proprietorships and partnerships.

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

Net worth

The net worth of small business corporations, shown in this report in table 4.6, was the net sum of capital stock, paid-in or capital surplus, retained earnings (appropriated and unappropriated), shareholders' undistributed taxable income, and less cost of treasury stock. Capital stock and paid-in capital surplus were the amounts contributed by the shareholders or by dealings in the company's stock, and retained earnings and shareholders undistributed taxable income were amounts contributed by the accumulated profits and losses of the company's business operations. Treasury stock (a rare item for small business corporations) represented the cost of the company's stock which it had repurchased and held.

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 on their individual income tax returns.

Number of businesses

Number of business organizations in this report represented the number of active 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 filed on Form 1120S 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 proprietor. In a number of instances, when proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately.

Other costs

Other costs was a component of cost of goods sold. For nonfarm businesses, these costs were reported on line 5, 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, 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 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 it also included casualty losses and all salaries and wages not deducted as a part of cost of sales and operations or some other item. 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 by law are not considered income of the partnership.

For proprietorships, this term is used in only one table (table 2.9), where it is used to describe the difference between adjusted gross income and business income.

Other receipts

For corporations this item included amounts not elsewhere reported on the return, such as: 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; income from sales of scrap, salvage, or waste; and dividends from domestic corporations not subject to the special deduction.

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

Payroll, shown in this report for proprietorships and partnerships, was the sum of cost of labor reported in cost of sales and operations plus salaries and wages reported as a business deduction. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners or partners were excluded.

Amounts of payroll were frequently included by taxpayers in other deduction items, such as commissions, legal and professional fees, repairs, or other deductions. Because of the difficulty of identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll is probably understated.

Pension, profit-sharing, stock bonus, and annuity plans

(See Retirement plans.)

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 of farm, pasture

This deduction found in column 2 of part III of schedule F includes only rent paid in cash. The value of the crops paid by a tenant farmer to his landlord as rent is not included.

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 the 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

This deduction item was the employers' contributions to pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans for their employees that were deductible under Code section 404.

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 sales and operations 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."

Sale of livestock, crops, and products during year

This item included all the income of farm proprietorships except payments from the U.S. Department of Agriculture (see "Agricultural program payments"). It consisted primarily of the sales price of farm products raised or purchased for sale, but it also included such incidental income as payments for machine work, patronage dividends from co-operatives, and the like.

For farmers using the cash method of accounting, this item included the sales price of livestock and other items purchased for resale (schedule F, part II, total of column C), the amount received for sales of raised products (schedule F, part I, total of columns 1 and 2), and all of the other farm income in schedule F, part I, column 3, except agricultural program payments. It did not include amounts received from the sales of livestock held for draft, breeding, or dairy purposes; these sales were reported on schedule D, not schedule F.

For farmers using the accrual method of accounting, this item generally included all sales during the year, all other income except agricultural program payments, and the increase in the value of inventories allowed accrual method farmers (schedule F, part VII, lines 1(b), 1(d), 1(e), and any excess of line 1(a) over line 3). Sales of livestock held for draft, breeding, or dairy purposes and not included in inventory were not included in this item but were reported on schedule D.

Taxable and nontaxable returns

These classifications, used in the proprietorship statistics, were based on the amount of income tax after credits reported on the individual income tax returns. Although a self-employment tax or tax from recomputing prior-year investment credit also may have been reported on the individual income tax return of the proprietor, it was disregarded for the purpose of these classifications.

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. For most individuals, 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

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' 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.

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

CONTENTS

Description of the samples, 259
Data source and return type, 259
Selection of the sample, 259
Description of strata, 260
Method of estimation, 260
Limitations of the data, 261
Sampling variability, 261
Other sampling limitations, 262
Response and other nonsampling errors, 262

Text tables

7A Proprietorships: Number of Form 1040 returns in the population, in the sample, and prescribed and achieved sampling rates, by sample stratum, 1968, 260
7B Partnerships: Number of Form 1065 returns in the population, in the sample, and prescribed and achieved sampling rates, 1968, 260
7C Number of corporation returns in the population, in the sample, and prescribed and achieved sampling rates, 1968, 261
7D Proprietorships: Relative sampling variability at the one standard deviation level of estimated number of returns, 1968, 261
7E Partnerships: Relative sampling variability at the one standard deviation level of estimated number of returns, 1968, 261
7F Corporations: Relative sampling variability at the one standard deviation level of estimated number of returns, 1968, 262

Basic tables

7.1 Proprietorships: Relative sampling variability at the one standard deviation level of selected estimates, by industry, 263
7.2 Partnerships: Relative sampling variability at the one standard deviation level of selected estimates, by industry, 266

DESCRIPTION OF THE SAMPLES

Data Source and Return Type

The data presented in this report for 1968 are based on stratified samples, selected before audit, of the following returns: (1) Form 1040, Individual Income Tax Returns for proprietorship data; (2) Form 1065, Partnership Returns of Income; and (3) Form 1120, Corporation Income Tax Returns, and Form 1120S, Small Business Corporation Income Tax Returns.

Selection of the Sample

The return characteristics used for stratifying and selecting the samples were as follows: (1) Form 1040 Proprietorships, size of adjusted gross income, largest

income source, and total business receipts; (2) Form 1065, Partnerships, size of gross receipts and total income; and (3) Form 1120 and Form 1120S, Corporations, size of total assets and net income/deficit.

For each type return, a sample was selected from its respective stratified population. The Social Security Number ending digits were used to designate the Form 1040 sample and the Employer Identification Number ending digits were used to select the Form 1065, Form 1120, and Form 1120S samples.

Description of Strata

For proprietorships, Form 1040, a return sampled at a rate of 1.00 had adjusted gross income (AGI) or largest source of income (LSI) of $200,000 and over or had total business receipts (BR) of $1,000,000 and over. Returns which had AGI or LSI less than $200,000 *and* BR less than $1,000,000 were sampled at rates less than 1.00. Table 7A shows number of returns in the population, in the sample, and prescribed and achieved sampling rates for all strata.

After sample selection, some returns were reclassified between business and non-business categories. In the non-business class, those sample returns in column (5) were reclassified to business. Under the business class, the difference between column (2) and column (5), col. (2) - col. (5), represents sample returns reclassified as nonbusiness.

For partnerships, Form 1065, a return was sampled at a rate of 1.00 if gross receipts or total income was $500,000 and over. The population data in table 7B include duplicate returns received when more than one partner filed for the same partnership. Most duplicates were concentrated in the category defined by gross receipts and total income each under $200,000. Duplicate returns were excluded from tabulations, as were inactives, which reported no income and deduction items. The number of returns in the population and in the sample, along with prescribed and achieved sampling rates, are shown in table 7B.

The following corporation returns were selected at a rate of 1.00:

1. Forms 1120 and Form 1120 Specials (consolidated returns, personal holding company returns, and returns of unincorporated businesses filing as corporations) with total assets of $10,000,000 or more;
2. Forms 1120 (other than Specials) with net income or deficit of $1,000,000 or more;
3. Form 1120 Specials filed in the Aberdeen, Albuquerque, Anchorage, Boise, Cheyenne, Fargo, Helena, and Reno District Offices;
4. Forms 1120S with total assets of $1,000,000 or more;
5. all Forms 1120F, 1120L, and 1120M, regardless of assets or income.

Inactive corporation returns were counted as part of the sample and population, but were excluded from the tabulations. In table 7C, the number of returns in the population and in the sample are shown for each stratum, along with the prescribed and achieved sampling rates.

Table 7A.—PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN THE POPULATION, IN THE SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1968

Sample stratum	Number of returns		Sampling rates		Number of business returns[1]	
	Population	Sample	Prescribed	Achieved	Sample	Population[2]
	(1)	(2)	(3)	(4)	(5)	(6)
Total	56,688,351	238,477	-	-	99,044	8,490,377
Form 1040, nonbusiness, total	47,885,283	133,137	-	-	972	148,464
Adjusted gross income or largest source of income class—						
Under $10,000	31,787,128	28,882	.0009	.0009	89	97,953
$10,000 under $15,000	10,760,731	21,656	.0020	.0020	48	23,851
$15,000 under $20,000	3,258,547	19,464	.0060	.0060	80	13,393
$20,000 under $50,000	1,822,389	14,599	.0080	.0080	87	10,860
$50,000 under $100,000	199,686	17,808	.0900	.0892	137	1,536
$100,000 under $200,000	42,581	16,507	.4000	.3877	215	555
$200,000 or more	14,221	14,221	1.0000	1.0000	316	316
Form 1040, business, total	8,781,881	105,086	-	-	98,053	8,341,204
Adjusted gross income or largest source of income— and business receipts— (Classes in thousand dollars)						
Under 10 — Under 20	4,731,129	14,076	.0030	.0030	13,228	4,446,063
10 under 15 — Under 50; Under 10 — 20 under 50	2,026,457	12,131	.0060	.0060	11,725	1,958,661
15 under 20 — Under 100; Under 15 — 50 under 100	904,898	11,741	.0130	.0128	11,328	873,049
20 under 30 — Under 250; Under 20 — 100 under 250	638,791	12,141	.0190	.0190	11,708	615,958
30 under 50 — Under 500; Under 30 — 250 under 500	308,970	13,770	.0450	.0446	12,990	291,496
50 under 100 — Under 750; Under 50 — 500 under 750	129,195	12,867	.1000	.0996	11,767	118,141
100 under 200 — Under 1,000; Under 100 — 750 under 1,000	27,781	13,700	.5000	.4931	12,164	24,693
200 or more — Any amount; Under 200 — 1,000 or more	14,660	14,660	1.0000	1.0000	13,143	13,143
Form 1040, prior year delinquent, total	21,187	254	-	-	19	709
Adjusted gross income class—						
Under $50,000	21,115	182	.0100	.0086	6	696
$50,000 or more	72	72	1.0000	1.0000	13	13

[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 business returns, 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).

Method of Estimation

The total number of returns per stratum was obtained from computer and manual counts of returns processed in the IRS Regional Service Centers. To obtain a sample for each type return, prescribed sampling rates were used for each stratum. Sampling rates are shown in tables 7A-7C.

For Proprietorships and Partnerships, actual weights, rounded to two decimal places, were obtained by dividing the number of returns in each population stratum by the sample count for that stratum. In the estimation procedure, actual weights were used to derive integer weighting

Table 7B.—PARTNERSHIPS: NUMBER OF FORM 1065 RETURNS IN THE POPULATION, IN THE SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1968

Sample stratum	Number of returns		Sampling rates	
	Population[1]	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Form 1065, total	964,865	67,757	-	-
Small (gross receipts and total income each under $200,000)	890,962	35,118	.0400	.0394
Medium (gross receipts and total income each under $500,000, but at least one $200,000 under $500,000)	51,324	10,060	.2000	.1960
Large (gross receipts or total income $500,000 or more)	22,579	22,579	1.0000	1.0000

[1]Includes duplicates, most of which are concentrated in the small category.

Table 7C.—NUMBER OF CORPORATION RETURNS IN THE POPULATION, IN THE SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1968

Type of return and stratum		Number of returns		Sampling rates	
		Population	Sample	Prescribed	Achieved
		(1)	(2)	(3)	(4)
Corporation, total		1,626,141	105,480	-	-
Form 1120, total		1,403,140	99,449	-	-
Forms 1120 and 1120 Special, total		1,266,127	91,028	-	-
Total assets and Net income/deficit (Classes in thousand dollars)					
Under 50	Under 25	529,108	10,769	.0200	.0204
50 under 100 Under 50	Under 50 25 under 50	189,318	5,846	.0300	.0309
100 under 250 Under 100	Under 100 50 under 100	235,521	12,118	.0500	.0515
250 under 500 Under 250	Under 250 100 under 250	126,036	7,829	.0600	.0621
500 under 1,000 Under 500	Under 500 250 under 500	70,395	5,156	.0700	.0732
1,000 under 5,000 Under 1,000	Under 750 500 under 750	56,462	17,005	.3000	.3012
5,000 under 10,000 Under 5,000	Under 1,000 750 under 1,000	7,802	3,929	.4000	.5036
10,000 or more Under 10,000	Any amount 1,000 or more	[1]23,181	23,181	1.0000	1.0000
Special, Form 1120: Under 10,000	Any amount	28,304	5,195	.2000 ~~.0200~~	.1835
Form 1120, manually sampled, total		137,013	8,421	-	-
Total assets					
Total assets not reported		10,808	269	.0200	.0249
Under 100 (PYD[2] and overpaid under 1,000)		73,170	1,730	.0200	.0236
100 under 1,000		46,920	2,862	.0600	.0610
1,000 under 10,000		4,069	1,514	.4000	.3721
10,000 or more (PYD[2] and overpaid 10,000 or more)		2,046	2,046	1.0000	1.0000
Form 1120S, total		223,001	6,031	-	-
Total assets					
Under 1,000[3]		205,972	3,840	.0200	.0186
Under 1,000[4]		15,241	403	.0200	.0264
1,000 or more		1,788	1,788	1.0000	1.0000

[1]Includes Form 1120 Specials selected at a rate of 1.00 (see text) and all Forms 1120F, 1120L, and 1120M.
[2]PYD - Prior Year Delinquent.
[3]Returns computer sampled.
[4]Returns manually sampled.

factors that were applied to sample returns. For example, the actual weight of proprietorships with adjusted gross income or largest source of income $30,000 under $50,000 *and* business receipts under $500,000 was 22.44. Therefore 44% of the sample returns in this stratum received an integer weight of 23, and 56%, an integer weight of 22. With this procedure of integer weighting, all frequencies in tables of this report add to their respective totals. Dollar amounts also add to their totals as a result of specially designed computer procedures conducted at a later stage of statistical processing.

For corporations, actual weights, rounded to two decimal places were used for weighting sample returns and were obtained by dividing each stratum population by the sample count for that stratum. For returns with total assets $50,000 under $100,000 and net income/deficit under $50,000, for example, the actual weight was 32.38. Therefore, each sample return in this stratum received a weight of 32.38. The frequencies and amounts estimated by this method do not necessarily add to their respective totals.

Differences between the prescribed and achieved sampling rates occurred for the following reasons:

(1) Not all returns designated for the sample were found, even after followup;

(2) Ending digits of Social Security Numbers or Employer Identification Numbers used for selection of the sample were not distributed equally throughout each region of the U. S.; and

(3) If the characteristics of the return varied considerably from the criteria of the assigned sampling group, then the return was reassigned to another sample class; however, none of the returns was reassigned to a sample group with a larger weight than that in which it originally fell.

LIMITATIONS OF THE DATA

Sampling Variability

The relative sampling variability (RSV) is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Relative sampling variabilities

Table 7D.—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1968

Estimated number of returns	Returns with adjusted gross income or deficit							
	Under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $30,000	$30,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(Percent)							
100	[1]	[1]	[1]	[1]	[1]	32.0	12.6	No sampling variability since all returns are in sample
500	[1]	[1]	[1]	[1]	[1]	14.3	5.6	
1,000	[1]	[1]	[1]	35.2	35.2	10.1	4.0	
2,000	[1]	[1]	28.8	24.9	24.9	7.1	2.8	
5,000	[1]	31.5	18.2	15.7	15.7	4.5	1.8	
10,000	33.2	22.3	12.9	11.1	11.1	3.2	1.3	
15,000	27.1	18.2	10.5	9.1	9.1	2.6	1.0	
20,000	23.4	15.7	9.1	7.9	7.9	2.3	0.9	
25,000	21.0	14.1	8.2	7.0	7.0	2.0	0.8	
50,000	14.8	10.0	5.8	5.0	5.0	1.4	[2]	
100,000	10.5	7.0	4.1	3.5	3.5	1.0	[2]	
250,000	6.6	4.5	2.6	2.2	2.2	0.6	[2]	
500,000	4.7	3.1	1.8	1.6	1.6	[2]	[2]	
1,000,000	3.3	2.2	1.3	1.1	1.1	[2]	[2]	
5,000,000	1.5	1.0	0.6	0.5	0.5	[2]	[2]	
10,000,000	1.0	0.7	[2]	[2]	[2]	[2]	[2]	

[1]Sample too small to yield reliable estimates of sampling variability.
[2]Not applicable.

Table 7E.—PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1968

Estimated number of returns	Returns with size of gross receipts		
	Under $200,000	$200,000 under $500,000	$500,000 or more
	(1)	(2)	(3)
	(Percent)		
300	28.3	11.5	No sampling variability since all returns are in sample
400	24.5	10.0	
600	20.0	8.2	
800	17.3	7.1	
1,000	15.5	6.3	
2,000	11.0	4.5	
4,000	7.7	3.2	
6,000	6.3	2.6	
8,000	5.5	2.2	
10,000	4.9	2.0	
20,000	3.5	1.4	
40,000	2.4	1.0	
50,000	2.2	0.9	
75,000	1.8	[1]	
100,000	1.5	[1]	
200,000	1.1	[1]	
300,000	0.9	[1]	
500,000	0.7	[1]	
600,000	0.6	[1]	
700,000	0.6	[1]	
800,000	0.5	[1]	
900,000	0.5	[1]	
950,000	0.5	[1]	

[1]Not applicable.

Table 7F.—CORPORATIONS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1968

Estimated number of returns	Returns with size of total assets							
	Under $50,000 and not reported	$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 under $10,000,000	$10,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(Percent)							
100	[1]	[1]	[1]	[1]	[1]	15.3	12.2	
200	[1]	[1]	30.8	28.0	25.8	10.8	8.7	
300	[1]	32.8	25.2	22.9	21.0	8.8	7.1	
500	31.3	25.4	19.5	17.7	16.3	6.8	5.5	
1,000	22.1	18.0	13.8	12.5	11.5	4.8	3.9	
2,000	15.7	12.7	9.7	8.9	8.2	3.4	2.7	No sampling variability since all returns are in sample
3,000	12.8	10.4	8.0	7.2	6.7	2.8	2.2	
4,000	11.1	9.0	6.9	6.3	5.8	2.4	1.9	
5,000	9.9	8.0	6.2	5.6	5.2	2.2	1.7	
6,000	9.0	7.3	5.6	5.1	4.7	2.0	1.6	
7,000	8.4	6.8	5.2	4.7	4.4	1.8	1.5	
10,000	7.0	5.7	4.4	4.0	3.6	1.5	1.2	
15,000	5.7	4.6	3.6	3.2	3.0	1.2	[2]	
20,000	4.9	4.0	3.1	2.8	2.6	1.1	[2]	
25,000	4.4	3.6	2.8	2.5	2.3	1.0	[2]	
30,000	4.0	3.3	2.5	2.3	2.1	0.9	[2]	
40,000	3.5	2.8	2.2	2.0	1.8	0.8	[2]	
50,000	3.1	2.5	1.9	1.8	1.6	0.7	[2]	
75,000	2.6	2.1	1.6	1.4	1.3	0.6	[2]	
100,000	2.2	1.8	1.4	1.2	1.1	[2]	[2]	
200,000	1.6	1.3	1.0	0.9	[2]	[2]	[2]	
300,000	1.3	[2]	0.8	[2]	[2]	[2]	[2]	
500,000	1.0	[2]	[2]	[2]	[2]	[2]	[2]	
1,000,000	0.7	[2]	[2]	[2]	[2]	[2]	[2]	
1,500,000	0.6	[2]	[2]	[2]	[2]	[2]	[2]	

[1]Sample too small to yield reliable estimates of sampling variability.
[2]Not applicable, since the estimated number of returns is greater than population estimates.

of selected estimates for proprietorships and partnerships are shown in tables 7.1 and 7.2.

"Upper limit" relative sampling variability estimates based on a special formula are shown in tables 7D, 7E, and 7F for frequency estimates in general. For estimates whose RSV's were not computed, tables 7D, 7E, and 7F can be used to obtain some measure of variability for estimated frequencies of the proprietorship, partnership, and corporation returns respectively. However, the percentages shown in these tables are generally higher than those that would have resulted had the required formulas been used.

The following illustrates the use of table 7E (tables 7D and 7F are used similarly): for a given cell of a partnership table, if 6,000 were the estimated number of returns with gross receipts $200,000 under $500,000 then the relative sampling variability would be expected to be less than 2.6 percent.

The first column of each table may be used for frequency estimates which are not classified by the criteria which were used in stratifying the samples. For example, if 6,000 were the estimated number of partnership returns where industry and not gross receipts was the classifier, then the RSV of the estimate would be expected to be less than 6.3 percent.

Frequencies and associated amounts that contained excessive sampling variability were deleted from the tables and footnoted. However, the data were included in the appropriate totals.

Other Sampling Limitations

The presence of a dash instead of a frequency or amount in a cell of a table indicates either of the following:

(1) if returns were sampled at the 100% rate, then no returns had the particular characteristics: or

(2) if returns were sampled at a rate less than 100%, then either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, and returns with other obvious errors were edited and recording errors amended.

Quality of the basic data abstracted at the processing centers was controlled by means of continuous sampling verification system. In order to provide measures of accuracy of the statistical processing and secure greater consistency among the processing centers, a subsample of the returns and abstract sheets was independently reprocessed in the Statistics Division. Data generated under this program were utilized to clarify the editing instructions and to inform the processing centers of the findings. Prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items were maintained.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax law, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 7.1—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY

Industry	Businesses		Business receipts		Depreciation		Net profit (less 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 industries	9,211,613	0.12	222,105,222	0.41	9,050,068	0.64	31,870,535	0.42
Agriculture, forestry, and fisheries	3,205,683	0.73	37,361,795	1.42	4,275,452	1.12	3,545,128	2.37
Farms	3,042,564	0.76	35,017,457	1.49	4,126,359	1.15	3,124,849	2.59
Field crop farms	1,200,523	1.45	10,980,912	1.90	1,586,896	2.04	1,705,047	3.13
Fruit, tree nut, and vegetable farms	139,942	4.04	1,907,282	4.83	181,816	4.72	136,371	13.64
Livestock farms	1,470,833	1.22	21,143,282	2.26	2,191,645	1.62	1,431,896	4.25
Animal specialty farms	57,303	6.11	215,539	10.93	48,926	8.29	[1]103,018	9.59
Other farms	173,963	3.71	770,442	7.23	117,076	6.10	[1]45,447	33.99
Agricultural services and hunting and trapping	118,496	4.65	2,013,383	5.12	112,075	5.88	362,844	6.40
Miscellaneous agricultural services	18,777	11.17	461,492	9.48	34,565	13.84	43,131	19.28
Offices of veterinarians and animal hospitals	14,520	10.28	479,953	8.30	22,272	10.37	176,720	8.12
Other animal husbandry services	31,825	9.07	504,013	13.77	21,001	9.14	(2)	(2)
Horticultural services	51,492	7.52	565,197	8.52	32,817	10.17	145,507	9.22
Hunting and trapping, and game propagation	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Forestry	9,382	15.81	94,523	21.68	9,249	27.13	(2)	(2)
Fisheries	35,241	9.27	236,432	11.81	27,769	12.49	45,876	19.06
Mining	43,488	5.77	1,219,968	4.82	118,096	6.52	[1]73,873	16.41
Metal mining	1,680	32.50	(2)	(2)	(2)	(2)	(2)	(2)
Coal mining	(2)	(2)	81,773	23.97	4,629	29.53	(2)	(2)
Crude petroleum and natural gas	35,738	6.08	966,444	4.95	90,272	5.90	[1]79,338	13.80
Quarrying and mining, not elsewhere classified	5,280	20.59	160,953	17.14	20,607	24.57	(2)	(2)
Contract construction	663,301	1.87	19,333,780	1.64	546,404	2.74	2,886,567	2.00
General contractors	123,540	3.80	8,169,018	2.69	185,763	4.87	688,357	3.94
Building construction	105,938	4.08	7,118,354	2.94	107,601	5.43	597,819	4.17
Heavy construction, except buildings	9,905	13.28	624,026	8.50	43,946	11.52	54,804	14.53
General contractors not allocable	7,697	16.97	426,638	9.91	34,216	13.78	35,734	20.42
Special trade contractors	517,548	2.20	10,712,415	2.14	344,601	3.41	2,114,898	2.38
Plumbing, heating, and air conditioning	53,997	5.99	2,284,017	4.90	53,708	6.40	331,435	5.70
Painting, paperhanging, and decorating	106,932	5.23	1,193,473	5.83	26,888	8.19	358,603	5.92
Electrical work	40,693	7.42	1,201,419	6.68	20,873	7.90	205,526	7.32
Masonry, stonework, and plastering	44,251	7.36	1,300,527	6.61	26,683	8.09	223,474	7.30
Carpentering and flooring	153,930	4.42	1,605,091	5.23	37,910	7.06	483,289	5.35
Roofing and sheet metal work	25,923	9.66	745,980	8.35	16,024	10.33	134,062	9.37
Concrete work	10,347	13.61	463,823	10.63	13,227	14.42	59,600	14.18
Water well drilling	8,099	17.63	190,701	16.83	10,751	20.33	28,483	22.04
Miscellaneous special trade contractors	73,376	5.88	1,727,384	5.25	138,537	7.12	290,426	6.64
Contractors not allocable	22,213	10.44	452,347	10.29	16,040	15.44	83,312	12.29
Manufacturing	172,333	3.43	6,672,726	2.66	279,170	3.95	757,474	3.88
Food and kindred products	9,075	14.24	969,542	7.03	22,251	10.04	38,677	13.34
Textile mill products	(2)	(2)	64,141	22.34	(2)	(2)	10,377	26.38
Apparel and other textile products	7,208	16.09	519,775	9.95	6,619	15.07	47,132	15.01
Lumber and wood products, except furniture	45,947	7.28	1,485,927	5.87	103,796	7.86	139,028	9.17
Furniture and fixtures	7,511	17.19	264,026	14.31	7,415	16.96	30,601	18.16
Printing, publishing, and allied industries	30,141	8.07	808,679	7.68	37,074	9.34	130,697	10.03
Chemicals and allied products	3,029	25.42	124,092	19.47	3,602	25.27	14,696	25.63
Leather and leather products	(2)	(2)	51,855	29.82	(2)	(2)	8,977	27.78
Stone, clay, and glass products	8,501	13.90	346,114	12.42	22,021	15.75	37,647	16.97
Primary metal industries	1,561	34.66	113,419	19.18	3,074	29.79	(2)	(2)
Fabricated metal products	8,781	14.76	361,422	10.96	11,765	13.76	51,276	13.35
Machinery, except electric	18,780	9.37	769,230	7.66	38,715	9.82	135,200	8.86
Electrical machinery, equipment, and supplies	2,487	26.70	94,402	20.25	(2)	(2)	10,109	27.91
Transportation equipment	3,513	24.82	132,765	19.06	3,063	22.38	(2)	(2)
Manufacturing, not elsewhere classified	20,771	10.15	508,236	9.16	12,675	13.02	85,798	11.72
Manufacturing not allocable	2,277	27.40	59,101	24.54	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	285,910	2.96	6,174,955	2.73	607,306	3.60	925,258	3.94
Local transportation	53,010	7.66	480,868	8.70	45,682	9.97	131,860	10.09
Taxicabs	31,993	10.50	226,013	11.66	15,976	14.53	75,140	14.25
Other	21,017	10.98	254,855	12.76	29,706	13.19	56,720	13.98
Trucking and warehousing	197,601	3.54	4,703,755	3.22	488,860	4.07	654,111	4.65
Trucking, local and long distance	194,216	3.58	4,521,509	3.29	483,613	4.10	637,255	4.73
Public warehousing and motor freight terminals	3,385	21.83	182,246	15.99	5,247	20.06	16,856	25.30
Water transportation	7,965	15.62	169,142	16.60	22,546	23.32	26,464	25.50
Air transportation	4,048	20.21	79,495	21.68	13,238	29.46	(2)	(2)
Pipeline transportation	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation services	7,517	15.94	398,120	9.69	5,094	20.14	33,920	20.25
Arrangement of transportation, except travel agencies	(2)	(2)	70,330	26.15	(2)	(2)	12,968	34.06
Travel agencies	4,461	19.12	222,644	14.32	2,597	28.77	18,419	27.09
Other transportation services	(2)	(2)	105,146	11.03	972	34.58	(2)	(2)
Communication	2,024	29.99	66,169	21.83	3,821	23.33	12,669	31.04
Electric, gas, and sanitary services	13,741	13.32	277,017	12.73	28,063	15.76	70,142	14.01
Wholesale and retail trade	1,909,640	0.89	106,886,227	0.76	1,356,218	1.12	7,644,409	0.99
Wholesale trade	268,392	2.53	20,432,113	1.56	233,568	2.71	1,795,988	2.30
Motor vehicles and automotive equipment	13,904	10.65	1,074,227	6.91	10,804	11.20	92,501	9.14
Drugs, chemicals, and allied products	5,260	16.35	252,249	14.00	3,920	20.70	40,720	15.41
Piece goods, notions, and apparel	11,330	12.13	465,081	8.75	5,237	16.28	91,344	10.86
Groceries and related products	42,070	5.92	4,782,051	3.21	41,173	5.45	249,350	5.58
Farm products—raw materials	16,574	10.40	3,551,951	3.31	24,092	9.20	60,761	12.13
Electrical goods	5,873	16.14	380,535	11.25	4,182	18.10	51,877	13.61
Hardware, and plumbing and heating equipment and supplies	5,277	16.30	363,577	11.90	4,748	17.79	54,700	13.55
Machinery, equipment, and supplies	23,683	8.03	1,401,750	6.07	19,836	8.69	184,829	7.18
Alcoholic beverages	2,788	13.45	781,831	7.89	6,675	9.59	38,627	10.72
Lumber and construction materials	6,421	16.85	636,163	7.50	6,589	20.62	49,241	12.79
Wholesale trade, not elsewhere classified	98,038	4.46	5,842,619	3.37	91,027	4.73	599,111	4.18
Wholesale trade not allocable	37,174	7.38	900,079	6.22	15,285	10.76	282,927	6.41

Footnotes at end of table.

Table 7.1—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Businesses		Business receipts		Depreciation		Net profit (less 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	1,622,676	0.99	85,489,751	0.90	1,108,087	1.25	5,777,680	1.14
Building materials, hardware, and farm equipment	55,903	5.38	4,450,918	3.65	60,600	5.05	277,744	5.74
Building materials dealers	20,130	8.85	1,426,811	6.33	24,832	9.11	113,442	8.83
Hardware stores	23,672	8.93	1,337,629	6.72	18,877	7.86	126,552	8.76
Farm equipment dealers	12,101	9.95	1,686,478	6.04	16,891	8.54	37,750	15.01
General merchandise stores	310,381	2.83	4,707,953	3.28	94,386	6.14	478,661	4.57
Mail order houses	8,224	16.22	107,516	18.14	1,528	31.57	(2)	(2)
Automatic merchandising machine operators	15,102	11.20	433,879	10.91	33,203	14.82	34,475	15.78
Direct selling establishments	238,458	3.39	1,413,933	5.25	28,108	8.14	250,480	6.66
Variety and other general merchandise stores	48,597	5.72	2,752,625	4.59	31,547	6.33	181,662	6.81
Food stores	236,493	2.63	17,221,888	1.85	179,584	2.58	816,338	2.95
Grocery stores	177,243	2.98	14,562,604	2.02	138,774	2.69	591,869	3.25
Meat and fish markets	15,150	9.93	1,123,870	7.75	10,071	11.24	75,665	9.83
Fruit stores and vegetables markets	10,299	15.47	286,901	14.06	4,008	19.64	17,526	21.48
Candy, nut, and confectionery stores	10,703	14.85	268,493	13.78	4,232	23.94	31,585	18.92
Retail bakeries	10,523	12.74	481,406	10.80	13,206	13.38	64,652	13.26
Dairy products and other food stores	12,575	11.76	498,614	10.47	9,293	13.73	35,041	17.63
Automotive dealers	286,291	2.13	27,698,023	2.12	195,060	2.41	1,281,529	2.25
Motor vehicle dealers	44,224	5.97	6,958,464	6.68	28,047	5.55	188,399	6.08
Tire, battery, and accessory dealers	18,223	9.20	1,287,979	6.95	21,337	9.45	111,285	9.10
Gasoline service stations	206,298	2.44	17,948,276	1.91	130,987	2.86	919,444	2.57
Other automotive dealers	17,546	9.45	1,503,304	6.39	14,689	9.33	62,401	11.87
Apparel and accessory stores	57,697	5.20	3,188,590	4.21	32,372	6.05	318,815	5.42
Women's ready-to-wear and accessory stores, and fur shops	24,635	8.28	1,121,205	6.94	10,777	9.04	98,693	9.47
Other apparel and accessory stores	33,062	6.69	2,067,385	5.30	21,595	7.88	220,122	6.62
Furniture, home furnishings, and equipment stores	79,454	4.75	4,573,290	3.59	66,110	4.97	380,139	5.04
Furniture stores	24,819	8.16	1,636,239	5.95	23,895	8.28	131,727	8.33
Home furnishings and equipment stores, except appliances	16,647	10.43	757,895	8.51	12,346	11.06	76,966	10.88
Household appliances, radio, TV, and music stores	37,988	7.05	2,179,156	5.34	29,869	7.53	171,446	7.79
Eating and drinking places	294,459	2.58	10,309,271	2.29	271,802	3.07	943,703	3.31
Eating places	192,801	3.21	7,105,635	2.83	188,018	3.76	609,704	4.13
Drinking places	101,658	4.47	3,203,636	3.97	83,784	5.34	333,999	5.66
Drug and proprietary stores	27,407	5.62	2,944,666	4.66	33,208	6.18	332,108	5.28
Liquor stores	26,321	6.66	2,479,622	4.97	21,762	7.50	156,455	6.55
Antique and secondhand stores	35,886	8.33	522,631	9.25	11,490	14.15	50,719	17.89
Sporting goods stores and bicycle shops	16,943	10.04	670,652	8.94	11,698	12.35	64,372	12.32
Jewelry stores	17,440	10.50	637,735	9.03	7,602	12.87	100,377	10.31
Fuel and ice dealers	15,779	11.05	663,093	9.14	20,275	11.74	68,188	11.42
Florists	22,200	9.45	736,934	8.60	18,029	10.44	77,600	11.15
Cigar stores and stands	1,902	31.23	91,750	26.87	423	33.52	8,055	29.46
Newsstands	4,347	20.82	152,898	19.18	(2)	(2)	15,683	20.66
Retail trade, not elsewhere classified	114,535	4.29	3,932,316	3.91	71,278	5.31	358,828	5.43
Retail trade not allocable	19,238	10.55	507,521	10.32	11,172	14.06	48,366	15.31
Wholesale and retail trade not allocable	18,572	9.88	964,363	7.37	14,563	11.12	70,741	11.62
Finance, insurance, and real estate	515,872	2.00	7,759,614	2.01	275,527	3.35	2,501,210	2.23
Finance	31,586	7.87	965,488	4.05	11,246	14.37	168,675	7.75
Banking	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Credit agencies other than banks	4,886	15.25	89,669	14.28	(2)	(2)	19,442	22.16
Security and commodity brokers, dealers, exchanges, and services	26,044	9.06	845,829	4.05	8,158	12.87	145,195	8.42
Security brokers, dealers, and flotation companies	19,560	10.69	695,055	4.53	6,166	15.13	105,031	9.90
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	6,484	16.89	150,774	9.02	1,992	24.23	40,364	16.08
Insurance agents, brokers, and service	179,125	3.49	2,553,975	3.55	59,189	5.95	1,121,254	3.34
Real estate	305,161	2.63	4,240,151	2.88	205,092	4.09	1,211,281	3.30
Operators, except developers, and lessors of buildings	18,213	9.71	437,195	7.40	81,811	7.60	(2)	(2)
Lessors of real property other than buildings	19,669	11.38	41,393	29.47	6,661	21.51	(2)	(2)
Agents, brokers, and managers	216,613	3.16	2,261,789	3.45	83,084	5.15	935,914	3.71
Title abstract companies	2,706	30.41	33,003	29.44	(2)	(2)	14,629	27.36
Subdividers and developers	6,410	21.40	209,920	13.71	6,312	20.28	(2)	(2)
Operative builders	6,006	13.80	706,129	10.17	9,472	20.99	41,474	16.94
Combinations of real estate, insurance, loans, and law offices	35,544	7.46	550,722	7.46	17,077	14.37	189,710	8.31
Services	2,390,247	0.85	36,547,905	0.84	1,585,763	1.54	13,645,498	0.77
Hotels, rooming houses, camps, and other lodging places	110,064	4.80	1,711,001	4.79	254,501	5.24	138,078	12.90
Hotels	11,062	14.49	291,104	12.40	22,618	15.27	(2)	(2)
Tourist courts and motels	40,910	7.80	872,449	6.82	141,289	7.27	81,914	15.69
Trailer parks and camps	31,885	8.77	385,012	9.81	69,725	10.34	(2)	(2)
Other lodging places	26,207	10.62	162,436	13.44	20,869	14.30	23,764	24.83
Personal services	550,469	2.17	5,707,238	2.53	296,964	3.71	1,544,687	2.71
Coin-operated laundries and dry cleaning	31,528	7.76	450,295	8.55	69,802	9.29	73,809	13.23
Other laundries and dry cleaning plants	55,322	6.66	1,276,403	6.18	70,773	8.36	220,631	7.27
Photographic studios	35,353	8.51	402,765	9.80	23,241	11.69	82,219	12.98
Beauty shops	206,575	3.61	1,637,353	4.42	56,227	5.94	440,405	4.54
Barber shops	121,392	4.96	858,488	5.97	15,714	8.76	421,686	5.70
Shoe repair shops, shoe shine parlors, and hat cleaning shops	19,335	12.66	199,856	15.53	4,491	19.63	68,796	16.08
Funeral service and crematories	13,544	10.57	638,028	8.02	48,359	9.69	150,280	8.13
Garment pressing, alteration, and repair	11,951	15.67	96,766	20.00	(2)	(2)	23,886	23.86
Other personal services	55,469	7.78	147,284	11.06	6,350	21.58	62,975	11.28
Business services	304,613	2.67	3,242,507	3.32	137,328	7.86	931,062	3.44
Advertising	17,771	10.17	437,347	9.69	7,871	27.35	80,587	11.59
Services to buildings	55,111	7.25	462,286	9.32	16,692	11.09	140,990	9.89
Consulting services	72,164	4.86	703,287	5.82	18,010	8.27	292,158	5.68
Other business services	159,567	3.75	1,639,587	4.87	94,755	10.88	417,327	5.25
Automobile parking, repair, and services	148,621	4.01	3,132,921	4.04	122,027	5.63	468,513	5.09
Automobile parking	5,458	20.32	95,511	20.94	(2)	(2)	(2)	(2)
Top and body repair shops	27,427	9.53	694,384	8.78	15,049	10.95	104,225	9.90
General repair shops	76,406	5.68	1,711,344	5.55	46,958	7.28	247,133	6.78
Tire, paint, and other repair shops	13,541	13.67	282,276	13.70	9,283	17.07	54,895	15.42
Other automobile services, except repair	25,789	9.23	349,406	11.07	48,337	11.25	49,968	17.25

Footnotes at end of table.

Table 7.1—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Businesses		Business receipts		Depreciation		Net profit (less 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)
Services—Continued								
Repair services, except automobile	188,198	3.73	1,939,734	4.64	75,820	5.86	469,341	5.27
Radio and TV repair shops	40,286	8.20	334,643	10.82	13,051	13.15	67,267	13.93
Electrical repair shops, except radio and TV	24,573	10.38	302,010	11.68	10,982	14.41	75,360	13.26
Reupholstery and furniture repair	22,161	11.06	271,472	12.98	8,558	14.23	54,210	14.35
Other repair services, except automobile	101,178	5.11	1,031,609	6.39	43,229	8.30	272,504	7.03
Motion pictures	9,580	13.32	244,901	12.70	11,526	18.76	34,797	18.78
Production, distribution, and related services	6,065	17.38	99,801	19.83	4,768	e 34.05	21,639	24.71
Theaters	3,515	20.46	145,100	16.53	6,758	21.13	13,158	28.57
Amusement and recreation services, except motion pictures	148,113	4.08	1,473,914	4.77	125,187	5.94	161,133	11.50
Theatrical producers, bands, orchestras, and entertainers	54,984	7.01	369,135	8.32	14,458	12.25	103,009	9.89
Bowling alleys and billiard and pool parlors	10,260	15.10	199,340	15.10	15,743	17.55	25,492	23.13
Other amusement and recreation services	82,869	5.33	905,439	6.15	94,986	7.04	(2)	(2)
Medical and health services	410,294	1.90	13,060,548	1.11	380,294	1.91	7,172,225	1.00
Offices of physicians and surgeons	154,799	2.09	7,260,419	1.25	195,410	2.12	4,443,637	1.16
Offices of dentists and dental surgeons	85,034	3.39	3,407,749	2.40	100,355	3.85	1,743,327	2.32
Offices of osteopathic physicians	6,469	11.96	245,490	8.02	8,696	10.17	145,297	7.75
Offices of chiropractors	18,144	11.24	248,307	10.25	14,971	13.17	134,603	10.57
Hospitals	352	32.95	69,342	26.50	(2)	(2)	(2)	(2)
Medical laboratories	2,411	26.21	77,061	18.01	2,160	28.41	24,310	18.69
Dental laboratories	7,175	17.62	157,890	14.98	4,222	20.22	54,779	15.62
Sanatoria, and convalescent and rest homes	18,604	12.43	582,796	8.89	29,887	10.45	65,028	12.78
Registered and practical nurses	89,081	5.83	324,105	6.89	3,059	21.12	272,711	6.93
Other medical services	28,225	7.37	687,389	6.40	18,758	9.36	285,548	6.12
Legal services	125,497	3.22	2,626,833	2.66	64,968	4.27	1,407,632	2.49
Educational services	94,852	5.12	403,356	8.11	26,843	9.71	129,037	8.24
Engineering services	41,820	6.07	726,289	6.97	18,983	10.27	234,002	6.36
Architectural services	18,439	9.53	484,510	7.92	8,859	10.44	136,023	8.61
Certified public accountants	17,833	8.37	349,974	8.05	10,415	10.09	170,791	7.65
Other accounting, auditing, and bookkeeping services	102,360	4.63	631,640	6.28	27,358	7.71	299,858	6.12
Other services	119,494	4.16	812,539	6.31	24,690	7.01	348,319	7.91
Nature of business not allocable	25,139	10.75	148,252	14.22	6,132	24.67	38,864	20.06

[1]Net loss exceeds net profit.
[2]Sample is too small to yield a reliable estimate of the sampling variability.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 7.2—PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY

Industry	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 industries	917,500	0.11	80,531,944	0.32	13,571,437	0.62	2,166,259	2.43
Agriculture, forestry, and fisheries	120,759	1.31	5,344,029	2.02	940,561	2.59	286,261	6.24
Farms	109,849	1.39	4,506,706	2.27	806,912	2.72	264,119	6.58
Field crop farms	40,773	2.38	1,550,413	4.01	332,165	4.31	77,575	12.13
Fruit, tree nut, and vegetable farms	9,320	5.05	462,241	8.03	92,761	10.91	40,825	14.81
Livestock farms	53,252	2.07	2,282,419	3.09	346,388	3.72	134,429	9.82
Animal specialty farms	1,418	13.05	36,967	23.28	(1)	(1)	4,669	30.59
Other farms	5,086	6.84	174,666	11.26	31,687	12.98	6,621	21.70
Agricultural services and hunting and trapping	8,343	5.23	762,327	4.62	120,999	8.55	19,170	21.12
Miscellaneous agricultural services	2,522	9.24	325,175	6.72	27,075	12.94	6,848	24.74
Offices of veterinarians and animal hospitals	1,950	11.08	158,121	13.35	63,720	14.32	(1)	(1)
Other animal husbandry services	1,509	12.26	185,628	6.91	8,597	11.96	11,005	33.15
Horticultural services	2,337	10.14	93,402	13.26	21,607	14.99	(1)	(1)
Hunting and trapping, and game propagation	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Forestry	897	16.50	21,001	29.40	(1)	(1)	(1)	(1)
Fisheries	1,670	11.86	53,995	13.48	10,004	23.91	(1)	(1)
Mining	13,227	4.14	970,425	3.14	193,096	4.04	120,290	10.45
Metal mining	459	22.44	44,906	7.85	6,975	17.19	8,264	23.51
Coal mining	965	14.40	176,797	7.21	17,182	15.51	1,015	26.18
Crude petroleum and natural gas	10,795	4.62	630,533	4.04	151,255	4.51	103,556	11.25
Quarrying and mining, not elsewhere classified	1,008	14.48	118,189	8.62	17,684	13.64	(1)	(1)
Contract construction	49,688	2.05	7,365,160	1.18	899,101	2.07	98,353	12.11
General contractors	17,326	3.41	4,736,689	1.19	450,319	2.57	70,705	15.72
Building construction	14,376	3.77	3,025,919	1.73	241,425	4.43	57,639	19.19
Heavy construction, except buildings	1,466	11.46	619,025	2.36	49,960	7.07	5,684	4.89
General contractors not allocable	1,484	11.19	1,091,745	1.35	158,934	1.64	7,382	14.47
Special trade contractors	32,304	2.61	2,617,713	2.56	447,160	3.28	27,648	15.44
Plumbing, heating, and air conditioning	4,609	6.92	501,822	5.45	70,159	7.55	3,464	25.19
Painting, paperhanging, and decorating	4,627	7.13	224,480	8.99	51,949	9.26	(1)	(1)
Electrical work	3,021	8.51	351,452	6.26	54,756	9.17	2,812	17.79
Masonry, stonework, and plastering	4,799	6.90	357,855	7.22	65,288	8.57	(1)	(1)
Carpentering and flooring	3,835	7.80	225,472	9.37	50,097	10.14	(1)	(1)
Roofing and sheet metal work	2,240	10.00	178,078	8.65	28,587	11.38	(1)	(1)
Concrete work	1,763	11.23	169,838	9.03	23,895	12.67	1,469	20.75
Water well drilling	884	16.18	48,492	18.59	10,022	26.73	(1)	(1)
Miscellaneous special trade contractors	6,526	5.91	560,224	6.31	92,407	8.16	8,564	15.90
Contractors not allocable	(1)	(1)	10,758	10.95	1,622	24.39	-	-
Manufacturing	32,665	2.50	5,530,670	1.34	608,336	2.24	64,031	7.75
Food and kindred products	2,570	8.25	1,045,579	2.41	60,248	4.77	3,834	27.59
Textile mill products	642	17.13	231,230	4.41	16,984	9.89	9,443	1.68
Apparel and other textile products	2,223	9.13	653,683	4.13	58,576	7.63	3,295	30.50
Lumber and wood products, except furniture	5,513	6.28	794,812	3.37	84,768	5.79	8,741	7.17
Furniture and fixtures	1,271	12.90	158,415	7.88	14,643	12.93	1,642	30.52
Printing, publishing, and allied industries	5,493	6.37	479,121	5.15	87,504	6.35	8,185	13.42
Chemical and allied products	540	18.70	288,801	4.03	16,991	13.11	4,245	0.45
Leather and leather products	296	26.69	60,731	22.18	6,788	23.41	(1)	(1)
Stone, clay, and glass products	1,695	11.27	213,280	8.35	26,761	6.90	2,623	30.04
Primary metal industries	686	17.78	133,667	7.09	15,918	11.27	1,940	17.08
Fabricated metal products	2,143	9.89	362,136	6.45	49,322	7.57	2,659	15.27
Machinery, except electric	3,929	7.41	468,363	5.82	83,889	7.81	(1)	(1)
Electrical machinery, equipment, and supplies	689	18.00	90,367	8.51	9,778	13.85	(1)	(1)
Transportation equipment	744	16.94	86,253	9.13	8,277	13.05	1,200	26.30
Manufacturing, not elsewhere classified	4,169	7.27	460,027	4.97	67,624	7.34	4,398	28.85
Manufacturing not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services	15,206	3.83	1,230,227	3.21	172,144	4.90	19,926	10.50
Local transportation	908	16.08	46,735	19.44	7,604	23.65	469	30.79
Taxicabs	261	30.27	10,915	29.77	(1)	(1)	(1)	(1)
Other	647	19.01	35,820	23.69	6,926	25.53	290	33.06
Trucking and warehousing	9,546	4.86	780,365	4.33	98,982	6.23	8,142	17.79
Trucking, local and long distance	8,430	5.20	615,642	5.20	82,856	7.05	6,891	20.26
Public warehousing and motor freight terminals	1,116	13.71	164,723	6.70	16,126	12.29	1,251	30.80
Water transportation	925	15.68	54,592	8.79	14,776	8.90	(1)	(1)
Air transportation	239	31.38	31,553	4.29	4,168	7.58	(1)	(1)
Pipeline transportation	(1)	(1)	24,699	19.98	(1)	(1)	(1)	(1)
Transportation services	965	14.51	149,265	7.52	12,342	17.09	2,234	9.04
Arrangement of transportation, except travel agencies	(1)	(1)	26,308	26.95	(1)	(1)	(1)	(1)
Travel agencies	431	21.11	68,855	10.16	3,594	27.17	(1)	(1)
Other transportation services	383	23.76	54,102	9.59	5,557	25.05	1,897	7.87
Communication	581	20.14	46,190	14.18	7,309	13.05	3,627	7.34
Electric, gas, and sanitary services	1,979	10.86	96,828	11.35	22,448	15.30	(1)	(1)
Wholesale and retail trade	209,324	0.89	34,432,268	0.57	2,444,455	1.07	164,628	4.60
Wholesale trade	32,162	2.35	10,976,571	0.75	594,025	2.24	37,591	12.38
Motor vehicles and automotive equipment	1,971	9.79	398,046	5.14	35,306	10.39	1,593	29.97
Drugs, chemicals, and allied products	1,074	13.97	171,570	8.88	15,307	15.18	671	30.11
Piece goods, notions, and apparel	1,787	10.30	510,822	5.08	41,831	11.35	1,256	26.86
Groceries and related products	4,780	5.29	3,083,811	1.14	110,812	3.60	9,190	27.43
Farm products—raw materials	2,373	8.13	1,824,191	1.27	42,951	7.37	4,020	13.54
Electrical goods	760	15.39	250,268	4.06	16,721	11.22	(1)	(1)
Hardware, and plumbing and heating equipment and supplies	1,052	13.40	285,002	7.13	26,317	17.34	(1)	(1)
Machinery, equipment, and supplies	4,151	7.06	699,355	3.68	69,151	6.07	4,607	26.68
Alcoholic beverages	745	13.02	480,428	3.02	19,758	6.30	(1)	(1)
Lumber and construction materials	831	12.88	440,294	2.91	21,935	11.25	2,607	20.90
Wholesale trade, not elsewhere classified	12,556	3.95	2,824,546	1.71	192,836	4.05	11,808	30.05
Wholesale trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	-	-

Footnote at end of table.

Table 7.2—PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	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)
Wholesale and retail trade—Continued								
Retail trade	174,763	1.00	22,939,557	0.80	1,813,360	1.26	125,310	4.76
Building materials, hardware, and farm equipment	11,237	4.10	1,976,846	2.78	148,313	4.22	10,061	12.43
Building materials dealers	4,651	6.49	814,837	4.43	67,855	6.55	4,353	17.91
Hardware stores	4,186	7.17	489,482	6.30	49,930	7.93	3,202	26.12
Farm equipment dealers	2,400	7.54	672,527	4.21	30,528	6.46	2,506	20.19
General merchandise stores	9,923	4.63	1,242,322	3.41	100,782	4.89	7,104	14.49
Mail order houses	669	18.68	63,051	6.90	8,284	11.35	272	33.36
Automatic merchandising machine operators	1,403	12.47	126,342	9.79	12,123	15.32	(1)	(1)
Direct selling establishments	378	24.60	43,750	16.07	(1)	(1)	107	33.05
Variety and other general merchandise stores	7,473	5.30	1,009,179	3.94	75,974	5.45	5,949	16.46
Food stores	26,726	2.68	4,895,215	1.83	271,620	2.77	17,371	14.22
Grocery stores	20,568	3.00	4,247,330	1.93	209,623	2.88	12,257	15.68
Meat and fish markets	2,400	9.38	319,872	8.50	25,282	10.20	(1)	(1)
Fruit stores and vegetable markets	339	25.37	45,832	20.47	3,582	25.39	25	15.78
Candy, nut, and confectionery stores	920	15.98	63,739	17.85	7,011	21.13	(1)	(1)
Retail bakeries	1,214	13.67	110,925	14.50	16,583	16.45	(1)	(1)
Dairy products and other food stores	1,285	13.07	107,517	12.62	9,539	19.51	(1)	(1)
Automotive dealers	34,880	2.38	5,917,306	1.59	328,067	2.70	21,951	8.85
Motor vehicle dealers	7,348	4.57	2,772,507	1.53	94,895	3.83	8,142	15.65
Tire, battery, and accessory dealers	3,345	7.95	400,594	7.32	38,626	10.06	3,189	21.80
Gasoline service stations	21,762	3.14	2,473,587	3.11	177,662	3.86	7,690	14.71
Other automotive dealers	2,425	9.36	270,618	7.33	16,884	11.94	2,930	21.40
Apparel and accessory stores	11,166	4.35	1,265,809	3.92	145,753	5.08	7,927	20.45
Women's ready-to-wear and accessory stores, and fur shops	4,816	6.81	445,398	6.52	47,863	8.29	2,338	24.10
Other apparel and accessory stores	6,350	5.70	820,411	4.91	97,890	6.39	5,589	27.19
Furniture, home furnishings, and equipment stores	11,315	4.27	1,455,227	3.55	153,389	4.74	8,824	22.47
Furniture stores	3,833	7.07	663,629	4.99	69,736	6.80	2,876	26.19
Home furnishings and equipment stores, except appliances	2,327	9.76	224,749	9.49	23,991	12.35	1,638	27.31
Household appliances, radio, TV, and music stores	5,155	6.46	566,849	5.93	59,662	7.81	(1)	(1)
Eating and drinking places	35,132	2.52	2,451,612	2.75	295,965	3.46	28,721	12.07
Eating places	23,233	3.10	1,807,946	3.23	203,962	4.10	22,167	15.10
Drinking places	11,899	4.45	643,666	5.33	92,003	6.47	6,554	13.85
Drug and proprietary stores	5,175	5.93	910,693	4.84	99,658	6.30	3,282	23.85
Liquor stores	5,237	6.19	779,119	5.45	60,649	7.02	1,912	21.62
Antique and secondhand stores	2,396	9.93	96,247	13.83	14,576	18.35	1,933	20.39
Sporting goods stores and bicycle shops	1,817	11.23	146,701	11.90	12,741	16.02	1,273	28.87
Jewelry stores	2,060	10.49	181,771	11.16	29,226	16.53	(1)	(1)
Fuel and ice dealers	1,243	13.03	160,359	9.66	18,195	14.98	(1)	(1)
Florists	2,091	10.71	105,313	13.28	13,194	15.73	1,294	27.62
Cigar stores and stands	429	23.31	23,371	25.50	(1)	(1)	(1)	(1)
Newsstands	249	28.92	25,377	23.15	2,847	32.42	(1)	(1)
Retail trade, not elsewhere classified	13,397	4.04	1,289,941	3.68	114,557	5.96	9,583	11.73
Retail trade not allocable	290	28.28	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade not allocable	2,399	8.71	516,140	5.88	37,070	7.96	1,727	32.78
Finance, insurance, and real estate	298,531	0.73	9,397,480	1.27	2,263,400	1.53	1,195,541	3.71
Finance	65,765	1.83	2,630,169	0.75	933,378	2.14	270,978	8.91
Banking	191	34.55	48,526	8.62	14,028	4.98	(1)	(1)
Credit agencies other than banks	3,037	8.89	61,555	19.36	41,476	17.47	(1)	(1)
Security and commodity brokers, dealers, exchanges, and services	6,761	5.38	2,311,042	0.50	589,173	1.63	53,606	10.34
Security underwriting syndicates	1,638	9.77	81,988	4.21	30,488	10.30	(1)	(1)
Security brokers, dealers, and flotation companies	4,490	6.82	2,167,507	0.48	538,687	1.62	31,977	7.69
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	633	18.96	61,547	6.18	19,998	13.09	9,621	9.01
Holding and investment companies	55,776	2.02	209,046	4.79	288,701	5.53	216,587	10.85
Investment clubs	14,975	3.99	16,754	15.24	9,040	18.43	9,747	21.24
Common trust funds	766	15.40	120,817	6.43	136,599	5.96	(1)	(1)
Other holding and investment companies	40,035	2.41	71,475	8.08	143,062	9.52	206,686	11.32
Insurance agents, brokers, and service	11,301	4.51	757,597	4.21	230,914	5.89	2,658	21.91
Real estate	221,465	0.91	6,009,714	1.90	1,099,108	2.31	921,905	4.05
Operators, except developers, and lessors of buildings	182,471	1.03	5,125,407	2.13	749,379	2.84	785,906	4.36
Lessors of real property other than buildings	17,402	3.70	41,514	15.82	65,760	8.61	32,178	16.97
Agents, brokers, and managers	10,402	4.75	414,730	6.06	117,969	8.35	33,182	13.81
Title abstract companies	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Subdividers and developers	8,786	5.06	272,764	6.12	107,844	6.17	61,677	21.02
Operative builders	1,346	11.66	84,295	6.08	33,731	7.65	8,492	23.29
Combinations of real estate, insurance, loans, and law offices	901	15.98	63,878	18.31	21,668	19.99	(1)	(1)
Services	176,276	1.02	16,226,295	0.90	6,039,231	1.22	216,081	5.42
Hotels, rooming houses, camps, and other lodging places	12,006	4.36	843,348	4.11	109,816	6.08	46,372	15.08
Hotels	2,107	10.16	307,186	5.86	29,921	7.91	10,131	23.03
Tourist courts and motels	6,154	6.09	449,693	6.06	66,496	8.54	29,695	21.69
Trailer parks and camps	2,840	9.19	65,260	15.98	11,588	22.08	4,758	24.75
Other lodging places	905	16.24	21,209	26.45	1,811	24.42	(1)	(1)
Personal services	30,522	2.75	1,209,436	3.49	251,123	4.16	13,143	11.59
Coin-operated laundries and dry cleaning	4,251	7.55	108,790	10.63	21,107	14.53	2,330	23.25
Other laundries and dry cleaning plants	7,442	5.60	441,624	6.14	65,415	7.45	5,473	22.17
Photographic studios	1,249	13.69	72,428	16.22	15,408	22.52	1,741	26.35
Beauty shops	8,449	5.33	213,311	7.19	47,123	7.70	1,536	21.30
Barber shops	4,956	6.96	94,066	9.14	36,768	8.84	607	29.40
Shoe repair shops, shoe shine parlors, and hat cleaning shops	609	19.87	17,219	27.63	5,170	24.67	-	-
Funeral service and crematories	2,821	8.97	237,538	8.66	53,480	10.99	(1)	(1)
Garment pressing, alteration, and repair	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Other personal services	637	19.47	19,948	30.95	(1)	(1)	(1)	(1)
Business services	25,928	2.98	1,176,549	3.31	252,696	4.85	54,902	9.37
Advertising	1,225	13.55	116,668	9.32	15,027	15.97	(1)	(1)
Services to buildings	2,435	9.90	85,709	11.95	20,809	13.69	(1)	(1)
Consulting services	1,815	11.35	109,615	11.23	34,257	15.16	(1)	(1)
Other business services	20,453	3.37	864,557	3.92	182,603	5.74	47,699	8.68

Footnote at end of table.

Table 7.2—PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	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)
Services—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Automobile parking, repair, and services	17,652	3.63	814,538	4.63	148,176	5.73	11,873	12.26
Automobile parking	734	17.71	32,154	15.09	6,118	20.75	780	29.76
Top and body repair shops	2,958	8.92	160,603	10.44	29,562	12.77	(1)	(1)
General repair shops	9,029	5.13	420,261	6.74	83,065	7.62	3,623	20.83
Tire, paint, and other repair shops	1,019	15.11	72,530	14.93	11,774	19.58	(1)	(1)
Other automobile services, except repair	3,912	7.80	128,990	11.14	17,657	18.91	6,111	18.56
Repair services, except automobile	7,795	5.52	292,597	7.08	59,845	8.28	2,370	19.07
Radio and TV Repair shops	999	15.52	36,754	22.01	5,614	23.60	(1)	(1)
Electrical repair shops, except radio and TV	1,256	13.69	47,280	16.31	11,147	19.88	(1)	(1)
Reupholstery and furniture repair	1,256	13.85	33,773	17.54	7,900	18.86	(1)	(1)
Other repair services, except automobile	4,284	7.47	174,790	9.40	35,184	11.27	1,356	22.82
Motion pictures	1,744	11.12	267,493	5.82	39,954	8.24	(1)	(1)
Production, distribution, and related services	518	20.27	123,176	4.83	13,890	4.13	(1)	(1)
Theaters	1,226	13.30	144,317	9.97	26,064	12.43	(1)	(1)
Amusement and recreation services, except motion pictures	11,730	4.47	474,983	4.80	82,614	6.88	43,582	11.35
Theatrical producers, bands, orchestras, and entertainers	2,453	9.74	129,021	7.97	25,683	11.99	5,411	10.90
Bowling alleys, and billiard and pool parlors	1,680	11.90	76,263	13.27	8,643	20.37	2,370	27.01
Other amusement and recreation services	7,597	5.58	269,699	6.57	48,288	9.22	35,801	13.60
Medical and Health services	23,715	2.81	4,090,250	2.07	2,093,207	2.54	11,426	22.29
Offices of physicians and surgeons	15,780	3.37	3,022,392	2.48	1,759,490	2.83	(1)	(1)
Offices of dentists and dental surgeons	2,275	9.93	214,024	10.19	96,422	11.31	(1)	(1)
Offices of osteopathic physicians	(1)	(1)	20,319	32.30	12,714	34.46	-	-
Offices of chiropractors	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Hospitals	566	15.19	250,369	4.13	63,231	8.98	(1)	(1)
Medical laboratories	1,539	11.96	164,833	10.99	82,946	14.86	(1)	(1)
Dental laboratories	360	25.83	23,695	27.92	7,967	28.18	-	-
Sanatoria, and convalescent and rest homes	1,601	11.18	250,368	7.85	23,037	11.91	(1)	(1)
Registered and practical nurses	-	-	-	-	-	-	-	-
Other medical services	1,335	12.88	138,557	11.72	44,398	13.68	(1)	(1)
Legal services	24,728	2.86	3,894,897	1.94	2,131,050	2.08	(1)	(1)
Educational services	2,483	9.87	55,467	16.39	10,368	17.22	2,090	24.37
Engineering services	3,035	8.34	588,552	3.79	112,991	6.64	3,067	23.78
Architectural services	3,793	7.25	682,929	4.35	154,959	6.03	2,944	31.13
Certified public accountants	6,146	5.73	1,360,763	2.98	443,808	3.96	(1)	(1)
Other accounting, auditing, and bookkeeping services	3,866	7.84	419,989	3.99	134,270	5.42	(1)	(1)
Other services	1,133	14.39	54,504	14.94	14,354	11.97	1,478	12.87
Nature of business not allocable	1,824	11.51	35,390	14.89	11,113	9.90	1,148	26.68

[1]Sample is too small to yield a reliable estimate of sampling variability.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Section 8

1968 Forms and Instructions

CONTENTS

U. S. Individual Tax Return, Form 1040, 270
Schedule C, Profit (or Loss) from Business or Profession, 282
Schedule F, Schedule of Farm Income and Expenses, 285
U. S. Partnership Return of Income, Form 1065, 288
U. S. Small Business Corporation Income Tax Return, Form 1120S, 296
U. S. Corporation Income Tax Return, Form 1120, 303

Form **1040** **U.S. Individual Income Tax Return** U.S. Treasury Department, Internal Revenue Service for the year January 1–December 31, 1968, or other taxable year beginning ..... 1968, ending ....., 19..... **1968**

Please print or type

First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number

Home address (Number and street or rural route) | Your occupation

City, town or post office, and State | ZIP code | Spouse's social security number

Enter below name and address used on your return for 1967 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1967 names and addresses. | Spouse's occupation

Your present employer and address

Your Filing Status—check only one:

1a ☐ Single
1b ☐ Married filing joint return (even if only one had income)
1c ☐ Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here _____
1d ☐ Unmarried Head of Household
1e ☐ Surviving widow(er) with dependent child

Your Exemptions Regular | 65 or over | Blind | Enter number of boxes checked ▶

2a Yourself . . . ☐ ☐ ☐
2b Spouse . . . ☐ ☐ ☐
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 . . . . . ▶

Please attach Copy B of Form W-2 here

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	5	
6	Other income (from page 2, Part II, line 8)	6	
7	Total (add lines 5 and 6)	7	
8	Adjustments to income (from page 2, Part III, line 5)	8	
9	Total income ("adjusted gross income") (subtract line 8 from line 7)	9	

Find tax from table —OR— Figure tax using tax rate schedules

10	If you do not itemize deductions and line 9 is under $5,000, find tax in tables on pages 12–14 of instructions. Omit lines 11a, b, c, or d. **Enter tax on line 12a.**	10	
11a	If you itemize deductions, enter total from page 2, Part IV, line 17. 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. **Deduction under (1) or (2) limited to $1,000 ($500 if married and filing separately).**	11a	
11b	Subtract line 11a from line 9. Enter balance on this line	11b	
11c	Multiply total number of exemptions on line 4, above, by $600	11c	
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 12a.**	11d	

Please attach Check or Money Order here

Your Tax, Credits, and Payments

12a	Tax (Check if from: Tax Table ☐, Tax Rate Schedule ☐, Sch. D ☐, or Sch. G ☐)	12a	
12b	Tax surcharge. If line 12a is less than $734, find surcharge from tables on page 10 of instructions. If line 12a is $734 or more, multiply amount on line 12a by .075 and enter result. (If you claim retirement income credit, use Schedule B (Form 1040) to figure surcharge.)	12b	
12c	Total (add lines 12a and 12b)	12c	
13	Total credits (from page 2, Part V, line 4)	13	
14a	Income tax (subtract line 13 from line 12c)	14a	
14b	Tax from recomputing prior year investment credit (attach statement)	14b	
15	Self-employment tax (Schedule C–3 or F–1)	15	
16	Total tax (add lines 14a, 14b, and 15)	16	
17	Total Federal income tax withheld (attach Forms W–2)	17	
18	Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.)	18	
19	☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439	19	
20	1968 Estimated tax payments (include 1967 overpayment allowed as a credit)	20	

Make check or money order payable to Internal Revenue Service.

Balance Due or Refund

21	Total (add lines 17, 18, 19, and 20)	21	
22	If payments (line 21) are less than tax (line 16), enter **Balance Due. Pay in full with this return**	22	
23	If payments (line 21) are larger than tax (line 16), enter **Overpayment**	23	
24	Amount of line 23 you wish credited to 1969 Estimated Tax	24	
25	Subtract line 24 from 23. Apply to: ☐ **U.S. Savings Bonds, with excess refunded** or ☐ **Refund only**	25	

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 ▶ Your signature | Date

Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

▶ Signature of preparer other than taxpayer | Date

Address

659—16—80159-1

Part I Exemptions Complete only for dependents claimed on line 3b, page 1 — Form 1040—1968—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 sources other than wages, etc.

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly) .....

Total line 1a . . . . . ▶

1b Exclusion (see instructions).

1c Capital gain distributions (see page 5 of instructions).

1d Nontaxable distributions (see page 5 of instructions).

1e Total (add lines 1b, 1c, and 1d) . . . .

1f Taxable dividends (line 1a less line 1e—not less than zero) . . . . . ▶

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

Other interest (on bank deposits, bonds, tax refunds, etc.).....

2 Total interest income . . . . . ▶

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B) .

4 Business income or loss (attach Schedule C) . .

5 Sale or exchange of property (attach Schedule D) .

6 Farm income or loss (attach Schedule F) . . .

Miscellaneous income (state nature and source) .....

7 Total miscellaneous income . . . . ▶

8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7). Enter here and on page 1, line 6 . . . ▶

Part III Adjustments to income

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 . . ▶

Part IV Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

1 One-half of insurance premiums for medical care (but not more than $150) . . .

2 Total cost of medicine and drugs . . .

3 Enter 1% of line 9, page 1 . . . . .

4 Subtract line 3 from line 2 (not less than zero)

5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1) . . .

6 Total (add lines 4 and 5) . . . . . .

7 Enter 3% of line 9, page 1 . . . . .

8 Subtract line 7 from line 6 (not less than zero) .

9 Total (add lines 1 and 8) . . . . . ▶

Contributions.—Cash—including checks, money orders, etc. (itemize) .....

10 Total cash contributions . . . . .

11 Other than cash (see instructions for required statement). Enter total of such items here .

12 Carryover from prior years (see page 7 of instr.)

13 Total contributions (add lines 10, 11, and 12—see instructions for limitation) ▶

Taxes.—Real estate . . . . . .

State and local gasoline . . . . .

General sales (see page 15 of instructions) .

State and local income . . . . . .

Personal property . . . . . .

14 Total taxes . . . . . ▶

Interest expense.—Home Mortgage . . . .

Installment purchases . . . .

Other (Itemize) .....

15 Total interest expense . . . . . ▶

Miscellaneous deductions.—(see page 8 of instructions) .....

16 Total miscellaneous . . . . . ▶

17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on 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 TOTAL CREDITS (for page 1, line 13) . ▶

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 6 of instructions.

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1968—O-290-001 c50—18—80159-1

Use of Form 1040A

You may use Form 1040A, 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 take the standard deduction.

The instructions for Form 1040A provide further information about its use.

Use of Form 1040

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, you will need only Form 1040. You can use it whether you take the standard deduction or itemize your deductions.

Schedules and forms which may be required in addition to Form 1040 include:

- 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;
- Schedule F for income from farming;
- Schedule G for income averaging;
- Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;
- Form 2106, Statement of Employee Business Expenses;
- Form 2120, Multiple Support Declaration;
- Form 2210, Statement Relating to Underpayment of Estimated Tax by Individuals;
- Form 2440, Statement to Support Exclusion of Sick Pay;
- Form 2441, Statement of Expenses for Care of Children and Certain Other Dependents;
- Form 3903, Moving Expense Adjustment;
- Form 4136, Computation of Credit for Federal Tax on Gasoline and Lubricating Oil; and
- Form 4137, Computation of Social Security Tax on Unreported Tip Income.

Obtain these schedules and forms, as well as other supporting schedules, from the District Director.

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 must file; except that if you are 65 or over, you must file if you had income of $1,200 or more.

If you had income of less than these amounts, you should file a return to get a refund if tax was withheld. Generally, a married person with income less than her (his) personal exemption will be subject to the smaller tax or get the larger refund by filing a joint return.

You must also file a return and pay any tax due if you have net earnings from self-employment of $400 or more. See separate Schedules C–3 and F–1.

Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, you must compute income 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 Number.—Be sure to enter your number in the space provided, exactly as shown on your card if incorrect or not shown on the label. If you are married, be sure to enter the number of your wife (husband).

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 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.

When and Where to File.—Please file as early as possible with one of the addresses shown in the **mailing instructions on page 9.** File your return on or after January 1, 1969, but not later than April 15, 1969.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under section 911 (earned income from sources without the United States) or 931 (income from sources within possessions of the United States) should file with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933 (income from sources within Puerto Rico) should file with the Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Avenue and Bolivia Street, Hato Rey, Puerto Rico 00917.

How to Pay.—The balance of tax shown to be due on **Form 1040,** page 1, line 22, must be paid in full with your return if it amounts to $1 or more. *Make checks or money orders payable to "Internal Revenue Service."* **Please write your social security number on your check or money order.**

Tax Due or Refund Under $1.—Balances due of less than $1 need not be paid, and overpayments of less than $1 will be refunded only upon separate application.

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.

Deceased Taxpayers.—Where a person died in 1968, or in 1969 before filing a return for 1968, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate that she (he) is filing as surviving wife (husband) in the signature area of the return.

Enter the date of death in the name and address area of the return. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer.

Where to Get Forms.—As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from an Internal Revenue Service office, and also at many banks and post offices.

Attachments to the Return.—All applicable items of income, adjustments, tax computation and deductions should be filled in on the official return forms and schedules. If more space is needed attach statements following the format of the official forms and attach them in the same order. The totals indicated on the supporting statements should also be entered on the proper lines of the official forms.

The computations of social security self-employment tax and earnings must be submitted on the official forms, Schedules C–3 and F–1. The computation of employee F.I.C.A. tax on unreported tips must be submitted on the official **Form 4137.**

Form W–2 Missing or Incorrect.—Only your employer can issue or correct a Form W–2. If you have not received a Form W–2 from your employer by January 31, or the Form W–2 he gave you is incorrect, contact him as soon as possible.

o59—16—80160-1

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 unless the husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in the military service in Vietnam.

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, each 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, write wife's (husband's) first name in space provided, and enter both social security numbers in spaces to right of name and address area. 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. See **Publication 555**, Community Property and the Federal Income Tax, available at the District Director's office.)

If one itemizes and claims actual deductions, then both must do so. If one uses the 10 percent standard deduction, the other may not use the minimum standard deduction which for a separate return is $100 plus $100 for each exemption claimed on page 1, line 4.

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. To claim the exemption for your wife or husband, check the boxes 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 (and not remarried) 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 in such a case a joint return may be filed for the year. 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," under "Special Computations below.)

Special Computations

Unmarried Head of Household.—The law provides special tax rates for any individual who qualifies as a "Head of Household." (See Schedule III, page 11, and Tax Table B, page 13.) 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 on page 4) 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.

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. (See Schedule II, page 11, and Tax Table B, page 13.) 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 his wife) for the year of death.

Reporting 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 adjustments or deductions. Examples are given below.

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.
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.
Supplemental annuities under Railroad Retirement Act (but not regular Railroad Retirement Act benefits).
Profits from sales or exchanges of real estate, securities, or other property.
Pensions, annuities, endowments.
Rents and royalties.
Your share of estate or trust income.
Employer unemployment benefits (S.U.B.).
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).
Prizes and awards (contests, raffles, etc.).
Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

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.
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, 1968. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1969, you get the additional exemption for age on your return for 1968.

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 exemp-

o59—16—80160-1

tion 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 1968, 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 (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) 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 1968.

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.)

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 this page.)

3. Married Dependents.—Did not file a joint return with her husband (or his wife).

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.

5. Relationship.—EITHER (a) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (b) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if related by blood:
Father	Stepfather	
Grandparent	Mother-in-law	Uncle
	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 including 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.

Student Dependency and Exemption.—For rules on student dependents and exemptions see **Publication 532,** Tax Information for Students and Parents, which is available at the District Director's office.

Divorced or Separated Parents.—For rules on dependency exemptions for your children if you are divorced or separated see **Publication 501,** Your Exemptions and Exemptions for Dependents, which is available at the District Director's office.

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 two or more persons contributed toward the support of an individual, see **Form 2120,** Multiple Support Declaration.

Line 5—Wages, Salaries, Tips, etc.—Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal services received from your employer, even though taxes and other amounts have been withheld. If an amount appears on Form W–2 in the box captioned "Other compensation paid in 1968," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1968," 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 6 for treatment of reimbursed employee business expenses.)

Tips reported to your employer are included as wages on Form W–2. Tips not reported to your employer are to be included with other amounts on this line. **(See Form 4137).**

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 as 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, do not report the value of the meals or lodging.

Exclusions for Military Combat Pay.—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 $500 a month of such compensation. Forms W–2 issued for 1968 by the Armed Forces ordinarily do 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 the nontaxable portion was included on Form W–2, you will be issued a corrected Form W–2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W–2, include the difference in line 5, and attach the certificate to your return. If you are issued a corrected Form W–2, include the amount shown on that form in line 5.

Tax—Credits—Payments—Balance Due or Refund

Line 10—Find Your Tax From Tax Tables.—The Tax Tables are provided by law and save you from having to itemize deductions and figure your tax before surcharge. The tables allow $600 for each exemption claimed on your return and also provide for the standard deduction.

Line 11—Figure Your Tax Using Tax Rate Schedules.—The Tax Rate Schedules on page 11 are to be used to figure your tax before surcharge, if the tax tables are not used. Be sure to use the right schedule. (See page 3, "Special Computations.")

Line 12a—Tax.—If your income has increased substantially this year, it may be to your advantage to figure your tax before surcharge under the "averaging method." Obtain Schedule G from any Internal Revenue Service office for full details.

Line 12b—Tax Surcharge.—The tax surcharge is 10 percent figured on an annual basis for the period April 1, 1968 through June 30, 1969. Since it was effective for only 9 months of 1968, **the rate for the calendar year 1968 is 7.5 percent.** The tax surcharge is an addition to the regular income tax. See the Tax Surcharge Tables on page 10.

Line 13—Total Credits.—Enter total credits from page 2, Part V, line 4 of your return. To claim tax-free covenant bonds credit, enter the amount of credit above line 1, Part V, and write "covenant bonds" to left of the entry. You may claim this credit only if you itemize deductions.

Line 14b—Tax From Recomputing Prior Year Investment Credit.—Enter the amount that the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of such property. Attach computation.

Line 15—Self-Employment Tax.—Enter amount shown on line 13, Schedule C–3 or line 10, Schedule F–1. Railroad employees and railroad employee representatives see Form 4469, Computation of Overpayment of Hospital Insurance Benefits Tax.

Line 17—Federal Income Tax Withheld.—Include the total income tax withheld as reflected on Forms W–2 on this line.

o59—16—80160-1

Line 18—Excess F.I.C.A. Tax Withheld—Two or More Employers.—If in 1968 you worked for more than one employer and you received F.I.C.A. (social security) wages totaling more than $7,800, you are entitled to claim the excess social security tax withheld as a credit against your income tax. If a joint return, separate computations must be made for you and your wife. Compute the credit as follows:

(a) Add the social security (F.I.C.A.) wages received from all your employers.

(b) Subtract $7,800.

(c) Multiply balance by .044 and enter the result on this line.

Overpayment of hospital insurance benefits tax by railroad employees and railroad employee representatives.—If in 1968 you received taxable R.R.T.A. compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received F.I.C.A. (social security) wages and the total of the R.R.T.A. compensation and F.I.C.A. wages is more than $7,800, you are entitled to claim the excess hospital insurance tax paid on this line. To compute the overpayment see Form 4469.

Line 19.—Include any amounts from the following sources on this line and check box(es) to indicate credit.

Credit for Federal Taxes on Gasoline and Lubricating Oil.—If you are entitled to a tax credit for (a) gasoline used (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; and (b) lubricating oil used other than in a highway motor vehicle, include the credit on this line. Attach **Form 4136.** *To obtain this credit your return must be timely filed (including any extensions).*

Credit for Taxes Paid by Regulated Investment Companies.—Include the credit on this line. **Attach Copy B of Form 2439.**

Line 20—Estimated Tax Payments.—Enter the total of the estimated tax paid for the year including the amounts of any credit carryover from 1967. Married persons must show both social security numbers on their return(s) whether they filed a separate or joint declaration.

Additional Charge for Underpaying Your Tax During the Year.—If the total of lines 17, 18, and 20 is less than 80 percent (66⅔ percent for farmers and fishermen) of an amount equal to the total tax on line 16 less any credit for Federal tax on nonhighway gasoline and lubricating oil (from Form 4136), you may be liable for an additional charge unless you satisfy one or more of the specific exceptions as explained on Form 2210. Attach this form or a statement to your return to support your computation of the additional charge or to describe the specific exceptions you believe apply.

If the additional charge is in order, show the amount in the bottom margin on Form 1040, page 1, as "additional charge" and increase line 22 or decrease line 23 accordingly.

Line 21.—If you are a beneficiary of a trust and are entitled to a tax credit because of the "throwback" rule, write "throwback credit" and show the amount of credit in space to left of entry line.

Lines 22 and 23—Social Security or Railroad Retirement Tax On Tip Income.—If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security (F.I.C.A.) or railroad retirement (R.R.T.A.) tax, you must pay these taxes with your income tax return. If any such taxes are due on tips which have been reported to your employer, he will show you the amount due on Form W–2. If the tips were not reported, fill out and attach Form 4137 in the case of tips subject to social security tax. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. This tax should be added to your "Balance Due" (line 22), or subtracted from your "Overpayment" (line 23). On the bottom margin of page 1, write the amount and the words "tax on tips," and the initials F.I.C.A. or R.R.T.A., whichever are applicable. For income tax purposes, be sure *all* of your tips are included in line 5.

Line 25—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 page 1, line 25. 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 25. 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.—If you expect that your income and self-employment tax for 1969 will exceed by $40 or more the tax to be withheld from your wages, you may be required to file a declaration. For further details, see your District Director.

Instructions for Page 2 of Form 1040

Part II

Line 1a—Gross Dividends and Other Distributions on Stock.—If you own stock, any payments you receive out of the company's earnings and profits are dividends which you must report 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 on line 1a the gross amount of dividends and other distributions you receive as a stockholder, including capital gain dividends and nontaxable distributions, either directly or through a nominee or other intermediary, as a member of a partnership or as a beneficiary of an estate or trust. 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 by savings and loan associations, mutual savings banks, cooperative banks, and credit unions on deposits or withdrawable accounts are earnings (interest) and should be reported as interest.

There are special rules applicable to stock dividends, liquidations, stock rights, conversions and redemptions. All of these are discussed in **Publication 550,** Tax Information on Investment Income and Expenses, available at the District Director's office.

o59—16—80160-1

Line 1b—Exclusion.—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 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.

Taxable dividends from the following corporations do not qualify for the dividends received exclusion:

(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 1c—Capital Gain Distributions.—Enter on this line all capital gain dividends. Also include any amounts received as return of capital which exceed the cost (or other basis) of your stock, even though such amounts are designated as nontaxable distributions by the paying corporations. The amounts included on this line must also be included in line 1a and reported on the appropriate lines of Schedule D (Form 1040).

Note.—If you received capital gain dividends and Schedule D is not needed to report any other gains or losses or to compute the alternative tax, you need not file Schedule D. Instead, enter 50 percent of capital gain dividends on page 2, Part II, under "Miscellaneous Income, and identify the source as "50% of cap. gain div."

Line 1d—Nontaxable Distributions.—Enter on this line the total of nontaxable distributions (return of capital) not included in line 1c. Amounts reported here cannot exceed the cost (or other basis) of your stock in paying corporations since amounts received in excess of cost (or other basis) are taxable as gains and must be reported on Schedule D (Form 1040) as indicated in line 1c, above. Any amount entered on line 1d must also be included in line 1a.

Line 2—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 which you can withdraw. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securi-

ties. **Interest received on tax refunds is taxable and must be included in your return.**

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. You may at any time elect to report each year the annual increase in value. However, 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.

Interest on industrial development bonds are tax-exempt if the bonds are part of an issue of $1,000,000 or less and where substantially all the proceeds are used (1) to acquire, construct, reconstruct or improve land or depreciable property or (2) to redeem all or part of a prior bond issue, that was issued to acquire, construct, reconstruct or improve land or depreciable property.

Line 3—Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc.—See pages B–1, B–2, and B–3 for instructions for Schedule B (Form 1040).

Line 4—Business income or loss (Schedule C).—The law taxes the profits from a business or profession—not its total receipts. Use separate Schedule C (Form 1040) to figure your profit or loss from business operations. Enter on this line the amount shown on Schedule C (Form 1040), page 1, line 27. Use Schedule C–3 to figure self-employment tax.

Line 5—Sale or exchange of property (Schedule D).—If you sell your house, securities, or any other kind of property, use Schedule D (Form 1040) to figure your gains or losses. Enter on this line the amount shown on Schedule D (Form 1040), page 2, Part IV, line 4.

Line 6—Farm income or loss (Schedule F).—For the assistance of farmers, a separate Schedule F (Form 1040) is provided to report farm income for *income and self-employment* tax purposes.

Line 7—Miscellaneous Income.—If you cannot find a specific place on your return or related schedules to list certain types of income, report it here. The source of income reported here must be identified. Report here amounts received as alimony, separate maintenance, prizes and awards; also, recoveries of bad debts and other items which reduced your tax in a prior year. 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 for 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 1968, your business or profession lost money, or 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 1968 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 1968, it should be entered as a "minus" figure under "Miscellaneous income." Attach a statement showing the computation.

Part III

Line 1—Sick Pay Exclusion.—You should 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.

(a) *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.

(b) *75 percent or less*—

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.

Line 2—Moving Expenses.—Except as noted, employees, including new employees, can deduct certain moving expenses (transportation of household goods, personal effects 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 added at least 20 miles to the distance to work if the taxpayer had not moved to a new residence, or, *(b)* he had no former principal place of work, and 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, under "Miscellaneous income," and enter any excess expenses on page 2, Part III, line 2 of your return. However, if your employer included the reimbursement on Form W–2, 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 allowable 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.

(a) *Travel and transportation.*—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(b) *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. You may not deduct the cost of meals incurred on daily trips that do not require sleep or rest.

(c) *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.

(d) *Other business expenses.*—If you itemize deductions on page 2, Part IV of your return, you may also deduct (under the heading "Miscellaneous 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.

(a) The total of all amounts received from or charged to your employer for business expenses,

(b) The amount of your business expenses broken down into broad categories, and

e59—16—60160-1

(c) 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 a day, instead of subsistence, or a mileage allowance not in excess of 15 cents a mile, and established time, place, and business purpose of the travel. For higher rates in special cases, such as foreign travel, consult your District Director.

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 a mile for the first 15,000 miles of business use, and 7 cents a 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 Form 1040, page 2. See **"Note".**

Reporting Deductions and Excess Payments.—The expenses and payments are to be reported as follows:

(a) If the employer payments exceed the expenses, report the excess on page 2, Part II, under "Miscellaneous income."

(b) 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 "Miscellaneous deductions."

(c) 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 6, 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, the amounts you paid during the year (not compensated by hospital, health or accident insurance, or otherwise) 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

(1) Medical Care Insurance.—You can deduct an amount equal to one-half of the insurance premiums paid for medical care for yourself, your wife, and dependents. The maximum amount deductible is $150. The other one-half, plus any excess over the $150 limit, is deductible subject to the 3 percent limitation described in (3) below. The $4 ($3 before April 1, 1968) monthly payments for supplementary medical insurance under "Medicare" are deductible, but the hospital insurance benefits tax which is included as part of the social security tax and withheld from wages or paid on self-employment income is not deductible.

(2) Medicine and Drugs.—The total amount paid for medicine and drugs for yourself, your wife and your dependents must be reduced by 1 percent of line 9, page 1, Form 1040.

(3) Medical and Dental Expenses.—You can deduct that portion of your medical and dental expenses which exceeds 3 percent of line 9, page 1, Form 1040 and which was paid for persons described in (1) and (2).

The 1 percent and 3 percent limitations apply in all cases, regardless of your age, or the age of your wife or other dependents.

Contributions.—If you itemize deductions, you can deduct gifts to:

(a) Religious, charitable, educational, scientific or literary organizations, and organizations for the prevention of cruelty to children or 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.

(b) Fraternal organizations if they are to be used for charitable, religious, etc., purposes.

(c) Certain veterans' organizations.

(d) Governmental agencies which will use the gifts exclusively 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 or foreign 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. **Publication 561,** Valuation of Donated Property, furnishes information and guidelines relative to appraisals of contributed property. It can be obtained from the District Director's office. A special rule is provided to determine the amount deductible in the 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 paragraph (a) which are "publicly supported" as well as organizations referred to in paragraph (d). Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult an Internal Revenue Service office for a possible carryover deduction. If you have contributions carried over from a prior year or years, enter them on line 12 and attach computation.

If you supported 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 spent to maintain such a student.

You CAN Deduct Gifts To

- Churches, including assessments paid
- Salvation Army, Red Cross, CARE
- United Funds and Community Chests
- Nonprofit schools and hospitals
- Certain veterans' organizations
- Boy Scouts, Girl Scouts, and other similar organizations
- Nonprofit organizations primarily engaged in research or education for the alleviation and cure of diseases and disabilities such as asthma, cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes,

e59—10—60160-1

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. See **Publication 545**, Income Tax Deduction for Interest Expense, available at the District Director's office.

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 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. Average general sales tax tables are provided in these instructions.

If part or all of the cost of your automobile tags was 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 fall in one of the five categories shown, describe the tax and enter amount on the line below "Personal property."

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.

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 transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees, tags, drivers licenses
Water taxes
Taxes you paid 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

STATE GASOLINE TAX TABLE

You may figure the deduction for State tax on gasoline used in your car by using the following table which is based on information available as of August 15, 1968. If all or part of your mileage was driven in a four-cylinder (or less) car, the deduction for that mileage should be one-half of the table amount. If you can establish that you paid a larger amount, you are entitled to deduct that amount.

Find the rate of gasoline tax for your State in the list below. Where the rate of gasoline tax changed in 1968, find the deduction for mileage driven at each rate, and add the two amounts.

Alabama 7¢	Dist. of Col. 7¢	Kansas 5¢	Mississippi 7¢	New Mexico 7¢	Pennsylvania 7¢	Vermont 6.5¢ after April 30, 8¢
Alaska 8¢	Florida 7¢	Kentucky 7¢	Missouri 5¢	New York 6¢ after May 31, 7¢	Rhode Island 7¢ after June 30, 8¢	Virginia 7¢
Arizona 7¢	Georgia 6.5¢	Louisiana 7¢	Montana 6.5¢	North Carolina 7¢	South Carolina 7¢	Washington 9¢
Arkansas 7.5¢	Hawaii 5¢	Maine 7¢	Nebraska 7.5¢	North Dakota 6¢	South Dakota 6¢	West Virginia 7¢
California 7¢	Idaho 7¢	Maryland 7¢	Nevada 6¢	Ohio 7¢	Tennessee 7¢	Wisconsin 7¢
Colorado 6¢	Illinois 6¢	Massachusetts 6.5¢	New Hampshire 7¢	Oklahoma 6.58¢	Texas 5¢	Wyoming 6¢
Connecticut 7¢	Indiana 6¢	Michigan 7¢	New Jersey 6¢ after June 30, 7¢	Oregon 7¢	Utah 6¢	
Delaware 7¢	Iowa 7¢	Minnesota 7¢				

Nonbusiness Mileage Driven	RATE PER GALLON							Nonbusiness Mileage Driven	RATE PER GALLON						
	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢		5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢
Under 3,000	$7	$8	$9	$10	$10	$11	$13	10,000 to 10,999	$36	$44	$47	$51	$55	$58	$66
3,000 to 3,499	11	14	15	16	17	18	20	11,000 to 11,999	40	48	52	56	60	64	72
3,500 to 3,999	13	16	17	18	20	21	23	12,000 to 12,999	43	52	56	61	65	69	78
4,000 to 4,499	15	18	19	21	22	24	27	13,000 to 13,999	47	56	61	66	70	75	84
4,500 to 4,999	17	20	21	23	25	26	30	14,000 to 14,999	50	60	65	70	76	81	91
5,000 to 5,499	18	22	24	26	27	29	33	15,000 to 15,999	54	65	70	75	81	86	97
5,500 to 5,999	20	24	26	28	30	32	36	16,000 to 16,999	57	69	74	80	86	92	103
6,000 to 6,499	22	26	28	30	33	35	39	17,000 to 17,999	61	73	79	85	91	97	109
6,500 to 6,999	23	28	30	33	35	38	42	18,000 to 18,999	64	77	84	90	96	103	116
7,000 to 7,499	25	30	33	35	38	40	45	19,000 to 19,999	68	81	88	95	102	108	122
7,500 to 7,999	27	32	35	38	40	43	48	20,000 miles*	70	83	91	98	105	111	125
8,000 to 8,499	29	34	37	40	43	46	52								
8,500 to 8,999	30	36	40	43	46	49	55								
9,000 to 9,499	32	39	42	45	48	51	58								
9,500 to 9,999	34	41	44	47	51	54	61								

*For over 20,000 miles, use table amounts corresponding to total mileage driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.

MISCELLANEOUS 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 certain expenses. This deduction is not to exceed a total of $600 for one dependent, or $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 limitation does not apply to expenses incurred while the hus-*

o59—16—80160-1

band 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. Then, 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 dependent 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.—You may deduct expenses for education if they are not personal expenditures or do not constitute an inseparable aggregate of personal and capital expenditures and are for education which:

(a) Maintains or improves skills required in your employment or other trade or business, or

(b) Meets the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your established salary, status, or employment.

Expenses incurred for education which: (a) is required in order to meet the minimum educational requirements for qualification in an employment or other trade or business; or (b) is part of a program of study being pursued which will lead to qualifying for a new trade or business, are personal expenses or constitute an inseparable aggregate of personal and capital expenditures, and, therefore, are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 6 for employee business expenses. (See **Publication 508,** Tax Information on Educational Expenses, available at the District Director's office.)

Other.—If you itemize deductions, you can deduct several other types of expenses under "Miscellaneous 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

Addresses of Internal Revenue Offices

If you are located in:	Use enclosed envelope or this address
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucty, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405

If you are located in:	Use this address
Panama Canal Zone, American Samoa, Guam	Director of International Operations Internal Revenue Service Washington, D.C. 20225
Puerto Rico (or if excluding income under section 933)	Director of International Operations U.S. Internal Revenue Service Ponce de Leon Ave. and Bolivia St. Hato Rey, Puerto Rico 00917
Virgin Islands: Permanent residents (For income taxes):	Department of Finance, Tax Division Charlotte Amalie St. Thomas, Virgin Islands 00801
Permanent residents (For self-employment taxes) and other residents (For income and self-employment taxes) file with Puerto Rico address above.	
U.S. citizens with foreign addresses, except A.P.O. and F.P.O., and those excluding income under sec. 911 or 931: file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.	

Use this address if you are DUE a refund	If you are located in:	Use this address if you are NOT DUE a refund
Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812	CONNECTICUT	Hartford, Conn. 06115
	MAINE	Augusta, Maine 04330
	MASSACHUSETTS	Boston, Mass. 02203
	NEW HAMPSHIRE	Portsmouth, N.H. 03801
	NEW YORK	Albany, N.Y. 12210; 35 Tillary St., Brooklyn, N.Y. 11201; Buffalo, N.Y. 14202; Manhattan District—120 Church St., New York, N.Y. 10007.*
	RHODE ISLAND	Providence, R.I. 02907
	VERMONT	Burlington, Vt. 05401
Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Mo. 64170	ILLINOIS	Chicago, Ill. 60602; Springfield, Ill. 62704*
	IOWA	Des Moines, Iowa 50309
	MINNESOTA	St. Paul, Minn. 55101
	MISSOURI	St. Louis, Mo. 63101
	NEBRASKA	Omaha, Nebr. 68102
	NORTH DAKOTA	Fargo, N. Dak. 58102
	SOUTH DAKOTA	Aberdeen, S. Dak. 57401
	WISCONSIN	Milwaukee, Wis. 53202

*If not sure which address to use, ask your Postmaster.

e59—16—60160-1

1968 Tax Surcharge Tables (If you claim retirement income credit, see "Note" below tables.)

TABLE 1.— Single person (other than head of household) and married person filing separate return

If line 12a is: At least	But less than	Enter on line 12b	If line 12a is: At least	But less than	Enter on line 12b	If line 12a is: At least	But less than	Enter on line 12b	If line 12a is: At least	But less than	Enter on line 12b	If line 12a is: At least	But less than	Enter on line 12b
$0	$148	$0	$222	$228	$12	$313	$327	$24	$473	$487	$36	$633	$647	$48
148	155	1	228	235	13	327	340	25	487	500	37	647	660	49
155	162	2	235	242	14	340	353	26	500	513	38	660	673	50
162	168	3	242	248	15	353	367	27	513	527	39	673	687	51
168	175	4	248	255	16	367	380	28	527	540	40	687	700	52
175	182	5	255	262	17	380	393	29	540	553	41	700	713	53
182	188	6	262	268	18	393	407	30	553	567	42	713	727	54
188	195	7	268	275	19	407	420	31	567	580	43	727	734	55
195	202	8	275	282	20	420	433	32	580	593	44	734 and over, multiply amount on line 12a by .075 and enter result on line 12b.		
202	208	9	282	288	21	433	447	33	593	607	45			
208	215	10	288	298	22	447	460	34	607	620	46			
215	222	11	298	313	23	460	473	35	620	633	47			

TABLE 2.— Head of household

If line 12a is: At least	But less than	Enter on line 12b	If line 12a is: At least	But less than	Enter on line 12b	If line 12a is: At least	But less than	Enter on line 12b	If line 12a is: At least	But less than	Enter on line 12b	If line 12a is: At least	But less than	Enter on line 12b
$0	$223	$0	$297	$303	$12	$377	$383	$24	$473	$487	$36	$633	$647	$48
223	230	1	303	310	13	383	390	25	487	500	37	647	660	49
230	237	2	310	317	14	390	397	26	500	513	38	660	673	50
237	243	3	317	323	15	397	403	27	513	527	39	673	687	51
243	250	4	323	330	16	403	410	28	527	540	40	687	700	52
250	257	5	330	337	17	410	417	29	540	553	41	700	713	53
257	263	6	337	343	18	417	423	30	553	567	42	713	727	54
263	270	7	343	350	19	423	430	31	567	580	43	727	734	55
270	277	8	350	357	20	430	437	32	580	593	44	734 and over, multiply amount on line 12a by .075 and enter result on line 12b.		
277	283	9	357	363	21	437	447	33	593	607	45			
283	290	10	363	370	22	447	460	34	607	620	46			
290	297	11	370	377	23	460	473	35	620	633	47			

TABLE 3.— Married persons or surviving spouse filing joint return

If line 12a is: At least	But less than	Enter on line 12b	If line 12a is: At least	But less than	Enter on line 12b	If line 12a is: At least	But less than	Enter on line 12b	If line 12a is: At least	But less than	Enter on line 12b	If line 12a is: At least	But less than	Enter on line 12b
$0	$293	$0	$367	$373	$12	$447	$453	$24	$527	$533	$36	$633	$647	$48
293	300	1	373	380	13	453	460	25	533	540	37	647	660	49
300	307	2	380	387	14	460	467	26	540	547	38	660	673	50
307	313	3	387	393	15	467	473	27	547	553	39	673	687	51
313	320	4	393	400	16	473	480	28	553	560	40	687	700	52
320	327	5	400	407	17	480	487	29	560	567	41	700	713	53
327	333	6	407	413	18	487	493	30	567	573	42	713	727	54
333	340	7	413	420	19	493	500	31	573	580	43	727	734	55
340	347	8	420	427	20	500	507	32	580	593	44	734 and over, multiply amount on line 12a by .075 and enter result on line 12b.		
347	353	9	427	433	21	507	513	33	593	607	45			
353	360	10	433	440	22	513	520	34	607	620	46			
360	367	11	440	447	23	520	527	35	620	633	47			

Note.—Since the line numbers in the tables refer to page 1 of Form 1040, you must make the following changes if you claim the retirement income credit: change line 12a to line 13, Part V, Schedule B (Form 1040) and change line 12b to line 14, Part V, Schedule B (Form 1040).

10

CUT ALONG THIS LINE

Other Internal Revenue publications containing helpful tax information . . .

YOUR FEDERAL INCOME TAX, 1969 Edition. Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 160 pages with illustrations. 60 cents per copy

TAX GUIDE FOR SMALL BUSINESS, 1969 Edition. Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 160 pages with illustrations. 60 cents per copy

They will be available on or about December 15 and may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington, D.C. 20402. Indicate the number of each publication desired in the boxes provided below and remit by check or money order.

YOUR FEDERAL INCOME TAX ☐ YF

TAX GUIDE FOR SMALL BUSINESS ☐ TG

U.S. GOVERNMENT PRINTING OFFICE
DIVISION OF PUBLIC DOCUMENTS
WASHINGTON, D.C. 20402

OFFICIAL BUSINESS

RETURN AFTER 5 DAYS

POSTAGE AND FEES PAID
U.S. GOVERNMENT PRINTING OFFICE

Name _____

Street address _____

City and State _____ ZIP Code _____

c69—16—80160-1

1968 Tax Rate Schedules

If you do not use one of the Tax Tables, then figure your tax on the amount on line 11d, page 1 of your return by using the appropriate Tax Rate Schedule on this page. Enter tax on line 12a. **Also see page 10 for tax surcharge to be entered on line 12b.**

Schedule I

Single Taxpayers not qualifying for rates in Schedules II and III, and Married Persons Filing Separate Returns

If the amount on line 11d, page 1, is:		Enter on line 12a, page 1:	
Not over $500		14% of the amount on line 11d.	
Over—	*But not over—*		*of excess over—*
$500	— $1,000	$70, plus 15%	— $500
$1,000	— $1,500	$145, plus 16%	— $1,000
$1,500	— $2,000	$225, plus 17%	— $1,500
$2,000	— $4,000	$310, plus 19%	— $2,000
$4,000	— $6,000	$690, plus 22%	— $4,000
$6,000	— $8,000	$1,130, plus 25%	— $6,000
$8,000	— $10,000	$1,630, plus 28%	— $8,000
$10,000	— $12,000	$2,190, plus 32%	— $10,000
$12,000	— $14,000	$2,830, plus 36%	— $12,000
$14,000	— $16,000	$3,550, plus 39%	— $14,000
$16,000	— $18,000	$4,330, plus 42%	— $16,000
$18,000	— $20,000	$5,170, plus 45%	— $18,000
$20,000	— $22,000	$6,070, plus 48%	— $20,000
$22,000	— $26,000	$7,030, plus 50%	— $22,000
$26,000	— $32,000	$9,030, plus 53%	— $26,000
$32,000	— $38,000	$12,210, plus 55%	— $32,000
$38,000	— $44,000	$15,510, plus 58%	— $38,000
$44,000	— $50,000	$18,990, plus 60%	— $44,000
$50,000	— $60,000	$22,590, plus 62%	— $50,000
$60,000	— $70,000	$28,790, plus 64%	— $60,000
$70,000	— $80,000	$35,190, plus 66%	— $70,000
$80,000	— $90,000	$41,790, plus 68%	— $80,000
$90,000	— $100,000	$48,590, plus 69%	— $90,000
$100,000		$55,490, plus 70%	— $100,000

Schedule II

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers

(See page 3)

If the amount on line 11d, page 1, is:		Enter on line 12a, page 1:	
Not over $1,000		14% of the amount on line 11d.	
Over—	*But not over—*		*of excess over—*
$1,000	— $2,000	$140, plus 15%	— $1,000
$2,000	— $3,000	$290, plus 16%	— $2,000
$3,000	— $4,000	$450, plus 17%	— $3,000
$4,000	— $8,000	$620, plus 19%	— $4,000
$8,000	— $12,000	$1,380, plus 22%	— $8,000
$12,000	— $16,000	$2,260, plus 25%	— $12,000
$16,000	— $20,000	$3,260, plus 28%	— $16,000
$20,000	— $24,000	$4,380, plus 32%	— $20,000
$24,000	— $28,000	$5,660, plus 36%	— $24,000
$28,000	— $32,000	$7,100, plus 39%	— $28,000
$32,000	— $36,000	$8,660, plus 42%	— $32,000
$36,000	— $40,000	$10,340, plus 45%	— $36,000
$40,000	— $44,000	$12,140, plus 48%	— $40,000
$44,000	— $52,000	$14,060, plus 50%	— $44,000
$52,000	— $64,000	$18,060, plus 53%	— $52,000
$64,000	— $76,000	$24,420, plus 55%	— $64,000
$76,000	— $88,000	$31,020, plus 58%	— $76,000
$88,000	— $100,000	$37,980, plus 60%	— $88,000
$100,000	— $120,000	$45,180, plus 62%	— $100,000
$120,000	— $140,000	$57,580, plus 64%	— $120,000
$140,000	— $160,000	$70,380, plus 66%	— $140,000
$160,000	— $180,000	$83,580, plus 68%	— $160,000
$180,000	— $200,000	$97,180, plus 69%	— $180,000
$200,000		$110,980, plus 70%	— $200,000

Schedule III

Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household

(See page 3)

If the amount on line 11d, page 1, is:		Enter on line 12a, page 1:	
Not over $1,000		14% of the amount on line 11d.	
Over—	*But not over—*		*of excess over—*
$1,000	— $2,000	$140, plus 16%	— $1,000
$2,000	— $4,000	$300, plus 18%	— $2,000
$4,000	— $6,000	$660, plus 20%	— $4,000
$6,000	— $8,000	$1,060, plus 22%	— $6,000
$8,000	— $10,000	$1,500, plus 25%	— $8,000
$10,000	— $12,000	$2,000, plus 27%	— $10,000
$12,000	— $14,000	$2,540, plus 31%	— $12,000
$14,000	— $16,000	$3,160, plus 32%	— $14,000
$16,000	— $18,000	$3,800, plus 35%	— $16,000
$18,000	— $20,000	$4,500, plus 36%	— $18,000
$20,000	— $22,000	$5,220, plus 40%	— $20,000
$22,000	— $24,000	$6,020, plus 41%	— $22,000
$24,000	— $26,000	$6,840, plus 43%	— $24,000
$26,000	— $28,000	$7,700, plus 45%	— $26,000
$28,000	— $32,000	$8,600, plus 46%	— $28,000
$32,000	— $36,000	$10,440, plus 48%	— $32,000
$36,000	— $38,000	$12,360, plus 50%	— $36,000
$38,000	— $40,000	$13,360, plus 52%	— $38,000
$40,000	— $44,000	$14,400, plus 53%	— $40,000
$44,000	— $50,000	$16,520, plus 55%	— $44,000
$50,000	— $52,000	$19,820, plus 56%	— $50,000
$52,000	— $64,000	$20,940, plus 58%	— $52,000
$64,000	— $70,000	$27,900, plus 59%	— $64,000
$70,000	— $76,000	$31,440, plus 61%	— $70,000
$76,000	— $80,000	$35,100, plus 62%	— $76,000
$80,000	— $88,000	$37,580, plus 63%	— $80,000
$88,000	— $100,000	$42,620, plus 64%	— $88,000
$100,000	— $120,000	$50,300, plus 66%	— $100,000
$120,000	— $140,000	$63,500, plus 67%	— $120,000
$140,000	— $160,000	$76,900, plus 68%	— $140,000
$160,000	— $180,000	$90,500, plus 69%	— $160,000
$180,000		$104,300, plus 70%	— $180,000

o59—16—80160-1

SCHEDULE C (Form 1040)
U.S. Treasury Department
Internal Revenue Service

Profit (or Loss) From Business or Profession

(Sole Proprietorship)

(Compute social security self-employment tax on Schedule C–3 (Form 1040))

1968

Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065

Name as shown on page 1 of Form 1040 | Social security number

A Principal business activity (See separate instructions) ....; product ....
(For example: retail –hardware; wholesale—tobacco, services—legal; manufacturing—furniture; etc.)

B Business name .... C Employer Identification Number ....

D Business address .... (ZIP code)

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other.

F 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.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1968? (See "Item G" in separate instructions for Schedule C.)
☐ YES ☐ NO. If "Yes," where were they filed? ....

1	Gross receipts or gross sales $.... Less: Returns and allowances $....		$....
2	Inventory at beginning of year (if different from 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 and/or operations (subtract line 8 from line 7)		
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		
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 Form 1040, page 2, **Part II**, line 4. Figure your self-employment income and tax on Schedule C–3		

SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 25

C

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$....			$....

o48—16—80201-1

Schedule C (Form 1040) 1968 Page 2

CONTINUATION OF SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 25

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

SCHEDULE C–2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11—Where double headings appear use the first heading for depreciation under Revenue Procedures 62–21 and 65–13 and the second heading for other authorized practices.

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							

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's 62–21 & 65–13							
2 Other							

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		
1		
2		
3		
4		
5		

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ YES ☐ NO (3) Employees' families at conventions or meetings? ☐ YES ☐ NO

(2) Living accommodations (except employees on business)? ☐ YES ☐ NO (4) Employee or family vacations not reported on Form W–2? ☐ YES ☐ NO

o48—16—80201-1 GPO

Instructions for Schedule C (Form 1040)—1968

US Treasury Department
Internal Revenue Service

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (loss) on Form 1040, page 2, Part II, line 4. 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 Schedule C–3 (Form 1040), page 2. If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule C–3; however, write "Exempt—Form 4029" to the left of the entry space on Form 1040, page 1, line 15.

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 generally all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and 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 Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service, for example "wholesale—drugs," "retail—apparel," etc.

Item D—Business address.—Do not use home address as business address unless business is actually conducted from home. Use street address rather than box numbers.

Item G—Information returns.—You may be required to file information returns for certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities and pensions. For more detailed information see instructions on Form 1096.

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, bad debt recoveries, interest, 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 1965, 1966, 1967, and 1968 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 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 (but not the value of your own 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.—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 Form 1040, page 2, Part III, line 4 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 proceeds, salvage value, and deductible loss.

Line 24 — Depletion. — If a deduction is claimed on account of timber depletion, attach Form T to your return.

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 7 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 as a "minus" figure on Form 1040, page 2, Part II, in "Miscellaneous income."

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.

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1968—O-290-009

o59—16—80197-1

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

1968

Name as shown on page 1 of Form 1040 | Social security number

Business name and address
Location of farm(s) and number of acres in each farm

If you filed Form 943, enter employer identification number here

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

PART I.—Report in the applicable column below receipts from sale of livestock held primarily for sale. (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		$	Grain		$	Mdse. rec'd for produce	$
			Hay			Machine work	
Sheep			Cotton			Patronage dividends	
Swine			Tobacco			Per-unit retains	
Poultry			Vegetables			Agricultural program payments:	
Bees			Fruits and nuts			(1) In cash	
Dairy products			Syrup and sugar			(2) In materials and services	
Eggs			Wood and lumber			(3) Commodity Credit loans forfeited (or under election)	
Meat products			Other forest products			Gasoline tax credit	
Poultry, dressed			Other (specify):			Other (specify):	
Wool							
Honey							
Totals		$			$		$
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)
Livestock:		$	$	$
Other items:				
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)

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 Form 1040, page 2, Part II, line 6. Figure your self-employment income and 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).)

c48—16—60205–1

Schedule F (Form 1040) 1968 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) Where double headings appear use the first heading for depreciation under Revenue Procedures 62–21 and 65–13 and the second heading for other authorized practices.

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)) . . . . . →							$

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's. 62–21 and 65–13							
2 Other . . .							

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 III).	$
(b) Sales of livestock, crops, and products during year . . .		7 Depreciation (from Part V) .	
(c) Agricultural program payments:		8 Other farm deductions (specify):	
(1) In cash			
(2) In materials and services			
(3) Commodity Credit loans forfeited (or under election) .			
(d) Gasoline tax credit			
(e) Other farm income (specify):			
2 Total (add lines 1(a) through 1(e))	$		
3 Inventory of livestock, crops, and products at beginning of year	$		
4 Cost of livestock and products purchased during year		Total of line 8	
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 Form 1040, page 2, Part II, line 6. Figure your self-employment income and tax on Schedule F–1			$

*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedules F–1 (Form 1040).)

U.S. GOVERNMENT PRINTING OFFICE: 1968 -290-011 643—16—80205-1 GPO

Instructions for Schedule F (Form 1040)—1968

U.S. Treasury Department
Internal Revenue Service

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

Include in income (a) cash and the value of merchandise or other property received from the sale of livestock and produce raised during the taxable year or prior years, (b) the profits received from the sale of any livestock and other items purchased, and (c) income received from all other sources. Expenses will be the amounts paid during the taxable year plus deductions such as depreciation, etc.

Accrual 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. 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 but did not materially participate in its operation, report the income on Schedule B (Form 1040), Part II.

Qualified per-unit retain certificates and 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.

Non-qualified per-unit retain certificates and 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 includable in income, but the purchase price of such items must be required accordingly. Dividends you receive on nonbusiness purchases are not includable 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 self-employment tax. (See page 2 of Schedule F–1 (Form 1040).) If you have filed Form 4029, do not file Schedule F–1, however, write "Exempt—Form 4029" to the left of the entry space on Form 1040, page 1, line 15.

Gasoline tax credit.—If you use the "cash method," enter in Part I any Federal gasoline tax claimed as a credit on Form 1040 for 1967. However, if you use the "accrual method," enter in Part VII, line 1(d) any Federal gasoline tax you are claiming as a credit on Form 1040 for 1968.

Agricultural Program Payments.

In cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If benefits were received in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans Forfeited (or under election).—If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include these amounts in income when received. If you made this election, or delivered or forfeited the pledged commodity, enter the amounts received on this line. If you made such an election, attach to your return a statement showing details of such loans. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

Expenses and Other Deductions

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 Form 1040, page 2, Part III, line 4 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 7 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 land. 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.

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 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 as a "minus" figure on Form 1040, page 2, Part II, in "Miscellaneous income."

Additional information available.—You may obtain I.R.S. Publication 225, Farmer's Tax Guide, free from your county agricultural agent or an Internal Revenue Service office.

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1968—O-290-012

FORM **1065**
U.S. Treasury Department
Internal Revenue Service

U.S. Partnership Return of Income

FOR CALENDAR YEAR 1968 or other taxable year beginning ....., 1968, and ending ....., 19.....

1968

A Principal business activity (See General Instruction K)

Name — C Employer Identification No.

B Principal product or service (See General Instruction K)

Number and street — D County in which located

City or town and State — ZIP code — E Date business commenced

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction R.

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	Income (loss) from other partnerships, syndicates, etc. (attach statement)	
5	Nonqualifying dividends (attach list—see Instruction 5)	
6	Interest	
7	Rents (Schedule B)	
8	Royalties (attach schedule)	
9	Net farm profit (loss) (Schedule F, Form 1040)	
10	Net gain (loss) from sale or exchange of property other than capital assets (line 16, 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 (Schedule J)	
17	Taxes (Schedule J)	
18	Losses by fire, storm, shipwreck, other casualty or theft (attach statement)	
19	Bad debts (Schedule H if reserve method is used)	
20	Repairs	
21	Depreciation (Schedule I)	
22	Amortization (attach schedule)	
23	Depletion (attach schedule)	
24	Retirement plans, etc. (other than for partners—see Instruction 24)	
25	Other deductions (Schedule J)	
26	**TOTAL** deductions (lines 13 through 25)	
27	Ordinary income (loss) (line 12 less line 26) (see General Instruction G)	

Schedule A—COST OF GOODS SOLD

1	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
2	Purchases	
	Less: Cost of items withdrawn for personal use	
3	Cost of labor	
4	Material and supplies	
5	Other costs (attach schedule)	
6	Total of lines 1 through 5	
7	Less: Inventory at end of year	
8	Cost of goods sold. Enter here and on line 2 above	

(Method of inventory valuation .....)

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.

▶ ..... Signature of partner or member — Date

▶ ..... Signature of preparer other than partner or member — Address — Date

c59—16—1

Form 1065—1968 Page 2

NOTE: Any items specially allocated to the partners should be included in the appropriate columns 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 J)	5. Other expenses (explain in Schedule J)
1 Totals				
2 Net income (loss) (column 2 less sum of columns 3, 4, and 5). Enter here and on page 1, line 7				

Schedule H—BAD DEBTS (See Instruction 19)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1963						
1964						
1965						
1966						
1967						
1968						

Schedule I—DEPRECIATION (See Instruction 21)

Where double headings appear use the first heading for depreciation under Revenue Procedures 62–21 and 65–13 and the second heading for other authorized practices.

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 line 2 below). (Enter here and allocate to each partner in column 5 of Schedule K) →							
2 Regular depreciation							
3a Total		3b Total of line 1 and line 2					
4 Less: Amount of depreciation claimed on line 1 above and in Schedules A and B							
5 Balance—Enter here and on page 1, line 21							

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. Procs. 62–21 and 65–13							
2 Other							

Schedule J—EXPLANATION OF LINES 16, 17, AND 25 ON PAGE 1, AND OF COLUMNS 4 AND 5 OF SCHEDULE B

Line or column	Explanation	Amount	Line or column	Explanation	Amount

c65—16— -1

Form 1065—1968 Page 3

Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

1. Give name, address, and social security number of each partner. (Designate nonresident aliens, if any.) Where return of partner or member is filed in another Internal Revenue district or in an Internal Revenue service center, specify district or service center.	2. Percentage of time devoted to business	3. COST OR BASIS OF INVESTMENT IN PROPERTY		
		(i) Life Years	(ii) Basis of new property	(iii) Cost of used property
(a)		4 or more but less than 6		
		6 or more but less than 8		
		8 or more		
(b)		4 or more but less than 6		
		6 or more but less than 8		
		8 or more		
(c)		4 or more but less than 6		
		6 or more but less than 8		
		8 or more		
(d)		4 or more but less than 6		
		6 or more but less than 8		
		8 or more		
(e)		4 or more but less than 6		
		6 or more but less than 8		
		8 or more		
Totals				

	4. Ordinary income (loss) (line 27, page 1)	5. Additional first-year depreciation (line 1, Schedule I)	6. Payments to partners—salaries and interest (line 14, page 1)	7. Qualifying dividends (attach list)	8. Net short-term gain (loss) from sale or exchange of capital assets (line 9, Schedule D)
(a)					
(b)					
(c)					
(d)					
(e)					
Totals					

	9. Net long-term gain (loss) from sale or exchange of capital assets (line 13, Schedule D)	10. Net gain (loss) under section 1231 (line 6, Schedule D)	11. Net earnings from self-employment (line 10, Schedule N)	12. Contributions (see Sch. K instructions)	13. Expense account allowance (see Sch. K instructions)
(a)					
(b)					
(c)					
(d)					
(e)					
Totals					

NOTE: See the instructions for other items required to be reported separately.

F 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.

G Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1968? . . . . . ☐ YES ☐ NO

If "Yes," where were they filed? .....

H Is any member of the partnership related by blood or marriage to any other member? . . . . . ☐ YES ☐ NO

I 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

J 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 . . . . . $.....

K Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? . . . . . ☐ YES ☐ NO

(2) Living accommodations (except employees on business)? . . . . . ☐ YES ☐ NO

(3) Employees' families at conventions or meetings? . . . . . ☐ YES ☐ NO

(4) Employee or family vacations not reported on Form W–2? . . . . . ☐ YES ☐ NO

c59—16— -1

Form 1065—1968 Page 4

Schedule L—BALANCE SHEETS (See General Instruction J)

ASSETS	Beginning of taxable year Amount	Beginning of taxable year Total	End of taxable year Amount	End of taxable year Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Mortgage and real estate loans				
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 Mortgages, notes, and bonds payable in less than 1 year				
16 Other current liabilities (attach schedule)				
17 Mortgages, notes, and bonds payable in 1 year or more				
18 Other liabilities (attach schedule)				
19 Partners', capital accounts				
20 Total liabilities and capital				

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Instruction for Schedule M)

	1. Capital account at beginning of year	2. Capital contributed during year	3. Ordinary income (loss) from line 27, page 1	4. Income not included in column 3 plus non-taxable income	5. Losses not included in column 3, 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)		
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 (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		

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1968—O-290-029 •59—16— —1 •PO

1968 US Treasury Department
Internal Revenue Service

Instructions for Form 1065 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 1968 or other taxable year beginning in 1968. 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. However, the return of a foreign partnership in which all the partners are nonresident aliens must be filed on or before the 15th day of the 6th month following the close of the taxable year of the partnership.

All partnerships whose principal place of business or principal office or agency is located in Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina or Tennessee must file their returns for 1968 with Internal Revenue Service Center, 4800 Buford Highway, Chamblee, Georgia 30006. All other partnerships must file their returns with the District Director of Internal Revenue for the district in which the partnership's principal place of business or principal office or agency is located.

Where the partnership does not have a principal office or agency or principal place of business in the United States, the return must 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.

G. Accounting methods.—Ordinary income shall be computed in accordance with the method of accounting regularly used in maintaining the partnership's 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 material item) 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 122, 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 interest (other than under the $10 rule), rents, commissions, or other fixed or determinable income of $600 or more, shall file Forms 1096 and 1099. If the partnership makes payments of interest aggregating $10 or more on bank deposits, corporate bonds, stockholder's accounts, and savings and loan association accounts, it shall file Forms 1096 and 1099. Either a copy of Form 1099 or a reasonable facsimile shall be furnished the recipient of the interest. *Exceptions*—No report is required of the following: (1) payments of any type to a corporation, (2) distributions or salaries to the partners, (3) rent paid as a tenant to a real estate agent, and (4) payments made as a broker to your customers.

J. Balance sheets.—The balance sheets of the partnership must be completed. These 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 of 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 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. An election to be taxed as a domestic corporation may not be made after April 14, 1966. However, an election under section 1361(f) because of a change in ownership is permissible. Elections made on or before this date will continue in force and may be revoked by the taxpayer. All elections will be automatically terminated on January 1, 1969, and unincorporated business enterprises will not be considered as domestic corporations for any period after December 31, 1968.

(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) Generally, the partnership shall make the elections affecting the computation of taxable income derived from partnership operations. Examples of such elections are the method of accounting employed, methods of depreciation, etc. However, certain elections are made by a partner separately on his individual income tax return rather than by the partnership. These elections are made under: section 901, relating to foreign tax credit; section 615, relating to exploration expenditures; and section 617, relating to additional exploration expenditures for domestic mining.

(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

659—16—1

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. In computing the partners' distributive shares of such ordinary income, the income shall be allocated only to partners other than the distributee and separately taken into account under section 702(a)(8). 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, a partner shall take into account his share of the income and losses of the partnership, subject to the limitation of section 704(d). The net operating loss deduction shall not be allowed in computing the net earnings from self-employment.

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 J, page 3, 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 among 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 a separate schedule (see item (a) under Schedule K instructions), 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

These 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 1965, 1966, 1967, and 1968 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: (a) salaries and wages; and (b) other costs in detail.

4. Income (loss) from other partnerships, syndicates, etc.—Enter the partnership's share of the profit (whether received or not) or loss 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 profit (loss) 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—

(i) exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(ii) 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 convenant bonds.

8. Royalties.—Enter net income (loss) as shown on the detailed schedule to be attached to the return.

9. Net farm profit (loss).—Enter the net profit (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 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 personal use.

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 prop-

059—16— -1

erty 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, 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—(*a*) when they become wholly or partially worthless, or (*b*) by 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 (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 other prescribed rules and standards.

o59—16— ——1

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.—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.

(b) 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.

(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 previously provided, or it may be depreciated under any of the following methods provided: that the asset is tangible, that it has an estimated useful life of 3 years or more, and that the original use of the asset commenced with the partnership and commenced after December 31, 1953.

(i) Declining balance.—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(ii) 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.

(iii) 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.

(iv) Real property — Suspension period property.—In general, in the case of certain real property whose construction, reconstruction, or erection was completed during the taxable year but which (1) began during the period beginning on October 10, 1966, and ending on March 9, 1967, or (2) began, pursuant to an order placed during such period, before May 24, 1967, the methods described in the preceding paragraphs for new property apply only to that portion of the basis attributable to work done after May 23, 1967. For provisions relating to exceptions and $50,000 exemption, see section 167(i).

(d) 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 amount of additional first-year depreciation is deducted from the total depreciation and allocated to each partner in col. 5, Schedule K. Each partner enters this amount, subject to the limitations in the preceding paragraph, in Part III of Schedule B (Form 1040) of his individual income tax return.

Do not deduct additional first-year depreciation on page 1 of the form.

22. Amortization.—If the partnership elects the deduction for amortization of 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.—If a deduction is claimed for timber depletion, Form T should be obtained from the District Director and filed with the return.

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 any other 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 2950-SE. 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.—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 (a) the amount of each class of exempt income, and (b) 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.—Except for specially allocated gains and losses, the computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should he 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, deductions, etc.—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, credits, etc., as shown in Schedule K (columns 3 to 13 inclusive) and of his share of any other items required to be shown in a separate schedule as described below.

Column 3.—A partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property having an estimated useful life of 4 years or more. Allocate to each partner the investment by amount, type and life of property. The cost of used property is LIMITED TO AGGREGATE COST OF $50,000.

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 Form 3468.)

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) on his individual income tax return. (See instruction 5.)

Column 12.—Enter each partner's distributive share of contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

Column 13.—EXPENSE ACCOUNT ALLOWANCE.—Expense account allowance means: (*a*) amounts, other than compensation, received as advances or reimbursements, and (*b*) 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: (*i*) the purchase of goods for resale or use in the business, and (*ii*) 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 travel and 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*) 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); additional exploration expenditures for domestic mining (section 617); and any items of income, gain, loss, deduction or credit subject to a special allocation under the partnership agreement which differ from the allocation of partnership income or loss generally.

(*b*) 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.

(*c*) Payments by the partnership to a retirement plan on behalf of partners. For requirement of Form 2950SE and deduction by partner, see instruction 24.

(*d*) For the taxable year, the number of gallons of (*i*) gasoline used: (A) on a farm for farming purposes, (B) other than as fuel in a highway vehicle, and (C) in vehicles while engaged in furnishing certain public passenger land transportation service; and (*ii*) lubricating oil used, other than in a highway motor vehicle.

Each partner should attach Form 4136 to his timely filed income tax return, to claim a credit for Federal tax on such gasoline and lubricating oil on Form 1040.

Schedule M—Reconciliation of Partners' Capital Accounts.—This schedule should show what caused the changes in the partners' capital accounts during the taxable year. The total of column 1 of Schedule M should agree with line 19 of Schedule L for the beginning of the taxable year and the total of column 7 of Schedule M should agree with line 19 of Schedule L for the end of the taxable year. Any difference should be adequately explained in an attached statement.

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, 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, exclude income and deductions from the following sources:

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 : 1968—O-290-029

FORM **1120S**

U.S. Treasury Department
Internal Revenue Service

U.S. Small Business Corporation Income Tax Return

for the calendar year 1968 or other taxable year beginning ..... , 1968, ending ..... , 19....

1968

A Date of election as small business corporation	Name	C Employer identification No.
B Business Code No. (see instructions)	Number and street	D County in which located
	City or town, State, and ZIP code	E Enter total assets from line 14, column D, Schedule L $

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	(a) Domestic dividends	
		(b) Foreign dividends	
	5	Interest on obligations of the United States and U.S. instrumentalities	
	6	Other interest	
	7	Gross rents	
	8	Gross royalties	
	9	Gains and losses (separate Schedule D, Form 1120S)—	
		(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 (if more than $25,000, see instructions)	
		(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 capital expenditures)	
	15	Bad debts (Schedule F if reserve method is used)	
	16	Rents	
	17	Taxes (attach schedule)	
	18	Interest	
	19	Contributions (attach schedule)	
	20	Casualty or theft losses (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 (attach Form 2950)	
		(b) Other employee benefit plans (see instructions)	
	26	Other deductions (attach schedule)	
	27	Total deductions on lines 12 through 26	
	28	Taxable income, line 11 less line 27	
TAX	29	Income tax: (a) On capital gains (Schedule J)	
		(b) Surcharge—enter 10% of line 29(a) (Fiscal year corporations see instructions for Schedule J)	
	30	Credits: (a) Tax deposited—Form 7004 application for extension (attach copy)	
		(b) Credit for U.S. tax on nonhighway gas and lube oil (attach Form 4136)	
	31	TAX DUE (line 29 less line 30). See instruction G for Tax Deposit System →	
	32	OVERPAYMENT (line 30 less line 29) →	

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 .....

Form 1120S (1968) Page 2

Schedule A—COST OF GOODS SOLD (Where inventories are an income-determining factor) **(See instruction 2)**

Method of inventory valuation (specify)—

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 (attach schedule)			

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percentage of corporation stock owned	6. Amount of compensation	7. Expense account allowances
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	Amount added to reserve: 4. Current year's provision	Amount added to reserve: 5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1963.						
1964.						
1965.						
1966.						
1967.						
1968.						

Schedule G—DEPRECIATION (See instruction 22)

Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.

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. Procs. 62–21 and 65–13							
2 Other							

Schedule J—TAX COMPUTATION (See instructions)

1 Taxable income (line 28, page 1)		
2 (a) Enter 48 percent of line 1 (Members of controlled groups see instructions)		
(b) Subtract $6,500 and enter difference	6,500.00	
3 Net long-term capital gain reduced by net short-term capital loss (line 9(b), page 1)		25,000.00
4 Subtract $25,000. (Statutory minimum.)		
5 Balance (line 3 less line 4)		
6 Enter 25 percent of line 5		
7 Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29(a), page 1		

Form 1120S (1968) Page 3

Schedule K—SHAREHOLDER'S SHARE OF INCOME (See instructions)

Computation of Corporation's Undistributed Taxable Income

1 Taxable income (line 28, page 1) . . . . . .

2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year . . . . .

(b) Tax imposed on certain capital gains (line 29, page 1) . . . . . .

3 Corporation's undistributed taxable income . . . . . .

Schedule of Distribution and Income

1. Name of each shareholder	Social security number	2. Stock ownership			3. Percentage of time devoted to business
		Number of shares	Period held From	Period held To	
(a)					
(b)					
(c)					
(d)					
(e)					
(f)					
(g)					
(h)					
(i)					
(j)					

Continuation of Schedule of Distribution and Income

	4. Compensation	5. Dividends Dates	5. Dividends Amounts	6. Share of undistributed taxable income or net operating loss	7. Share of net long-term capital gain after tax (See instructions)	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 a schedule showing:

(a) name, address, and employer identification number; and

(b) percentage owned.

H 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 . . . . . $.....

I Amount of taxable income (or loss) for: 1965 $.....,

1966 $.....; 1967 $.....

J Refer to instructions for business activity codes and state the:

Principal business activity .....

Principal product or service .....

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? . . . . . Yes ☐ No ☐

L Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.) . . . . . Yes ☐ No ☐

(2) Living accommodations (except employees on business) . . . . . Yes ☐ No ☐

(3) Employees' families at conventions or meetings . . . . . Yes ☐ No ☐

(4) Employee or family vacations not reported on Form W–2 . . . . . Yes ☐ No ☐

M Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1968? . . . . . 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.

O Answer only if (1) this is the first 1120S return filed since your election to be treated as a small business corporation and (2) the corporation was in existence for the taxable year prior to the election and had investment credit property:

Was an agreement filed under Section 1.47–4(b) of the Regulations? . . . . . Yes ☐ No ☐

Form 1120S (1968) 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 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND SHAREHOLDERS' EQUITY				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from shareholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach schedule)				
24 Retained earnings—Unappropriated				
25 Shareholders' undistributed taxable income				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity				

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		(a) Tax-exempt interest. $	
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 line 9	

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year		5 Distributions out of current or accumulated earnings and profits: (a) Cash	
2 Net income per books		(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Current year's undistributed taxable income or net operating loss (column 6, Schedule K)	
		7 Other decreases (itemize)	
		8 Total of lines 5, 6, and 7	
4 Total of lines 1, 2, and 3		9 Balance at end of year (line 4 less line 8)	

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1968—O-280-085

1968 US Treasury Department Internal Revenue Service

Instructions for Form 1120S

U.S. Small Business Corporation Income Tax Return

(References are to the Internal Revenue Code)

A. Corporations required to file Form 1120S.—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 (other than by section 1378) must file Form 1120S. See Form 2553.

B. Consents of shareholders.—Consents of all shareholders must be included on the election form notifying the District Director or Service Center Director of the election, or included as attachments to the election. However, where the election was made before the first day of the taxable year, the consents of the persons who became shareholders after the date of election and on or before such first day must be filed with the District Director or Service Center 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 1120S 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 or Service Center 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 more than 20 percent of which is passive investment income, except during the first 2 taxable years of active conduct of any trade or business if passive investment income is less than $3,000 (section 1372(e)(5)). 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 Commissioner consents to such an election.

D. Period to be covered by return.—The return shall be filed for the calendar year 1968 or other taxable year beginning in 1968. If the return is for other than a calendar year, fill in the taxable year space at the top of the form. If the corporation liquidates or otherwise ceases to exist and this is the last return it is required to file, write "FINAL RETURN" at the top of the form.

E. When to file.—The return must be filed on or before the 15th day of the third month following the close of the taxable year. Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081(b).)

F. Where to file.—Corporations whose principal place of business or principal office or agency is located in *either* Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina or Tennessee must file their Form 1120S return for 1968 with Internal Revenue Service Center, 4800 Buford Highway, Chamblee, Georgia 30006. All other corporations must file their return with the District Director of Internal Revenue for the district in which the company's principal place of business is located.

G. Payment of tax.—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.

All corporations must deposit their income tax payments with an authorized commercial bank depositary or Federal Reserve bank. All deposits must be accompanied by a Form 503 (Federal Tax Deposit, Corporation Income Taxes). Do not remit directly to Internal Revenue Service. Timeliness of deposits will be determined by the date the deposit is received by the commercial bank depositary or Federal Reserve bank. However, a deposit received after the due date will be considered timely if the corporation establishes that it was mailed on or before the second day before the prescribed due date.

Corporations needing Forms 503 may obtain them by making application to the District Director or Director of a Service Center. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

H. Accounting methods.—Taxable income must be computed in accordance with the method of accounting regularly used in maintaining the corporation's 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 material item) 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 higher dollar.

I. Certain information returns which may be required.—

Forms 1096 and 1099.—Information returns to be filed concerning certain dividends, earnings, interest, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.

For purposes of information returns 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 constructive dividend.

Forms 966 and 1099L.—Information returns regarding dissolution or liquidation, and distributions in liquidation.

J. Stock ownership in foreign corporations.—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you controlled a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file forms 2952 and 3646.

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.

Certificates of deposit should be included as cash on line 1 of the balance sheets.

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 form. 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.

Your name and identifying number should be entered on all attachments.

N. Signature.—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.

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 on lines 4 through 10.

Installment sales.—If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (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.

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.

Once an inventory method is adopted it may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change.

A corporation electing to use the last-in, first-out method of valuing inventory provided 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.

6. Other interest.—Enter 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.

9. Gains and losses from sales or exchanges of capital assets and other property.—See separate Schedule D and Instructions.

If line 9(b) exceeds $25,000, see the requirements under Instructions for Schedule J—Tax Computation.

10. Other income.—Enter the total amount of other income not reported elsewhere in the return and attach a schedule showing details if spaces provided are not sufficient. Include recoveries of bad debts deducted in prior years under the specific charge-off method.

12. Compensation of officers.—Expense account allowance (column 7) 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 regular officer, chairman of the board, etc.

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.

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.)

Application for permission to change the method of computing bad debts must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

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). The amount claimed shall not exceed 5 percent of taxable income computed without regard to this deduction. Do not deduct as a business expense charitable contributions that exceed the 5-percent limitation.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contribution was adopted by the board of directors.

Charitable contributions in excess of the 5-percent limitation may be carried over to the five succeeding taxable years.

Attach a schedule showing the name of each organization and the amount 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 contributions of certain property.—The amount of a contribution of property must be reduced by any gain that would have resulted from application of section 617(d)(1), 1245(a), or 1250(a) if the property were sold at its fair market value.

20. Casualty or theft losses.—Enter losses sustained during the taxable year, arising from fire, storm, shipwreck, or other casualty. To determine 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 expenditures:

(a) Research and experimental expenditures—Section 174; (b) Exploration expenditures—Section 615; (c) Development expenditures — Section 616; (d) Organizational expenses—Section 248; and (e) Trademark and trade name expenditures—Section 177.

22. Depreciation.—If a deduction is claimed for depreciation of property, leasehold improvements; patents, or copyrights, fill in Schedule G.

Salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method) for real property; and for personal property to the extent it exceeds 10 percent of the cost or other basis of the property.

Alternative depreciation guidelines and rules.—Revenue Procedure 62–21, supplemented by Revenue Procedure 65–13, sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

Depreciation methods.—Depreciation may be computed using the methods set forth in section 167(b). Property may be depreciated under (1) the straight line method, and (2) the declining balance method at a rate not to exceed one and one-half times the applicable straight line rate.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method which does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total which could have been deducted if the double declining balance method had been used.

Real property—Suspension period property.—In general, in the case of certain real property whose construction, reconstruction, or erection was completed during the taxable year but which (1) began during the period beginning on October 10, 1966, and ending on March 9, 1967, or (2) began, pursuant to an order placed during such period, before May 24, 1967, the methods described in the preceding paragraph for new property apply only to that portion of the basis attributable to work done after May 23, 1967. For provisions relating to exceptions and $50,000 exemption, see section 167(l).

Real property affected by the suspension period may be depreciated under the same methods available for used property which may include the 150 percent declining balance method.

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of $10,000. Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

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 and salvage value when computing ordinary depreciation.

23. Depletion. — Form T should be submitted with your return if a deduction for timber depletion is claimed.

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 deductions; (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 and attach a schedule.

No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. 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 a 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).

30. Credits.—Section 39 provides a credit for Federal excise tax on: (1) gasoline used (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle, and (c) in

vehicles while engaged in furnishing certain public passenger land transportation service; and (2) lubricating oil used other than in a highway motor vehicle.

Enter the credit for U.S. tax on such gasoline and lubricating oil on line 30(b) and attach Form 4136. To obtain this credit your return must be timely filed (including any extensions). If there is no tax due on line 29, the entire credit will be refunded to the corporation.

SCHEDULE J—Tax Computation

Section 1378 imposes a tax on certain capital gains of an electing small business corporation. This tax does not apply to sales or exchanges occurring before February 24, 1966. By answering the following questions, you can determine if you are liable for the tax. If net long-term capital gain reduced by any net short-term capital loss, line 9(b), page 1, exceeds $25,000 and you are not liable for the tax, attach an explanation as to the reason this tax does not apply. (This page may be used for purposes of the attached explanation.)

If the answers to the following questions A, B, and C or questions A, B, and D are "Yes," the tax on certain capital gains imposed by section 1378 is applicable and you must complete Schedule J—Tax Computation on page 2. Otherwise, you are not liable for the tax.

A. Does taxable income, line 28, page 1, exceed $25,000? Yes ☐ No ☐

B. Does net long-term capital gain reduced by any net short-term capital loss, line 9(b), page 1, exceed $25,000, and exceed 50 percent of taxable income, line 28, page 1? Yes ☐ No ☐

C. Have you been other than an 1120S corporation at any time during the three immediately preceding taxable years or since existence if less than 4 years? Yes ☐ No ☐

D. If answer to Question C is "No," does any long-term capital gain (line 9, Schedule D) represent gain from: Yes ☐ No ☐

1. Property acquired during the taxable year or within 36 months preceding the taxable year;
2. Property acquired, directly or indirectly, from a corporation which was not in existence as an 1120S corporation during the taxable year or within 36 months preceding the taxable year up to the time of the acquisition; and
3. Property having a substituted basis to you?

If the answer to Question D is "Yes," and the tax is applicable, compute 25 percent of the excess of the net long-term capital gain over the net short-term capital loss attributable to property described in Question D. If this amount is less than the tax on line 2 or line 6, Schedule J, attach this computation to the return and enter this amount on line 7 and note to the left of the amount, "Sub. Basis." (Section 1378(c)(3).)

For purposes of questions C and D above, a corporation shall not be considered to be in existence for any taxable year which precedes the first taxable year in which the corporation has shareholders or acquires assets or begins business, whichever is first to occur.

If a corporation is a component member of a controlled group of corporations, see sections 1561–1562 and the regulations thereunder to determine the surtax exemption and tax computation for line 2, Schedule J. Show the computation in an attachment and enter the amount of such tax on line 2, Schedule J.

Tax Surcharge.—Fiscal year corporations with taxable years ending after June 30, 1969, enter the amount of tax surcharge on line 29(b), page 1, determined as follows:

Multiply the amount on line 29(a) by:
No. of days in taxable year before July 1, 1969 x .10
Total number of days in taxable year

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 2.—If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Column 6.—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.

Shareholders claiming a deduction for a net operating loss must attach to their return a computation of the adjusted basis of their stock in the corporation and the adjusted basis of any indebtedness of the corporation to the shareholders. See sections 1374 and 1376 and the regulations thereunder for limitation on deduction and required adjustments.

Column 7.—Enter for each shareholder his net pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 9b, page 1) reduced by any capital gains tax (line 29, 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 and constructive), which are out of earnings and profits of the current year, bears to the total dividends (actual and 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.—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. 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 in 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).

Distributions of money made within 2 months and 15 days after the close of the taxable year shall be treated as nondividend distributions of such year's undistributed taxable income to the extent they do not exceed the shareholder's share of undistributed taxable income for such year (section 1375(f)).

See Regulations at 1.1375–6(b) for election to retroactively apply the provisions of section 1375(f) to distributions made prior to April 15, 1966. Corporations have until June 25, 1969, to make such election.

Investment credit.—The corporation shall attach to its return a statement showing the allocation of investment (including the investment in suspension period property) to the shareholders by type of property (new or used), life years, and the cost or basis of the property. For additional information and limitations, see instructions for Form 3468.

Shareholders are allowed a tax credit on their individual returns for their allocated portion of the investment in certain depreciable property by the small business corporation and must attach a Form 3468 to their individual returns.

See Section 1.47–4 of the Regulations for provisions relating to the recapture of investment credit.

Tax Guide for Small Business (Publication 334) contains answers to most questions which arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 60 cents.

FORM **1120**

U.S. Treasury Department
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 1968 or other taxable year beginning
....., 1968, ending ....., 19.....
(PLEASE TYPE OR PRINT)

1968

Check if a—
A Sole proprietorship ☐ or partnership ☐ electing under section 1361 to be taxed as a corporation.
B Consolidated return ☐
C Personal Holding Co. ☐

D Business Code No. (see page 7 of instructions.)

Name

Number and street

City or town, State, and ZIP code

E Employer Identification No.

F County in which located

G Enter total assets from line 14, column (D), Schedule 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 N.

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	Gross rents	
8	Gross 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 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	Casualty or theft losses (attach schedule)	
21	Amortization (attach schedule)	
22	Depreciation (Schedule G)	
23	Depletion	
24	Advertising	
25	(a) Pension, profit-sharing, stock bonus, annuity plans (attach Form 2950)	
	(b) Other employee benefit plans (see instructions)	
26	Other deductions (attach schedule)	
27	TOTAL deductions on 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 TAX (Schedule J)	
32	Credits: (a) Tax deposited—Form 7004 application for extension (attach copy)	
	(b) 1968 estimated tax payments (include 1967 overpayment allowed as a credit—do not include any "quick refund" of overpayment of 1968 estimated tax applied for on Form 4466)	
	(c) Credit from regulated investment companies (attach Form 2439)	
	(d) Credit for U.S. tax on nonhighway gas and lube oil (attach Form 4136)	
33	TAX DUE (line 31 less line 32). See instruction G for tax deposit system →	
34	OVERPAYMENT (line 32 less line 31) →	
35	Enter amount of line 34 you want: Credited to 1969 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 the 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 .....

c59—18—

Form 1120 (1968) Page 2

Schedule A—COST OF GOODS SOLD (See instruction 2)

1 Inventory at beginning of year . . . . .
2 Merchandise bought for manufacture or sale .
3 Salaries and wages . . . . . .
4 Other costs (attach schedule) . . . . .
5 Total . . . . . .
6 Less inventory at end of year . . . . .
7 Cost of goods sold—Enter on line 2, page 1 .

Method of inventory valuation .....

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.

Schedule C—DIVIDENDS (See instruction 4)

1 Domestic corporations subject to 85% deduction .
2 Certain preferred stock of public utilities . . .
3 Foreign corporations subject to 85% deduction .
4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b)) . .
5 Other dividends from foreign corporations . . .
6 Income from controlled foreign corporations (attach Form 3646) . . . . . .
7 Foreign dividend gross-up (section 78) . . . .
8 Qualifying dividends from affiliated groups (section 243(b)) . . . . . .
9 Other . . . . . .
10 Total—Enter here and on line 4, page 1 . . .

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corporation stock owned		7. Amount of compensation	8. Expense account allowances
				5. Common	6. 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	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1963 .						
1964 .						
1965 .						
1966 .						
1967 .						
1968 .						

Schedule G—DEPRECIATION (See instructions for Schedule G)

Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.

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. Procs. 62–21 and 65–13							
2 Other . . .							

o59—19—

Form 1120 (1968) Page 3

Schedule I—SPECIAL DEDUCTIONS

1	(a) 85% of line 1, Schedule C	
	(b) 62.462% of line 2, Schedule C (for taxable years ending after June 30, 1969, see instructions)	
	(c) 85% of line 3, Schedule C	
	(d) 100% of line 4, Schedule C	
2	Total—May not exceed 85% of (line 28, page 1, less the sum of lines 3 and 5 of this schedule). The 85% limitation does not apply to a year in which a net operating loss occurs	
3	100% of line 8, Schedule C	
4	Dividends paid on certain preferred stock of public utilities (see instructions)	
5	Western Hemisphere trade corporations (see instructions)	
6	Total special deductions—Add lines 2 through 5. Enter here and on line 29(b), page 1	

Schedule J—TAX COMPUTATION (For taxable years ending after June 30, 1969, see page 6 of instructions)

1	Taxable income (line 30, page 1)		
2	Surtax exemption (line 1, $25,000, or amount apportioned under section 1561, whichever is lesser)		
3	Line 1 less line 2		
4	(a) 22% of line 1		
	(b) 26% of line 3		
	(c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2		
5	(a) Income tax (line 4, or line 24 of separate Schedule D, whichever is lesser)		
	(b) Tax Surcharge—10% of line 5(a)		
6	Foreign tax credit (attach Form 1118)		
7	Line 5 less line 6		
8	Investment credit (attach Form 3468)		
9	Line 7 less line 8		
10	(a) Personal holding company tax (attach Schedule 1120 PH)		
	(b) Tax Surcharge—10% of line 10(a)		
11	Tax from recomputing a prior year investment credit (attach computation)		
12	Total tax—Add lines 9, 10, and 11. Enter here and on line 31, page 1		

Schedule K—RECORD OF FORM 503 FEDERAL TAX DEPOSITS (List deposits in order of date paid)

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

H Date incorporated .....

I (1) Did you at the end of the taxable year own directly or indirectly 50% 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% or more of your voting stock? . . . . . Yes ☐ No ☐

(For rules of attribution, see section 267(c).)

If the answer to (1) or (2) is "Yes," attach a schedule showing:
(a) name, address, and identifying number; and
(b) percentage owned.

If the answer to (1) above is "Yes," also show the taxable income (or loss) from line 30, page 1, Form 1120 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," enter the aggregate gross dollar amount billed during the year. .....

K Did you claim a deduction for expenses connected with:	Yes	No
(1) Entertainment facility (boat, resort, ranch, etc.)	☐	☐
(2) Living accommodations (except employees on business)	☐	☐
(3) Employees' families at conventions or meetings	☐	☐
(4) Employee or family vacations not reported on Form W-2	☐	☐

L Taxable income (or loss) from line 30, page 1, Form 1120 for:
1965 ....., 1966 ....., 1967 .....

M Refer to page 7 of instructions and state the principal:
Business activity .....
Product or service .....

N Were you a member of a controlled group subject to the provisions of:
(1) Section 1561? . . . . . Yes ☐ No ☐
(2) Section 1562? . . . . . Yes ☐ No ☐
If answer to (1) or (2) is "Yes," check type of relationship:
(a) parent-subsidiary ☐
(b) brother-sister ☐
(c) combination of (a) and (b) ☐ (see section 1563)
If answer to (2) is "Yes," does section 1562(b)(1)(A) apply (nonapplication of 6% additional tax under section 1562)? Yes ☐ No ☐

O Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1968? . . . . . Yes ☐ No ☐
If "Yes," where were they filed? .....

P 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.

Q Did you pay dividends (other than stock dividends and distributions in exchange for stock) during the taxable year which you considered to be partially or wholly nontaxable to shareholders? Yes ☐ No ☐ (See sections 301 and 316.) If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

R Did you ever declare a stock dividend? . . . . Yes ☐ No ☐

e59—10— —1

Form 1120 (1968) **Schedule L—BALANCE SHEETS** Page 4

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 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND STOCKHOLDERS' EQUITY				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated				
25 Less cost of treasury stock		( )		( )
26 Total liabilities and stockholders' equity				

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) (a) Tax-exempt interest $	
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) (a) Depreciation $	
		(b) Depletion $	
5 Expenses recorded on books this year not deducted in this return (itemize) (a) Depreciation $			
(b) Depletion $			
6 Total of lines 1 through 5		9 Total of lines 7 and 8	
		10 Income (line 28, page 1)—line 6 less 9	

Schedule M–2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

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)	
4 Total of lines 1, 2, and 3		7 Total of lines 5 and 6	
		8 Balance at end of year (line 4 less 7)	

1969—MAR—A-4227—BB

1968 Instructions for Form 1120 U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

Some Notes About Your U.S. Corporation Income Tax Return

Use of the Preaddressed Form and Mailing Label

To provide efficient and economical service to the public, the Internal Revenue Service uses an automatic system to process data from millions of Federal tax returns filed yearly. This Automatic Data Processing System requires the use of specific information and uniformity in reporting. For instance, the name, address, and identifying number you use on your return must appear exactly as recorded on our Business Master File. Otherwise, there may be delays in processing your return.

That's why we urge you to use the preaddressed tax form we mailed you, and ask that you follow the instructions explicitly when preparing your return.

If your preaddressed form becomes unusable, remove the top part of your address label (the adhesive used permits this) and attach it to the form you file.

If for any reason you cannot use the preaddressed label, then print your name, address, and identifying number on the form you file, exactly as shown on the label. You should be extremely careful not to drop or add "letters" or words which are a part of your true name. (Ampersands (&) and hyphens (-) are considered to be "letters.") Such additions or deletions will cause a mismatch in the Master File. (For example: "ABC Corporation" cannot appear variously as "A-B-C Corporation" or "AB&C Corporation.")

If the preaddressed label is incorrect, please cross out the incorrect parts and enter the correct information.

Filling in the Form

If you have an item of income or a deduction for which a line is provided on page 1 of the form, please enter it on that line even though you also enter it on an attachment.

Please do not alter, substitute, or cross out the line titles printed on the form.

Where to File

Corporations in most states are now required to mail their returns directly to a specified Internal Revenue Service Center, instead of to a District Director's office. (See General Instruction C—Where to File.)

Depositary Method of Payment

All corporation income and estimated income tax payments must be deposited in a Federal Reserve bank or an authorized commercial bank depositary. A Form 503 (Federal Tax Deposit, Corporation Income Taxes) must accompany each deposit. (See General Instruction G—Deposit of Tax.)

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 in section 856.

3. Regulated investment companies defined in section 851.

4. Partnerships and proprietorships electing to be taxed as domestic corporations. (See section 1361.)

5. Insurance companies described in section 831.

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies filing Forms 1120–L and 1120–M—file Form 1120–F.

2. Life insurance companies (section 802)—Form 1120–L.

3. Mutual insurance companies (section 821)—Form 1120–M.

4. Exempt farmers' cooperatives (section 1381)—Form 990–C.

5. Exempt organizations with unrelated trade or business income—Form 990–T.

6. Small business corporations (section 1372(a))—Form 1120–S.

C. Where to file.—

If the corporation's principal business, office, or agency is located in ▼	Use this address ▼
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Nebraska, North Dakota, South Dakota, Missouri, Minnesota, Wisconsin	If filed in 1969, mail to your District Director. If filed in 1970, mail to: Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	If filed in 1969, mail to your District Director If filed in 1970, mail to: Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

Note: Corporations which have a principal place of business outside the United States or which claim the benefits of section 931 (relating to income from sources within possessions of the United States) or section 941 (relating to special deduction for China Trade Act corporations) must file with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

D. When to file.—In general, Form 1120 must be filed on or before the 15th day of the 3d month following the close of the taxable year. Request for automatic extension of 3 months for filing Form 1120 must be made on Form 7004.

E. Other information returns and forms which may be required.—

1. *Forms W–2 and W–3.*—Statement of wages, other compensation, and tax withheld; and reconciliation of tax withheld.

2. *Forms 966, 1099–L, and 1099–M.*—Information returns regarding dissolution or liquidation, distributions in liquidation, and distributions by regulated investment companies.

3. *Forms 1096 and 1099.*—Information returns concerning certain

659—16—[redacted]-1

dividends, earnings, interest, patronage dividends, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.

4. *Form 1118.*—Computation of foreign tax credit.

5. *Form 2950.*—Statement in support of deduction for payments to an employees' pension, profit-sharing, stock bonus, trust or annuity plan and compensation under a deferred-payment plan.

6. *Forms 2952 and 3646.*—Returns relating to controlled foreign corporations.

7. *Form 3468.*—Computation of investment credit.

8. *Forms 3921, 3922, and 4067.*—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.

9. *Form 4136.*—Computation of credit for Federal tax on nonhighway gasoline and lubricating oil.

10. *Schedule PH (Form 1120).*—Computation of U.S. personal holding company tax.

F. Period to be covered by return.—Returns shall be filed for the calendar year 1968 or fiscal year beginning in 1968 and ending in 1969. If the return is for other than a calendar year, fill in the taxable year space at the top of the form.

FINAL RETURNS.—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form. If the corporation liquidates within one calendar month pursuant to section 333, attach a computation (following the format in Revenue Procedure 65–10, C.B. 1965–1, 738) of accumulated earnings and profits including all items of income and expense accrued up to the date on which the transfer of all property is completed.

G. Deposit of tax.—The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent by the 15th day of the 3d month and 50 percent by the 15th day of the 6th month following the close of the taxable year.

Corporations must deposit all income tax payments with an authorized commercial bank depositary or Federal Reserve bank, and all deposits must be accompanied by a Federal Tax Deposit Form 503. Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue Service. All deposits made for the year should be listed in Schedule K.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depositary or Federal Reserve bank. However, a deposit received after the due date will be considered timely if the corporation establishes that it was mailed on or before the second day before the prescribed due date.

A supply of Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms 503 may obtain them only by applying to the Director of a service center (or District Director). The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

Corporations which surrender Treasury bills to Federal Reserve banks in payment of corporation income or estimated income taxes must submit with the securities a Form 503 on which the face amount of the bills has been entered in the space provided for the amount of the deposit. The Federal Reserve bank will acknowledge receipt of the bills and will effect the deposit on the date the taxes become due. Corporations should not submit with their tax returns the receipts for Treasury bills surrendered to Federal Reserve banks.

H. Accounting period.—To change your accounting period, see section 1.442–1 of the regulations and Form 1128, Application for Change in Accounting Period.

I. Accounting methods. — Taxable income must be computed using the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, a taxpayer may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) 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 by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

J. Estimated tax. — Corporations which can expect their "estimated tax" to be $40 or more must make estimated tax payments. "Estimated tax" is the amount of the corporation's expected income tax (after credits) less an exemption from estimated tax. (In general, after taking the exemption into account, a tax liability of $5600 or more will result in estimated tax of $40 or more.)

For taxable years beginning in 1969, the exemption is the sum of $5500 and an amount which is 60% of the difference between the tax liability (not to exceed $100,000) and $5500. (For taxable years beginning in 1970 the 60% will drop to 40%.)

Members of a controlled group of corporations which must share one $25,000 surtax exemption among all members must substitute 22% of their share of the surtax exemption for the above-mentioned $5500.

Form 1120–W may be used as a worksheet to compute corporate estimated tax.

If you have an underpayment of estimated tax and believe an additional charge should not be asserted, attach Form 2220 to your return.

A corporation which has overpaid its estimated tax may apply for a "quick refund" of the overpayment if it is (1) at least 10% of the corporation's expected income tax liability AND (2) $500 or more. Use Form 4466.

K. Consolidated returns.—The parent corporation must attach Form 851, Affiliations Schedule, to the consolidated return. For the first year a consolidated return is filed, each subsidiary must attach a Form 1122.

Supporting schedules in columnar form must be filed for each corporation included in the consolidated return showing, both before and after adjustments, the items of gross income and deductions, a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. In addition, attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

L. Stock ownership in foreign corporations.—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you control a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

M. Financial statements.—The balance sheets must agree with your books and records or any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be in-

cluded as cash on line 1 of the balance sheet.

Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expense to any Federal, State, etc., authority may submit copies of such statements in place of the information required on lines 1 through 30, page 1. Railroads may substitute Form 1090. In such cases taxable income must be reconciled in Schedule M–1 with the net profit shown on the statement and entered as line 30, page 1.

N. Attachments.—Attachments may be used if the lines on the form schedules are not sufficient. They must contain all the required information and follow the format of the schedules on the return. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Your name and identifying number should be entered on all attachments exactly as shown on your preaddressed form.

O. Unincorporated business enterprises which elected under section 1361 to be taxed as a domestic corporation.—All elections were automatically terminated on January 1, 1969, and unincorporated business enterprises are not considered as domestic corporations for any period after December 31, 1968.

P. 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.

Q. Signature.—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.

R. Total assets.—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

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 10.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (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.

2. Cost of goods sold.—Once an inventory method is adopted it may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change.

A corporation electing to use the last-in, first-out method of valuing inventory provided in section 472 must file Form 970 with its return for the first year of the election. Thereafter, attach a 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.

4. Dividends.—(Numbered to correspond with line numbers in Schedule C.)

1. Enter dividends received from domestic corporations subject to income tax, and which are subject to the 85-percent deduction under section 243(a)(1).

Small business investment companies enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. For dividends received from a regulated investment company, see section 854 for the amount subject to the 85-percent deduction.

So called dividends or earnings received from mutual savings banks, etc., are in fact interest and should not be treated as dividends.

2. Enter dividends received on the preferred stock of a public utility which is subject to income tax and which is allowed the deduction provided in section 247 for dividends paid.

3. Enter dividends received from foreign corporations and which qualify for the 85-percent deduction provided in section 245(a).

4. Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100-percent deduction provided in section 245(b). In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corporation for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving such dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

The 100-percent deduction does not apply to any dividends if an election under section 1562 (election of multiple surtax exemptions by a controlled group of corporations) is effective for either (1) the taxable year of the domestic corporation in which such dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which such dividends are paid.

5. Enter foreign dividends (including minimum distributions under subpart F) which are not reportable on lines 3 and 4. Distributions of amounts constructively taxed in the current year or in prior years under subpart F should be excluded.

7. Include gross up attributable to income under subpart F.

8. Enter only those dividends subject to the elective provisions of section 243(b).

9. Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85-percent deduction; dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856–858; dividends not eligible for a dividends-received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness or other evi-

dences of indebtedness issued by any corporation and bearing interest, with interest coupons or in registered form.

Do not offset interest income against interest expense.

7. Gross 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.

9. Gains and losses from sales or exchanges of capital assets and other property.—Every sale or exchange of property, even though no gain or loss is indicated, must be reported in Schedule D.

If 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.—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.

If "other income" consists of only one item you may identify it by showing the account caption in parentheses on line 10.

12. Compensation of officers.—Column 8 of Schedule E must be completed for your 25 highest paid officers. To determine the highest paid officers, all allowances including expense account allowances must be added to each officer's compensation. Column 8 need not be completed for any officer for which the combined amount is less than $10,000.

This information is to be submitted by each member of an affiliated group included in 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 officer, chairman of the board, etc.

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.

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.)

Application for permission to change the method of computing bad debts must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change.

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, estate, inheritance, legacy, succession, or gift taxes; foreign or United States possession income taxes if a foreign tax credit is claimed; Federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon the taxpayer. See section 164(d) regarding apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter business interest but 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.)

Mutual savings banks, building and loan associations, and cooperative banks, enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings.

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 charitable and governmental organizations described in section 170(c).

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contributions was adopted by the board of directors.

The amount claimed may not exceed 5 percent of 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.

Do not deduct as a business expense charitable contributions that exceed the 5-percent limitation.

Charitable contributions paid during the taxable year in excess of the 5-percent limitation may be carried over to the five succeeding taxable years.

Attach a schedule showing the name of each organization and the amount 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 contributions of certain property.—The amount of a contribution of property must be reduced by any gain that would have resulted from the application of section 617(d)(1), 1245(a), or 1250(a) if the property were sold at its fair market value.

20. Casualty or theft losses.—Enter losses sustained during the year arising from fire, storm, shipwreck, or other casualty. To determine 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 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.

22. Depreciation.—See instructions for Schedule G.

23. Depletion.—Attach Form T if a deduction is claimed for depletion of timber.

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.

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. Attach a schedule for each plan showing: (1) nature of benefits, i.e., group-term life insurance, group permanent life insurance, non-insured 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) amount of deduction; (4) amount of employee contributions; (5) number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year.

o59—16—[redacted]—1

Also show the number of employees employed by the corporation.

26. Other deductions.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt 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.

Attach a 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).

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 may be carried to each of the other 7 taxable years is the excess, if any, of such loss over the sum of the taxable income for each of the prior taxable years to which the loss may be carried. (Section 172(b).)

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 in line 1 of Schedule I are computed without regard to the 85-percent limitation provided in section 246(b). See section 1.172–2 of the 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 section 247(a)(1)(B).

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 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 deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(b) 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 you have a net operating loss carryback and desire a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

If a net operating loss carryback creates an unused investment credit in a preceding year, the unused credit may be carried back to the 3 preceding years, and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filing Form 1139.

29(b). Special deductions.—See instructions for Schedule I.

SCHEDULE G—DEPRECIATION

If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G.

Salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method) for real property; and for personal property to the extent it exceeds 10 percent of the cost or other basis of the property.

(a) Alternative depreciation guidelines and rules.—Revenue Procedure 62–21 (supplemented by Revenue Procedure 65–13) sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

(b) Depreciation methods.—Depreciation may be computed using the methods set forth in section 167(b). Property, whether new or used, may be depreciated under the straight line method or the declining balance method at a rate not to exceed 1½ times the applicable straight line rate.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method which does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total which could have been deducted if the double declining balance method had been used.

(c) Real property—Suspension period property.—In general, in the case of certain real property whose construction, reconstruction, or erection was completed during the taxable year but which (1) began during the period beginning on October 10, 1966, and ending on March 9, 1967, or (2) began, pursuant to an order placed during such period, before May 24, 1967, the methods described in the preceding paragraph for new property apply only to that portion of the basis attributable to work done after May 23, 1967. For provisions relating to exceptions and $50,000 exemption, see section 167(l).

(d) Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of $10,000.

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If the additional first-year allowance is elected, the basis of the property must be reduced by the amount of the deduction and salvage value when computing ordinary depreciation.

SCHEDULE I—SPECIAL DEDUCTIONS

(Numbered to correspond with line numbers in Schedule I)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100 percent of dividends received from domestic corporations subject to income tax. (Section 243(a)(2).)

In general, no dividends-received deduction will be allowed on any share of stock (a) which is disposed of if 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.

2. Limitation on dividends-received deduction.—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 does 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 included in line 2 is not subject to the overall 85-percent limitation.

4. Deduction for dividends paid on certain preferred stock of public utilities.—Section 247 allows public utilities a deduction of a certain percentage of the lesser of (1) dividends paid on its preferred stock during the taxable year, or (2) taxable income computed without regard to this deduction. For taxable years beginning in 1968 and ending on or before June 30, 1969, this percentage is 26.515 percent. For taxable years ending after such date, see instruction 6. In a year in which a net operating loss occurs, section 172(d) provides that the deduction shall be computed without regard to section 247(a)(1)(B).

5. Deduction for Western Hemisphere trade corporations.—Section 922 allows Western Hemisphere trade corporations a deduction of a certain percentage of taxable income computed without regard to this deduction. For taxable years beginning in 1968 and ending on or before June 30, 1969, this percentage is 26.515 percent. For taxable years ending after such date, see instruction 6.

6. Taxable years ending after June 30, 1969.—The deductions on line 1(b)—dividends received on certain preferred stock of public utilities, line 4—dividends paid on certain preferred stock of public utilities, and line 5—deduction for Western Hemisphere trade corporations, are computed using a formula which includes a fraction, the denominator of which is the sum of the normal tax and surtax rates. The denominator must be increased to reflect the 10-percent surcharge. For example, the denominator for calendar year 1968 corporations is 52.8 (48, the sum of normal tax and surtax rates, plus 10% of 48).

For taxable years ending after June 30, 1969 (the expiration date of the surcharge) the denominator must be increased to reflect the applicable surcharge rate shown in Schedule J instructions below.

SCHEDULE J—TAX COMPUTATION

1. Tax Surcharge.—The 10% tax surcharge for corporations is effective January 1, 1968. Since it is to expire June 30, 1969, corporations with taxable years ending after that date must prorate the 10% rate on the basis of the number of days in their taxable year during which the surcharge was in effect. (That is, the number of days before July 1, 1969.)

Corporations with taxable years ending after June 30, 1969, may compute their surcharge by multiplying lines 5(a) and 10(a) by the applicable rate in the following table:

TAXABLE YEAR		APPLICABLE RATE
Beginning in 1968	Ending in 1969	
Aug. 1	July 31	.09150685
Sept. 1	Aug. 31	.08301370
Oct. 1	Sept. 30	.07479452
Nov. 1	Oct. 31	.06630137
Dec. 1	Nov. 30	.05808219

If the corporation prefers, the surcharge may be computed using the following formula:

$$\text{Amount on lines 5(a) and 10(a)} \times 10\% \times \frac{\text{No. days in taxable year before 7/1/69}}{\text{No. days in taxable year}}$$

Corporations which have a 52–53 week taxable year which ends after June 30, 1969, must use the formula to compute their surcharge.

2. Surtax exemption.—The surtax exemption is $25,000 except for certain controlled corporations to which section 1561 applies.

Section 1561 provides that if a corporation is a component member of a controlled group of corporations (as defined in section 1563) on December 31 of its taxable year, the surtax exemption shall be—

(a) $25,000 divided by the number of component members on such December 31, or

(b) If all members consent to an apportionment plan, their portion of $25,000 determined in accordance with the plan. The sum of amounts so apportioned may not exceed $25,000. See section 1561 and the regulations thereunder for time and manner of making the consent.

If the surtax exemption is determined under (a) or (b) above, the additional 6-percent tax under section 1562 does not apply.

3. Election of multiple surtax exemptions by a controlled group of corporations.—Subject to the provisions of section 1562, a controlled group of corporations may elect, with respect to a specified December 31, to have each of its component members claim a separate $25,000 surtax exemption without having to divide equally or apportion one $25,000 surtax exemption among all component members.

If the group elects to claim multiple surtax exemptions, each component member must pay an additional tax of 6 percent on its first $25,000 taxable income. If only one member of the group has any taxable income, the 6-percent tax does not apply. (Section 1562(b)(1)(A).)

4. Mutual savings banks conducting life insurance business.—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120–L of the life insurance department. Enter the combined tax on line 5(a) of the Form 1120 tax computation schedule. Attach Form 1120–L as a schedule and identify as such.

5. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life used in computing the investment credit, the tax for the year of disposition must be increased by the difference between the credit taken (including carrybacks and carryovers) on such property and the credit which would have been allowed had the actual life been used. (Section 47.) The tax from recomputing a prior year investment credit may not be offset against the current year's investment credit.

Tax Guide for Small Business (Publication 334) contains answers to most questions which arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 60 cents.

o59—16—1

Section 9

Historical Summary

CONTENTS

Basic tables

9.1 Proprietorships: Number of businesses, business receipts, cost of sales and operations, depreciation, and net profit, by industrial division, 1959-1968, 314

9.2 Partnerships: Number of partnerships, total receipts, business receipts, cost of sales and operations, depreciation, and net profit, by industrial division, 1959-1968, 316

9.3 Small business corporations: Number, receipts, selected deductions, and net income, by industrial division, 1959-1968, 319

9.4 All corporation returns: Number, receipts, selected deductions, and net income, by industrial division, 1959-1968, 322

This section contains statistics for proprietorships, partnerships, small business corporations, and all corporations for the 10-year period 1959-1968. Tables 9.1-9.4 present selected income and deduction items for each form of business organization, classified by industrial division. These statistics were originally published in *Statistics of Income* for each year, *Business Income Tax Returns or Corporation Income Tax Returns*. Changes in law affecting the comparability of items for any years were discussed in the volumes for those years.

PROPRIETORSHIPS

Table 9.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968

Industrial division and year	Businesses with and without net profit					Businesses with net profit				
			Deductions					Deductions		
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIAL DIVISIONS										
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
1966	9,086,714	207,446,686	120,090,602	8,313,713	30,030,195	7,036,843	185,385,032	104,029,673	6,311,253	34,054,949
1967	9,126,082	211,372,116	120,938,866	8,753,059	30,407,572	6,928,587	188,512,794	104,518,221	6,530,419	34,896,175
1968	9,211,613	222,105,222	127,206,770	9,050,068	31,870,535	6,856,896	197,552,082	109,275,642	6,739,184	36,755,091
AGRICULTURE, FORESTRY, AND FISHERIES										
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
1966	3,172,739	35,485,823	20,553,384	3,822,928	4,498,417	2,115,570	29,261,178	15,317,263	2,723,678	6,496,998
1967	3,195,602	35,271,425	20,291,208	4,070,063	3,770,215	2,015,555	28,129,573	14,330,876	2,801,415	6,088,476
1968	3,205,683	37,361,795	22,097,507	4,275,452	3,545,128	1,968,988	29,860,287	15,856,932	2,904,167	6,056,162
MINING										
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
1966	42,696	1,117,131	203,112	100,621	[2]76,120	23,935	655,610	147,311	47,810	122,699
1967	45,677	1,323,164	213,515	132,676	[2]56,996	27,480	903,488	155,056	73,174	139,011
1968	43,488	1,219,968	267,159	118,096	[2]73,873	22,759	771,051	163,037	56,465	137,240
CONTRACT CONSTRUCTION										
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
1966	689,842	19,163,506	11,856,409	535,336	2,733,249	621,090	17,549,570	10,637,718	440,302	2,901,370
1967	680,460	18,334,278	10,921,692	548,032	2,750,893	611,280	16,929,979	9,874,535	475,393	2,922,653
1968	663,301	19,333,780	11,783,574	546,404	2,886,567	596,502	17,702,083	10,518,563	470,842	3,068,424
MANUFACTURING										
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
1966	179,649	7,145,493	4,132,813	264,129	872,148	147,462	6,633,254	3,810,335	222,766	958,547
1967	169,505	6,472,710	3,728,940	279,090	748,121	127,770	5,573,294	3,081,985	219,724	852,999
1968	172,333	6,672,726	3,756,727	279,170	757,474	127,655	5,936,554	3,266,637	221,557	870,491
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
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	1,033,589	435,595	926,793
1966	296,361	5,755,221	1,211,033	521,447	869,302	245,562	4,962,895	1,078,063	396,727	966,554
1967	277,807	5,538,856	1,258,718	525,556	812,199	224,390	4,906,150	1,158,014	403,385	932,541
1968	285,910	6,174,955	1,322,468	607,306	925,258	229,678	5,349,050	1,123,871	473,368	1,056,310
WHOLESALE AND RETAIL TRADE										
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
1966	1,812,872	99,684,065	74,589,575	1,293,571	6,889,526	1,440,062	89,514,864	66,238,628	1,091,688	7,601,516
1967	1,840,621	102,629,235	76,636,294	1,335,780	7,061,582	1,462,701	93,119,463	68,911,627	1,126,714	7,815,668
1968	1,909,640	106,886,227	79,331,819	1,356,218	7,644,409	1,481,547	96,562,637	70,913,342	1,146,746	8,459,017

Footnotes at end of table.

PROPRIETORSHIPS

Table 9.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968—Continued

Industrial division and year	Businesses with and without net profit					Businesses with net profit				
			Deductions					Deductions		
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Wholesale Trade										
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
1966	280,547	19,808,132	15,222,169	224,176	1,651,008	230,960	17,622,829	13,359,330	186,787	1,762,971
1967	260,145	19,712,467	15,326,388	228,297	1,512,134	216,008	17,659,398	13,533,987	196,672	1,633,184
1968	268,392	20,432,113	15,459,021	233,568	1,795,988	228,152	18,736,016	14,027,288	204,778	1,913,358
Retail Trade										
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
1966	1,512,557	78,610,283	58,424,410	1,051,213	5,176,801	1,195,436	70,762,122	52,043,951	890,424	5,755,089
1967	1,543,999	81,115,999	60,023,866	1,073,929	5,412,338	1,219,032	73,928,192	54,307,877	906,003	6,016,193
1968	1,622,676	85,489,751	63,156,453	1,108,087	5,777,680	1,240,449	76,966,571	56,256,231	929,764	6,462,823
Wholesale and Retail Trade not Allocable										
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
1966	19,768	1,265,650	942,996	18,182	61,717	13,666	1,129,913	835,347	14,477	83,456
1967	36,477	1,800,769	1,286,040	33,554	137,110	27,661	1,531,873	1,069,763	24,039	166,291
1968	18,572	964,363	716,345	14,563	70,741	12,946	860,050	629,823	12,204	82,836
FINANCE, INSURANCE, AND REAL ESTATE										
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
1966	575,942	6,593,529	1,248,777	327,432	2,151,435	463,544	5,982,464	1,090,510	209,864	2,388,283
1967	548,651	6,738,222	1,308,291	277,558	2,242,242	451,660	5,926,747	1,065,975	167,282	2,454,605
1968	515,872	7,759,614	1,951,035	275,527	2,501,210	415,438	6,795,800	1,413,912	193,674	2,749,237
SERVICES										
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
1966	2,270,739	31,990,956	6,013,068	1,433,567	11,999,126	1,944,528	30,355,662	5,456,224	1,167,608	12,512,870
1967	2,327,684	34,783,754	6,461,733	1,571,603	13,019,978	1,978,250	32,776,970	5,842,357	1,254,014	13,613,896
1968	2,390,247	36,547,905	6,642,851	1,585,763	13,645,498	1,996,989	34,457,414	5,990,124	1,267,937	14,307,462
NATURE OF BUSINESS NOT ALLOCABLE										
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
1966	45,874	510,962	282,431	14,682	93,112	35,090	469,535	253,621	10,810	106,112
1967	40,075	280,472	118,475	12,701	59,338	29,501	247,130	97,796	9,318	76,326
1968	25,139	148,252	53,630	6,132	38,864	17,340	117,206	29,224	4,428	50,748

[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 9.2—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of sales and operations (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of sales and operations (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: 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														
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
1966	922,680	79,776,231	78,153,124	45,451,072	2,764,916	21,115,182	10,445,061	684,742	70,943,604	69,562,449	40,319,941	1,750,649	16,759,117	12,113,897
1967	906,182	80,137,915	78,022,998	43,148,059	3,006,673	23,117,230	10,865,953	661,386	70,724,290	68,920,955	38,027,125	1,824,843	18,112,300	12,760,022
1968	917,500	82,866,910	80,531,944	42,894,179	3,326,710	25,240,858	11,405,163	659,913	73,149,165	71,176,345	37,866,875	2,019,725	19,691,143	13,571,422
AGRICULTURE, FORESTRY, AND FISHERIES														
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
1966	125,101	5,412,976	5,268,060	3,183,827	399,554	1,079,285	750,310	93,143	4,535,213	4,418,817	2,483,384	289,968	765,821	996,040
1967	124,633	5,612,519	5,449,690	3,394,603	400,765	1,183,698	633,453	87,726	4,545,529	4,409,165	2,563,734	279,916	791,557	910,322
1968	120,759	5,525,537	5,344,029	3,163,756	420,308	1,287,173	654,300	86,457	4,566,409	4,423,441	2,460,305	294,991	870,552	940,561
MINING														
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
1966	13,238	939,833	882,348	490,749	72,664	386,954	[1]10,534	7,883	721,568	677,340	312,253	42,349	222,145	144,821
1967	13,243	1,110,685	1,045,433	473,729	88,844	482,893	65,219	8,081	863,791	820,455	330,863	56,916	267,950	208,062
1968	13,227	1,035,817	970,425	416,913	80,589	465,509	72,806	7,212	831,494	783,873	294,240	56,426	287,732	193,096
CONTRACT CONSTRUCTION														
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
1966	56,115	7,865,406	7,771,390	6,115,338	139,585	846,994	763,489	47,090	7,017,553	6,939,738	5,363,482	118,622	700,209	835,240
1967	52,342	7,256,095	7,129,026	5,372,941	138,946	1,002,668	741,540	43,428	6,408,475	6,304,120	4,681,637	116,868	798,820	811,150
1968	49,688	7,475,564	7,365,160	5,521,639	189,063	964,114	800,748	42,033	6,553,907	6,469,468	4,728,037	165,999	760,770	899,101
MANUFACTURING														
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
1966	36,544	6,144,233	6,076,860	4,347,937	134,951	1,044,203	617,142	29,018	5,555,944	5,500,063	3,880,636	112,565	887,451	675,292
1967	34,486	5,697,329	5,640,008	3,962,280	139,482	1,033,648	561,919	27,316	5,137,048	5,088,538	3,534,108	114,402	867,492	621,046
1968	32,665	5,582,083	5,530,670	3,825,781	168,801	1,043,196	544,305	25,643	4,980,781	4,937,144	3,388,300	115,567	868,578	608,336

Footnotes at end of table.

Table 9.2—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968—Continued

Industrial division and year	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 sales and operations (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 sales and operations (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)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
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
1966	15,484	1,271,109	1,238,141	750,836	82,495	283,574	154,204	11,821	1,070,652	1,040,550	604,078	65,351	226,246	174,977
1967	15,236	1,336,826	1,310,437	818,577	83,792	292,284	142,173	11,550	1,147,620	1,125,833	670,388	66,074	236,557	174,601
1968	15,206	1,254,433	1,230,227	680,192	78,083	343,940	152,218	11,448	1,043,944	1,024,346	553,829	56,357	261,614	172,144
WHOLESALE AND RETAIL TRADE														
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
1966	231,254	35,833,069	35,425,458	27,182,206	360,915	6,042,850	2,247,098	186,870	32,710,991	32,341,930	24,718,229	314,458	5,272,970	2,405,334
1967	220,700	34,867,991	34,448,298	26,061,657	357,838	6,182,507	2,265,989	177,831	31,797,024	31,416,874	23,680,049	305,904	5,385,349	2,425,722
1968	209,324	34,800,486	34,432,268	25,991,384	350,985	6,178,290	2,279,827	166,648	31,805,535	31,476,054	23,682,140	298,973	5,379,967	2,444,455
Wholesale Trade														
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
1966	29,179	11,251,240	11,142,239	9,379,580	78,821	1,287,308	505,531	23,646	10,398,054	10,300,080	8,631,682	70,538	1,158,497	537,337
1967	31,461	10,928,951	10,796,092	8,873,276	87,747	1,409,931	557,997	25,643	10,095,767	9,974,562	8,172,013	76,591	1,255,552	591,611
1968	32,162	11,082,974	10,976,571	9,003,985	82,410	1,440,145	556,434	25,121	10,245,094	10,149,522	8,299,827	72,970	1,278,272	594,025
Retail Trade														
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
1966	199,804	24,283,701	23,987,498	17,595,516	278,139	4,695,168	1,714,878	161,464	22,040,941	21,771,932	15,898,186	240,464	4,062,653	1,839,638
1967	186,629	23,576,935	23,294,355	16,925,274	265,885	4,702,112	1,683,664	150,229	21,381,499	21,126,693	15,276,319	225,784	4,071,655	1,807,741
1968	174,763	23,198,280	22,939,557	16,603,568	262,773	4,643,889	1,688,050	139,552	21,067,716	20,836,803	15,019,018	220,541	4,014,797	1,813,360
Wholesale and Retail Trade not Allocable														
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
1966	2,271	298,128	295,721	207,110	3,955	60,374	26,689	1,759	271,996	269,918	188,361	3,456	51,820	28,359
1967	2,610	362,105	357,851	263,107	4,206	70,464	24,328	1,959	319,758	315,619	231,717	3,529	58,142	26,370
1968	2,399	519,232	516,140	383,831	5,802	94,256	35,343	1,975	492,725	489,729	363,295	5,462	86,898	37,070

Footnotes at end of table.

Table 9.2—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968—Continued

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of sales and operations (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of sales and operations (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
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
1966	268,563	8,376,031	7,742,442	786,229	1,131,079	5,478,519	980,204	164,279	6,341,078	5,816,565	730,308	490,570	3,339,237	1,780,963
1967	274,730	9,130,915	8,133,920	404,087	1,295,321	6,309,850	1,121,657	167,827	6,783,328	5,932,080	314,771	553,432	3,832,602	2,082,523
1968	298,531	10,690,078	9,397,480	501,621	1,488,744	7,631,869	1,067,844	177,457	8,055,989	6,953,126	425,708	659,777	4,707,119	2,263,385
SERVICES														
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
1966	172,384	13,842,881	13,659,823	2,565,366	442,327	5,910,738	4,924,450	141,903	12,907,018	12,745,224	2,199,797	315,772	5,319,043	5,072,406
1967	165,697	15,000,746	14,743,898	2,600,577	498,048	6,587,524	5,314,597	134,469	13,929,786	13,714,287	2,199,043	328,289	5,900,037	5,502,417
1968	176,276	16,465,740	16,226,295	2,780,448	549,349	7,312,793	5,823,150	142,108	15,277,251	15,075,326	2,321,902	371,229	6,544,889	6,039,231
NATURE OF BUSINESS NOT ALLOCABLE														
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
1966	3,998	90,693	88,602	28,584	1,346	42,065	18,698	2,735	83,587	82,222	27,774	994	25,995	28,824
1967	5,115	124,809	122,288	59,608	3,637	42,158	19,406	3,158	111,689	109,603	52,532	3,042	31,936	24,179
1968	1,824	37,172	35,390	12,445	788	13,974	9,965	907	33,855	33,567	12,414	406	9,922	11,113

[1]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."

THIS PAGE IS INTENTIONALLY BLANK.

THIS PAGE IS INTENTIONALLY BLANK.

THIS PAGE IS INTENTIONALLY BLANK.

THIS PAGE IS INTENTIONALLY BLANK.

Table 9.4—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1968—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)	Taxes (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 (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
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
1966	59,925	97,097,754	94,205,011	54,677,629	9,475,211	6,119,189	11,619,764	39,245	90,563,695	87,935,896	50,185,038	8,977,156	5,919,111	11,990,041
1967	66,045	102,398,443	99,190,985	58,303,545	10,400,692	6,567,383	10,602,908	42,315	87,786,594	85,161,445	48,018,244	9,102,853	5,815,439	11,225,336
1968	65,551	112,587,061	109,132,172	64,005,891	11,386,819	7,317,244	10,516,059	41,293	96,281,941	93,724,493	52,974,654	9,787,105	6,582,218	11,404,295
WHOLESALE AND RETAIL TRADE														
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
1966	453,174	389,155,391	381,613,152	300,089,372	3,235,453	4,885,817	8,240,466	306,945	339,491,100	332,908,134	260,918,710	2,699,558	4,200,900	9,702,287
1967	465,841	410,369,867	403,232,835	314,809,742	3,567,313	5,285,407	8,931,782	318,746	355,876,403	349,640,978	271,828,207	2,964,228	4,508,120	10,498,513
1968	471,979	451,898,484	442,509,642	343,742,205	3,865,414	6,009,315	10,355,164	331,752	399,757,938	391,418,295	303,023,148	3,312,387	5,283,610	11,815,325
Wholesale Trade														
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
1966	151,177	184,921,354	182,166,272	153,699,528	1,085,795	1,973,031	3,794,051	109,850	164,223,223	161,836,528	136,085,381	910,661	1,739,088	4,365,047
1967	142,531	185,573,100	182,687,302	153,829,515	1,143,934	1,972,457	3,704,518	103,192	163,159,756	160,618,071	134,608,771	965,029	1,722,252	4,312,772
1968	153,110	207,460,606	204,041,662	170,796,173	1,322,902	2,382,728	4,439,165	113,702	184,683,090	181,743,247	151,439,392	1,152,716	2,128,041	4,997,092
Retail Trade														
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
1966	298,432	202,568,961	197,824,082	145,146,903	2,133,015	2,887,809	4,410,477	195,547	173,725,518	169,568,160	123,683,318	1,773,851	2,438,861	5,290,129
1967	315,581	220,514,318	216,340,613	157,762,025	2,384,474	3,240,347	5,144,086	209,944	189,217,298	185,587,396	134,599,797	1,968,573	2,734,642	6,078,834
1968	314,602	241,433,185	235,504,058	170,669,086	2,512,364	3,585,485	5,851,773	214,888	212,491,803	207,126,180	149,618,901	2,135,540	3,120,618	6,746,316
Wholesale and Retail Trade not Allocable														
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
1966	3,565	1,665,076	1,622,798	1,242,941	16,643	24,977	35,938	1,548	1,542,359	1,503,446	1,150,011	15,046	22,951	47,111
1967	7,729	4,282,449	4,204,920	3,218,202	38,905	72,603	83,178	5,610	3,499,349	3,435,511	2,619,639	30,626	51,226	106,907
1968	4,267	3,004,693	2,963,922	2,276,946	30,148	41,102	64,226	3,162	2,583,045	2,548,868	1,964,855	24,131	34,951	71,917

Footnotes at end of table.

Table 9.4—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1968—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)	Taxes (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 (Thousand dollars)	Net income (Thousand dollars)
FINANCE, INSURANCE, AND REAL ESTATE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
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	70,841,547	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
1966	402,740	119,814,911	66,013,937	32,221,922	3,054,653	4,012,275	11,002,481	248,658	107,471,146	59,547,743	29,902,572	2,190,089	3,214,590	12,762,894
1967	399,115	131,982,953	71,797,493	35,331,676	3,286,979	4,314,318	13,147,224	257,651	116,296,652	62,422,389	31,145,688	2,453,840	3,419,068	14,877,559
1968	407,192	146,905,082	76,636,579	38,352,934	3,531,061	4,760,934	15,074,693	257,716	129,978,787	66,798,244	33,735,969	2,639,571	3,762,151	16,998,989
SERVICES														
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
1966	202,065	43,082,993	41,184,713	22,560,589	3,009,302	1,424,239	1,827,647	115,899	35,059,237	33,553,362	18,502,328	2,218,849	1,105,864	2,587,101
1967	220,561	47,441,330	45,210,688	26,351,943	3,114,926	1,511,387	1,982,587	129,471	38,326,268	36,551,046	21,272,830	2,242,910	1,141,164	2,797,107
1968	228,898	51,046,273	48,542,750	27,970,369	3,202,060	1,712,680	2,021,876	132,006	41,029,054	39,069,483	22,300,065	2,359,825	1,327,169	3,083,792
NATURE OF BUSINESS NOT ALLOCABLE														
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
1966	8,030	113,834	91,912	57,163	3,161	4,480	5,930	1,311	58,181	40,620	19,425	1,754	2,127	18,257
1967	15,706	585,603	560,052	343,370	12,924	15,656	[1]2,234	3,389	388,226	370,219	232,434	5,918	9,329	24,460
1968	6,051	120,239	110,568	68,968	2,652	3,990	[1]2,000	875	91,149	84,079	55,181	1,212	2,967	6,494

[1]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."

Index

*Asterisk denotes textual reference

Accounting method, 21*
Accounting period, 127-28, 194-95*
  partnerships, 192
  Small Business Corporations, 210
Active businesses, 249*
Adjusted gross income, 22, 249*
  proprietorships, 98-123
Advertising, 249*
  Small Business Corporations, 199-204
  all corporations, 220-29
Agricultural program payments, 20, 249*
  proprietorships, 35
Amortization, 249*
  proprietorships, 28-35
  partnerships, 135-42, 186-91
  Small Business Corporations, 199-204
  all corporations, 220-29

Bad debts, 250*
  proprietorships, 28-34
  partnerships, 135-42, 186-91
  Small Business Corporations, 199-204
  all corporations, 220-29
Breeding fees
  proprietorships, 35
Business deductions, total
  See "total deductions" also specific deduction
Business receipts, 2-17, 21, 125-26, 195, 213, 250*
  proprietorships, 28-123
  partnerships, 129-92
  Small Business Corporations, 196-211
  all corporations, 215-48

Capital gains (losses), 250*
  Small Business Corporations, 199-204
  all corporations, 220-29
Casualty losses, 250*
  proprietorships, 28-34
  partnerships, 135-42, 186-91
Changes in law, 249*
Commissions, 250*
  proprietorships, 28-34
Compensation of officers, 251*
  Small Business Corporations, 199-204
  all corporations, 220-29
Conservation expense, 251*
  proprietorships, 35
Constructive taxable income from related foreign corporations, 251*
  all corporations, 220-29
Contributions, 251*
  Small Business Corporations, 199-204
  all corporations, 220-29
Corporations, 5-17, 213-48*
Cost of depreciable property, 251*
  proprietorships, 89-97
Cost of farm products sold
  proprietorships, 35
Cost of goods sold
  See cost of sales and operations
Cost of labor, 251*
  proprietorships, 28-35
  partnerships, 135-42, 186-91
Cost of livestock and products purchased, 251*
  proprietorships, 35
Cost of sales and operations, 5-17, 251-52*
  proprietorships, 24-34, 36-85
  partnerships, 129-82, 186-91
  Small Business Corporations, 196-207
  all corporations, 215-41

Deductions, total
  See total deductions
Depletion, 252*
  proprietorships, 28-35
  partnerships, 135-42, 186-91
  Small Business Corporations, 199-204
  all corporations, 220-29
Depreciable property, 21*
  proprietorships, 89-97
Depreciation, 5-17, 21-22, 126-27, 194, 252*
  proprietorships, 24-97
  partnerships, 129-91
  Small Business Corporations, 196-209
  all corporations, 215-41
Distribution to stockholders, 252*
  Small Business Corporations, 199-204
  all corporations, 220-29
Dividends, 252*
  Small Business Corporations, 199-204
  all corporations, 220-29

Farm deductions
  See total deductions
Farms, 20-21*
  proprietorships, 35
Feed purchased
  proprietorships, 35
Fertilizers, lime
  proprietorships, 35
Forms and instructions, 1968, facsimiles, 269-312
Freight, trucking
  proprietorships, 35

Gasoline, fuel, oil
  proprietorships, 35
Geographic data
  See State data
Government obligations (interest received)
  Small Business Corporations, 199-204
  all corporations, 220-29
Gross farm profit, 252*
  proprietorships, 35
Gross profit (loss), 5-17, 252*
  proprietorships, 28-35
  partnerships, 135-42, 186-91
  Small Business Corporations, 199-204
  all corporations, 220-29

Historical statistics, 313*
  proprietorships, 314-15
  partnerships, 316-18
  Small Business Corporations, 319-21
  all corporations, 322-24

Income (loss) from other partnerships
  partnerships, 135-42, 186-91
Income statements
  proprietorships, 28-35
  partnerships, 135-42, 186-91
  Small Business Corporations, 199-204
  all corporations, 220-29
Income subject to tax, 253*
  all corporations, 220-29
Income tax, 253*
  proprietorships, (income tax after credits), 98-123
  all corporations, 220-29
Industrial classification, 3, 5-17, 21-2, 253*
Insurance, 253*
  proprietorships, 28-35
Interest on Government obligations, 253*
  Small Business Corporations, 199-204
  all corporations, 220-29
Interest paid, 5-17, 253*
  proprietorships, 28-35
  partnerships, 135-42, 186-91
  Small Business Corporations, 199-204
  all corporations, 220-29
Interest received, 253*
  partnerships, 135-41, 186-91
  Small Business Corporations, 199-204
  all corporations, 220-29

Inventories, 254*
proprietorships, 24-61
partnerships, 129-63, 186-91
Small Business Corporations, 196-98, 205-7
all corporations, 215-19, 230-41
Investment credit
all corporations, 220-29

Labor, cost of
See cost of labor
Labor hired
See cost of labor
Legal and professional fees, 254*
proprietorships, 28-34
Losses
See capital gains; casualty losses; gross profit; net farm profit; net income; net profit

Machine hire
proprietorships, 35
Material and supplies, 254*
proprietorships, 28-34
partnerships, 135-42, 186-91
Merchandise purchased, 254*
proprietorships, 28-34

Net farm profit (loss), 254*
partnerships, 135-42, 186-91
Net gains (losses), noncapital assets, 254*
partnerships, 135-42, 186-91
Small Business Corporations, 199-204
all corporations, 220-29
Net income after tax
all corporations, 220-29
Net income (deficit), 195, 213, 254*
Small Business Corporations, 196-207, 210-11
all corporations, 215-48
Net profit (loss), 21, 125, 254*
proprietorships, 24-85, 89-123
partnerships, 129-82, 186-92
Net worth, 254*
Small Business Corporations, 211
Nonqualifying dividends received, 255*
partnerships, 135-42, 186-91
Number of businesses, 2-17, 21, 125, 195, 213, 255*
proprietorships, 24-123
partnerships, (number of partnerships), 129-92
Small Business Corporations (number of returns), 196-211
all corporations (number of returns), 215-48

Other, 255*
costs, deductions, employee benefit plans, expenses, income, interest, receipts

Partners
partnerships, 129-34, 164-82, 186-91
Partnerships, 2-17, 125-92*
Payments to partners, 255*
partnerships, 135-42, 186-91
Payroll, 255*
proprietorships, 24-27, 36-85
partnerships, 129-34, 143-82
Pension, profit sharing, stock bonus, annuity plans
See retirement plans
Professional fees
See legal and professional fees
Profit
See gross profit and net profit
Proprietor, proprietorship, 2-17, 19-123, 255*
Purchases
partnerships, 135-42, 186-91

Receipts, total
See total receipts
Rent paid, 5-17, 256*
proprietorships, 28-34, 35
partnerships, 135-42, 186-91
Small Business Corporations, 199-204
all corporations, 220-29
Rent received, 256*
partnerships, 135-42, 186-91
Small Business Corporations, 199-204
all corporations, 220-29
Repairs, 256*
proprietorships, 28-35
Repairs, 256*
proprietorships, 28-35
partnerships, 135-42, 186-91
Small Business Corporations, 199-204
all corporations, 220-29
Retirement plans, 256*
proprietorships, 28-35
partnerships, 135-42, 186-91
Small Business Corporations (pension, profit sharing, etc.) 199-204
all corporations (pension, profit sharing etc.), 220-29
Royalties, 256*
partnerships, 135-42, 186-91
Small Business Corporations, 199-204
all corporations, 220-29

Salaries and wages, 256*
proprietorships, 28-34
partnerships, 135-42, 186-91
Sale of livestock, crops, and products, 256*
proprietorships, 35
Samples, 259-68*
Seed, plants purchased
proprietorships, 28-34
Shareholders, number of
Small Business Corporations, 196-98, 211

Size of—
Adjusted gross income:
proprietorships, 98-123
Assets (total):
partnerships, 186-91
Business receipts:
proprietorships, 36-61, 89-97
partnerships, 143-63
Small Business Corporations, 205-7
all corporations, 230-41
Depreciation:
proprietorships, 86-88
partnerships, 183-85
Small Business Corporations, 208-9
Small business corporations, 5-17, 193-211*
State data
proprietorships, 62-80, 81-85
partnerships, 164-78, 179-82
all corporations, 242-48
Storage, warehousing
proprietorships, 35
Supplies purchased
See material and supplies

Taxable income, 256*
proprietorships, 98-123
all corporations (income subject to tax), 220-29
Taxes paid, 5-17, 257*
proprietorships, 24-35, 62-85
partnerships, 135-42, 164-82, 186-91
Small Business Corporations, 199-204
all corporations, 220-29
Total assets (liabilities), 257*
partnerships, 186-91
Small Business Corporations, 199-204
all corporations, 220-29
Total deductions, 257*
proprietorships, 28-35, 86-88
partnerships, 135-42, 183-91
Small Business Corporations, 199-209
all corporations, 220-29
Total receipts, 257*
partnerships, 129-82, 186-91
Small Business Corporations, 196-207
all corporations, 215-41
Total receipts less total deductions, 254* (net income or deficit)
Small Business Corporations, 199-204
all corporations, 220-29

Utilities
proprietorships, 35

Veterinary, medicine
proprietorships, 35

Wages and salaries
See salaries and wages

☆ U. S. GOVERNMENT PRINTING OFFICE : 1972 O - 455-820