

Sole Proprietorship Returns, 1985

By Raymond M. Wolfe*

For Tax Year 1985 and for the third consecutive year, nonfarm proprietors reported an all-time high level of annual profits. As can be seen from Figure A, this continued the upward trend in profits that began with 1983 [1,2].

Figure A.—Nonfarm Sole Proprietorship Profits, 1980-1985

[billions of dollars]

Tax Year	Net income less deficit
1980	\$54.9
1981	53.1
1982	50.6
1983	60.4
1984	70.8
1985	78.8

The increase in reported profits for 1985 was shared by proprietorships in all non-manufacturing industrial divisions except transportation and utilities [3]. Several divisions realized increases in profits that were more than 10 percent higher than the previous year, as shown in Figure B below [4].

Figure B.—Profits by Industrial Division, 1984 and 1985

[billions of dollars]

Industrial Division	1984	1985
Mining	\$ 0.3	\$ 0.5
Construction	10.1	11.1
Manufacturing	1.4	1.3
Transportation and utilities	3.3	2.4
Trade	7.7	8.3
Finance Insurance and real estate	9.5	9.8
Services	36.8	43.1

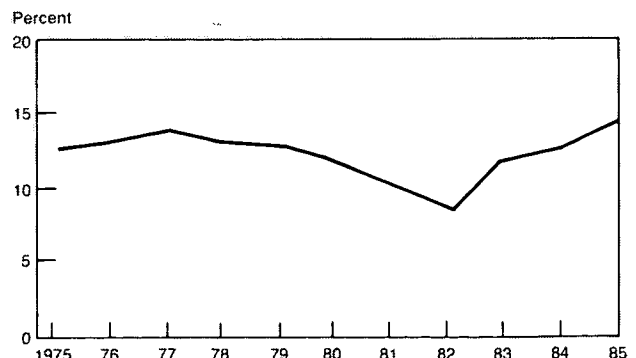
The 27-percent decrease in profits for the transportation and utilities division resulted from a general decline in reported profits for all industries in the division. Most notably, proprietorships engaged in transportation services suffered a 68-percent drop in profits. The manufacturing division suffered a less severe, 7-percent, drop overall. Although about half of the manufacturing industries reported increased profits for 1985, these were overshadowed by the losses reported by the remaining industries in the division.

The number of individual income tax returns reporting nonfarm sole proprietorship activity increased by 5.9 per-

cent, from 11.3 million for 1984 to 12.0 million for 1985. There was an increased number of proprietorships in all but two industrial divisions—transportation and utilities, down 5 percent; and trade, down 4 percent. The greatest increases in number of returns filed were in the construction and service divisions and more than compensated for these declines. The increases for the construction and services divisions represent a continuation of an upward trend in the number of proprietorships engaged in these activities. This trend may have resulted, in part, from the effect of favorable interest rates in 1984 and 1985 as well as the continued shift to an economy in which service industries play an increasingly important role.

Not only profits, but the total reported receipts on which they were based were up for Tax Year 1985. Reported receipts increased 4.7 percent, from \$516 billion for 1984 to \$540 billion for 1985. This increase represented a gain in real (1982) dollar sales of \$22 billion [5]. The percentage ratio of profits to receipts also continued to rise, as Figure C shows. Other detailed industry statistics and income statement items on nonfarm sole proprietorships are presented in Tables 1 and 2.

Figure C
Percentage Ratio of Profits to Receipts, 1975-1985



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SUMMARY

In summary, the continuing improvement in the economic climate in 1985 produced good results for most nonfarm sole proprietors. Overall, compared with 1984, larger amounts of receipts and profits were reported by a larger number of proprietorships.

DATA SOURCES AND LIMITATIONS

A general description of sampling procedures and data limitations applicable to the Statistics of Income (SOI) tabulations is contained in the Appendix to this issue. Specific information applicable to sole proprietorship data for 1985 is presented below.

Sample Selection Criteria

The 1985 sole proprietorship estimates are based on data from a sample of individual income tax returns, Forms 1040, processed by the Internal Revenue Service (IRS) during 1986. The sample was stratified based on presence or absence of Schedule C, Profit or Loss from Business or Profession; Schedule F, Farm Income and Expenses; the larger of total income or total loss; and size of business plus farm receipts. The returns were selected at rates that ranged from 0.02 percent to 100 percent. For 1985, 38,154 nonfarm sole proprietorship returns were included in the sample; these were drawn from a population of 12,268,399 returns. By comparison, 34,855 out of 11,707,742 returns were selected for 1984.

Limitations

Because the data presented in this article are estimates based on a sample of returns, they are subject to sampling, as well as nonsampling, error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known.

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

Figure D.—Coefficients of Variation for Frequency Estimates

Estimated number of returns	Approximate coefficient of Variation
6,665,000	.015
3,749,000	.020
599,900	.050
150,000	.100
37,500	.200
16,700	.300
12,200	.350
6,000	.500

NOTES AND REFERENCES

- [1] Unless otherwise noted, all money amounts in this article are as reported and are not adjusted for inflation.
- [2] Profits are represented by net income less deficit, before Federal income tax, and were calculated as the sum of net income (for businesses reporting a profit) offset by the net deficit (for businesses reporting a loss) for all businesses within a particular industrial classification. Net income or net loss for each business was calculated as business receipts minus cost of sales and operations and business deductions.

Changes in both the tax laws and in the procedures for processing sole proprietorship returns affect the comparability of data for different tax years. A tax law change of particular relevance to sole proprietors for 1985 affected the rules governing the calculation of the depreciation deduction. Chief among these rule changes was the extension of the recovery period for real property placed into service after March 15, 1984. For such property, the period under the accelerated cost recovery system (ACRS) was extended from 15 years to 18 years. Other changes included a reduction in the maximum amount deductible for depreciation of passenger automobiles and a limitation on the amount which could be expensed currently.

Tax law changes for other recent years and changes in processing the returns that have affected the year-to-year comparability of data are described in detail in Wilson, Robert A., "Unincorporated Business Activity for 1981," *Statistics of Income Bulletin*, Spring 1983; in Wolfe, Raymond M., "Sole Proprietorship Returns, 1982," *Statistics of Income Bulletin*, Summer 1983; and in the annual editions of the *Statistics of Income—Sole Proprietorship Returns* (for years prior to 1982), and *Statistics of Income—Individual Income Tax Returns* series of statistical reports.

For a further discussion of unincorporated business activity, see "Partnership Returns, 1985," in this issue.

- [3] For purposes of this article, the terms *sole proprietor* and *sole proprietorship* are used interchangeably. In fact, there are always more sole proprietorships than sole proprietors because some individuals own more than one business. Over the past two decades, the ratio of proprietorships to proprietors has remained constant at approximately 1.1 to 1. For a more detailed explanation of the relationship between proprietors and proprietorships, see *Statistics of Income—1981, Sole Proprietorship Returns*.
- [4] Data for proprietorships providing agricultural ser-

vices (including forestry and fishing) shown in Tables 1 and 2 are omitted from Figure B because of their close relationship to farming industry data, which are not tabulated on an annual basis. For Tax Year 1982 (the latest year for which detailed farm industry data are available), the number of farm returns was 2,691,722, while the number of returns reporting agricultural service businesses was 211,282. Reported receipts were \$99.3 billion and \$7.3 billion, respectively.

[5] Constant dollars were based on the Gross National Product implicit price deflator (1982 = 100; 1985 = 111) calculated by the U.S. Department of Commerce, Bureau of Economic Analysis. For a discussion of this deflator, see U. S. Department of Commerce, *Survey of Current Business*, U.S. Government Printing Office, April 1987, Volume 66, Number 4.

Table 1.—Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1985

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

Industry	Businesses with and without net income							Businesses with net income						
	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest paid deduction 1	Payroll 2	Net income less deficit	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest paid deduction 1	Payroll 2	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All nonfarm industries	11,928,573	540,045,430	26,291,389	15,258,690	11,913,981	52,769,893	78,772,578	8,640,701	445,718,814	16,285,353	11,276,994	6,637,929	42,178,902	98,775,563
Agricultural services, forestry, and fishing	318,999	11,927,580	1,151,622	176,867	352,826	1,422,461	915,026	189,198	9,209,946	546,851	150,480	169,066	1,133,977	1,753,719
Agricultural services	252,064	10,291,849	864,945	161,814	282,215	1,290,883	665,375	150,682	8,299,215	458,787	138,494	144,604	1,121,012	1,339,346
Veterinary services	13,508	1,424,748	74,480	62,620	33,135	279,038	378,736	10,160	1,356,446	67,620	62,350	32,053	254,836	391,035
Livestock breeding	19,597	356,861	71,273	1,981	18,486	6,649	-146,494	4,134	300,930	6,401	*171	*5,012	*1,829	21,839
Animal services, except livestock breeding and veterinary	62,710	3,040,895	159,895	41,483	75,334	110,985	-39,965	27,166	2,362,767	63,668	33,671	33,106	72,383	221,206
Landscape and horticultural services	124,471	2,849,564	292,464	35,864	89,008	376,276	351,292	87,017	2,435,237	202,985	28,215	43,152	321,199	478,625
Other agricultural services	31,778	2,619,781	226,831	19,865	66,252	517,934	121,805	22,205	1,843,835	118,114	14,087	31,282	470,766	226,641
Forestry	9,073	186,986	19,074	*308	5,496	53,850	-3,916	*3,902	*53,150	*2,659	*45	*7	*1,006	*26,326
Fishing, hunting, and trapping	57,862	1,448,745	267,604	14,745	65,115	77,727	253,568	34,614	857,581	85,404	11,940	24,455	*11,959	388,047
Mining	176,017	12,502,896	1,345,639	172,580	734,788	316,295	532,977	87,107	8,426,479	709,851	57,309	260,968	162,240	2,064,564
Metal mining	4,113	14,078	10,157	581	*1,432	*356	-12,274	*158	*6,765	*2,693	*16	*5	*76	*1,719
Coal mining	5,198	364,727	35,957	1,010	13,115	23,295	25,044	2,715	177,010	9,399	*149	551	13,808	39,191
Oil and gas extraction	162,582	12,031,879	1,288,017	169,445	709,935	281,932	521,084	81,418	8,195,459	693,294	56,596	258,775	142,555	2,011,552
Nonmetallic minerals, except fuels	4,124	92,212	11,508	1,544	10,305	10,713	-877	2,816	47,246	4,466	*547	1,637	*5,800	12,102
Construction	1,453,762	70,789,842	2,820,002	675,114	1,015,989	10,970,701	11,056,803	1,234,566	63,567,609	2,180,453	573,084	761,085	9,750,341	12,294,337
General building contractors and operative builders	313,253	23,568,391	691,502	121,693	434,306	3,263,927	2,543,438	256,041	19,863,677	483,758	97,136	288,007	2,775,672	3,107,216
General building contractors	290,502	22,528,585	669,107	118,959	415,686	3,077,147	2,378,100	237,715	19,151,778	465,655	94,563	281,963	2,628,710	2,906,280
Operative builders	22,751	1,039,806	22,395	2,733	18,620	186,780	165,338	18,326	711,899	18,104	*2,573	6,043	146,962	200,937
Heavy construction contractors	31,626	3,102,308	245,606	19,849	95,607	415,202	326,979	26,392	2,601,379	166,520	18,632	80,632	326,061	407,312
Highway and street construction	6,477	415,402	32,185	855	11,001	51,433	65,893	3,636	260,444	18,009	771	9,001	23,907	88,533
Heavy construction, except highway	25,149	2,686,906	213,421	18,994	84,606	363,770	261,086	22,756	2,340,936	148,511	17,861	71,631	302,154	318,779
Special trade contractors	1,088,279	43,552,694	1,831,249	516,354	481,582	7,211,573	8,104,644	937,224	40,590,861	1,496,556	441,589	387,956	6,569,716	8,674,262
Plumbing, heating, and air conditioning	94,873	6,838,917	210,111	53,835	69,692	1,033,463	808,335	76,713	6,499,498	196,461	34,281	52,785	991,055	910,559
Painting, paper hanging, and decorating	171,024	4,799,682	136,950	39,868	44,823	1,087,445	1,141,417	155,194	4,572,575	127,837	38,174	44,605	995,417	1,174,832
Electrical work	93,134	3,913,475	154,684	35,196	37,341	440,341	661,299	73,245	3,747,806	137,518	32,497	35,640	420,952	710,741
Masonry, stonework, tile setting, and plastering	69,254	4,414,350	158,091	55,000	35,135	945,521	680,945	64,073	4,277,438	139,124	51,841	32,635	924,940	696,197
Carpentering and flooring	384,975	9,116,695	348,760	106,658	95,756	1,283,223	2,685,683	347,438	8,351,763	299,585	96,133	81,739	1,077,420	2,794,496
Roofing and sheet metal work	56,633	3,468,309	108,307	62,777	22,390	650,298	469,181	48,240	3,130,590	84,861	61,858	20,866	572,753	493,048
Concrete work	26,667	2,231,385	76,060	19,279	17,105	385,056	231,061	21,425	1,142,958	73,526	16,262	16,373	378,031	248,712
Water well drilling	7,655	616,270	63,449	*97	*25,022	72,845	36,980	*5,699	*492,122	*24,275	*67	*12,379	*71,108	*65,447
Miscellaneous special trade contractors	184,064	8,153,611	574,837	143,645	134,319	1,313,382	1,389,286	143,561	7,376,111	413,371	110,475	90,933	1,138,040	1,580,229
Contractors not allocable	20,604	566,449	51,645	17,219	*4,493	*79,999	81,742	14,909	511,692	33,619	*15,728	*4,491	*78,892	105,547
Manufacturing	326,447	16,937,385	1,187,091	526,231	430,359	2,866,484	1,274,419	201,258	13,746,197	718,389	381,265	259,454	2,195,883	1,994,641
Food and kindred products	2,359	273,988	8,393	4,837	2,895	15,399	27,368	*1,252	*231,692	*4,524	*4,373	*835	*10,151	*37,977
Textile mill products	*2,150	*59,826	*1,887	*1,723	*3,147	*2,571	*17,446	*1,702	*57,683	*1,841	*1,691	*3,147	*2,571	*18,954
Apparel and other textile products	24,909	1,086,760	27,059	79,242	11,331	322,709	87,560	15,782	1,037,454	18,562	65,825	4,218	319,499	141,677
Lumber and wood products, except furniture	73,857	4,738,657	350,989	103,612	94,051	710,459	331,607	50,138	4,246,506	298,195	100,573	77,406	624,437	401,886
Furniture and fixtures	26,246	604,338	50,992	41,509	15,714	97,530	3,136	12,111	473,839	*22,544	*28,657	*11,672	*86,063	64,236
Printing, publishing, and allied industries	39,749	3,346,410	189,173	109,454	95,871	803,172	336,483	24,217	2,937,093	134,116	86,394	69,772	649,707	435,442
Chemicals and allied industries	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Leather and leather products	*449	*13,839	*5,593	*44	*261	*819	*-3,875	—	—	—	—	—	—	—
Stone, clay, and glass products	10,617	313,653	26,033	*11,943	*8,437	*29,601	66,654	6,393	308,935	23,883	*11,887	*7,410	*29,579	*71,377
Primary metal industries	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Fabricated metal products	25,824	791,251	85,655	18,132	17,590	112,932	113,763	21,608	622,704	45,158	11,281	12,207	53,081	151,286
Machinery, except electrical	38,696	2,941,649	204,745	110,446	94,890	486,342	196,717	23,828	2,012,503	89,521	47,663	34,607	244,865	320,471
Electrical and electronic equipment	8,804	271,536	20,671	1,274	5,565	39,232	9,355	6,187	242,197	12,181	1,135	4,467	27,967	35,386
Transportation equipment	3,023	151,246	13,905	*8,063	*1,300	*3,420	5,224	*1,505	*105,925	*10,373	*538	*631	*1,907	*23,458
Other manufacturing industries	59,678	1,716,629	197,063	30,748	63,395	194,719	70,342	31,875	1,322,288	54,942	19,023	31,893	139,522	246,621
Manufacturing not allocable	6,343	118,015	1,971	*2,305	*1,094	*4,316	40,827	4,656	117,161	*1,906	*2,198	*1,094	*4,316	43,204
Transportation, communication, electric, gas, and sanitary services	545,651	25,885,652	2,447,164	617,790	795,536	2,400,304	2,410,045	400,260	19,612,588	1,417,637	508,481	436,570	1,804,002	3,570,877
Local and interurban passenger transit	54,686	994,965	89,150	39,472	67,924	29,344	185,922	43,085	737,360	55,525	38,428	*14,588	*21,104	233,845
Taxicabs	37,096	482,100	31,275	36,113	*22,216	*1,038	118,122	30,239	377,949	*13,366	35,719	*1,209	*1,038	134,292
Other passenger transportation	17,590	512,865	57,875	*3,360	45,708	28,306	67,800	12,846	359,411	42,158	*2,709	*13,379	*20,066	99,554

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1985—Continued

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

Industry	Businesses with and without net income—continued							Businesses with net income—continued						
	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest paid deduction ¹	Payroll ²	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, communication, electric, gas, and sanitary services—Continued														
Trucking and warehousing	367,112	20,145,468	1,985,070	481,382	624,024	1,652,136	1,944,286	267,663	15,565,782	1,217,375	425,726	394,808	1,217,914	2,693,570
Trucking, local and long distance	365,418	19,223,905	1,970,844	414,701	604,137	1,571,455	1,909,900	266,229	15,106,581	1,209,762	363,100	383,299	1,139,283	2,645,059
Public warehousing and trucking terminals	1,694	921,562	14,226	66,681	19,887	80,681	34,386	1,434	459,201	7,613	62,625	11,509	78,631	48,511
Water transportation	8,996	310,731	84,234	5,528	27,354	8,216	32,538	5,444	186,748	*20,818	—	*8,683	*1,119	110,801
Air transportation	8,540	227,186	57,086	5,198	12,179	53,164	-41,603	4,047	149,003	11,615	*647	*284	*49,040	30,715
Transportation services	55,106	2,228,586	61,409	52,218	20,648	334,109	95,606	37,629	1,289,482	23,409	16,201	7,691	283,286	213,203
Passenger transportation arrangement	29,478	1,528,193	6,252	21,439	7,042	225,697	87,010	20,038	834,997	3,509	*10,029	*157	*179,988	110,530
Freight transportation arrangement	5,053	202,569	7,433	*1,324	*2,850	*20,882	8,843	3,056	141,418	*7,065	*998	*2,659	*20,768	10,960
Other transportation services	20,575	497,824	47,724	29,455	10,756	87,530	-247	14,535	313,066	12,834	*5,173	*4,875	*82,530	91,712
Communication	27,829	867,091	91,257	24,410	32,837	141,179	78,949	22,155	584,708	45,005	18,295	7,270	50,150	130,739
Electric, gas, and water services	5,440	928,044	52,881	8,959	6,196	173,620	71,603	4,345	920,107	31,329	*8,571	*854	*172,854	97,562
Sanitary services	17,942	183,582	26,078	*621	4,373	*8,537	42,745	15,892	179,397	12,562	*613	*2,391	*8,537	60,442
Wholesale and retail trade	2,289,196	205,412,816	4,926,485	5,183,800	2,766,500	14,379,448	8,333,720	1,369,935	160,059,996	3,048,105	3,438,509	1,685,018	10,235,184	13,311,040
Wholesale trade	280,961	30,989,354	646,487	278,118	317,583	1,228,086	2,520,203	205,440	25,833,992	459,271	213,672	191,837	987,547	3,010,009
Motor vehicles and automotive equipment	5,840	557,020	14,542	*2,589	*8,009	*22,243	59,614	4,940	535,253	*14,256	*2,579	*7,910	*22,001	63,338
Lumber and construction materials	8,830	811,328	11,831	*186	10,435	*17,431	96,639	7,835	802,648	10,545	*37	*9,229	*16,448	99,020
Electrical goods	3,155	36,475	*2,538	*99	*279	*294	7,257	2,702	32,746	*1,190	*86	*28	*294	8,467
Hardware, plumbing, and heating equipment	*3,291	*171,904	*3,797	*7,395	*2,029	*4,001	*19,120	*906	*125,048	*779	*2,283	*2,029	*4,001	*22,311
Farm machinery and equipment	3,229	74,738	5,237	*135	7,721	1,283	13,975	*3,006	*50,980	*3,164	*8	*5,316	*488	*18,702
Other machinery, equipment, and supplies	23,692	2,255,110	37,060	16,331	31,241	168,481	237,859	17,679	2,017,602	18,094	8,989	8,840	117,123	266,918
Other durable goods	101,580	7,553,011	164,362	85,898	54,407	287,032	1,066,540	74,030	6,250,549	126,510	67,713	39,327	230,616	1,215,581
Drugs, chemicals, and allied products	9,790	1,174,072	50,841	17,589	34,923	129,760	76,604	7,692	1,009,475	*34,859	*15,130	*19,417	*102,323	100,755
Apparel, piece goods, and notions	13,074	639,923	25,167	20,392	10,396	4,551	58,665	5,454	561,208	8,016	19,707	*7,037	*3,837	83,336
Groceries and related products	23,888	6,571,899	108,424	34,265	50,472	203,853	163,341	17,204	5,890,254	83,256	20,009	23,790	179,107	255,259
Farm-products raw materials	3,610	1,799,417	27,674	1,473	16,403	45,889	31,575	2,397	1,345,012	16,021	944	14,026	43,751	47,696
Alcoholic beverages	4,796	721,163	8,385	15,320	*4,429	*19,112	77,048	4,346	714,285	8,189	*15,306	*4,295	*19,069	77,811
Other nondurable goods	16,403	3,484,332	90,778	27,059	48,264	162,728	86,262	10,152	1,803,094	55,698	17,621	19,276	99,959	155,823
Wholesalers not allocable	59,783	5,138,962	95,851	49,386	38,576	161,428	525,705	47,297	4,695,837	78,696	43,260	31,315	148,530	594,992
Retail trade	1,956,258	172,509,495	4,176,848	4,880,842	2,413,032	13,065,266	5,450,818	1,121,684	132,873,650	2,534,083	3,214,367	1,471,095	9,195,875	9,854,908
Building materials, paint, hardware, garden supply, and mobile home dealers	57,663	6,937,663	250,452	71,095	142,096	456,051	445,964	47,636	5,853,552	214,597	53,789	113,486	370,580	579,307
Lumber and other building materials dealers	21,845	3,107,400	91,710	13,438	70,359	204,748	135,469	18,030	2,417,230	78,284	7,567	57,974	172,507	191,558
Paint, glass, and wallpaper stores	*5,082	*1,024,787	*12,055	*21,686	*13,741	*77,193	*98,385	*5,082	*1,024,787	*12,055	*21,686	*13,741	*77,193	*98,385
Hardware stores	13,234	1,885,527	110,956	18,524	41,847	92,577	154,225	10,185	1,698,417	99,678	12,026	35,455	68,875	188,616
Retail nurseries and garden supply stores	13,545	860,528	34,868	17,356	14,638	80,739	30,311	10,395	661,873	23,826	*12,488	*6,048	*51,419	67,818
Mobile home dealers	3,957	59,421	863	*90	1,511	*793	27,575	3,944	51,245	*753	*22	*268	*586	32,929
General merchandise stores	29,403	2,521,250	29,641	40,925	22,752	216,987	41,398	13,796	1,800,948	15,543	17,887	*11,504	151,889	88,256
Variety stores	17,420	1,340,535	10,366	24,749	4,734	72,717	25,230	*8,544	*931,329	*5,541	*11,364	*1,283	*41,620	*50,941
Other general merchandise stores	11,983	1,180,715	19,275	16,176	*18,019	144,270	16,167	5,252	869,619	*10,002	*6,523	*10,221	*110,269	37,315
Food stores	167,322	29,444,897	585,963	599,654	288,871	1,333,085	642,366	105,213	20,337,055	284,740	404,174	143,569	766,134	1,154,188
Grocery stores	105,919	22,028,831	390,768	354,793	225,595	962,963	362,095	62,717	15,023,513	179,034	218,239	104,456	586,663	738,846
Meat and fish markets, including freezer provisioners	11,056	1,975,924	*25,906	*14,640	*12,563	*117,439	66,521	*7,159	*1,379,531	*3,792	*13,754	*750	*12,773	*81,196
Fruit stores and vegetable markets	8,294	1,199,378	*23,868	*43,430	*11,612	*39,871	52,289	*8,132	*931,185	*21,371	*42,393	*10,993	*35,755	*57,309
Candy, nut, and confectionery stores	*4,391	*226,967	*5,611	*9,868	*756	*15,918	*12,492	*7,006	*196,526	*3,938	*8,258	*726	*14,095	*20,954
Dairy products stores	3,634	689,534	*25,663	*35,723	*3,954	42,146	-6,000	*1,396	*278,410	*8,286	*3,554	*1,359	*28,122	*11,403
Retail bakeries	13,316	673,456	45,003	*56,475	*20,469	*48,749	26,320	8,980	471,533	*31,683	*53,443	*13,965	*6,618	70,674
Miscellaneous food stores	20,712	2,650,807	69,144	84,725	13,923	105,999	128,650	14,123	2,056,357	36,637	64,533	*11,320	82,109	173,806
Automotive dealers and service stations	158,185	52,033,993	587,418	766,443	494,528	2,542,604	1,266,211	117,228	43,616,579	434,783	631,500	323,887	2,119,817	1,644,372
Motor vehicle dealers—new car dealers (franchised)	6,631	2,553,472	11,186	11,454	27,766	76,774	23,057	2,212	1,151,915	6,062	2,245	9,530	35,331	48,649
Motor vehicle dealers—used cars only	58,156	10,725,773	75,743	176,603	105,885	337,558	357,064	45,152	9,019,402	52,614	129,795	58,026	206,990	494,526
Auto and home supply stores	24,431	4,667,820	80,944	121,350	66,578	546,271	208,384	19,792	4,477,337	71,635	115,815	50,290	518,564	252,025
Gasoline service stations	52,715	31,154,341	340,024	421,600	214,572	1,436,352	633,322	43,123	26,793,736	246,927	373,116	159,248	1,239,723	731,007
Boat dealers	4,861	136,590	*13,288	*16,812	*7,746	*2,454	-16,416	*1,962	*33,902	*438	**	*959	*2,262	*4,638
Recreational vehicles	2,571	*305,594	*2,952	*2,550	*10,111	*11,012	-7,710	*48	*9,353	*373	**	*64	*44	*643
Motorcycle dealers	*3,648	*1,273,725	*45,334	*5,632	*40,927	*86,775	*42,709	*2,454	*1,269,121	*45,322	*5,542	*39,279	*86,529	*48,735
Miscellaneous aircraft and automotive dealers	5,172	1,216,678	17,947	10,442	20,944	*45,409	25,802	2,755	861,814	*11,412	*4,018	*6,491	*30,373	64,149

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1985—Continued

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

Industry	Businesses with and without net income—continued							Businesses with net income—continued						
	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest paid deduction ¹	Payroll ²	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	67,905	7,444,088	137,116	356,763	126,208	695,476	419,196	44,037	5,930,957	93,350	252,849	84,352	369,297	652,643
Men's and boys' clothing and furnishings stores	4,186	1,277,296	24,311	*48,712	*5,989	77,739	102,408	4,186	1,277,296	24,311	*48,712	*5,989	77,739	102,408
Women's ready-to-wear stores	19,543	1,690,246	21,794	113,695	5,948	163,723	31,005	11,336	1,134,897	12,282	38,177	898	83,175	137,915
Women's accessory and specialty stores	*2,553	*366,652	*4,702	*16,200	*2,252	*66	*13,835	*1,655	*365,544	*4,346	*16,200	*1,955	*31	*9,985
Children's and infants' wear stores	*2,239	*110,443	*2,349	*13,056	*5,745	*7,922	*32,433	*894	*66,702	*1,778	*4,402	*1,916	*2,282	*7,709
Family clothing stores	13,805	1,734,323	24,988	98,142	37,821	271,812	186,671	11,701	1,449,773	22,363	86,934	37,666	88,624	228,436
Shoe stores	8,248	1,029,386	19,242	*33,497	*28,153	*92,438	47,249	*5,388	*928,305	*16,351	*26,680	*24,712	*86,118	*52,723
Furriers and fur shops	*1,192	*1,923	—	—	—	—	*187	—	—	—	—	—	—	—
Apparel and accessory stores, not elsewhere classified	16,139	1,233,820	39,730	33,460	40,299	81,776	98,318	8,877	708,440	11,920	31,746	11,215	31,329	113,467
Furniture and home furnishings stores	106,218	9,706,499	319,089	320,092	192,584	767,729	499,375	67,853	8,003,233	241,158	239,234	122,644	654,329	776,322
Furniture stores	34,868	2,611,778	97,684	79,475	103,927	196,366	43,626	20,477	1,654,148	56,041	44,208	48,440	144,777	182,802
Floor covering stores	9,792	1,127,393	11,143	20,760	1,451	139,437	148,352	9,634	1,123,143	11,138	20,549	*1,082	139,022	151,455
Drapery, curtain, and upholstery stores	*4,545	*179,397	*4,963	*10,216	*285	*46,250	*18,514	*3,496	*161,830	*2,392	*9,678	*285	*45,526	*22,577
Home furnishings and equipment stores, except appliances	15,083	1,659,143	30,567	43,358	17,085	219,472	120,253	9,049	1,603,536	27,136	38,880	*14,084	209,510	145,620
Household appliance stores	12,489	1,462,867	27,760	71,645	23,892	87,113	106,632	10,801	1,300,719	18,478	51,583	*22,903	*64,548	131,476
Radio and television stores	24,020	2,254,076	140,202	56,227	38,509	56,631	65,300	12,584	1,866,547	120,510	41,402	29,933	39,427	126,289
Music stores	5,421	411,845	6,770	38,410	7,436	*22,459	*3,301	*1,812	*293,310	*5,463	*32,934	*5,916	*11,519	*16,103
Eating and drinking places	244,536	24,714,305	993,344	1,252,909	560,155	4,079,311	544,936	135,723	16,880,364	524,416	826,558	279,367	2,766,051	1,504,486
Eating places	161,534	17,783,454	732,051	1,014,565	411,996	3,282,182	244,637	84,358	11,875,784	403,027	657,345	198,464	2,231,751	981,624
Drinking places	83,002	6,930,851	261,293	238,345	148,159	797,129	300,299	51,365	5,004,580	121,389	169,213	80,904	534,300	522,863
Miscellaneous retail stores	1,092,301	38,818,407	1,239,850	1,461,561	575,735	2,951,054	1,445,888	570,812	29,663,308	703,761	787,576	384,605	1,977,960	3,283,559
Drug stores and proprietary stores	9,160	4,323,358	81,935	72,622	88,113	330,088	408,665	8,711	4,146,711	80,207	72,622	73,451	321,596	410,370
Liquor stores	20,574	4,452,756	91,600	117,506	82,887	176,454	89,959	14,342	3,419,338	69,745	80,515	59,036	117,492	159,927
Used merchandise stores	85,290	2,660,173	117,390	161,156	23,702	100,914	*137,764	37,488	1,791,420	27,487	71,573	4,810	27,515	120,351
Sporting goods and bicycle shops	34,824	2,085,112	41,090	47,323	27,875	421,391	22,181	15,513	1,206,202	27,278	*8,966	21,438	48,450	181,843
Book stores	15,051	1,044,105	31,487	56,117	7,871	91,421	36,107	7,635	941,226	*26,844	*37,517	*5,184	*75,774	92,215
Stationery stores	6,644	561,194	15,514	21,929	*6,949	*41,140	21,188	*3,498	*366,385	*6,928	*7,240	*1,094	*33,395	*41,082
Jewelry stores	31,056	2,062,581	54,490	119,626	27,929	165,690	202,720	19,563	1,750,471	46,631	67,979	19,769	134,174	253,372
Hobby, toy, and game shops	16,636	137,029	4,160	19,025	*1,142	*342	*9,496	10,202	*77,402	*1,716	*6,157	*104	*238	9,701
Camera and photographic supply stores	*3,341	*356,319	*4,561	*5,719	*2,133	*22,692	*48	*1,685	*322,906	*3,828	*1,609	*1,660	*22,248	*5,615
Gift, novelty, and souvenir shops	43,531	2,244,898	84,187	300,328	64,887	222,685	*43,083	19,802	1,567,216	46,774	148,371	53,278	124,572	157,292
Luggage and leather goods stores	*1,993	*160,045	*451	*19,892	*1,917	*6,741	*11,750	*1,546	*159,655	*194	*19,892	*1,917	*6,741	*12,101
Sewing, needlework, and piece goods stores	13,317	822,648	21,851	*69,920	*6,132	*88,118	*4,314	6,458	324,886	*3,940	*9,340	*847	*24,622	52,627
Mail order houses	34,365	684,503	20,800	19,480	5,145	10,822	11,149	10,273	300,159	4,318	*12,572	*3,800	*8,081	71,710
Merchandising machine operators	21,888	888,393	124,303	39,272	18,239	*17,294	*60,747	10,780	285,283	*5,403	*9	*151	*137	42,224
Direct selling organizations	618,574	6,749,822	237,593	109,389	68,456	407,942	524,763	325,196	4,767,743	127,784	63,801	32,442	353,482	995,616
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	3,913	66,184	*2,294	*3,093	*504	*739	*5,552	*3,453	*44,657	*2,185	*8	—	*398	*8,248
Fuel oil dealers	*4,286	*480,971	*14,466	*437	*6,209	*18,053	*12,801	*3,046	*445,088	*9,187	*265	*6,105	*17,691	*18,321
Liquefied petroleum gas (bottled gas) dealers	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Florists	34,070	2,979,549	110,173	106,978	36,219	500,997	140,645	21,327	2,575,980	81,631	77,658	26,576	421,211	222,804
Cigar stores and stands	..	..	..	..	..	..	..	..	..	..	..	..	..	..
News dealers and newsstands	*10,467	*506,791	*26,713	*6,578	*13,965	*39,625	*52,597	*6,889	*496,959	*26,713	*6,578	*13,965	*39,625	*57,439
Other miscellaneous retail stores	83,166	5,675,678	150,972	165,109	85,219	280,855	165,819	43,250	4,490,863	101,149	94,842	58,734	193,464	364,251
Retail trade not allocable	32,725	888,393	33,975	11,401	10,104	22,969	145,483	19,386	787,663	21,736	*799	*7,680	*19,818	171,774
Wholesale and retail trade not allocable	51,977	1,913,967	103,150	24,840	35,885	86,096	362,700	42,811	1,352,354	54,750	10,470	22,085	51,762	446,123
Finance, insurance, and real estate	1,014,153	31,417,991	1,834,610	844,066	1,756,419	1,551,333	9,796,447	733,795	26,742,402	1,064,333	553,699	637,246	1,166,111	12,272,675
Finance	54,231	2,846,233	106,076	125,049	212,679	142,562	609,825	38,112	2,171,793	65,331	37,467	113,104	45,557	854,918
Banking and miscellaneous finance	2,176	97,043	2,564	*494	7,122	*121	*6,350	572	24,078	*209	*32	*5,977	*83	16,611
Credit agencies other than banks	5,854	228,772	19,082	49,936	10,119	1,287	27,545	4,290	110,771	3,503	*2,023	5,366	*788	43,000
Security and commodity brokers and services	46,201	2,520,417	84,430	74,619	195,437	141,155	588,631	33,250	2,036,945	61,619	35,412	101,761	44,687	795,308
Security brokers and dealers, except underwriting syndicates	13,666	932,549	24,726	29,453	60,721	15,073	183,210	10,075	756,328	17,436	3,925	25,839	10,009	278,687
Commodity contracts brokers, exchanges, and services	32,535	1,587,868	59,704	45,165	134,716	126,081	405,421	23,175	1,280,617	44,183	31,487	75,921	34,678	516,621
Insurance agents, brokers, and service	273,241	9,608,444	463,371	403,137	239,909	770,676	3,373,180	215,151	8,592,842	353,768	296,072	187,372	687,156	3,864,012

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1985—Continued

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

Industry	Businesses with and without net income—continued							Businesses with net income—Continued						
	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest paid deduction 1	Payroll 2	Net income less deficit	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest paid deduction 1	Payroll 2	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, insurance, and real estate—Continued														
Real estate	686,681	18,963,313	1,265,164	315,880	1,303,831	638,095	5,813,442	480,532	15,977,767	645,234	220,161	336,771	433,398	7,553,745
Operators and lessors of buildings	27,275	1,524,470	228,091	51,390	378,519	67,456	-101,227	12,247	790,408	53,480	23,399	60,908	27,871	270,281
Lessors, other than buildings	7,314	216,988	35,220	9,748	55,883	8,769	14,665	4,429	132,930	6,066	*9,335	7,258	4,736	57,766
Real estate agents, brokers, and managers	586,066	14,078,607	877,713	204,027	580,984	437,317	5,327,865	415,166	12,516,013	530,009	161,216	185,688	315,114	6,293,982
Title abstract companies	*3,157	*37,685	*5,977	*178	*1,452	*3,546	*22,525	*3,002	*33,504	*5,064	*44	* ⁽⁹⁾	*399	*26,114
Subdividers and developers, except cemeteries	13,068	1,598,567	53,104	12,994	174,665	42,994	67,633	8,535	1,199,520	19,941	2,908	55,651	18,679	271,322
Cemetery subdividers and developers	*15	*3,347	*185	*55	*843	*316	*389	*8	*2,399	*65	*22	*324	*50	*1,022
Combined real estate, insurance, loans, law offices	49,786	1,503,650	64,873	37,488	111,484	77,696	481,592	37,145	1,302,993	30,608	23,236	26,941	66,550	633,258
Services	5,532,232	157,334,406	10,277,188	6,765,322	3,975,918	18,328,270	43,049,304	4,229,832	138,149,758	6,399,638	5,421,168	2,386,281	15,390,807	49,703,310
Hotels and other lodging places	69,543	4,383,714	751,311	70,399	639,079	485,705	-141,275	36,420	2,206,514	295,368	23,948	248,364	174,079	332,783
Hotels	2,388	254,572	56,783	4,813	41,336	49,280	-63,414	69	26,061	*1,937	*654	*1,406	*5,201	6,804
Motels, motor hotels, and tourist courts	42,456	3,607,090	579,593	46,515	544,390	382,512	-32,399	21,223	1,906,636	269,330	11,474	236,569	164,764	239,491
Rooming and boarding houses	8,555	151,565	32,357	*5,620	*3,640	*31,928	-46,117	*5,402	*69,618	*5,144	*5,620	*657	*1,505	*22,931
Sporting and recreational camps	*1,510	*9,603	*5,271	*11	*887	*1,459	*-8,203	*3	*1,119	*56	*11	*94	*22	*610
Trailering parks and campsites for transients	10,702	240,504	64,900	7,386	48,796	16,083	-18,775	7,337	89,232	*8,726	*135	*9,577	*562	26,900
Organizational hotels and lodging houses on a membership basis	*3,932	*120,381	*12,406	*6,054	*61	*4,443	*27,634	*2,386	*113,848	*10,174	*6,054	*61	*2,024	*36,048
Personal services	1,165,770	17,397,046	1,029,941	1,370,608	370,461	2,246,598	4,055,242	911,037	14,531,893	603,575	990,061	255,464	1,697,235	4,872,269
Coin-operated laundries and dry cleaning	19,651	1,020,954	127,233	154,711	53,988	134,207	60,963	9,749	702,946	44,992	90,037	*25,705	102,464	132,142
Other laundry, cleaning, and garment services	29,997	906,163	32,934	76,922	7,304	190,970	148,459	25,950	676,602	18,085	49,968	*1,289	112,394	175,411
Photographic portrait studios	58,795	1,281,320	124,522	82,012	37,285	131,841	164,448	27,417	991,656	75,806	45,281	28,995	*42,469	244,462
Beauty shops	269,168	5,021,511	215,774	528,237	99,439	954,694	1,154,762	222,232	4,197,779	159,400	386,852	86,635	801,618	1,275,855
Barber shops	67,947	996,397	16,529	117,043	*2,721	*86,988	500,277	59,250	944,586	15,169	113,528	*2,716	*66,224	507,942
Shoe repair and hat cleaning shops	*9,196	*306,274	*11,244	*51,477	*3,321	*25,736	*50,594	*7,650	*302,667	*10,956	*50,243	*3,321	*25,295	*51,680
Funeral service and crematories	7,080	520,347	15,081	*67,525	*17,779	34,524	41,925	5,886	471,381	10,161	*67,455	*6,514	33,473	74,532
Miscellaneous personal services	703,936	7,344,080	486,624	292,682	148,624	687,638	1,933,813	552,903	6,244,276	269,006	186,696	100,287	513,298	2,410,245
Business services	1,688,022	37,954,790	2,877,779	915,197	849,053	3,800,652	10,665,266	1,295,311	32,585,236	1,583,412	668,990	414,384	2,981,460	12,698,086
Advertising	60,597	2,074,341	111,920	30,255	28,982	79,828	583,551	52,422	1,956,211	84,324	25,755	15,271	73,782	636,640
Services to buildings	224,655	3,777,643	175,102	46,826	62,162	991,177	996,563	199,489	3,365,033	113,805	38,628	31,775	919,264	1,081,386
Computer and data processing services	111,297	1,560,215	202,242	52,873	35,869	106,651	573,844	67,628	1,300,051	84,381	20,270	13,418	24,668	776,394
Management and public relations	401,641	9,195,863	539,238	237,567	218,988	634,390	4,087,149	311,232	8,519,760	354,320	165,417	93,155	574,753	4,622,633
Equipment rental and leasing	39,999	2,175,453	786,316	25,677	217,530	165,144	-94,483	20,260	843,130	252,066	10,513	44,757	20,796	286,000
Other business services	849,833	19,171,275	1,062,960	521,998	285,522	1,823,462	4,518,642	644,280	16,601,051	694,515	408,408	216,007	1,368,197	5,295,033
Automobile repair and services	319,530	16,990,100	1,096,846	687,073	399,939	2,453,712	1,493,036	231,642	14,306,373	589,520	522,469	208,207	2,104,275	2,042,702
Automobile rentals, without drivers	10,626	643,081	314,871	5,949	76,894	1,904	-63,807	4,379	208,105	65,399	*552	13,172	*905	45,276
Automobile parking	*1,672	*46,160	*743	*23,648	*439	*2,105	*7,402	*1,663	*43,224	*449	*23,611	*187	*295	*8,039
Automobile top and body repair shops	42,591	2,047,158	46,728	111,182	22,676	312,878	317,980	38,243	1,970,894	44,707	104,590	14,312	312,878	332,749
General automotive repair shops	154,011	7,544,546	262,354	266,489	96,620	1,170,351	788,650	116,451	6,911,666	218,376	187,180	80,948	1,049,416	977,927
Other automotive repair shops	58,849	3,764,542	207,776	177,972	73,693	584,017	348,515	43,006	3,496,629	164,413	156,780	65,674	559,892	422,279
Automotive services, except repair	51,781	2,944,612	264,373	101,834	129,618	382,458	94,296	27,900	1,675,854	96,175	49,756	33,914	180,889	256,432
Miscellaneous repair services	236,577	6,511,839	322,699	171,482	101,765	659,386	1,096,913	169,870	6,084,423	250,760	137,342	86,807	619,975	1,234,076
Radio and TV repair shops	24,233	951,702	40,696	38,273	*4,369	*153,504	104,882	14,502	921,763	33,531	*27,628	*3,615	*153,485	119,996
Electrical repair shops, except radio and TV	42,622	1,496,760	65,305	*15,237	23,517	150,981	316,040	34,700	1,371,496	47,815	*9,868	16,789	149,434	337,665
Reupholstery and furniture repair	26,232	407,360	27,510	*15,119	*12,826	*31,846	118,765	21,875	301,730	23,405	*9,239	*11,059	*5,461	130,700
Other miscellaneous repair shops	143,490	3,656,017	189,187	102,853	61,052	323,054	557,227	98,793	3,489,434	146,009	90,607	55,344	311,596	645,716
Motion pictures	30,475	1,051,404	141,026	89,185	18,022	85,270	68,391	23,318	732,466	100,633	48,605	15,225	42,958	198,584
Motion picture production, distribution, and services	29,129	908,893	121,977	54,046	17,725	48,088	108,365	23,318	732,466	100,633	48,605	15,225	42,958	198,584
Motion picture theaters	*1,346	*142,512	*19,049	*35,139	*297	*37,182	*-39,974	-	-	-	-	-	-	-
Amusement and recreation services, except motion pictures	419,377	7,370,979	934,446	360,859	265,885	711,850	299,819	231,976	5,919,846	389,457	224,422	137,625	613,970	1,574,538
Producers, orchestras, and entertainers	201,453	2,202,265	233,255	73,521	41,102	95,019	452,853	130,585	1,741,282	104,961	39,404	20,296	71,558	751,179
Billiard and pool establishments	*1,502	*2,947	*1,134	*29	* ⁽⁹⁾	*113	*-4,113	**	**	**	**	**	**	**
Bowling units	*1,951	*467,297	*58,251	*5,677	*33,882	*80,949	*51,483	**	**	**	**	**	**	**
Professional sports clubs and promoters	3,667	100,553	1,149	5,815	*908	*5,710	48,104	2,445	96,897	425	*5,581	*410	*5,345	52,766
Racing, including track operation	60,000	1,006,809	239,732	38,848	32,346	67,905	-393,562	14,053	610,768	35,230	22,232	5,166	28,888	194,166
Other amusement and recreation services	150,804	3,591,110	400,926	236,969	157,647	462,154	145,053	83,545	3,009,883	192,355	151,661	79,588	428,214	522,674

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1985—Continued

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

Industry	Businesses with and without net income—continued							Businesses with net income—continued						
	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest paid deduction ¹	Payroll ²	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Medical and health services	540,331	36,066,332	1,554,677	1,722,174	749,385	4,847,472	14,840,944	483,304	34,292,692	1,374,073	1,600,800	599,998	4,409,812	15,197,110
Offices of physicians	184,754	15,862,499	641,454	666,921	230,501	1,552,601	8,193,618	164,212	15,278,200	584,522	623,372	201,492	1,456,765	8,340,994
Offices of dentists	83,657	9,683,746	459,198	470,420	241,731	1,826,226	3,261,233	77,444	9,370,831	401,834	442,373	169,410	1,764,347	3,308,586
Offices of osteopathic physicians	4,615	378,867	11,700	17,337	3,848	78,327	154,175	2,066	302,182	9,897	10,663	1,543	37,495	171,877
Offices of chiropractors	21,133	1,945,455	104,676	133,368	52,164	235,753	746,498	20,192	1,922,703	101,441	129,881	49,548	232,793	749,394
Offices of optometrists	16,288	1,374,453	49,562	66,198	53,245	189,506	243,358	12,640	1,216,895	36,054	48,264	50,736	169,302	284,309
Registered and practical nurses	51,686	433,734	7,084	*3,706	*4,776	*1,462	335,994	51,238	433,561	7,084	*3,696	*4,776	*1,462	336,126
Nursing and personal care facilities	37,672	2,164,199	101,835	95,311	91,489	565,809	194,290	31,517	1,781,781	73,671	90,686	62,381	369,830	253,701
Hospitals	3	*9,964	*161	—	*4	*4,207	*1,962	3	*9,964	*161	—	*4	*4,207	*1,962
Medical laboratories	3,759	184,253	12,732	*5,093	*2,601	*6,606	14,494	1,657	181,970	*11,917	*4,628	*2,556	*6,552	17,995
Dental laboratories	17,195	680,335	34,512	*37,891	*30,862	*92,433	216,727	14,809	659,362	*29,725	*37,891	*23,746	*92,433	222,140
Other medical and health services	119,569	3,348,827	131,763	225,928	38,163	294,543	1,478,594	107,526	3,135,244	117,767	209,344	33,806	274,627	1,510,026
Legal services	233,187	13,534,618	617,405	747,011	230,501	1,504,948	5,827,321	197,727	13,248,676	548,814	702,025	204,080	1,482,788	6,019,625
Educational services	174,011	1,320,084	100,969	57,403	32,231	101,030	342,770	124,555	998,621	44,468	37,463	5,538	33,926	463,156
Engineering and architectural services	143,117	3,803,349	204,728	128,467	59,644	433,613	1,447,388	113,805	3,437,413	136,322	93,348	50,513	367,538	1,585,862
Accounting, auditing, and bookkeeping services	223,759	4,186,364	317,498	255,060	164,156	540,243	1,473,554	189,026	3,743,215	235,961	218,661	99,366	483,511	1,609,648
Certified public accountants	15,232	690,102	35,309	50,396	21,026	147,737	251,319	14,030	690,059	35,301	50,387	21,023	147,730	252,063
Other accounting, auditing, and bookkeeping services	208,527	3,496,261	282,190	204,664	143,130	392,505	1,222,236	174,996	3,053,156	200,660	168,274	78,342	335,781	1,357,585
Other services	288,533	6,763,786	327,864	190,403	95,798	457,790	1,579,936	221,841	6,062,389	247,275	153,033	60,710	379,279	1,874,871
Nature of business not allocable	272,116	7,836,861	301,587	296,921	85,647	534,597	1,403,836	194,750	6,203,839	200,096	192,999	42,241	340,357	1,810,401

(1) Interest paid is the sum of mortgage interest and other interest. These items are shown separately in Table 2.

(2) Payroll is the sum of net wages paid plus cost of labor. These items are shown separately in Table 2.

(3) Less than \$500.

* This estimate should be used with caution because of the small number of sample returns on which it was based.

** The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

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

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1985

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

Item	All nonfarm industries	Agricultural services, forestry, and fishing					Mining			Construction					
		Total	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Special trade contractors			
												Total	Plumbing, heating, and air-conditioning	Painting, paper hanging, and decorating	Electrical work
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Businesses with and without net income															
Number of returns	11,928,573	318,999	19,597	62,710	124,471	112,221	176,017	162,582	13,435	1,453,762	344,879	1,088,279	94,873	171,024	93,134
Business receipts, total	540,045,430	11,927,580	356,861	3,040,895	2,849,564	5,680,261	12,502,896	12,031,879	471,017	70,789,842	26,670,699	43,552,694	6,838,917	4,799,682	3,913,475
Income from sales and operations	528,675,271	11,676,999	354,267	2,860,799	2,830,856	5,631,077	11,649,651	11,186,391	463,260	69,612,550	25,789,542	43,260,795	6,836,865	4,767,887	3,907,597
Other business income	11,327,069	250,581	2,594	180,095	18,707	49,184	835,530	827,782	7,747	1,172,386	881,143	287,008	*2,052	31,566	5,877
Windfall profit tax credit or refund	43,090	*1	—	*1	—	—	17,715	17,706	*9	*4,905	*15	*4,890	—	*228	—
Business deductions, total	461,272,852	11,012,554	503,355	3,080,860	2,498,271	4,930,068	11,969,919	11,510,795	459,124	59,733,039	23,800,282	35,448,050	6,030,581	3,658,265	3,252,175
Cost of sales and operations, total	232,294,132	4,478,865	255,145	2,065,901	613,631	1,544,187	1,908,507	1,823,694	84,813	35,593,677	16,183,537	19,158,634	3,819,682	1,473,879	1,841,600
Cost of labor	14,504,201	327,346	*532	*9,260	130,864	186,690	51,793	37,866	13,927	6,241,951	2,444,884	3,731,550	472,116	341,589	99,417
Inventory, beginning of year	21,435,438	316,081	*5,379	65,221	69,912	175,569	28,593	24,312	*4,282	1,620,804	1,019,148	601,656	220,573	29,881	31,313
Inventory, end of year	24,969,895	357,104	*5,413	82,586	74,971	194,135	41,774	38,174	*3,600	1,579,672	858,525	721,148	207,574	24,215	52,887
Bad debts from sales or services	600,613	2,269	*703	*13	*465	1,088	40,347	39,735	612	30,978	14,578	16,340	*2,429	*(!)	*5,137
Car and truck expenses	17,044,421	412,388	14,930	68,827	216,479	112,152	96,735	91,484	5,251	3,075,597	830,985	2,209,147	325,499	297,856	175,112
Depreciation	1,242,744	23,115	*280	*22,533	—	*302	1,145,658	1,140,239	5,419	8,229	7,186	*1,043	*158	*790	—
Dues and publications	26,291,389	1,151,622	71,273	159,895	292,464	627,990	1,345,639	1,288,017	57,622	2,820,002	937,108	1,831,249	210,111	136,950	154,684
Mortgage interest	1,677,613	21,459	826	4,476	2,781	13,376	16,484	16,268	216	90,012	29,625	58,910	12,466	5,535	7,772
Other interest	4,071,233	118,796	8,999	21,826	46,415	41,555	207,132	197,977	*9,155	247,057	148,486	98,571	9,940	19,006	*2,622
Office expenses	7,842,749	234,030	9,487	53,508	42,592	128,443	527,656	511,958	15,698	768,932	381,427	383,012	59,752	25,816	34,719
Pension and profit-sharing plans	4,065,530	83,138	421	10,293	21,641	50,784	152,811	152,205	606	293,157	71,616	216,377	30,257	41,226	21,825
Rent of business property	311,323	1,288	*27	*72	*13	*1,175	18,590	18,536	*54	6,608	2,285	4,322	*308	*7	*3,486
Net salaries and wages	15,258,690	176,867	1,981	41,483	35,864	97,538	172,580	169,445	3,135	675,114	141,542	516,354	53,835	39,868	35,196
Gross salaries and wages	38,265,691	1,095,115	6,117	101,725	245,412	741,861	264,502	244,066	20,437	4,728,750	1,234,245	3,480,023	561,348	745,856	340,923
Less: Jobs credit	38,425,245	1,096,196	6,117	102,801	245,417	741,861	265,062	244,622	20,440	4,742,373	1,234,280	3,493,612	561,351	745,856	341,375
Windfall profit tax withheld	159,553	*1,081	—	*1,076	*5	—	559	*556	*3	13,624	*35	*13,589	*3	—	*452
Other business deductions	165,703	*79	—	—	—	—	115,461	115,457	*4	4,418	*1,410	*3,008	—	*1	—
Net income less deficit	112,141,021	3,213,522	133,085	530,306	980,514	1,569,617	5,957,817	5,701,714	256,103	11,390,508	3,816,251	7,471,059	944,797	871,474	629,099
Net income	78,772,578	915,026	-146,494	-39,965	351,292	750,193	532,977	521,084	11,893	11,056,803	2,870,417	8,104,644	808,335	1,141,417	661,299
Deficit	98,775,563	1,753,719	21,839	221,206	478,625	1,032,049	2,064,564	2,011,552	53,012	12,294,337	3,514,528	8,674,262	910,559	1,174,832	710,741
	20,002,986	838,692	168,334	261,171	127,332	281,856	1,531,587	1,490,468	41,119	1,237,533	644,111	569,618	102,224	33,415	49,442
Businesses with net income															
Number of returns	8,640,701	189,198	4,134	27,166	87,017	70,881	87,107	81,418	5,689	1,234,566	282,433	937,224	76,713	155,194	73,245
Business receipts, total	445,718,814	9,209,946	300,930	2,362,767	2,435,237	4,111,012	8,426,479	8,195,459	231,020	63,567,609	22,465,056	40,590,861	6,499,498	4,572,575	3,747,806
Income from sales and operations	437,397,833	8,980,378	300,500	2,189,814	2,421,237	4,068,828	8,183,433	7,958,609	224,824	63,028,799	22,216,652	40,304,690	6,497,446	4,540,800	3,745,400
Other business income	8,286,910	229,567	*431	172,952	*13,999	42,185	233,394	227,202	6,192	533,920	248,404	281,280	*2,052	31,546	2,406
Windfall profit tax credit or refund	34,071	*1	—	*1	—	—	9,652	9,647	*5	*4,890	*(!)	*4,890	—	*228	—
Business deductions, total	346,943,251	7,456,227	279,091	2,141,561	1,956,612	3,078,964	6,361,915	6,183,907	178,008	51,273,273	18,950,528	31,916,599	5,588,939	3,397,743	3,037,065
Cost of sales and operations, total	182,261,303	3,356,680	*248,590	1,602,193	530,412	975,485	959,216	923,704	35,512	30,696,841	12,915,478	17,542,805	3,597,777	1,399,403	1,749,406
Cost of labor	12,038,806	202,805	—	*8,005	119,214	75,587	41,460	34,340	*7,120	5,573,091	2,070,144	3,438,537	472,021	332,123	88,417
Inventory, beginning of year	13,814,218	201,309	*4,989	*46,690	*3,066	146,564	15,272	12,098	*3,174	897,759	341,791	555,968	208,716	26,806	22,650
Inventory, end of year	16,794,987	257,573	*4,937	*64,781	*3,162	184,693	27,676	24,825	*2,851	978,559	311,918	666,641	199,175	21,424	39,668
Bad debts from sales or services	357,670	*689	—	*1	—	*688	2,279	2,267	*11	22,095	12,004	10,031	*1,975	—	*1,387
Car and truck expenses	13,002,859	297,109	*6,479	45,817	165,818	78,996	59,801	57,427	2,373	2,673,960	698,921	1,949,879	305,731	278,935	137,350
Depreciation	935,194	*22,678	*24	*22,447	—	*207	868,273	863,397	4,877	7,748	*6,911	*837	—	*790	—
Dues and publications	16,285,353	546,851	6,401	63,668	202,985	273,797	709,851	693,294	16,558	2,180,453	650,278	1,496,556	196,461	127,837	137,518
Mortgage interest	1,340,448	16,514	*104	2,651	1,845	11,914	6,363	6,336	28	71,901	20,092	51,086	10,819	5,308	7,143
Other interest	2,232,879	58,136	*4,673	*18,718	*12,696	22,049	104,799	104,761	*38	173,612	99,154	74,458	*5,443	18,947	*1,825
Office expenses	4,405,050	110,930	*339	14,388	30,456	65,747	156,169	154,014	2,155	587,473	269,485	313,498	47,341	25,658	33,815
Pension and profit-sharing plans	3,162,267	70,302	*51	6,850	18,646	44,755	106,628	106,465	163	217,188	46,328	166,941	26,263	17,447	17,763
Rent on business property	274,512	*1,173	—	*13	*1,160	7,234	7,232	7,232	*9	6,249	2,285	3,964	*308	*7	*3,486
Net salaries and wages	11,276,994	150,480	*171	33,671	28,215	88,423	57,309	56,596	713	573,084	115,768	441,589	34,281	38,174	32,497
Gross salaries and wages	30,140,096	931,171	*1,829	64,378	201,985	662,980	120,780	108,215	12,565	4,177,250	1,031,589	3,131,180	519,034	663,294	332,534
Less: Jobs credit	30,270,292	931,172	*1,829	64,378	201,986	662,980	120,823	108,256	12,568	4,190,872	1,031,622	3,144,768	519,037	663,294	332,986
Windfall profit tax withheld	130,196	*1	—	—	*1	—	*43	*40	*3	*13,622	*34	*13,589	*3	—	*452
Other business deductions	126,004	*(!)	—	—	—	—	92,991	92,990	*1	*4,402	*1,396	*3,006	—	—	—
Net income	81,142,620	1,893,514	10,430	266,781	763,541	852,761	3,110,222	3,007,208	103,013	9,881,018	3,080,840	6,730,770	843,506	821,943	582,341
Net income	98,775,563	1,753,719	21,839	221,206	478,625	1,032,049	2,064,564	2,011,552	53,012	12,294,337	3,514,528	8,674,262	910,559	1,174,832	710,741

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1985—Continued

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

Item	Construction—Continued				Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors—Continued			Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services
	Masonry, stonework, tile setting and plastering	Carpentering and flooring	Miscellaneous special trade contractors											
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Businesses with and without net income														
Number of returns	69,254	384,975	275,019	20,604	326,447	73,857	39,749	38,696	174,145	545,651	54,686	367,112	72,642	51,211
Business receipts, total	4,414,350	9,116,695	14,469,575	566,449	16,937,385	4,738,657	3,346,410	2,941,649	5,910,669	25,885,652	994,965	20,145,468	2,766,503	1,978,717
Income from sales and operations	4,401,816	9,011,728	14,334,901	562,213	16,370,484	4,291,512	3,332,061	2,910,020	5,836,891	25,385,556	973,429	19,902,901	2,535,109	1,974,117
Other business income	*12,534	100,305	134,674	*4,236	566,892	447,145	14,349	31,629	73,770	499,332	21,536	241,802	231,393	4,600
Windfall profit tax credit or refund	—	*4,662	—	—	*8	—	—	—	*8	*764	—	*764	(¹)	—
Business deductions, total	3,733,405	6,431,012	12,342,612	484,707	15,662,966	4,407,050	3,009,927	2,744,932	5,501,057	23,475,607	809,044	18,201,182	2,679,962	1,785,420
Cost of sales and operations, total	2,264,194	3,679,921	6,079,358	251,506	7,055,728	1,384,153	1,397,144	1,463,676	2,810,754	5,376,791	*44,097	3,128,148	1,246,318	958,228
Cost of labor	596,877	822,877	1,398,674	*65,518	1,272,436	228,200	292,439	268,334	483,463	738,804	*6,819	364,626	116,393	250,965
Inventory, beginning of year	*8,463	33,322	278,104	—	743,704	130,621	118,001	103,949	391,133	76,857	*537	48,231	24,462	3,627
Inventory, end of year	*81,083	170,260	185,129	—	1,228,014	138,013	112,152	518,067	459,782	116,888	*537	78,051	32,695	5,606
Bad debts from sales or services	*1	*1,090	7,684	*60	25,757	*34	7,721	*12,663	5,339	7,073	*1,743	2,680	1,958	*691
Car and truck expenses	186,422	533,507	690,750	35,465	558,374	204,870	53,545	90,908	209,051	2,304,376	104,482	2,010,168	121,946	67,780
Depletion	—	*4	*92	—	*6,918	*507	—	—	*6,411	1,371	—	*1,236	*39	*97
Depreciation	158,091	348,760	822,653	51,645	1,187,091	350,989	189,173	204,745	442,184	2,447,164	89,150	1,985,070	202,729	170,216
Dues and publications	10,465	5,279	17,394	*1,477	21,111	791	7,379	6,186	6,754	44,624	2,592	30,959	6,027	5,046
Mortgage interest	*10,673	13,653	42,677	(¹)	132,509	32,222	46,163	*14,378	39,746	196,682	*532	170,512	21,898	3,740
Other interest	24,462	82,103	156,159	*4,493	297,850	61,829	49,707	80,513	105,801	598,854	67,392	453,513	38,282	39,667
Office expenses	15,696	32,655	74,718	5,163	98,005	5,588	31,042	22,964	38,411	121,228	3,006	55,479	23,913	38,830
Pension and profit-sharing plans	*1	*358	*161	—	14,100	*82	*142	*8,921	4,955	9,533	*68	8,509	*521	*434
Rent of business property	55,000	106,658	225,798	*17,219	526,231	103,612	109,454	110,446	202,719	617,790	39,472	481,382	62,945	33,991
Net salaries and wages	348,643	460,346	1,022,907	*14,481	1,594,048	482,259	510,733	218,009	383,048	1,661,500	*22,525	1,287,510	279,095	72,371
Gross salaries and wages	360,200	460,346	1,024,484	*14,481	1,600,599	482,726	511,613	221,338	384,921	1,661,894	*22,525	1,287,904	279,095	72,371
Less: Jobs credit	*11,557	—	*1,577	—	6,550	*467	*880	*3,330	*1,874	*394	—	*394	—	—
Windfall profit tax withheld	—	*2,792	*215	—	*68	*1	—	—	*67	1,014	—	*130	*3	*881
Other business deductions	659,759	1,163,885	3,202,045	103,199	4,145,176	1,780,113	607,724	511,522	1,245,817	10,087,608	433,984	8,585,886	674,289	393,449
Net income less deficit	680,945	2,685,683	2,126,964	81,742	1,274,419	331,607	336,483	196,717	409,612	2,410,045	185,922	1,944,286	86,541	193,296
Net income	696,197	2,794,496	2,387,436	105,547	1,994,641	401,886	435,442	320,471	836,841	3,570,877	233,845	2,693,570	354,719	288,743
Deficit	15,252	108,813	260,472	*23,805	720,222	70,279	98,959	123,754	427,229	1,160,832	47,924	749,284	268,178	95,446
Businesses with net income														
Number of returns	64,073	347,438	220,561	14,909	201,258	50,138	24,217	23,828	103,075	400,260	43,085	267,663	47,120	42,392
Business receipts, total	4,277,438	8,351,763	13,141,781	511,692	13,746,197	4,246,506	2,937,093	2,012,503	4,550,096	19,612,588	737,360	15,565,782	1,625,232	1,684,213
Income from sales and operations	4,265,002	8,247,600	13,008,442	507,457	13,192,078	3,800,013	2,922,784	1,982,024	4,487,250	19,222,260	715,894	15,367,708	1,457,887	1,680,771
Other business income	*12,436	99,501	133,339	*4,236	554,119	446,492	14,309	30,479	62,839	389,577	*21,465	197,324	167,345	3,443
Windfall profit tax credit or refund	—	*4,662	—	—	(¹)	—	—	—	(¹)	*751	—	*751	—	—
Business deductions, total	3,581,241	5,557,266	10,754,345	406,146	11,751,556	3,844,620	2,501,651	1,692,032	3,713,254	16,041,710	503,515	12,872,212	1,270,513	1,395,470
Cost of sales and operations, total	2,203,961	3,116,037	5,476,220	238,558	5,437,647	1,285,553	1,240,426	990,959	1,920,709	3,755,225	*15,746	2,314,507	611,824	813,148
Cost of labor	592,605	678,330	1,275,040	*64,411	954,010	216,128	223,230	73,560	441,092	608,676	*972	338,632	*92,965	176,107
Inventory, beginning of year	*7,758	20,140	269,898	—	515,812	115,252	101,750	59,357	239,453	72,163	*537	46,447	*22,013	3,166
Inventory, end of year	*80,500	152,187	173,687	—	995,261	120,581	89,680	480,554	304,445	76,521	*537	38,740	*32,028	*5,217
Bad debts from sales or services	(¹)	*596	6,073	*60	15,655	*31	7,720	*3,403	4,502	3,391	*1,743	*1,438	*205	*5
Car and truck expenses	151,935	478,617	597,311	25,160	381,935	133,106	41,155	71,207	136,467	1,536,184	89,391	1,348,374	35,321	63,098
Depletion	—	*4	*43	—	*6,360	—	—	—	*6,360	90	—	*38	*33	*19
Depreciation	139,124	299,585	596,031	33,619	718,389	298,195	134,116	89,521	196,556	1,417,375	55,525	1,217,375	55,842	88,896
Dues and publications	10,256	4,802	12,759	*723	14,166	420	5,854	4,047	3,845	37,847	2,439	28,817	3,141	3,450
Mortgage interest	*8,824	11,075	28,344	(¹)	98,901	27,004	39,623	*10,361	21,913	107,300	*378	98,523	*7,357	*1,043
Other interest	23,811	70,665	112,207	*4,491	160,553	50,402	30,149	24,246	55,756	329,270	*14,210	296,285	9,302	9,472
Office expenses	14,558	25,977	64,933	*3,918	64,302	3,889	20,447	12,899	27,066	92,144	1,448	40,621	13,156	36,919
Pension and profit-sharing plans	*1	—	*161	—	9,082	*68	*142	*6,398	2,474	9,374	—	8,424	*516	*434
Rent on business property	51,841	96,133	188,662	*15,728	381,265	100,573	86,394	47,663	146,635	508,481	38,428	425,726	16,848	27,479
Net salaries and wages	332,335	399,090	884,892	*14,481	1,241,873	408,309	426,477	171,304	235,783	1,195,326	*20,132	879,282	240,479	55,433
Gross salaries and wages	343,892	399,090	886,469	*14,481	1,248,325	408,776	427,558	174,634	237,656	1,195,356	*20,132	879,312	240,479	55,433
Less: Jobs credit	*11,557	—	*1,577	—	6,452	*467	*782	*3,330	*1,874	*30	—	*30	—	—
Windfall profit tax withheld	—	*2,792	*214	—	*67	—	—	—	*67	*894	—	*11	*2	*881
Other business deductions	644,594	1,051,894	2,786,494	69,408	3,221,361	1,537,069	469,148	260,024	955,120	7,048,548	264,076	6,212,792	276,488	295,192
Net income	696,197	2,794,496	2,387,436	105,547	1,994,641	401,886	435,442	320,471	836,841	3,570,877	233,845	2,693,570	354,719	288,743

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1985—Continued

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

Item	Wholesale and retail trade													
	Total	Wholesale trade								Retail trade				
		Total	Motor vehicles and automotive equipment	Lumber and construction materials	Farm machinery and equipment	Other machinery, equipment, and supplies	Groceries and related products	Farm-products raw materials	Other wholesale trade	Total	Building materials, paint, hardware, garden supply, and mobile home dealers			
											Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Businesses with and without net income														
Number of returns	2,289,196	280,961	5,840	8,830	3,229	23,692	23,888	3,610	211,872	1,956,258	57,663	21,845	*5,082	13,234
Business receipts, total	205,412,816	30,989,354	557,020	811,328	74,738	2,255,110	6,571,899	1,799,417	18,919,843	172,509,495	6,937,663	3,107,400	*1,024,787	1,885,527
Income from sales and operations	202,987,794	30,522,611	550,832	806,545	73,266	2,122,470	6,557,048	1,793,213	18,619,237	170,557,548	6,699,149	3,097,819	*1,024,740	1,685,100
Other business income	2,414,103	456,580	*6,187	*4,783	*1,472	132,622	4,779	6,203	300,533	1,951,191	238,514	9,582	*47	200,427
Windfall profit tax credit or refund	10,919	*10,163	—	—	—	*19	*10,072	—	*73	*756	—	—	—	—
Business deductions, total	197,079,096	28,469,151	497,406	714,689	60,763	2,017,251	6,408,558	1,767,842	17,002,642	167,058,677	6,491,699	2,971,931	*926,402	1,731,303
Cost of sales and operations, total	143,779,152	22,100,681	384,801	581,424	24,992	1,385,494	5,410,589	1,591,610	12,721,771	120,695,962	4,727,365	2,336,868	*663,410	1,209,201
Cost of labor	2,749,324	133,162	*31	*1,054	—	*8,232	44,513	—	79,332	2,611,523	126,337	*100,349	—	*21,586
Inventory, beginning of year	15,846,911	1,587,696	*34,190	*6,245	17,436	261,242	81,769	97,039	1,089,775	14,171,979	811,121	216,349	*230,838	278,189
Inventory, end of year	18,657,977	1,966,138	47,795	*5,960	15,795	280,126	95,583	61,185	1,459,694	16,574,692	912,948	159,843	*242,946	443,720
Bad debts from sales or services	259,511	67,575	*19	*281	*226	*10,554	1,916	*1,877	52,703	190,515	18,411	11,922	*4	6,456
Car and truck expenses	3,146,389	808,030	10,641	22,788	7,008	69,096	140,774	12,074	545,648	2,250,426	144,903	84,683	*5,632	28,704
Depreciation	7,332	2,675	—	—	—	*525	*651	*42	1,457	4,637	*1,022	*20	—	—
Depreciation	4,926,485	646,487	14,542	11,831	5,237	37,060	108,424	27,674	441,718	4,176,848	250,452	91,710	*12,055	110,956
Dues and publications	178,809	25,879	192	993	*6	2,870	2,799	218	18,801	149,455	4,281	1,139	*795	1,811
Mortgage interest	896,969	65,751	*676	*936	*1,431	24,945	2,705	*2,164	32,893	809,737	48,502	*6,838	*7,577	*26,836
Other interest	1,869,531	251,831	*7,333	*9,499	*6,289	6,295	47,767	14,239	160,410	1,603,295	93,593	63,521	*6,165	15,011
Office expenses	712,368	119,725	3,501	1,335	*206	14,072	10,398	3,406	86,806	584,352	18,160	7,027	*2,596	4,905
Pension and profit-sharing plans	44,642	6,818	*7	—	*5	*340	*135	*263	6,068	37,257	*2,531	*2,531	—	—
Rent of business property	5,183,800	278,118	*2,589	*186	*135	16,331	34,265	1,473	223,139	4,880,842	71,095	13,438	*21,686	18,524
Net salaries and wages	11,630,124	1,094,924	*22,213	*16,377	1,283	160,249	159,340	45,889	689,573	10,453,743	329,714	104,400	*77,193	70,991
Gross salaries and wages	11,681,950	1,097,911	*22,986	*16,377	1,283	160,249	161,539	45,889	689,588	10,502,581	329,911	104,400	*77,193	70,991
Less: Jobs credit	51,825	*2,987	*774	—	—	—	*2,199	—	*15	48,838	*196	—	—	—
Windfall profit tax withheld	14,869	2,330	—	—	—	*51	*38	*22	*2,219	12,538	*695	*345	—	*351
Other business deductions	24,429,114	2,998,327	50,892	69,038	13,945	289,370	488,757	66,890	2,019,434	21,209,069	780,974	247,491	*129,290	237,557
Net income less deficit	8,333,720	2,520,203	59,614	96,639	13,975	237,859	163,341	31,575	1,917,201	5,450,818	445,964	135,469	*98,385	154,225
Net income	13,311,040	3,010,009	63,338	99,020	*18,702	266,918	255,259	47,696	2,259,076	9,854,908	579,307	191,558	*98,385	188,616
Deficit	4,977,320	489,807	*3,724	*2,381	4,727	29,059	91,919	16,121	341,876	4,404,090	133,343	56,089	—	34,391
Businesses with net income														
Number of returns	1,369,935	205,440	4,940	7,635	*3,006	17,679	17,204	2,397	152,579	1,121,684	47,636	18,030	*5,082	10,185
Business receipts, total	160,059,996	25,833,992	535,253	802,648	*50,980	2,017,602	5,890,254	1,345,012	15,192,242	132,873,650	5,853,552	2,417,230	*1,024,787	1,698,417
Income from sales and operations	158,107,492	25,439,239	529,392	798,116	*50,247	1,922,737	5,875,660	1,341,688	14,921,399	131,321,921	5,620,369	2,409,899	*1,024,740	1,500,050
Other business income	1,941,994	384,663	*5,861	*4,532	*733	94,847	4,522	3,324	270,844	1,551,309	233,184	*7,332	*47	198,367
Windfall profit tax credit or refund	*10,510	*10,090	—	—	—	*19	*10,072	—	—	*420	—	—	—	—
Business deductions, total	146,748,955	22,823,982	471,915	703,628	*32,278	1,750,684	5,634,995	1,297,316	12,933,166	123,018,742	5,274,245	2,225,672	*926,402	1,509,801
Cost of sales and operations, total	110,323,486	17,864,159	*363,668	576,506	*7,131	1,300,431	4,797,829	1,163,205	9,655,990	91,937,233	3,859,703	1,743,142	*663,410	1,066,776
Cost of labor	1,867,928	107,111	*31	*645	—	*8,054	*23,866	—	74,515	1,759,626	121,357	*97,218	—	*21,586
Inventory, beginning of year	10,455,927	1,039,277	*26,965	*5,734	*2,510	127,129	36,472	87,361	753,106	9,389,740	684,202	*146,897	*230,838	237,508
Inventory, end of year	12,631,932	1,472,892	*43,222	*4,558	*2,865	126,923	53,787	48,634	1,192,903	11,123,710	675,920	*140,128	*242,946	240,030
Bad debts from sales or services	179,425	43,388	*19	*1	—	*6,518	*841	*1,863	34,147	135,993	8,674	*3,249	*4	*5,413
Car and truck expenses	2,188,771	619,130	*9,851	22,613	*6,111	46,704	117,549	8,225	408,077	1,490,570	132,334	76,313	*5,632	27,105
Depreciation	4,607	2,648	—	—	—	*525	*651	*42	1,431	1,953	—	—	—	—
Depreciation	3,048,105	459,271	*14,256	10,545	*3,164	18,094	83,256	16,021	313,936	2,534,083	214,597	78,284	*12,055	99,678
Dues and publications	132,379	21,054	*23	*992	*1	2,510	2,481	213	14,833	109,993	3,737	1,091	*795	1,623
Mortgage interest	511,425	26,363	*676	*114	*344	*3,005	*1,933	*537	19,753	476,406	39,311	*4,674	*7,577	*25,114
Other interest	1,173,593	165,474	*7,234	*9,115	*4,972	5,835	21,857	13,489	102,972	994,689	74,175	53,300	*6,165	10,340
Office expenses	472,970	99,774	3,444	1,313	*130	11,781	8,299	2,250	72,556	365,563	15,662	5,799	*2,596	4,777
Pension and profit-sharing plans	39,476	5,548	*7	—	*5	*340	*135	*263	4,798	33,361	*4	*4	—	—
Rent on business property	3,438,509	213,672	*2,579	*37	*8	8,989	20,009	944	181,106	3,214,367	53,789	7,567	*21,686	12,026
Net salaries and wages	8,367,256	880,436	*21,970	*15,803	*488	109,069	155,240	43,751	534,117	7,436,250	249,223	75,290	*77,193	47,288
Gross salaries and wages	8,394,199	883,424	*22,743	*15,803	*488	109,069	157,439	43,751	534,132	7,460,205	249,277	75,290	*77,193	47,288
Less: Jobs credit	26,942	*2,987	*774	—	—	—	*2,199	—	*15	23,955	*53	—	—	—
Windfall profit tax withheld	11,847	*124	—	—	—	*51	*38	*22	*13	11,723	(1)	(1)	—	—
Other business deductions	16,857,106	2,422,940	48,188	66,590	*9,922	236,833	424,876	46,491	1,590,039	14,276,558	623,037	176,960	*129,290	209,658
Net income	13,311,040	3,010,009	63,338	99,020	*18,702	266,918	255,259	47,696	2,259,076	9,854,908	579,307	191,558	*98,385	188,616

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1985—Continued

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

Item	Wholesale and retail trade—Continued													
	Retail trade—Continued													
	Building materials, paint, etc.—Continued	General merchandise stores	Food stores			Automotive dealers and service stations					Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places
			Total	Grocery stores	Other food stores	Total	Motor vehicle dealers—new car dealers (franchised)	Used car dealers	Gasoline service stations	Other automotive dealers				
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Businesses with and without net income														
Number of returns	17,502	29,403	167,322	105,919	61,403	158,185	6,631	58,156	52,715	40,683	67,905	106,218	161,534	83,002
Business receipts, total	919,949	2,521,250	29,444,897	22,028,831	7,416,065	52,033,993	2,553,472	10,725,773	31,154,341	7,600,407	7,444,088	9,706,499	17,783,454	6,930,851
Income from sales and operations	891,491	2,473,738	29,153,563	21,806,574	7,346,989	51,750,857	2,544,054	10,648,592	31,105,724	7,452,487	7,412,962	9,667,214	17,699,079	6,793,617
Other business income	28,458	47,512	290,919	222,147	68,772	283,120	9,401	77,181	48,617	147,921	31,126	39,285	84,369	137,234
Windfall profit tax credit or refund	—	—	*414	*110	*304	*17	*17	—	—	—	—	—	—	—
Business deductions, total	862,063	2,479,852	28,802,530	21,666,737	7,135,794	50,767,782	2,530,415	10,368,709	30,521,020	7,347,638	7,024,892	9,207,123	17,538,816	6,630,552
Cost of sales and operations, total	517,887	1,975,158	23,074,889	17,684,187	5,390,702	42,803,978	2,256,702	8,687,911	26,506,356	5,353,009	4,464,408	6,099,846	8,682,668	3,758,034
Cost of labor	4,401	*67,670	73,375	57,990	15,385	501,918	5,204	156,438	176,074	164,202	*31,354	331,012	621,476	219,306
Inventory, beginning of year	85,745	519,359	1,697,817	1,517,824	179,993	2,690,034	279,379	733,680	704,020	972,956	931,485	1,428,121	264,237	146,124
Inventory, end of year	66,439	514,010	1,906,214	1,634,403	271,811	3,523,715	293,113	961,083	1,203,371	1,066,149	1,164,330	1,463,878	237,600	165,701
Bad debts from sales or services	*29	*1,010	15,172	13,523	1,650	72,795	2,888	37,167	22,678	10,062	4,691	17,050	3,497	5,076
Car and truck expenses	25,884	23,737	219,821	103,241	116,580	320,459	6,686	114,380	98,831	100,561	73,852	192,032	163,945	39,259
Depreciation	*1,002	—	*330	*330	—	*126	*126	—	—	—	*410	*1,138	*319	*1
Dues and publications	35,731	29,641	585,963	390,768	195,195	587,418	11,186	75,743	340,024	160,465	137,116	319,089	732,051	261,293
Mortgage interest	537	1,652	15,613	3,777	11,835	19,013	511	6,109	4,586	8,966	17,398	10,284	3,022	3,022
Other interest	7,252	*890	102,895	74,467	28,428	147,413	8,821	16,516	81,289	40,787	38,213	59,700	185,705	57,766
Office expenses	8,897	21,862	185,976	151,128	34,848	347,115	18,945	89,370	133,283	105,518	87,995	132,884	226,291	90,393
Pension and profit-sharing plans	3,632	4,520	41,453	19,444	22,009	92,993	3,020	44,679	23,426	21,869	40,171	55,999	53,423	7,890
Rent of business property	—	—	*485	*256	*229	17,508	*108	*11	*16,681	*708	*2,258	*2,311	1,377	*15
Net salaries and wages	17,446	40,925	599,654	354,793	244,861	766,443	11,454	176,603	421,600	156,785	356,763	320,092	1,014,565	238,345
Gross salaries and wages	77,131	149,317	1,259,710	904,973	354,737	2,040,686	71,569	181,121	1,260,279	527,717	664,121	436,717	2,660,706	577,824
Less: Jobs credit	77,327	149,317	1,265,101	910,144	354,957	2,042,770	71,569	181,144	1,262,340	527,717	664,130	449,486	2,666,388	594,558
Windfall profit tax withheld	*196	—	*5,390	*5,171	*219	*2,085	*23	*2,061	—	*9	*12,770	5,681	*16,734	—
Other business deductions	—	—	—	—	—	*1,708	—	—	—	—	*9,981	*7	*1	—
Net income less deficit	166,636	231,139	2,700,569	1,965,850	734,719	3,550,128	138,400	939,101	1,607,058	865,569	1,135,946	1,552,859	3,803,983	1,591,635
Net income	57,886	41,398	642,366	362,095	280,272	1,266,211	23,057	357,064	633,322	252,769	419,196	499,375	244,637	300,299
Deficit	100,747	88,256	1,154,188	738,846	415,342	1,644,372	48,649	494,526	731,007	652,643	776,322	981,624	522,863	—
Businesses with net income	42,862	46,858	511,822	376,751	135,071	378,161	25,593	137,462	97,685	117,421	233,447	276,947	736,987	222,563
Businesses with net income														
Number of returns	14,339	13,796	105,213	62,717	42,496	117,228	2,212	45,152	43,123	26,741	44,037	67,853	84,358	51,365
Business receipts, total	713,118	1,800,948	20,337,055	15,023,513	5,313,542	43,616,579	1,151,915	9,019,402	26,793,736	6,651,527	5,930,957	8,003,233	11,875,784	5,004,580
Income from sales and operations	685,680	1,753,643	20,082,600	14,830,005	5,252,595	43,373,716	1,145,769	8,968,906	26,751,437	6,507,604	5,903,072	7,981,000	11,827,648	4,903,891
Other business income	27,438	*47,305	254,040	193,398	60,643	242,864	6,145	50,496	42,299	143,924	27,885	22,233	48,131	100,689
Windfall profit tax credit or refund	—	—	*414	*110	*304	—	—	—	—	—	—	—	—	—
Business deductions, total	612,371	1,712,692	19,182,867	14,284,667	4,898,200	41,972,207	1,103,265	8,524,876	26,062,729	6,281,338	5,278,314	7,226,911	10,894,160	4,481,718
Cost of sales and operations, total	386,375	1,392,078	15,759,092	11,938,647	3,820,445	35,615,428	979,631	7,319,358	22,673,734	4,642,705	3,604,412	4,949,836	5,451,235	2,744,764
Cost of labor	*2,552	*40,126	57,525	*47,017	*10,509	438,765	*5,106	110,112	159,493	*164,054	*31,079	275,388	482,035	*165,361
Inventory, beginning of year	68,959	373,482	1,089,392	944,903	144,490	1,853,585	63,515	472,983	566,315	750,772	726,871	765,404	115,302	92,711
Inventory, end of year	52,816	384,491	1,172,661	1,024,407	148,254	2,659,517	58,596	702,368	1,077,629	820,924	878,223	807,912	122,222	99,589
Bad debts from sales or services	*8	*1,004	7,459	7,423	*36	63,158	*2,162	37,030	13,907	10,059	3,440	13,726	446	*4,491
Car and truck expenses	23,283	10,958	114,485	37,886	76,599	268,306	1,104	101,916	80,797	84,488	58,361	143,356	106,317	21,408
Depreciation	—	—	*320	*320	—	*15	*15	—	—	—	*19	*1,138	*22	—
Dues and publications	24,580	15,543	284,740	179,034	105,706	434,783	6,062	52,614	246,927	129,180	93,350	241,158	403,027	121,389
Mortgage interest	228	1,175	13,272	1,925	11,347	15,132	247	4,403	6,606	3,876	7,565	12,981	6,608	1,344
Other interest	*1,946	*691	45,346	33,609	*11,737	89,894	4,243	16,395	50,268	18,988	5,787	25,449	103,015	40,392
Office expenses	4,370	*10,813	98,224	70,848	27,376	233,993	5,287	41,631	108,981	78,094	78,566	97,195	95,449	40,511
Pension and profit-sharing plans	2,490	2,947	24,488	9,730	14,758	74,702	950	35,767	19,356	18,629	29,028	39,578	26,681	3,192
Rent on business property	—	—	*480	*251	*229	17,508	*108	*11	*16,681	*708	*2,258	*2,311	180	*15
Net salaries and wages	*12,509	17,887	404,174	218,239	185,935	631,500	2,245	129,795	373,116	126,344	252,849	239,234	657,345	169,213
Gross salaries and wages	49,452	*111,762	708,609	539,646	168,963	1,681,052	30,226	96,878	1,080,230	473,718	338,218	378,940	1,749,716	368,939
Less: Jobs credit	49,505	*111,762	713,780	544,817	168,963	1,683,137	30,226	96,902	1,082,291	473,718	338,226	391,537	1,751,400	368,939
Windfall profit tax withheld	*53	—	*5,171	*5,171	—	*2,085	*23	*2,061	—	*9	*12,597	1,684	—	—
Other business deductions	—	—	—	—	—	*1,706	—	—	*1,076	—	*9,981	*7	—	—
Net income	107,129	147,833	1,722,179	1,247,111	475,068	2,845,032	70,986	689,077	1,390,421	694,548	794,481	1,082,002	2,294,121	966,059
Net income	100,747	88,256	1,154,188	738,846	415,342	1,644,372	48,649	494,526	731,007	370,190	652,643	776,322	981,624	522,863

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1985—Continued

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

Item	Wholesale and retail trade—Continued								Finance, insurance, and real estate						
	Retail trade—Continued							Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service	Real estate	
	Drug stores and proprietary stores	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops	Direct selling organizations	Other retail stores			Total	Security, commodity brokers, and services	Other finance		Total	Operators and lessors of buildings
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Businesses with and without net income															
Number of returns	9,160	20,574	85,290	34,824	43,531	618,574	313,073	51,977	1,014,153	54,231	46,201	8,030	273,241	686,681	27,275
Business receipts, total	4,323,358	4,452,756	2,660,173	2,085,112	2,244,898	6,749,822	17,190,682	1,913,967	31,417,991	2,846,233	2,520,417	325,815	9,608,444	18,963,313	1,524,470
Income from sales and operations	4,299,751	4,421,387	2,522,438	2,052,379	2,216,230	6,461,468	16,933,717	1,907,635	29,595,146	2,710,231	2,387,770	322,462	9,265,467	17,619,448	1,305,528
Other business income	23,607	31,369	137,734	32,733	28,669	288,035	256,964	6,332	1,819,121	135,996	132,642	3,354	342,978	1,340,147	218,942
Windfall profit tax credit or refund	—	—	—	—	—	*319	*1	—	3,725	*5	*5	—	*1	3,719	*1
Business deductions, total	3,914,693	4,362,797	2,797,936	2,062,931	2,287,982	6,225,059	16,464,032	1,551,267	21,621,544	2,236,407	1,931,786	304,621	6,235,265	13,149,872	1,625,697
Cost of sales and operations, total	2,991,256	3,442,981	1,772,383	1,465,484	1,305,205	3,508,032	10,624,274	982,509	3,823,409	835,448	747,477	87,971	591,611	2,396,350	71,679
Cost of labor	*42,978	*1,854	55,676	*330,775	*53,255	24,634	129,904	*4,639	53,600	*298	*283	*15	11,385	41,916	*599
Inventory, beginning of year	445,987	529,363	861,185	385,960	596,336	345,591	2,519,259	87,237	588,846	5,656	5,437	*218	83,495	499,696	40,904
Inventory, end of year	486,480	560,105	895,457	674,273	645,919	347,278	3,076,782	117,147	590,933	9,011	8,993	*18	25,163	556,760	43,195
Bad debts from sales or services	11,066	4,482	*2,789	*1,042	3,356	8,627	21,448	*1,421	100,189	26,875	16,989	*9,886	34,162	39,152	3,585
Car and truck expenses	16,187	12,291	91,548	41,778	31,313	524,003	355,297	87,933	1,824,073	87,564	74,519	13,045	603,793	1,132,716	49,604
Depreciation	—	*1	*81	—	*297	*525	*385	*20	11,650	1,160	1,011	*149	6,354	4,135	382
Dues and publications	81,935	91,600	117,390	41,090	84,187	237,593	620,029	103,150	1,834,610	106,076	84,430	21,645	463,371	1,265,164	228,091
Mortgage interest	4,818	1,795	5,396	2,008	2,916	12,450	39,843	3,476	306,369	25,273	21,934	3,339	52,065	229,030	5,877
Other interest	*24,798	*35,576	*4,036	*9,206	*31,626	12,797	50,614	21,480	621,464	10,282	8,686	*1,596	70,434	540,748	223,607
Office expenses	63,315	47,311	19,666	18,669	33,261	55,659	179,305	14,405	1,134,954	202,396	186,751	15,645	169,475	763,083	154,913
Pension and profit-sharing plans	21,743	3,712	20,234	9,321	13,059	63,841	137,834	8,291	522,695	34,023	28,032	5,992	214,604	274,067	19,907
Rent of business property	*45	*146	—	*8	—	*8,794	1,780	*566	32,911	2,386	2,267	*120	7,711	22,813	*173
Net salaries and wages	72,622	117,506	161,156	47,323	300,328	109,389	664,638	24,840	844,066	125,049	74,619	50,430	403,137	315,880	51,390
Gross salaries and wages	287,110	174,600	45,238	90,616	169,430	383,308	1,184,646	81,457	1,497,733	142,264	140,872	1,392	759,291	596,178	66,856
Less: Jobs credit	—	—	*1,126	—	*408	*3,208	*1,231	—	4,025	—	—	—	*1,258	2,767	*1,213
Windfall profit tax withheld	—	*2	*114	—	*29	*1	*1	*1	4,870	203	202	*1	165	4,503	11
Other business deductions	339,798	430,794	557,905	336,386	312,974	1,300,041	2,583,936	221,718	9,062,551	637,407	543,997	93,410	2,859,091	5,566,053	749,622
Net income less deficit	408,665	89,959	-137,764	22,181	-43,083	524,763	726,550	362,700	9,796,447	609,825	588,631	21,195	3,373,180	5,813,442	-101,227
Net income	410,370	159,927	120,351	181,843	157,292	995,616	1,429,934	446,123	12,272,675	854,918	795,308	59,610	3,864,012	7,553,745	270,281
Deficit	*1,705	69,968	258,115	159,662	200,375	470,853	703,284	83,423	2,476,229	245,093	206,677	38,416	490,833	1,740,303	371,508
Businesses with net income															
Number of returns	8,711	14,342	37,488	15,513	19,802	325,196	169,146	42,811	733,795	38,112	33,250	4,862	215,151	480,532	12,247
Business receipts, total	4,146,711	3,419,338	1,791,420	1,206,202	1,567,216	4,767,743	13,552,333	1,352,354	26,742,402	2,171,793	2,036,945	134,848	8,592,842	15,977,767	790,408
Income from sales and operations	4,126,349	3,390,597	1,690,471	1,176,837	1,544,925	4,519,569	13,427,235	1,346,332	25,362,688	2,053,889	1,922,240	131,649	8,282,211	15,026,587	750,207
Other business income	20,362	28,741	100,949	*29,365	22,291	248,174	125,098	6,022	1,376,003	117,898	114,699	*3,199	310,631	947,475	40,201
Windfall profit tax credit or refund	—	—	—	—	—	—	—	—	3,711	*5	*5	—	*1	*3,705	*1
Business deductions, total	3,736,340	3,259,410	1,671,068	1,024,358	1,409,925	3,772,127	12,122,399	906,231	14,469,727	1,316,875	1,241,637	75,238	4,728,830	8,424,022	520,128
Cost of sales and operations, total	2,862,264	2,605,042	1,197,268	715,625	845,854	2,116,012	8,218,619	522,094	2,773,080	547,456	530,059	*17,397	344,612	1,881,012	32,294
Cost of labor	*42,978	*1,854	*2,831	*3,953	*16,101	14,523	65,749	*1,192	50,005	*40	*40	—	*11,313	38,652	*25
Inventory, beginning of year	423,291	373,259	483,803	113,993	429,663	151,974	1,712,809	26,910	141,239	*3,092	*3,092	—	1,342	136,805	*995
Inventory, end of year	463,414	412,782	505,418	155,092	456,042	117,683	2,212,743	35,330	207,305	*6,235	*6,235	—	4,219	196,851	*1,562
Bad debts from sales or services	5,276	*3,954	*2,705	*431	*2,767	5,445	13,018	*44	56,471	*9,132	*428	*8,704	27,200	20,138	*438
Car and truck expenses	14,105	9,257	50,293	15,786	6,894	296,322	242,389	79,072	1,462,897	66,052	56,786	9,266	483,753	913,092	25,550
Depreciation	—	—	—	—	*297	*125	*18	*6	9,800	1,039	907	*133	6,023	2,738	*92
Dues and publications	80,207	69,745	27,487	27,278	46,774	127,784	346,222	54,750	1,064,333	65,331	61,619	3,712	353,768	645,234	53,480
Mortgage interest	4,239	1,418	1,688	1,481	2,064	7,057	30,232	1,332	235,173	16,944	15,872	1,072	39,304	178,925	2,521
Other interest	*10,136	*35,552	*42	*9,206	*27,618	5,881	38,085	*8,656	176,029	5,476	4,193	*1,283	47,705	122,847	29,198
Office expenses	63,315	23,483	4,768	*12,232	*25,660	26,561	109,746	13,430	461,218	107,627	97,567	10,060	139,667	213,924	31,710
Pension and profit-sharing plans	19,121	2,821	12,903	3,959	4,901	27,960	77,621	7,633	408,566	26,921	25,984	937	169,450	212,195	10,531
Rent on business property	*45	—	*8	—	—	*8,794	*1,760	*566	29,325	2,253	2,161	*92	7,711	19,361	*154
Net salaries and wages	72,622	80,515	71,573	*8,966	148,371	63,801	342,528	10,470	553,699	37,467	35,412	2,054	296,072	220,161	23,399
Gross salaries and wages	278,619	115,638	24,684	*44,497	108,471	338,959	938,922	50,570	1,116,107	45,517	44,647	870	675,843	394,746	27,846
Less: Jobs credit	—	—	*1,126	—	*408	—	*823	—	2,487	—	—	—	*1,258	9,129	*3
Windfall profit tax withheld	—	—	—	—	*29	*1	*1	*1	4,420	*27	*27	—	89	4,304	*7
Other business deductions	326,391	311,984	277,658	184,892	190,225	747,425	1,763,240	157,607	6,118,611	385,632	365,974	19,657	2,137,633	3,595,346	282,906
Net income	410,370	159,927	120,351	181,843	157,292	995,616	1,429,934	446,123	12,272,675	854,918	795,308	59,610	3,864,012	7,553,745	270,281

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1985—Continued

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

Item	Finance, insurance, and real estate—Continued				Services										
	Real estate—Continued				Total	Hotels and other lodging places			Personal services						
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate		Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photo-graphic portrait studios	Beauty shops	Barber shops	Other personal services
(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	
Businesses with and without net income															
Number of returns	7,314	586,066	13,068	52,958	5,532,232	69,543	42,456	27,087	1,165,770	19,651	29,997	58,795	269,168	67,947	720,212
Business receipts, total	216,988	14,078,607	1,598,567	1,544,682	157,334,406	4,383,714	3,607,090	776,624	17,397,046	1,020,954	906,163	1,281,320	5,021,511	996,397	8,170,702
Income from sales and operations	201,760	13,140,082	1,491,328	1,480,751	154,066,650	4,298,421	3,569,123	729,298	17,005,193	1,020,106	879,615	1,257,905	4,950,218	994,354	7,902,996
Other business income	15,228	935,290	106,763	63,924	3,262,886	85,293	37,967	47,326	387,784	*848	*26,548	*23,415	71,293	*2,043	263,637
Windfall profit tax credit or refund	(*)	*3,235	*476	*8	4,870	—	—	—	*4,069	—	—	—	—	—	*4,069
Business deductions, total	202,323	8,750,742	1,530,934	1,040,176	114,285,102	4,524,989	3,639,489	885,500	13,341,804	959,990	757,704	1,116,872	3,866,748	496,119	6,144,370
Cost of sales and operations, total	10,964	1,110,600	962,155	240,953	27,411,379	629,983	516,861	113,122	2,980,126	61,231	232,428	304,141	864,738	19,249	1,498,338
Cost of labor	*750	25,777	2,693	*12,097	2,935,913	49,476	*8,049	41,427	678,644	*646	*73,041	*11,534	365,868	—	227,555
Inventory, beginning of year	*5,394	95,904	193,789	163,705	2,005,011	31,222	26,117	5,105	238,741	*340	*11,116	*7,689	43,558	*105	175,933
Inventory, end of year	4,493	158,258	186,299	164,514	2,205,245	31,505	26,980	4,524	264,585	*518	*3,713	*20,413	50,812	*105	189,023
Bad debts from sales or services	*1,232	23,873	3,663	6,800	118,903	1,640	537	1,103	18,143	*191	(*)	*3,907	3,451	—	10,593
Car and truck expenses	3,581	971,347	18,805	89,378	5,242,298	64,691	46,637	18,054	605,405	12,048	33,180	54,269	59,323	17,234	429,351
Depletion	*305	2,620	411	416	37,671	208	*29	*178	*123	—	*2	—	*109	—	*12
Depreciation	35,220	877,713	53,104	71,036	10,277,188	751,311	579,593	171,717	1,029,941	127,233	32,934	124,522	215,774	16,529	512,949
Dues and publications	549	211,378	1,724	9,501	973,096	12,073	10,546	1,527	64,803	*241	*347	7,982	16,024	5,758	24,451
Mortgage interest	17,115	208,945	66,451	24,631	1,624,439	376,386	305,467	70,919	179,199	28,880	*968	*21,501	48,691	*934	78,225
Other interest	38,768	372,039	108,214	89,149	2,351,479	262,693	238,894	23,799	191,262	25,107	*6,336	15,784	50,748	*1,787	91,499
Office expenses	*1,711	223,203	5,887	23,359	2,018,297	19,981	15,796	4,184	139,058	1,966	8,209	13,822	28,838	1,903	84,319
Pension and profit-sharing plans	—	20,292	927	*1,421	179,592	5,899	*5,261	*638	*3,482	—	—	—	*302	—	*3,181
Rent of business property	9,748	204,027	12,994	37,720	6,765,322	70,399	46,515	23,884	1,370,608	154,711	76,922	82,012	528,237	117,043	411,684
Net salaries and wages	8,019	411,539	40,301	69,462	15,392,357	436,229	374,463	61,766	1,567,954	133,561	117,929	120,307	588,826	*86,988	520,343
Gross salaries and wages	8,019	413,094	40,301	69,462	15,472,102	436,916	374,575	62,341	1,595,381	133,589	117,929	120,307	615,928	*87,135	520,493
Less: Jobs credit	—	*1,555	—	—	79,744	*686	*112	*574	*27,427	*28	—	—	*27,102	*148	*150
Windfall profit tax withheld	*198	4,116	50	128	24,901	*20	*3	*17	*78	—	*77	—	—	—	(*)
Other business deductions	74,912	4,109,049	256,248	376,222	41,868,180	1,893,476	1,498,887	394,589	5,191,621	414,820	248,370	368,624	1,461,687	228,695	2,469,425
Net income less deficit	14,665	5,327,865	67,633	504,506	43,049,304	-141,275	-32,399	-108,875	4,055,242	60,963	148,459	164,448	1,154,762	500,277	2,026,332
Net income	57,766	6,293,982	271,322	660,394	49,703,310	332,783	239,491	93,292	4,872,269	132,142	175,411	244,462	1,275,855	507,942	2,536,456
Deficit	43,100	966,117	203,690	155,888	6,654,005	474,058	271,890	202,168	817,027	71,179	*26,952	80,014	121,093	*7,665	510,125
Businesses with net income															
Number of returns	4,429	415,166	8,535	40,155	4,229,832	36,420	21,223	15,197	911,037	9,749	25,950	27,417	222,232	59,250	566,439
Business receipts, total	132,930	12,516,013	1,199,520	1,338,895	138,149,758	2,206,514	1,906,636	299,878	14,531,893	702,946	676,602	991,656	4,197,779	944,586	7,018,324
Income from sales and operations	129,110	11,707,427	1,150,179	1,289,664	135,421,761	2,135,394	1,877,508	257,886	14,183,692	702,503	650,054	987,240	4,132,010	942,549	6,769,335
Other business income	3,820	805,358	48,865	49,231	2,723,560	71,120	29,128	41,992	344,132	*442	*26,548	*4,416	65,769	*2,037	244,919
Windfall profit tax credit or refund	—	*3,229	*476	—	4,436	—	—	—	*4,069	—	—	—	—	—	*4,069
Business deductions, total	75,165	6,222,031	928,198	678,501	88,446,448	1,873,730	1,667,145	206,586	9,659,623	570,804	501,191	747,194	2,921,924	436,644	4,481,867
Cost of sales and operations, total	*8,093	956,380	712,053	172,192	22,814,100	176,280	163,868	12,412	2,461,513	*48,978	164,982	248,127	718,872	19,249	1,261,305
Cost of labor	*376	25,351	*1,146	*11,754	2,653,186	*1,216	*751	*465	667,973	—	*73,013	*11,473	359,841	—	223,645
Inventory, beginning of year	*1,111	66,380	67,368	*951	1,362,800	18,702	*15,989	*2,713	164,315	—	*7,217	*6,244	19,555	*105	131,194
Inventory, end of year	*1,185	105,535	85,384	*3,185	1,489,253	19,071	*17,470	*1,601	167,801	—	*650	*7,149	26,654	*105	133,243
Bad debts from sales or services	*9	17,335	*291	*2,066	77,004	239	192	*47	13,319	*120	(*)	*3,898	1,401	—	*7,900
Car and truck expenses	2,471	798,298	14,660	72,114	4,195,389	43,015	31,791	11,223	446,116	*2,318	24,655	37,734	48,879	11,777	320,753
Depletion	*269	1,977	*134	266	14,932	*145	—	*145	*36	—	*2	—	*22	—	*12
Depreciation	6,066	530,009	19,941	35,738	6,399,638	295,368	269,330	26,038	603,575	44,992	18,085	75,806	159,400	15,169	290,123
Dues and publications	415	168,513	656	6,820	808,160	7,465	7,299	166	51,909	—	*327	6,472	13,842	5,438	25,829
Mortgage interest	*2,220	58,154	26,762	6,512	993,205	155,118	144,320	*10,797	131,467	*18,031	*968	*20,326	45,736	*934	45,473
Other interest	5,038	127,534	28,889	20,754	1,393,076	93,246	92,249	997	123,996	*7,675	*322	*8,669	40,899	*1,782	64,650
Office expenses	1,492	179,464	2,834	17,874	1,679,163	10,142	9,403	739	92,585	*1,423	6,673	8,667	22,374	1,698	51,750
Pension and profit-sharing plans	—	17,620	*177	*1,410	168,583	*186	*33	*153	*1,313	—	—	—	*302	—	*1,011
Rent on business property	*9,335	161,216	2,908	23,302	5,421,168	23,948	11,474	12,474	990,061	90,037	49,968	45,281	386,852	113,528	304,394
Net salaries and wages	4,360	289,763	17,533	55,244	12,737,621	172,863	164,013	8,850	1,029,262	102,464	39,381	*30,996	441,777	*66,224	348,421
Gross salaries and wages	4,360	290,989	17,533	55,244	12,816,488	172,863	164,013	8,850	1,056,690	102,492	39,381	*30,996	468,879	*66,372	348,571
Less: Jobs credit	—	*1,226	—	—	78,868	—	—	—	*27,427	*28	—	—	*27,102	*148	*150
Windfall profit tax withheld	*198	4,094	*2	*3	11,368	(*)	—	(*)	(*)	—	(*)	—	—	—	(*)
Other business deductions	35,199	2,911,674	101,359	264,208	31,733,043	895,716	773,171	122,545	3,714,471	254,765	195,828	261,219	1,041,568	200,844	1,760,248
Net income	57,766	6,293,982	271,322	660,394	49,703,310	332,783	239,491	93,292	4,872,269	132,142	175,411	244,462	1,275,855	507,942	2,536,456

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1985—Continued

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

Item	Services—Continued												
	Business services					Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion pictures	
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Automobile repair shops			Automobile parking and other services		Total	Producers, orchestras, and entertainers
							Total	General automobile repair shops	Other automobile repair				
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Businesses with and without net income													
Number of returns	1,688,022	60,597	224,655	401,641	1,001,129	319,530	255,451	154,011	101,440	64,079	236,577	449,852	201,453
Business receipts, total	37,954,790	2,074,341	3,777,643	9,195,863	22,906,943	16,990,100	13,356,246	7,544,546	5,811,700	3,633,854	6,511,839	8,422,384	2,202,265
Income from sales and operations	37,081,006	2,040,891	3,678,869	8,794,618	22,566,628	16,724,234	13,212,412	7,410,862	5,801,550	3,511,822	6,463,675	8,182,191	2,119,168
Other business income	873,490	33,450	98,774	400,961	340,306	265,866	143,834	133,684	10,150	122,033	48,164	239,829	82,769
Windfall profit tax credit or refund	294	—	—	284	*10	*(1)	—	—	—	*(1)	—	364	*327
Business deductions, total	27,289,524	1,490,790	2,781,080	5,108,714	17,908,941	15,497,064	11,901,102	6,755,896	5,145,206	3,595,962	5,414,926	8,054,174	1,749,411
Cost of sales and operations, total	7,144,159	560,874	699,557	493,698	5,390,031	7,565,476	6,403,210	3,807,466	2,595,744	1,162,266	2,607,405	1,406,177	121,252
Car and truck expenses	670,780	*27,109	372,614	51,089	219,968	670,768	601,096	365,575	235,522	69,672	165,603	83,555	24,224
Cost of labor	444,317	*2,703	*3,798	18,369	419,447	471,011	391,888	289,254	102,634	79,123	418,346	102,556	4,244
Inventory, beginning of year	471,016	*2,689	15,117	20,870	432,340	509,935	413,565	266,193	147,371	96,370	406,253	152,816	4,583
Inventory, end of year	25,317	*822	*934	13,934	9,626	22,153	21,447	14,526	6,921	706	*17,137	2,138	*538
Bad debts from sales or services	1,777,828	86,327	251,921	396,680	1,042,900	521,532	384,455	217,360	167,095	137,077	325,385	336,897	170,556
Car and truck expenses	30,199	*64	—	26,194	3,941	*25	—	—	—	*25	*35	2,889	*172
Depletion	2,877,779	111,920	175,102	539,238	2,051,519	1,096,846	516,859	262,354	254,505	579,987	322,699	1,075,472	233,255
Depreciation	178,998	12,132	3,954	70,344	92,568	20,228	16,284	9,840	6,444	3,944	11,810	57,470	18,024
Dues and publications	188,460	*17,800	8,242	54,119	108,299	136,195	63,352	28,027	35,324	72,843	36,627	154,002	14,542
Mortgage interest	660,593	11,182	53,919	164,870	430,622	263,744	129,637	68,593	61,044	134,108	65,138	129,904	26,560
Other interest	433,692	19,858	13,101	133,515	267,218	89,026	77,188	45,152	32,036	11,838	53,747	57,012	19,403
Office expenses	45,364	*1,213	*129	36,657	7,366	*16,634	*16,610	*326	*16,284	*24	*894	651	436
Pension and profit-sharing plans	915,197	30,255	46,826	237,567	600,548	687,073	555,642	266,489	289,154	131,431	171,482	450,044	73,521
Rent of business property	3,129,872	52,719	618,563	583,301	1,875,289	1,782,945	1,466,149	804,777	661,373	316,795	493,783	713,566	70,795
Net salaries and wages	3,135,972	52,722	622,314	585,646	1,875,289	1,782,945	1,466,149	804,777	661,373	316,795	493,783	721,232	70,796
Gross salaries and wages	6,100	*3	*3,751	*2,345	—	—	—	—	—	—	—	*7,666	*2
Less: Jobs credit	1,025	*3	—	271	752	*13,025	—	—	—	*13,025	*63	7,771	*50
Windfall profit tax withheld	9,881,041	585,621	908,832	2,358,328	6,028,261	3,282,163	2,250,269	1,230,986	1,019,283	1,031,894	1,308,722	3,660,181	1,000,308
Other business deductions	10,665,266	583,551	996,563	4,087,149	4,998,003	1,493,036	1,455,144	788,650	666,494	37,892	1,096,913	368,209	452,853
Net income less deficit	12,698,086	636,640	1,081,386	4,622,633	6,357,427	2,042,702	1,732,955	977,927	755,028	309,747	1,234,076	1,773,122	751,179
Net income	2,032,821	53,089	84,823	535,484	1,359,425	549,666	277,811	189,277	88,534	271,855	137,163	1,404,912	298,325
Businesses with net income													
Number of returns	1,295,311	52,422	199,489	311,232	732,168	231,642	197,700	116,451	81,249	33,942	169,870	255,294	130,585
Business receipts, total	32,585,236	1,956,211	3,365,033	8,519,760	18,744,232	14,306,373	12,379,189	6,911,666	5,467,523	1,927,183	6,084,423	6,652,312	1,741,282
Income from sales and operations	32,009,052	1,929,682	3,341,194	8,295,978	18,442,198	14,043,987	12,235,834	6,778,017	5,457,817	1,808,153	6,038,841	6,507,071	1,664,248
Other business income	575,902	26,530	23,839	223,500	302,034	262,386	143,355	133,650	9,706	119,031	45,581	145,241	77,034
Windfall profit tax credit or refund	282	—	—	282	*(1)	—	—	—	—	—	—	*(1)	—
Business deductions, total	19,887,150	1,319,572	2,283,646	3,897,127	12,386,805	12,263,670	10,646,234	5,933,739	4,712,495	1,617,436	4,850,346	4,879,191	990,103
Cost of sales and operations, total	5,716,235	505,075	624,630	454,970	4,131,560	6,490,190	5,835,028	3,371,003	2,464,025	655,162	2,413,040	1,128,850	97,438
Cost of labor	624,860	*22,229	369,027	47,834	185,771	536,196	484,330	259,141	225,189	*51,866	158,591	68,479	19,909
Inventory, beginning of year	153,524	*2,665	*3,798	14,449	132,612	371,939	339,313	262,437	76,876	32,626	357,977	54,959	3,528
Inventory, end of year	174,482	*2,650	*4,177	19,457	148,197	404,609	362,562	243,126	119,436	42,046	343,079	98,093	4,065
Bad debts from sales or services	10,682	*435	*934	3,947	5,366	19,865	19,795	*13,722	*6,073	*70	*16,095	1,707	*538
Car and truck expenses	1,405,107	78,624	219,961	311,959	794,563	414,763	314,765	193,443	121,322	99,998	275,108	205,731	104,997
Depletion	10,307	*16	—	7,637	2,655	—	—	—	—	—	*35	337	*106
Depreciation	1,583,412	84,324	113,805	354,320	1,030,962	589,520	427,496	218,376	209,120	162,024	250,760	490,090	104,961
Dues and publications	134,133	11,617	2,507	53,788	66,221	14,909	13,569	7,276	6,294	1,340	10,137	24,050	8,193
Mortgage interest	98,976	*4,508	*4,123	31,948	58,396	70,997	60,533	26,025	*34,508	10,464	30,569	89,513	4,655
Other interest	315,409	10,764	27,652	61,207	215,786	137,210	100,402	54,923	45,478	36,809	56,238	63,337	15,641
Office expenses	331,284	15,553	11,120	108,366	196,245	68,642	64,581	39,706	24,875	4,061	46,293	29,759	10,331
Pension and profit-sharing plans	45,082	*1,213	*129	36,616	7,125	*16,287	*16,284	—	*16,284	*3	*894	587	406
Rent on business property	668,990	25,755	38,628	165,417	439,190	522,469	448,550	187,180	261,370	73,919	137,342	273,027	39,404
Net salaries and wages	2,356,600	51,553	550,237	526,919	1,227,891	1,568,080	1,437,856	790,276	647,581	130,223	461,384	588,449	51,649
Gross salaries and wages	2,362,627	51,556	553,989	529,192	1,227,891	1,568,080	1,437,856	790,276	647,581	130,223	461,384	596,099	51,651
Less: Jobs credit	6,027	*2	*3,751	*2,273	—	—	—	—	—	—	—	*7,650	*2
Windfall profit tax withheld	693	*2	—	223	467	—	—	—	—	—	*63	7,700	*13
Other business deductions	7,210,240	530,134	689,922	1,779,808	4,210,376	2,350,739	1,907,377	1,031,811	875,566	443,362	1,152,387	1,976,055	551,769
Net income	12,698,086	636,640	1,081,386	4,622,633	6,357,427	2,042,702	1,732,955	977,927	755,028	309,747	1,234,076	1,773,122	751,179

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1985—Continued

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

Item	Services—Continued														Nature of business not allocable
	Amusement and recreation services, including motion pictures—Continued			Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Professional sports clubs and promoters	Racing, including track operation	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
Businesses with and without net income															
Number of returns	3,667	60,000	184,732	540,331	184,754	83,657	271,920	233,187	174,011	143,117	223,759	15,232	208,527	288,533	272,116
Business receipts, total	100,553	1,006,809	5,112,757	36,066,332	15,862,499	9,683,746	10,520,087	13,534,618	1,320,084	3,803,349	4,186,364	690,102	3,496,261	6,763,786	7,836,861
Income from sales and operations	98,478	915,718	5,048,826	35,306,889	15,497,802	9,533,009	10,276,079	13,215,116	1,291,478	3,742,615	4,100,272	656,545	3,443,726	6,655,562	7,330,440
Other business income	2,075	91,076	63,910	759,383	364,695	150,713	243,975	319,496	28,606	60,729	86,090	33,557	52,533	108,153	506,239
Windfall profit tax credit or refund	—	*16	*22	*60	*2	*24	*33	*6	—	*5	*2	—	*2	*71	*183
Business deductions, total	52,448	1,400,371	4,851,944	21,225,388	7,668,881	6,422,513	7,133,995	7,707,298	977,314	2,355,961	2,712,809	438,783	2,274,026	5,183,850	6,433,026
Cost of sales and operations, total	*285	101,005	1,183,635	2,102,138	216,606	873,493	1,012,039	396,482	161,662	470,413	168,926	*45,785	123,141	1,778,431	2,866,625
Cost of labor	—	*10,673	48,657	259,707	10,325	129,592	119,790	22,792	*4,916	176,589	58,565	*24,304	*34,261	94,518	133,035
Inventory, beginning of year	—	*5,784	92,528	154,440	2,741	*1,032	150,668	2,904	*15,411	13,331	*392	—	*392	112,338	208,631
Inventory, end of year	—	*9,089	139,145	164,923	11,622	*2,088	151,213	3,446	16,297	25,960	*11,513	*10,139	*1,373	146,996	192,286
Bad debts from sales or services	*205	*319	1,076	8,419	1,671	336	6,412	3,231	*9,287	*1,856	*3,579	*1,603	*1,976	6,004	15,586
Car and truck expenses	3,628	33,575	129,137	567,981	240,920	77,747	249,314	357,346	70,589	163,653	169,710	22,568	147,142	281,280	384,192
Depletion	*41	2,553	*123	2,221	2,136	*62	*24	1,015	*60	800	*84	*24	*60	*12	*800
Depreciation	1,149	239,732	601,336	1,554,677	641,454	459,198	454,025	617,405	100,969	204,728	317,498	35,309	282,190	327,864	301,587
Dues and publications	1,187	16,421	21,839	327,077	181,328	66,982	78,767	161,762	15,345	26,488	58,821	9,782	49,039	38,223	25,649
Mortgage interest	*168	3,551	135,741	314,105	77,634	107,850	128,620	119,453	6,681	33,230	51,604	*11,582	40,022	28,498	26,185
Other interest	*740	28,795	73,809	435,280	152,866	133,881	148,533	111,048	25,550	26,414	112,552	9,444	103,108	67,300	59,462
Office expenses	516	3,884	33,209	610,071	274,527	175,316	160,229	310,583	17,589	82,604	108,021	17,689	90,332	96,911	63,831
Pension and profit-sharing plans	*30	*34	*151	68,665	35,319	23,848	9,498	29,399	*1,176	2,394	*2,344	*576	*1,769	2,689	4,061
Rent of business property	5,815	38,848	331,860	1,722,174	666,921	470,420	584,833	747,011	57,403	128,467	255,060	50,396	204,664	190,403	296,921
Net salaries and wages	*5,710	57,232	579,829	4,587,765	1,542,276	1,696,634	1,348,855	1,482,155	96,114	257,024	481,678	123,433	358,244	363,273	401,562
Gross salaries and wages	*5,710	64,894	579,831	4,612,065	1,543,945	1,710,484	1,357,636	1,486,234	105,597	257,024	481,681	123,433	358,247	363,273	403,312
Less: Jobs credit	—	*7,662	*2	24,300	*1,669	*13,850	8,781	4,078	*9,483	—	*3	—	*3	—	*1,750
Windfall profit tax withheld	(*)	7,701	*20	1,511	55	(*)	*1,456	1,296	*54	*58	—	—	—	(*)	20
Other business deductions	32,974	866,721	1,760,178	8,923,304	3,635,168	2,336,747	2,951,389	3,369,111	414,833	957,832	982,933	110,593	872,340	2,002,962	1,986,545
Net income less deficit	48,104	393,562	260,813	14,840,944	8,193,618	3,261,233	3,386,092	5,827,321	342,770	1,447,388	1,473,554	251,319	1,222,236	1,579,936	1,403,836
Net income	52,766	194,166	775,011	15,197,110	8,340,994	3,308,586	3,547,530	6,019,625	463,156	1,585,862	1,609,648	252,063	1,357,585	1,874,871	1,810,401
Deficit	4,661	587,728	514,198	356,166	147,376	47,352	161,437	192,304	120,386	138,474	136,094	*744	135,350	294,935	406,565
Businesses with net income															
Number of returns	2,445	14,053	108,211	483,304	164,212	77,444	241,648	197,727	124,555	113,805	189,026	14,030	174,996	221,841	194,750
Business receipts, total	96,897	610,768	4,203,365	34,292,692	15,278,200	9,370,831	9,643,661	13,248,676	998,621	3,437,413	3,743,215	690,059	3,053,156	6,062,389	6,203,839
Income from sales and operations	95,021	585,605	4,162,197	33,591,246	14,949,310	9,234,438	9,407,498	12,937,549	976,209	3,380,031	3,661,180	656,510	3,004,671	5,957,511	5,898,943
Other business income	*1,876	25,163	41,169	701,387	328,888	136,369	236,130	311,121	22,412	57,378	82,033	33,550	48,884	104,866	304,776
Windfall profit tax credit or refund	—	(*)	—	*60	*2	*24	*33	*6	—	*5	*2	—	*2	*12	*120
Business deductions, total	44,131	416,602	3,428,354	19,095,583	6,937,206	6,062,245	6,096,131	7,229,052	535,465	1,851,552	2,133,567	437,996	1,695,571	4,187,518	4,393,439
Cost of sales and operations, total	*6	*48,723	982,683	1,791,242	212,820	836,137	742,285	393,381	141,407	442,747	138,351	*45,780	92,571	1,520,864	2,145,028
Cost of labor	—	*5,596	42,974	253,492	10,230	129,592	113,669	22,732	*4,915	168,581	*51,850	*24,304	*27,546	94,303	87,644
Inventory, beginning of year	—	*1,328	50,103	137,423	2,741	*1,028	133,654	2,904	*7,416	10,806	*201	—	*201	82,634	151,936
Inventory, end of year	—	*5,256	88,772	142,606	11,602	*2,020	128,984	3,446	*2,833	13,026	*11,513	*10,139	*1,373	108,696	130,907
Bad debts from sales or services	*183	*111	*874	7,778	1,056	336	6,386	3,210	*33	*847	*2,486	*950	*1,536	743	*663
Car and truck expenses	3,595	13,761	83,377	519,112	222,938	69,040	227,134	325,675	41,468	130,722	145,151	22,564	122,586	243,423	206,813
Depletion	*41	*82	*108	2,202	2,130	*58	*14	957	*60	758	*84	*24	*60	*10	*707
Depreciation	425	35,230	349,474	1,374,073	584,522	401,834	387,718	548,814	44,468	136,322	235,961	35,301	200,660	247,275	200,096
Dues and publications	665	5,368	9,824	302,024	166,390	65,196	70,438	151,278	8,319	21,139	53,203	9,751	43,452	29,593	17,944
Mortgage interest	*7	*128	84,723	221,260	68,446	59,404	93,410	115,330	*2,928	30,179	24,292	*11,582	12,710	22,577	9,473
Other interest	*403	5,037	42,255	378,738	133,046	110,006	135,686	88,750	*2,610	20,334	75,074	9,441	65,633	38,132	32,768
Office expenses	*486	2,585	16,357	566,540	255,200	160,603	150,737	292,441	10,342	57,805	91,671	17,647	74,024	81,658	51,006
Pension and profit-sharing plans	*30	—	*151	67,862	34,572	23,848	9,443	29,333	*22	1,983	*2,344	*576	*1,769	2,689	4,016
Rent on business property	*5,581	22,232	205,809	1,600,800	623,372	442,373	535,054	702,025	37,463	93,348	218,661	50,387	168,274	153,033	192,999
Net salaries and wages	*5,345	23,292	508,163	4,156,321	1,446,535	1,634,755	1,075,031	1,460,056	29,011	198,957	431,661	123,426	308,235	284,976	252,713
Gross salaries and wages	*5,345	30,937	508,165	4,180,520	1,448,203	1,648,605	1,083,711	1,464,134	38,494	198,957	431,664	123,426	308,238	284,976	254,463
Less: Jobs credit	—	*7,646	*2	24,199	*1,669	*13,850	8,680	4,078	*9,483	—	*3	—	*3	—	*1,750
Windfall profit tax withheld	(*)	*7,686	(*)	1,507	51	(*)	*1,456	1,296	*54	*55	—	—	—	—	*15
Other business deductions	27,365	252,367	1,144,554	8,106,123	3,186,127	2,258,655	2,661,340	3,116,506	217,281	716,354	714,628	110,567	604,061	1,562,545	1,279,198
Net income	52,766	194,166	775,011	15,197,110	8,340,994	3,308,586	3,547,530	6,019,625	463,156	1,585,862	1,609,648	252,063	1,357,585	1,874,871	1,810,401

* This estimate should be used with caution because of the small number of sample returns on which it was based.

(*) Less than \$500.

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