Sole Proprietorship Returns, 1986

By Raymond M. Wolfe*

For Tax Year 1986 and for the fourth consecutive year, nonfarm sole proprietors reported a record high level of profits. As can be seen in Figure A, this continued the upward trend in profits that began with 1983 [1,2].

Figure A.—Nonfarm Sole Proprietorship Profits, Tax Years 1980–1985

Tax Year	Net income (less deficit) (billions)
1980	$54.9
1981	53.1
1982	50.6
1983	60.4
1984	70.8
1985	78.8
1986	90.4

The increase in profits reported for 1986 was shared by proprietorships in all industrial divisions except mining [3]. Several divisions realized increases in profits of 10 percent or more over those of the previous year, as shown in Figure B [4].

Figure B.—Profits by Industrial Division, Tax Years 1985 and 1986[1]

Industrial Division	Net income (less deficit) (billions)	
	1985	1986
Mining	$ 0.5	$ −0.7
Construction	11.1	12.8
Manufacturing	1.3	1.5
Transportation and public utilities	2.4	3.4
Wholesale and retail trade	8.3	10.0
Finance, insurance, and real estate	9.8	11.6
Services	43.1	48.8

[1] Excludes certain proprietorships included in Figure A, the nature of whose business was not allocable by industry.

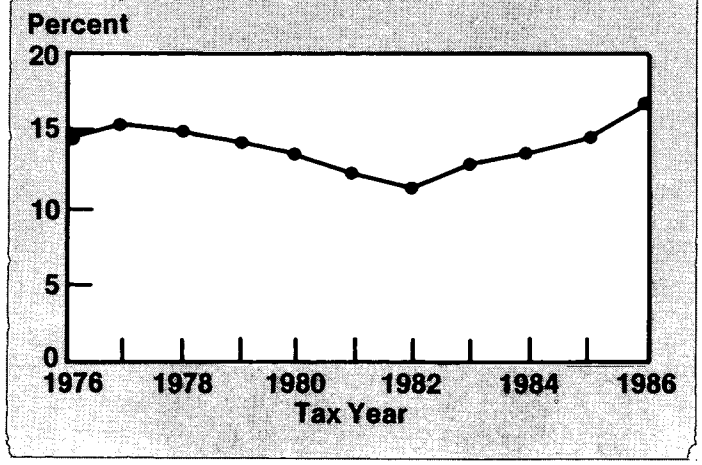
Almost half of the increase in profits reported for all sole proprietorships was reported by industries in services, the division in which the sole proprietorship is the predominant form of business. All industry groups within services, except hotels, motion pictures, offices of dentists and chiropractors, and educational services, reported increases in profits of more than 10 percent.

The large decrease in profits for the mining division (over 200-percent) resulted from the large declines in profits reported for metal mining and oil and gas extraction industries. For 1985, metal mining industries reported losses of $12 million and oil and gas extraction industries reported profits of $521 million. For 1986, both reported losses, $50 million and $640 million, respectively. Both of the other industry groups in the division—coal and nonmetallic mineral mining—reported declines in profits compared with 1985.

The number of individual income tax returns reporting nonfarm sole proprietorship activity increased by 3.9 percent, from 11.9 million for 1985 to 12.4 million for 1986. The number of proprietorships increased in all but two industrial divisions—mining, down 9 percent, and trade, down 1 percent. The greatest increases in number of returns filed were in the construction division; finance, insurance, and real estate division; and the services division. The increases for the construction and services divisions represent a continuation of an upward trend in the number of proprietorships engaged in these activities.

Not only were profits up, but also the total reported receipts on which they were based were up for Tax Year 1985. Reported receipts increased 3.6 percent, from $540 billion for 1985 to $559 billion for 1986. This increase represented a gain in real (1982) dollar sales of $4 billion [5]. The percentage ratio of profits to receipts also continued to rise, as Figure C shows. Contributing to this widening of the difference between receipts and profits were the small increases in the amounts deducted for cost of sales

Figure C
Percentage Ratio of Profits to Receipts, Tax Years 1976-1986



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and operations (0.1 percent) and in the following other major expense items compared with the amounts deducted for 1985: depreciation (0.5 percent), rent paid (2.6 percent), and salaries paid (1.1 percent). Also, the amount deducted for another major expense item—interest paid on other than mortgage loans—declined over 14 percent, compared with 1985. Other detailed industry statistics and income statement items on nonfarm sole proprietorships are presented in Tables 1 and 2.

SUMMARY

In summary, the continuing positive economic climate in 1986 produced good results for the majority of nonfarm sole proprietors. Overall, compared with 1985, a larger number of proprietorships reported larger receipts and profits. The increasing profitability of sole proprietors in service industries and the falling prices of oil and oil products during 1986 are evident in the statistics. Mining, the industrial division that includes oil and gas extraction industries, was the only division that reported overall net losses for 1986.

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 1986 is presented below.

Sample Selection Criteria

The 1986 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 0.03 percent to 100 percent. For 1986, 31,628 nonfarm sole proprietorship returns were included in the sample; these were drawn from a population of 12,721,266 returns. For 1985, 38,154 out of 12,268,399 returns were selected.

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 use properly the statistical data provided, it is important to know the magnitude of the potential sampling error.

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, Tax Year 1986

Estimated number of returns	Approximate Coefficient of Variation
11,540,700	.016
7,386,100	.020
1,181,800	.050
295,400	.100
73,900	.200
32,800	.300
24,100	.350
11,800	.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; they were calculated as the sum of net income (for businesses reporting a profit) offset by the net deficit (for businesses reporting a deficit) for all businesses within a particular industrial classification. Net income or net deficit for each business was calculated as business receipts minus cost of sales and operations and business deductions.

Changes in the tax laws and in the procedures for processing sole proprietorship returns affect the comparability of data for different tax years. The Tax Reform Act of 1986 made numerous changes to the tax law affecting sole proprietors. Although most of these changes became effective for 1987, some became effective for 1986. Most notably, a new depreciation system, the Modified Accelerated Cost Recovery System (MACRS), was developed for some property placed in service after July 1986.

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 the *Statistics of Income—Individual Income Tax Returns* series of annual statistical reports.

For a further discussion of unincorporated business activity, see "Partnership Returns, 1986," 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 fuller explanation of the relationship between proprietors and proprietorships, see *Statistics of Income—1981, Sole Proprietorship Returns.*

[4] Data for proprietorships providing agricultural services (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 annually. For Tax Year 1982 (the latest year for which detailed farm industry data are available), the number of farm returns was 2,691,722, and 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 (GNP) implicit price deflator (1982 = 100; 1985 = 112; 1986 = 115) 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 1988, Volume 67, Number 4.

Table 1.—Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1986

[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	**12,393,700**	**559,384,259**	**26,418,043**	**15,653,599**	**11,504,438**	**56,009,470**	**90,423,763**	**9,247,806**	**461,538,759**	**16,890,126**	**11,604,909**	**6,113,431**	**44,021,590**	**110,496,952**
Agricultural services, forestry, and fishing	**324,258**	**11,618,715**	**972,973**	**301,656**	**257,541**	**1,492,537**	**1,170,993**	**223,250**	**8,928,328**	**544,019**	**265,802**	**131,464**	**1,167,230**	**1,929,876**
Agricultural services	241,364	9,138,003	641,276	282,272	189,658	1,435,039	703,897	167,524	7,188,621	388,542	255,358	110,498	1,145,088	1,259,254
Veterinary services	13,203	1,113,225	75,450	*29,884	19,454	189,619	268,779	10,770	1,109,840	68,258	*29,884	16,929	189,619	278,452
Livestock breeding	15,530	175,113	67,054	1,235	20,604	7,815	−128,448	3,878	97,660	10,566	*8	*6,370	*129	39,141
Animal services, except livestock breeding and veterinary	71,727	2,335,321	155,325	178,920	40,666	80,924	92,183	44,335	1,723,512	75,110	171,611	25,256	64,419	322,216
Landscape and horticultural services	122,139	2,954,419	251,621	52,683	64,529	444,475	450,140	95,978	2,835,036	215,700	43,609	51,735	439,970	509,561
Other agricultural services	18,765	2,559,925	91,826	19,549	44,405	712,207	21,243	12,563	1,422,572	18,908	10,245	10,208	450,952	109,884
Forestry	17,432	844,100	79,660	*443	13,518	32,755	375	8,368	637,304	16,136	*272	*6,646	*2,650	61,757
Fishing, hunting, and trapping	65,462	1,636,612	252,037	18,941	54,364	24,742	466,720	47,358	1,102,402	139,342	*10,172	14,319	*19,492	608,866
Mining	**159,818**	**7,210,025**	**1,058,773**	**53,855**	**429,811**	**199,005**	**−688,298**	**56,408**	**4,601,820**	**460,439**	**24,097**	**69,459**	**41,774**	**768,188**
Metal mining	9,850	16,017	23,494	*25	*12	*243	−50,804	*9	*2,793	*447	—	—	*126	*362
Coal mining	50	33,667	1,673	467	*795	*1,570	4,601	34	27,920	*1,483	459	*409	*1,220	5,893
Oil and gas extraction	149,713	7,127,354	1,027,960	53,036	427,854	188,613	−640,960	56,284	4,551,141	456,998	23,328	68,604	37,720	755,549
Nonmetallic minerals, except fuels	205	32,987	5,646	*327	1,150	*8,579	−1,136	*81	*19,966	*1,510	*311	*446	*2,708	*6,385
Construction	**1,576,677**	**87,539,701**	**3,533,815**	**1,003,893**	**1,338,169**	**13,484,281**	**12,815,063**	**1,362,226**	**78,249,094**	**2,957,207**	**748,868**	**992,545**	**12,090,846**	**14,406,899**
General building contractors and operative builders	376,131	32,697,118	930,784	123,421	573,865	5,547,014	3,448,093	315,868	28,169,908	728,798	99,181	408,273	4,705,623	4,079,841
General building contractors	343,230	30,923,455	871,502	114,253	553,960	5,287,882	3,143,049	287,837	26,468,583	688,189	90,322	390,953	4,450,863	3,736,668
Operative builders	32,901	1,773,663	59,282	9,168	19,905	259,131	305,044	28,031	1,701,324	40,610	8,859	17,320	254,760	343,173
Heavy construction contractors	40,059	2,264,645	305,226	25,622	51,662	410,830	110,349	28,859	1,799,047	243,499	12,051	38,554	315,806	270,995
Highway and street construction	3,723	400,212	29,521	1,449	4,740	69,577	−77,116	16	59,463	1,254	*150	485	10,301	6,517
Heavy construction, except highway	36,336	1,864,432	275,705	24,173	46,922	341,253	187,465	28,843	1,739,584	242,245	11,901	38,069	305,506	264,478
Special trade contractors	1,156,443	52,537,706	2,288,550	854,758	712,642	7,524,165	9,234,279	1,013,455	48,239,908	1,975,655	637,546	545,718	7,067,146	10,033,720
Plumbing, heating, and air conditioning	116,783	8,019,625	296,906	96,646	135,969	992,379	1,108,401	98,764	7,605,614	284,771	89,815	97,917	982,846	1,208,911
Painting, paper hanging, and decorating	199,444	6,772,827	295,331	126,690	111,025	1,220,998	1,676,202	182,914	6,501,287	282,287	117,383	97,182	1,197,015	1,717,129
Electrical work	91,597	4,123,875	165,774	25,394	47,347	563,859	636,078	73,312	3,637,759	130,744	20,313	43,087	516,545	677,387
Masonry, stonework, tile setting, and plastering	114,515	5,806,891	145,583	96,967	94,125	1,117,260	1,106,473	100,778	5,274,860	136,973	84,526	58,882	1,109,890	1,184,800
Carpentering and flooring	343,629	10,250,746	369,667	116,918	105,043	1,225,709	2,480,067	316,896	9,309,127	337,645	85,916	88,028	1,126,755	2,562,113
Roofing and sheet metal work	57,590	3,985,704	123,351	46,994	17,788	615,017	476,702	56,363	3,746,728	120,300	40,357	15,213	554,819	509,377
Concrete work	24,061	2,255,110	65,454	8,034	31,097	402,766	305,988	16,919	2,234,142	63,172	6,758	29,268	399,114	320,022
Water well drilling	*13,123	*967,206	*111,478	*435	*17,185	*109,276	*42,889	*9,554	*715,406	*66,248	*435	*10,459	*74,087	*88,428
Miscellaneous special trade contractors	195,701	10,355,723	715,005	336,681	153,063	1,276,902	1,401,479	157,955	9,214,986	553,516	192,044	105,682	1,106,075	1,765,554
Contractors not allocable	*4,044	*40,232	*9,255	*91	—	*2,271	*22,342	*4,044	*40,232	*9,255	*91	—	*2,271	*22,342
Manufacturing	**329,238**	**19,638,481**	**1,152,211**	**606,972**	**435,123**	**3,501,447**	**1,456,702**	**209,726**	**14,002,319**	**545,019**	**430,910**	**155,621**	**2,183,303**	**2,374,974**
Food and kindred products	6,108	655,294	33,488	15,202	11,997	57,235	−2,922	5,412	448,402	*16,223	*7,422	*7,126	*42,929	47,751
Textile mill products	*4,387	*124,439	*497	*1,919	*697	*13,168	*30,367	*3,773	*123,028	*342	*1,919	*690	*12,808	*34,789
Apparel and other textile products	29,278	1,584,948	45,600	98,956	15,448	480,890	224,647	19,141	1,516,780	29,520	91,857	*8,501	450,521	284,881
Lumber and wood products, except furniture	82,050	4,763,096	323,590	45,546	109,837	459,164	520,329	54,885	3,779,674	223,653	41,976	46,727	329,264	636,738
Furniture and fixtures	16,093	193,478	7,459	*10,695	*2,955	*1,394	1,443	*7,736	*181,487	*4,343	*10,666	*2,564	*818	*28,610
Printing, publishing, and allied industries	52,446	4,460,283	266,924	134,202	148,895	957,962	165,528	27,428	2,699,617	98,577	94,659	52,544	681,227	394,338
Chemicals and allied industries	*12	*14,887	*306	*131	*87	*1,111	*1,190	3	*11,670	*226	*19	*21	*808	*1,948
Leather and leather products	*8,871	*219,774	*3,594	*18,755	*3,556	*811	*32,548	*5,912	*214,631	*2,809	*18,184	*3,296	—	*36,182
Stone, clay, and glass products	12,406	316,132	18,559	*10,784	*8,924	*22,279	40,624	*6,732	*297,308	*5,012	*10,216	*414	*15,930	*75,525
Primary metal industries	*3,572	*535,049	*6,741	*40,867	*5,182	*83,587	*5,348	*3,572	*535,049	*6,741	*40,867	*5,182	*83,587	*5,348
Fabricated metal products	14,122	1,799,137	69,436	28,621	23,836	355,972	165,685	10,863	1,243,668	*48,712	*20,837	*9,211	*238,540	198,944
Machinery, except electrical	33,770	2,857,304	272,652	121,248	88,371	787,692	29,728	19,286	1,065,094	60,598	21,669	9,624	85,300	253,758
Electrical and electronic equipment	8,143	197,686	5,005	4,019	643	12,045	34,515	5,497	122,039	4,466	*1,138	*119	9,895	71,759
Transportation equipment	*11	*6,704	*123	*242	*109	*1,207	*−406	**	**	**	**	**	**	**
Other manufacturing industries	57,900	1,906,592	97,923	75,633	14,337	266,156	210,279	39,482	1,759,997	43,747	69,366	9,603	230,418	303,586
Manufacturing not allocable	*69	*3,679	*313	*150	*250	*774	*−2,202	**	**	**	**	**	**	**
Transportation, communication, electric, gas, and sanitary services	**575,854**	**27,416,165**	**2,961,677**	**649,664**	**787,066**	**1,936,827**	**3,423,725**	**429,927**	**20,743,359**	**1,714,294**	**474,328**	**425,574**	**965,251**	**4,513,418**
Local and interurban passenger transit	72,632	1,523,358	116,875	48,498	62,663	*73,077	339,444	63,274	1,374,889	69,164	*37,554	53,551	*70,361	386,411
Taxicabs	49,566	875,377	52,286	*44,537	*43,612	*1,025	186,699	42,154	742,032	*26,600	*33,774	*38,160	*1,025	203,832
Other passenger transportation	23,066	647,981	64,590	*3,961	19,050	*72,052	152,745	21,120	632,857	*42,564	*3,780	*15,390	*69,336	182,579

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1986—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	385,068	21,407,186	2,459,497	527,622	596,658	1,601,295	2,575,195	277,031	15,950,295	1,501,290	387,409	327,331	727,028	3,292,163
Trucking, local and long distance	379,062	21,040,008	2,401,315	526,816	565,738	1,585,642	2,565,532	274,055	15,805,819	1,479,770	387,382	326,370	725,516	3,266,308
Public warehousing and trucking terminals	6,006	367,178	58,182	806	30,920	15,653	9,663	*2,976	*144,476	*21,520	*27	*961	*1,512	*25,855
Water transportation	8,794	343,099	107,053	6,015	53,045	16,464	-66,448	2,724	130,156	*7,270	*12	*9,544	*86	92,485
Air transportation	5,831	247,702	32,883	15,442	12,431	35,330	36,632	4,960	225,105	*11,789	*14,797	*3,562	*33,845	71,088
Transportation services	55,483	2,440,327	44,587	36,357	13,421	99,163	357,050	50,958	1,796,048	22,966	26,944	3,844	57,373	393,574
Passenger transportation arrangement	27,499	1,909,027	22,647	31,628	5,473	80,566	223,259	23,212	1,297,480	17,714	22,941	3,140	43,324	239,935
Freight transportation arrangement	7	*10,771	*1,314	*528	*481	*1,437	*197	5	*4,240	*355	*19	*53	*455	*774
Other transportation services	27,977	520,529	20,626	4,200	7,467	17,160	133,594	27,741	494,328	4,897	*3,985	*650	*13,593	152,865
Communication	22,657	685,041	92,657	10,622	19,387	46,029	105,301	17,550	547,283	60,210	2,703	9,672	*11,347	146,405
Electric, gas, and water services	4,653	356,605	55,472	1,658	4,59_	*5,112	-36,760	*70	*319,479	*2,162	*1,530	*659	*4,906	*772
Sanitary services	20,736	412,847	52,653	3,451	24,863	*60,357	113,312	13,360	400,104	39,443	*3,378	*17,411	*60,304	130,520
Wholesale and retail trade	**2,268,672**	**192,491,816**	**4,136,425**	**4,774,434**	**2,472,607**	**13,066,573**	**10,019,464**	**1,393,108**	**149,186,558**	**2,685,475**	**3,193,121**	**1,434,544**	**9,182,770**	**14,352,382**
Wholesale trade	304,197	28,392,270	573,767	234,930	266,484	1,304,088	2,676,136	207,552	23,508,475	451,297	172,650	169,920	1,113,613	3,218,518
Motor vehicles and automotive equipment	9,963	2,430,509	*81,088	*26,186	*50,777	*150,020	193,288	7,473	1,751,471	*80,009	*24,726	*42,273	*148,504	211,884
Lumber and construction materials	*10	*21,158	*288	*65	*246	*1,452	*2,356	6	*20,082	*288	*61	*131	*1,358	*2,712
Electrical goods	5,561	233,175	*1,481	*208	*1,657	*1,056	86,301	5,550	225,046	*1,455	*181	*1,443	*805	87,180
Hardware, plumbing, and heating equipment	*8,613	*874,550	*4,845	*18,013	*5,600	*95,529	*-36,325	*3,837	*764,991	*3,398	*7,635	*3,738	*80,913	*15,763
Farm machinery and equipment	7,836	485,855	*10,326	*86	*4,301	*565	58,227	*5,391	*439,785	*7,804	*83	*3,649	*257	*61,714
Other machinery, equipment, and supplies	13,146	1,588,380	38,512	11,626	24,570	99,821	283,915	9,423	1,404,975	32,458	9,632	23,478	99,012	297,857
Other durable goods	122,289	5,669,031	145,718	74,874	62,743	158,389	1,157,742	82,428	4,742,014	112,082	60,673	21,174	120,520	1,333,682
Drugs, chemicals, and allied products	8,842	266,020	3,041	*4,232	*803	*8,620	29,765	4,523	209,006	*1,669	*4,232	*735	*8,575	46,889
Apparel, piece goods, and notions	7,042	806,140	19,343	*10,779	*3,126	*226,842	86,884	7,033	790,850	*19,153	*10,457	*2,916	*221,481	88,365
Groceries and related products	20,430	6,809,074	130,862	55,226	50,568	421,114	246,644	13,312	5,387,463	101,024	26,561	18,286	315,241	290,820
Farm-products raw materials	5,099	2,035,009	25,367	522	16,887	6,807	48,908	4,595	1,647,071	17,519	*234	10,970	5,017	75,772
Alcoholic beverages	*626	*250,928	*3,272	*244	*394	*1,476	*35,435	*626	*250,928	*3,272	*244	*394	*1,476	*35,435
Other nondurable goods	25,431	1,233,246	8,207	1,946	5,770	51,216	176,025	17,391	1,175,023	5,549	681	4,552	49,507	196,539
Wholesalers not allocable	69,309	5,689,195	101,418	30,923	39,041	81,180	306,972	45,964	4,699,770	65,616	27,249	36,181	60,947	473,908
Retail trade	1,886,060	160,492,798	3,497,714	4,492,604	2,181,108	11,682,227	6,552,362	1,121,965	122,370,151	2,188,299	2,977,763	1,247,389	8,008,202	10,298,428
Building materials, paint, hardware, garden supply, and mobile home dealers	65,814	6,442,407	178,934	128,628	143,855	522,942	363,545	42,899	4,847,473	83,205	83,697	54,854	326,994	559,239
Lumber and other building materials dealers	16,438	1,649,684	86,015	*25,377	49,141	221,796	-10,705	3,670	913,621	12,850	*10,687	*4,613	*100,411	91,071
Paint, glass, and wallpaper stores	6,677	1,083,153	*1,933	*37,450	*11,848	*84,002	179,256	*6,674	*1,081,869	*1,655	*37,413	*11,535	*83,610	*180,106
Hardware stores	13,772	1,494,624	34,202	31,339	26,777	94,134	120,149	10,059	1,377,762	23,180	*30,155	*22,818	*76,687	142,135
Retail nurseries and garden supply stores	21,489	1,153,549	41,687	22,923	22,636	103,414	49,495	17,091	850,712	33,997	*881	*11,478	*64,513	81,424
Mobile home dealers	7,438	1,061,397	15,097	*11,540	33,453	*19,596	25,351	*5,405	*623,511	*11,522	*4,560	*4,409	*1,773	*64,503
General merchandise stores	18,908	2,670,782	42,315	5,493	65,887	231,562	116,076	12,044	2,467,889	*30,460	*3,724	*21,958	*227,964	181,833
Variety stores	11,121	1,535,005	*11,478	*2,775	*8,019	*114,576	71,713	*7,847	*1,440,742	*10,493	*1,547	*4,336	*112,320	*88,197
Other general merchandise stores	7,787	1,135,777	30,836	*2,717	*57,868	*116,986	44,363	*4,197	*1,027,147	*19,967	*2,176	*17,622	*115,644	*93,636
Food stores	133,885	28,639,299	486,240	423,147	333,976	1,314,770	709,070	84,615	18,847,464	286,720	330,093	157,204	701,447	1,137,296
Grocery stores	97,631	24,928,334	405,510	310,994	280,140	1,100,161	536,713	61,941	16,016,984	215,358	226,934	107,670	534,178	921,005
Meat and fish markets, including freezer provisioners	*2,088	*768,338	*6,840	*1,178	*2,534	*43,532	*-27,397	*8	*101,700	*826	*33	*1,338	*6,499	*1,088
Fruit stores and vegetable markets	*7,935	*768,353	*14,581	*1,683	*2,048	*164	*36,169	*4,979	*760,746	*14,540	*1,683	*123	*95	*36,719
Candy, nut, and confectionery stores	*3,785	*188,139	*8,480	*9,478	*2,169	*18,988	*4,415	*822	*183,411	*8,473	*9,478	*2,169	*18,988	*6,835
Dairy products stores	*122	*145,628	*1,319	*939	*938	*6,260	*-45	*58	*45,738	*912	*771	*308	*5,645	*1,223
Retail bakeries	14,335	431,002	*17,748	*2,512	*21,140	*18,175	42,738	*10,708	*384,780	*17,157	*920	*21,128	*11,814	*47,559
Miscellaneous food stores	7,989	1,409,505	31,762	96,362	25,008	127,490	116,479	*6,099	*1,354,106	*29,455	*90,275	*24,468	*124,227	*122,868
Automotive dealers and service stations	149,552	43,579,852	458,637	717,160	406,169	2,311,064	1,020,726	103,966	36,384,686	308,213	602,922	297,621	1,662,955	1,469,991
Motor vehicle dealers—new car dealers (franchised)	2,905	2,500,311	23,694	18,607	30,237	65,079	22,472	2,006	2,063,921	14,820	12,934	21,746	44,582	51,387
Motor vehicle dealers—used cars only	53,458	10,492,097	66,705	130,439	106,761	197,257	336,724	41,066	9,775,542	59,958	112,787	89,622	171,764	409,905
Auto and home supply stores	27,940	3,469,739	60,074	61,226	47,566	346,189	142,639	19,909	2,837,622	49,270	49,181	40,901	179,164	196,836
Gasoline service stations	51,228	24,463,378	234,175	482,309	161,300	1,597,943	541,779	34,168	20,327,327	168,245	410,957	127,675	1,244,460	713,197
Boat dealers	1,555	99,966	*15,207	*883	*8,326	*1,820	-65,164	*60	*3,201	*20	*346	*12	—	*346
Recreational vehicles	*2,080	*621,100	*11,044	*1,091	*8,394	*835	*56,630	*2,022	*617,650	*11,039	*1,091	*7,288	*742	*59,195
Motorcycle dealers	*3,362	*691,210	*14,935	*5,629	*11,625	*65,916	*-16,900	*204	*232,275	*1,994	*513	*10,019	*21,941	*1,565
Miscellaneous aircraft and automotive dealers	7,024	1,242,051	*32,802	*16,975	*31,959	*36,024	2,545	*4,531	*527,149	*2,867	*15,113	*358	*302	*37,559

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1986—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	74,288	7,947,558	124,722	454,565	90,096	647,184	332,062	40,043	5,733,834	89,318	221,920	49,459	395,833	520,796
Men's and boys' clothing and furnishings stores	*4,315	*1,665,535	*27,051	*114,111	*11,578	*91,173	*59,373	*3,700	*1,312,408	*22,948	*87,053	*9,618	*74,058	*68,989
Women's ready-to-wear stores	26,795	2,321,392	37,223	177,181	30,262	246,970	31,684	13,146	1,246,255	20,454	39,522	6,554	88,126	108,544
Women's accessory and specialty stores	*3,367	*405,977	*65	*1,094	*23	*113	*3,732	*202	*395,155	—	—	—	—	*6,624
Children's and infants' wear stores	*3,046	*579,550	*8,817	*28,662	*9,570	*67,729	*1,830	*1,226	*565,789	*8,817	*15,558	*9,570	*67,729	*16,607
Family clothing stores	17,158	890,424	30,812	31,302	16,921	43,080	71,983	8,765	625,014	23,456	*9,991	*13,673	*41,449	118,228
Shoe stores	4,729	1,142,504	6,772	*45,943	12,293	112,866	94,631	*2,636	*751,014	*2,339	*16,642	*2,526	*42,067	*112,187
Furriers and fur shops	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Apparel and accessory stores, not elsewhere classified	14,878	942,177	13,982	56,272	9,448	85,254	68,829	10,368	838,198	*11,304	*53,155	*7,518	*82,405	89,617
Furniture and home furnishings stores	83,002	8,825,140	184,578	274,650	145,860	990,934	710,109	51,646	6,926,422	131,044	176,645	98,026	835,579	884,154
Furniture stores	19,460	1,610,944	43,455	56,469	48,664	115,002	198,491	15,537	1,387,534	32,661	43,645	33,886	100,489	232,681
Floor covering stores	7,851	1,577,181	35,173	*43,948	*10,810	*171,143	76,852	4,893	1,220,760	14,020	*15,580	*6,165	*171,059	99,824
Drapery, curtain, and upholstery stores	*7,543	*209,090	*4,941	*2,955	*550	*30,472	*75,572	*6,727	*208,308	*4,214	*2,955	*549	*30,461	*77,041
Home furnishings and equipment stores, except appliances	10,675	1,132,940	23,312	19,351	2,306	149,679	32,069	2,226	872,033	*15,249	*1,065	*472	*107,591	71,396
Household appliance stores	17,507	2,588,551	34,890	120,771	61,555	377,285	213,516	12,731	1,685,051	*30,860	*88,062	*40,125	*282,634	238,135
Radio and television stores	15,447	1,241,581	35,206	14,697	19,319	115,269	48,319	6,892	1,127,517	*26,681	*8,888	*14,172	*111,298	98,804
Music stores	*4,519	*464,853	*7,601	*16,459	*2,656	*32,083	*65,290	*2,640	*425,219	*7,359	*16,450	*2,656	*32,048	*66,273
Eating and drinking places	208,647	21,256,872	985,474	1,258,457	433,093	3,586,874	510,899	114,301	14,257,796	566,326	886,734	211,824	2,238,981	1,290,351
Eating places	149,938	16,493,161	791,523	1,156,067	345,501	3,129,269	333,705	82,124	10,774,529	465,498	821,831	173,812	1,878,184	950,833
Drinking places	58,709	4,763,711	193,951	102,390	87,593	457,606	177,194	32,177	3,483,267	100,828	64,903	38,013	360,797	339,517
Miscellaneous retail stores	1,121,144	39,758,632	989,349	1,192,847	542,423	2,020,597	2,682,746	647,467	31,608,507	657,728	643,994	337,293	1,577,554	4,104,155
Drug stores and proprietary stores	16,860	4,281,021	75,912	77,517	72,012	273,434	247,454	10,943	3,885,168	75,881	77,357	72,009	270,411	298,948
Liquor stores	26,489	6,330,046	105,046	81,006	92,315	197,826	166,701	19,791	5,282,949	83,756	*51,408	*74,329	118,921	244,210
Used merchandise stores	89,300	1,485,501	52,273	89,221	6,554	13,660	66,377	43,722	1,192,875	14,192	56,959	3,327	8,503	174,034
Sporting goods and bicycle shops	26,692	1,291,908	28,600	7,131	29,817	68,366	179,198	14,469	1,218,348	25,723	*4,380	*28,172	65,802	197,227
Book stores	18,681	1,090,425	44,965	61,034	*7,750	82,370	95,733	7,242	1,030,767	*43,261	*50,038	*6,210	*74,588	108,826
Stationery stores	5,631	617,995	11,550	*18,796	*2,003	*31,014	6,198	*2,466	*350,066	*10,532	*7,189	*1,797	*27,875	*59,047
Jewelry stores	20,831	2,214,161	48,796	89,461	22,643	106,391	283,307	14,408	1,950,452	40,689	56,199	*16,813	100,550	343,782
Hobby, toy, and game shops	16,773	423,246	15,729	*29,305	*2,552	*34,334	−5,116	*8,347	*379,118	*14,186	*28,445	*1,882	*33,919	*21,790
Camera and photographic supply stores	*5,005	*172,800	*4,319	*11,673	*1,257	*28,811	*8,743	*2,041	*132,688	*4,254	*3,692	*1,160	*28,679	*15,012
Gift, novelty, and souvenir shops	47,133	2,040,237	62,135	261,567	61,105	151,908	−45,877	20,724	1,088,254	12,228	64,567	3,822	79,800	139,249
Luggage and leather goods stores	*5,446	*132,264	*709	*2,154	*6,874	*8,804	*5,080	*2,955	*27,473	—	—	—	—	*8,120
Sewing, needlework, and piece goods stores	16,667	532,865	*8,838	*19,174	*6,245	*48,469	77,082	13,974	506,243	*6,812	*18,578	*2,487	*48,298	86,563
Mail order houses	26,444	501,127	5,546	8,425	5,103	*13,890	28,519	15,149	403,878	3,901	*3,956	*3,243	*10,581	63,936
Merchandising machine operators	21,222	419,943	25,447	16,371	*6,293	*7,344	7,416	10,237	238,800	*4,505	*6,105	*2,284	*6,611	72,245
Direct selling organizations	615,101	6,548,064	180,278	78,211	79,091	95,955	815,889	367,410	5,390,872	95,989	54,626	49,337	86,608	1,186,339
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	*1,431	*217,591	*34,170	*465	*8,370	*47,289	*22,860	*204	*216,678	*31,143	*465	*8,370	*47,289	*27,168
Fuel oil dealers	4,236	1,877,622	26,194	*4,321	*22,854	*18,362	57,213	*3,977	*735,490	*22,528	*3,260	*10,188	*16,092	*60,196
Liquified petroleum gas (bottled gas) dealers	*7	*2,524	*162	—	*78	*126	*−281	—	—	—	—	—	—	—
Florists	30,505	2,758,026	92,680	136,608	50,375	407,870	33,096	14,032	1,797,791	*48,881	*26,600	*13,485	*234,559	165,747
Cigar stores and stands	**	**	**	**	**	**	**	**	**	**	**	**	**	**
News dealers and newsstands	*14,254	*784,456	*8,142	*14,936	*2,290	*47,484	*59,107	*11,299	*779,359	*8,142	*14,599	*2,290	*47,484	*63,525
Other miscellaneous retail stores	112,435	6,030,222	157,848	185,372	56,840	336,675	573,585	64,076	4,994,653	111,121	115,472	36,088	270,769	767,730
Retail trade not allocable	30,820	1,372,257	47,465	37,656	19,749	56,300	107,128	24,984	1,296,080	35,285	28,034	*19,149	40,895	150,614
Wholesale and retail trade not allocable	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Finance, insurance, and real estate	**1,128,684**	**36,210,941**	**1,916,388**	**1,018,115**	**1,903,681**	**2,102,672**	**11,601,929**	**858,531**	**31,121,804**	**1,220,085**	**775,365**	**658,692**	**1,796,800**	**14,315,586**
Finance	55,553	2,739,080	71,693	84,246	259,358	39,202	471,861	34,320	1,801,576	57,760	44,163	67,193	29,642	850,375
Banking and miscellaneous finance	1,769	121,167	8,559	10,696	6,433	*37	52,662	1,539	116,791	7,734	*10,648	*2,624	*33	59,286
Credit agencies other than banks	10,459	281,846	5,433	5,713	13,820	774	45,214	9,445	152,212	4,297	*295	3,776	*662	73,298
Security and commodity brokers and services	43,325	2,336,067	57,701	67,837	239,105	38,390	373,985	23,336	1,532,574	45,729	33,219	60,793	28,987	717,791
Security brokers and dealers, except underwriting syndicates	15,499	1,170,615	16,298	30,759	43,657	10,369	244,830	10,306	750,167	8,226	24,433	19,237	6,834	374,401
Commodity contracts brokers, exchanges, and services	27,826	1,165,451	41,403	37,077	195,448	28,021	129,156	13,030	782,407	37,503	8,786	41,556	22,153	343,390
Insurance agents, brokers, and service	273,082	10,598,741	437,587	469,299	292,040	1,043,006	3,901,253	221,846	9,791,031	360,661	428,049	209,619	952,207	4,259,568

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1986—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	800,049	22,873,119	1,407,109	464,570	1,352,283	1,020,464	7,228,815	602,365	19,529,196	801,663	303,153	381,880	814,951	9,205,643
Operators and lessors of buildings	38,598	1,413,292	211,730	41,065	329,312	66,894	-42,547	21,341	645,714	41,808	20,093	47,595	27,934	275,124
Lessors, other than buildings	4,805	147,582	44,984	1,396	41,037	5,935	-59,861	2,614	51,620	4,632	*834	6,899	1,295	17,753
Real estate agents, brokers, and managers	671,824	17,304,345	1,017,814	270,739	629,544	697,500	7,037,428	521,453	15,626,256	687,218	216,068	228,120	589,603	7,909,649
Title abstract companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Subdividers and developers, except cemeteries	15,278	1,789,926	62,427	15,818	216,260	52,371	26,117	9,081	1,304,363	25,699	4,369	70,825	13,053	363,133
Cemetery subdividers and developers	*3,015	*108,917	*342	—	*255	*39,929	*26,719	*3,014	*108,915	*342	—	*255	*39,929	*27,515
Combined real estate, insurance, loans, law offices	66,529	2,109,058	69,811	135,552	135,875	157,836	240,959	44,862	1,792,329	41,963	61,789	28,187	143,137	612,469
Services	**5,758,498**	**168,972,768**	**10,334,345**	**7,041,004**	**3,689,120**	**19,741,538**	**48,838,556**	**4,515,157**	**147,194,711**	**6,495,415**	**5,525,613**	**2,125,255**	**16,145,944**	**55,685,279**
Hotels and other lodging places	49,804	3,751,173	651,491	70,161	555,969	403,307	-345,781	20,352	1,859,480	201,454	36,392	135,415	243,540	206,281
Hotels	559	245,911	29,924	1,606	41,952	32,868	-63,328	*21	*21,240	*1,672	*43	*1,661	*4,760	*3,113
Motels, motor hotels, and tourist courts	28,373	2,837,883	502,914	62,387	418,114	299,188	-259,440	10,446	1,463,196	161,879	30,430	102,683	177,983	148,774
Rooming and boarding houses	15,582	550,680	*87,828	*5,914	*73,510	*61,302	8,215	*6,654	*307,989	*35,802	*5,912	*20,849	*60,492	*39,361
Sporting and recreational camps	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Trailering parks and campsites for transients	5,078	113,960	29,918	*250	22,202	9,830	-32,405	*3,021	*64,375	*1,210	*2	*10,032	*219	*13,793
Organizational hotels and lodging houses on a membership basis	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Personal services	1,238,272	20,732,460	1,118,877	1,577,382	447,055	2,176,951	4,756,838	982,779	17,191,878	679,824	1,090,969	295,440	1,672,901	5,707,635
Coin-operated laundries and dry cleaning	28,709	1,155,378	119,282	158,381	46,168	141,845	29,120	14,319	720,970	32,957	73,756	*30,500	117,536	123,144
Other laundry, cleaning, and garment services	40,835	1,472,852	99,593	138,337	*10,176	246,769	211,422	25,626	818,867	20,491	61,152	*3,435	96,894	259,763
Photographic portrait studios	74,634	1,019,006	127,881	43,697	25,078	*50,547	119,764	39,678	934,108	101,520	*28,494	*18,962	*50,183	192,056
Beauty shops	304,197	6,183,203	288,462	602,512	137,075	849,580	1,310,469	253,574	5,044,131	184,551	429,430	98,396	622,914	1,575,678
Barber shops	55,349	1,197,409	27,845	134,811	*5,754	*178,900	470,090	52,394	1,150,401	*26,601	128,446	*5,754	*168,380	524,113
Shoe repair and hat cleaning shops	*10,686	*164,351	*2,541	*24,332	*1,590	*10,243	*-31,810	*5,910	*112,083	*2,541	*2,837	*1,590	—	*37,461
Funeral service and crematories	9,555	858,604	23,527	*107,912	*31,264	39,749	97,842	7,734	757,574	16,316	*107,912	*7,925	*38,886	107,402
Miscellaneous personal services	714,307	8,681,658	429,746	367,401	189,951	659,317	2,549,941	583,544	7,653,744	294,847	258,942	128,879	578,107	2,888,018
Business services	1,765,601	42,641,686	2,996,692	993,327	828,035	4,793,138	12,119,141	1,416,938	37,051,227	1,827,856	740,327	392,068	3,779,165	14,059,105
Advertising	63,798	2,756,906	82,101	52,816	9,311	40,829	679,257	61,757	2,702,705	79,258	52,648	7,819	39,999	691,534
Services to buildings	269,055	2,972,809	117,138	23,158	48,238	614,854	981,306	248,867	2,518,609	73,791	21,028	28,503	435,588	1,047,954
Computer and data processing services	110,347	2,019,991	171,266	28,744	49,908	83,947	714,550	82,941	1,770,344	64,881	14,676	19,253	33,463	882,114
Management and public relations	443,821	10,326,056	528,522	212,602	241,101	496,398	4,927,270	356,884	9,624,843	392,828	156,087	125,999	465,802	5,408,092
Equipment rental and leasing	35,059	2,340,820	1,072,699	21,519	207,119	257,663	-179,574	17,878	1,353,173	517,048	11,571	52,366	150,405	199,069
Other business services	843,521	22,225,104	1,024,965	654,488	272,357	3,299,447	4,996,332	648,611	19,081,553	700,050	484,317	158,128	2,653,907	5,830,342
Automobile repair and services	315,574	16,682,000	1,048,019	910,107	375,631	2,428,534	1,744,080	248,301	12,403,512	534,527	628,301	192,770	1,664,660	2,263,757
Automobile rentals, without drivers	8,815	640,074	249,587	12,294	47,229	4,950	-93,152	5,392	175,795	14,004	*6,215	3,451	*373	23,803
Automobile parking	*2,958	*74,150	*591	*46,114	*859	*(3)	*13,543	*2,957	*72,851	*591	*46,114	*(3)	—	*14,652
Automobile top and body repair shops	44,158	2,305,867	73,660	*149,712	*31,872	425,613	318,551	33,922	1,826,696	63,357	*104,400	*26,796	303,511	364,825
General automotive repair shops	140,575	7,157,853	242,606	349,047	133,172	1,214,883	895,369	112,806	5,298,809	163,955	209,221	99,277	792,113	1,049,986
Other automotive repair shops	80,207	4,075,843	208,179	207,487	45,742	422,628	445,067	65,640	3,446,842	146,765	183,237	35,166	350,058	554,695
Automotive services, except repair	38,861	2,428,212	273,396	145,452	116,757	360,460	164,703	27,584	1,582,519	145,854	*79,114	*28,079	*218,605	255,797
Miscellaneous repair services	303,164	8,469,322	469,279	229,676	138,689	760,728	1,333,330	231,674	7,841,029	384,666	179,259	115,242	738,568	1,559,283
Radio and TV repair shops	28,064	234,982	*48,758	*10,242	*1,924	*3,530	32,005	*16,146	*155,772	*9,944	—	*1,924	—	*69,357
Electrical repair shops, except radio and TV	69,914	2,502,946	114,893	55,939	28,950	313,367	415,594	60,252	2,256,824	102,418	*31,371	28,194	312,044	488,822
Reupholstery and furniture repair	32,247	508,051	12,933	*24,342	*9,153	*13,644	140,357	27,994	438,723	*9,861	*19,974	*2,989	*6,052	141,377
Other miscellaneous repair shops	172,939	5,223,343	292,695	139,154	98,662	430,187	745,375	127,282	4,989,710	262,443	127,914	82,135	420,472	859,728
Motion pictures	33,787	1,255,394	143,855	40,885	3,602	171,086	58,120	22,333	628,961	28,760	29,577	*1,429	47,340	179,625
Motion picture production, distribution, and services	33,774	1,249,669	142,380	40,727	3,172	170,214	58,532	22,326	624,193	27,368	29,507	*1,000	46,926	179,068
Motion picture theaters	*13	*5,725	*1,474	*158	*429	*872	*-412	*7	*4,768	*1,393	*70	*429	*414	*556
Amusement and recreation services, except motion pictures	383,221	7,213,889	979,222	305,525	226,451	671,501	514,381	213,244	5,502,446	402,177	163,419	97,722	494,411	1,692,548
Producers, orchestras, and entertainers	201,423	2,140,840	292,122	69,091	39,502	101,024	526,688	128,860	1,761,468	134,061	25,643	25,921	67,646	812,598
Billiard and pool establishments	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Bowling units	*1,834	*536,905	*79,590	*456	*40,672	*76,950	*73,934	*1,821	*528,388	*78,207	—	*39,048	*75,401	*76,932
Professional sports clubs and promoters	10,057	155,544	530	*29	*48	*11	107,774	5,001	152,545	*261	*29	*48	*11	113,626
Racing, including track operation	59,968	1,355,581	264,964	19,774	46,970	81,258	-330,093	17,651	815,049	50,963	14,334	4,955	60,327	250,128
Other amusement and recreation services	**	**	**	**	**	**	**	**	**	**	**	**	**	**

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1986—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	557,428	38,458,197	1,504,232	1,695,653	676,251	5,122,665	16,318,745	476,656	36,334,367	1,335,968	1,557,445	557,891	4,554,035	16,853,272
Offices of physicians	194,673	18,508,857	558,319	724,531	194,477	1,744,781	9,711,094	168,178	17,948,303	514,566	710,365	158,827	1,654,880	9,893,929
Offices of dentists	79,904	9,158,916	473,065	391,220	250,168	1,752,623	3,120,285	74,087	9,047,118	446,328	377,656	235,241	1,733,841	3,226,907
Offices of osteopathic physicians	2,841	319,962	10,802	10,086	3,450	43,242	183,460	2,840	319,961	10,797	10,086	3,450	43,242	183,764
Offices of chiropractors	12,550	1,881,349	93,514	80,384	54,702	285,722	707,833	12,549	1,880,128	93,474	80,221	54,702	285,423	708,147
Offices of optometrists	15,083	1,659,989	75,991	115,964	51,234	223,747	154,465	7,723	1,314,633	42,434	75,260	44,062	182,072	226,489
Registered and practical nurses	73,777	724,959	11,123	*3,158	*2,476	*437	509,914	65,028	716,191	*9,616	*3,158	*2,049	*437	530,843
Nursing and personal care facilities	41,480	2,006,659	79,749	86,768	73,102	641,397	168,971	35,373	1,055,604	42,769	43,581	17,701	239,898	211,028
Hospitals	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Medical laboratories	3,107	114,367	1,171	*308	*592	*703	50,966	*3,033	*112,465	*646	*167	*544	*700	*51,587
Dental laboratories	25,513	1,087,890	38,619	*59,491	*15,729	170,982	385,905	21,873	1,077,194	*37,805	*59,491	*15,396	170,982	387,044
Other medical and health services	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Legal services	228,399	13,934,038	481,364	703,994	166,146	1,416,884	6,417,305	194,538	13,733,666	441,776	673,307	152,347	1,374,858	6,593,762
Educational services	181,254	1,112,315	75,678	64,752	20,302	81,729	295,384	125,513	907,852	26,660	35,673	3,522	35,745	413,333
Engineering and architectural services	150,823	4,408,736	266,136	106,025	51,054	387,899	1,974,442	125,826	4,300,234	180,893	94,511	46,359	372,036	2,140,236
Accounting, auditing, and bookkeeping services	251,945	5,231,128	318,321	225,112	99,014	916,915	2,092,564	227,153	5,189,829	296,826	215,648	97,477	906,130	2,170,027
Certified public accountants	31,719	1,252,629	84,982	63,228	18,290	174,866	509,401	28,674	1,248,759	84,492	63,221	18,277	174,858	519,357
Other accounting, auditing, and bookkeeping services	220,226	3,978,499	233,339	161,884	80,724	742,049	1,583,164	198,479	3,941,070	212,334	152,427	79,200	731,272	1,650,670
Other services	299,226	5,082,430	281,180	118,405	100,923	410,202	1,560,007	229,850	4,250,230	154,027	80,786	37,572	262,555	1,846,415
Nature of business not allocable	272,001	8,285,646	351,436	204,007	191,319	484,590	1,785,629	199,473	7,510,768	268,174	166,805	120,278	447,673	2,150,350

(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, 1986

[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	**12,393,700**	**324,258**	**15,530**	**71,727**	**122,139**	**114,862**	**159,818**	**149,713**	**10,105**	**1,576,677**	**416,190**	**1,156,443**	**116,783**	**199,444**	**91,597**
Business receipts, total	**559,384,259**	**11,618,715**	**175,113**	**2,335,321**	**2,954,419**	**6,153,862**	**7,210,025**	**7,127,354**	**82,671**	**87,539,701**	**34,961,763**	**52,537,706**	**8,019,625**	**6,772,827**	**4,123,875**
Income from sales and operations	548,273,173	11,541,833	140,890	2,320,965	2,940,661	6,139,317	6,907,305	6,837,169	70,136	86,442,858	34,332,065	52,070,560	8,003,611	6,761,784	4,066,091
Other business income	11,050,364	76,880	34,222	14,356	*13,758	14,545	290,286	277,751	12,535	1,096,839	629,693	467,146	16,014	*11,043	57,784
Windfall profit tax credit or refund	60,722	*2	*2	*(1)	—	—	12,435	12,434	*(1)	*5	*5	—	—	—	—
Business deductions, total	**468,960,496**	**10,447,722**	**303,562**	**2,243,138**	**2,504,279**	**5,396,744**	**7,898,323**	**7,768,315**	**130,009**	**74,724,638**	**31,403,322**	**43,303,427**	**6,911,224**	**5,096,625**	**3,487,797**
Cost of sales and operations, total	232,134,760	3,801,856	18,983	1,136,829	1,007,906	1,638,138	685,368	660,974	24,393	44,440,827	21,008,834	23,431,993	4,220,005	1,942,588	2,095,287
Cost of labor	17,317,871	313,314	*469	*14,566	171,888	126,391	47,934	39,599	*8,335	8,384,298	4,144,826	4,239,473	393,879	538,827	214,957
Inventory, beginning of year	21,476,477	79,357	*3,175	38,226	*5,597	32,359	20,211	19,714	*497	1,390,570	652,701	737,869	191,861	*39,818	36,343
Inventory, end of year	24,476,892	104,333	*3,139	41,303	*5,191	54,699	25,582	25,282	*300	1,493,978	639,362	854,616	293,880	39,514	36,642
Bad debts from sales or services	787,393	10,465	—	*86	*1,082	9,296	45,056	44,919	*137	187,342	39,135	148,207	*13,342	*21,116	*1,671
Car and truck expenses	16,380,826	366,586	3,175	76,127	162,195	125,089	40,770	33,257	7,514	3,235,164	921,274	2,312,635	363,683	346,404	169,203
Depletion	1,102,895	942	*22	*73	*126	*721	869,772	867,184	2,538	54,337	54,337	—	—	—	—
Depreciation	26,418,043	972,973	67,054	155,325	251,621	498,972	1,058,773	1,027,960	30,812	3,533,815	1,236,010	2,288,550	296,906	295,331	165,774
Commissions	5,461,118	103,996	1,778	22,984	*6	79,228	17,794	17,516	278	492,641	84,878	407,763	*5,897	*160,350	*53,895
Mortgage interest	4,767,304	105,388	8,797	23,519	33,301	39,771	58,346	57,427	*919	436,574	245,478	191,096	32,490	*15,611	19,612
Other interest	6,737,133	152,153	11,807	17,147	31,228	91,971	371,465	370,428	1,038	901,595	380,049	521,546	103,479	95,414	27,735
Office expenses	4,144,460	67,922	558	10,446	26,237	30,682	25,353	25,173	180	317,765	106,628	211,136	37,010	33,751	25,052
Pension and profit-sharing plans	638,262	12,812	*(1)	*5	*3,549	*9,258	3,181	3,119	*62	24,628	13,573	11,055	*1,039	*4,443	*75
Insurance	10,783,481	308,955	10,916	30,385	115,286	152,367	38,655	36,211	2,444	2,127,125	701,717	1,424,678	180,557	221,231	94,042
Rent on business property	15,653,599	301,656	1,235	178,920	52,683	68,818	53,855	53,036	819	1,003,893	149,043	854,758	96,646	126,690	25,394
Employee benefit programs	292,358	2,962	*5	*5	—	*2,951	439	430	*9	92,416	6,100	86,316	*7,834	*15,839	*8,819
Travel and entertainment	5,842,885	83,994	3,415	25,711	13,423	41,445	39,912	38,573	1,339	382,540	106,110	275,980	17,092	82,282	16,546
Utilities and telephone	12,644,624	184,308	5,891	30,796	64,045	83,576	38,806	37,623	1,182	969,270	261,285	707,986	130,969	111,509	56,513
Net salaries and wages	38,691,599	1,179,223	7,346	66,357	272,587	832,932	151,071	149,015	2,057	5,099,982	1,813,018	3,284,693	598,500	682,171	348,902
Gross salaries and wages	38,928,351	1,179,223	7,346	66,357	272,587	832,932	154,070	152,014	2,057	5,154,419	1,819,749	3,332,398	598,502	682,171	348,902
Less: Jobs credit	236,752	—	—	—	—	—	*2,999	*2,999	—	54,436	*6,731	*47,705	*2	—	—
Windfall profit tax withheld	86,734	*1	*(1)	*1	—	—	26,031	26,029	*2	1,556	528	*1,028	—	—	—
Other business deductions	86,393,023	2,791,533	162,578	468,423	469,003	1,691,529	4,373,727	4,319,440	54,286	11,423,169	4,275,324	7,144,006	805,775	941,894	379,278
Net income less deficit	**90,423,763**	**1,170,993**	**-128,448**	**92,183**	**450,140**	**757,118**	**-688,298**	**-640,960**	**-47,338**	**12,815,063**	**3,558,442**	**9,234,279**	**1,108,401**	**1,676,202**	**636,078**
Net income	110,496,952	1,929,876	39,141	322,216	509,561	1,058,959	768,188	755,549	12,640	14,406,899	4,350,836	10,033,720	1,208,911	1,717,129	677,387
Deficit	20,073,189	758,884	167,589	230,032	59,421	301,841	1,456,487	1,396,509	59,978	1,591,836	792,395	799,441	100,509	40,927	41,309
Businesses with net income															
Number of returns	**9,247,806**	**223,250**	**3,878**	**44,335**	**95,978**	**79,059**	**56,408**	**56,284**	**124**	**1,362,226**	**344,727**	**1,013,455**	**98,764**	**182,914**	**73,312**
Business receipts, total	**461,538,759**	**8,928,328**	**97,660**	**1,723,512**	**2,835,036**	**4,272,119**	**4,601,820**	**4,551,141**	**50,679**	**78,249,094**	**29,968,954**	**48,239,908**	**7,605,614**	**6,501,287**	**3,637,759**
Income from sales and operations	452,218,088	8,905,237	93,033	1,721,344	2,823,664	4,267,195	4,478,902	4,430,912	47,990	77,198,595	29,370,346	47,788,017	7,592,004	6,490,249	3,580,915
Other business income	9,270,422	23,091	*4,626	*2,169	*11,372	4,924	117,797	115,108	2,689	1,050,499	598,608	451,891	*13,610	*11,038	56,844
Windfall profit tax credit or refund	50,249	—	—	—	—	—	5,121	5,121	—	*(1)	*(1)	—	—	—	—
Business deductions, total	**351,041,807**	**6,998,451**	**58,519**	**1,401,297**	**2,325,475**	**3,213,160**	**3,833,631**	**3,795,592**	**38,039**	**63,842,195**	**25,618,118**	**38,206,187**	**6,396,703**	**4,784,159**	**2,960,372**
Cost of sales and operations, total	179,096,879	2,646,918	*1,568	663,290	982,918	999,142	315,344	304,539	10,805	38,146,040	17,331,813	20,814,227	3,895,895	1,831,751	1,803,973
Cost of labor	14,383,892	274,079	—	*12,576	171,666	89,836	4,126	1,605	*2,520	7,500,737	3,595,587	3,905,150	388,468	538,011	182,448
Inventory, beginning of year	14,922,226	33,644	*23	*26,190	*2,013	5,418	2,601	2,176	*425	1,069,074	465,275	603,799	189,860	*23,477	19,835
Inventory, end of year	16,965,494	38,106	*21	*30,299	*2,288	5,498	7,405	7,105	*300	1,027,522	454,752	572,770	275,858	*25,537	23,223
Bad debts from sales or services	388,597	*5,194	—	*77	*991	*4,125	1,214	1,086	*129	51,847	31,508	20,340	*10,924	—	*1,671
Car and truck expenses	12,846,922	288,491	—	56,868	145,789	85,833	15,573	15,249	323	2,872,024	817,061	2,053,708	336,756	324,286	135,098
Depletion	800,805	*379	—	*2	*126	*251	600,959	598,465	2,494	47,831	47,831	—	—	—	—
Depreciation	16,890,126	544,019	10,566	75,110	215,700	242,643	460,439	456,998	3,440	2,957,207	972,297	1,975,655	284,771	282,287	130,744
Commissions	4,401,960	61,986	*841	*18,040	*6	43,099	7,513	7,234	278	379,756	50,853	328,903	*625	*148,044	*2,961
Mortgage interest	2,404,619	69,788	*6,248	*20,976	*26,426	16,138	24,664	24,344	*320	329,100	199,808	129,292	23,726	*15,611	19,388
Other interest	3,708,813	61,676	*122	*4,280	25,310	31,964	44,795	44,260	*535	663,445	247,019	416,426	74,191	81,571	23,699
Office expenses	3,363,827	56,911	*9	9,288	24,914	22,700	7,869	7,781	88	260,436	87,587	172,849	32,347	28,338	19,511
Pension and profit-sharing plans	536,080	12,807	—	—	*3,549	*9,258	1,312	1,306	*6	24,286	13,231	11,055	*1,039	*4,443	*75
Insurance	8,189,527	173,948	*2,404	17,502	99,595	54,446	8,396	7,955	441	1,826,206	567,071	1,258,405	171,087	218,481	81,336
Rent on business property	11,604,909	265,802	*8	171,611	43,609	50,574	24,097	23,328	769	748,868	111,231	637,546	89,815	117,383	20,313
Employee benefit programs	206,126	*1,002	—	—	—	*1,002	*119	*119	—	58,776	5,699	53,077	*7,834	*15,839	*8,819
Travel and entertainment	4,575,924	50,608	*117	10,396	12,211	27,884	9,256	9,111	*145	347,669	90,547	256,672	15,543	81,281	15,214
Utilities and telephone	9,140,511	140,401	*3,952	23,528	59,668	53,254	8,445	8,223	222	773,879	197,053	576,826	111,170	104,909	42,411
Net salaries and wages	29,637,698	893,151	*129	*51,843	268,304	572,876	37,648	36,114	*1,534	4,590,109	1,425,842	3,161,996	594,378	659,004	334,096
Gross salaries and wages	29,854,992	893,151	*129	*51,843	268,304	572,876	39,980	38,446	*1,534	4,642,894	1,430,921	3,209,702	594,380	659,004	334,096
Less: Jobs credit	217,293	—	—	—	—	—	*2,332	*2,332	—	*52,784	*5,079	*47,705	*2	—	—
Windfall profit tax withheld	66,901	*(1)	—	*(1)	—	—	18,724	18,724	*(1)	*1,027	*(1)	*1,027	—	—	—
Other business deductions	63,181,584	1,725,373	32,555	278,485	416,360	997,972	2,247,266	2,230,756	16,510	9,763,689	3,421,666	6,338,185	746,601	870,931	321,063
Net income	**110,496,952**	**1,929,876**	**39,141**	**322,216**	**509,561**	**1,058,959**	**768,188**	**755,549**	**12,640**	**14,406,899**	**4,350,836**	**10,033,720**	**1,208,911**	**1,717,129**	**677,387**

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1986—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	**114,515**	**343,629**	**290,475**	***4,044**	**329,238**	**82,050**	**52,446**	**33,770**	**160,972**	**575,854**	**72,632**	**385,068**	**70,108**	**48,046**
Business receipts, total	**5,806,891**	**10,250,746**	**17,563,742**	***40,232**	**19,638,481**	**4,763,096**	**4,460,283**	**2,857,304**	**7,557,798**	**27,416,165**	**1,523,358**	**21,407,186**	**3,031,129**	**1,454,492**
Income from sales and operations	5,806,728	10,081,834	17,350,512	*40,232	19,075,284	4,304,512	4,443,576	2,855,248	7,471,948	26,686,425	1,481,019	20,770,975	2,984,408	1,450,025
Other business income	*163	168,912	213,230	—	563,197	458,584	16,708	2,056	85,850	729,289	42,340	636,211	46,720	4,018
Windfall profit tax credit or refund	—	—	—	—	*(1)	—	—	—	*(1)	*451	—	—	*2	*449
Business deductions, total	**4,700,418**	**7,770,679**	**15,336,685**	***17,889**	**18,181,780**	**4,242,766**	**4,294,755**	**2,827,576**	**6,816,682**	**23,992,440**	**1,183,914**	**18,831,991**	**2,703,894**	**1,272,641**
Cost of sales and operations, total	2,817,370	4,698,647	7,658,096	—	9,243,406	1,645,719	2,182,851	1,243,920	4,170,916	4,971,711	*31,556	2,775,477	1,586,989	577,688
Cost of labor	805,477	943,501	1,342,831	—	1,575,142	91,694	367,897	279,577	835,973	525,642	*2,312	478,316	34,242	*10,772
Inventory, beginning of year	*1,422	*343,144	125,281	—	1,746,705	255,553	118,483	80,472	1,292,197	66,578	*1,330	49,343	5,923	*9,982
Inventory, end of year	*115,621	*181,367	187,593	—	1,651,851	263,211	132,692	54,282	1,201,667	70,374	*1,182	54,704	7,061	*7,427
Bad debts from sales or services	*57	*2,364	109,657	—	16,789	*1,403	2,392	*7,058	5,936	20,056	*2,550	14,264	1,226	2,016
Car and truck expenses	289,585	501,605	642,157	*1,255	519,963	234,352	72,482	86,202	126,927	1,872,095	93,766	1,626,985	106,044	45,299
Depletion	—	—	—	—	79,273	*76,577	*1	*38	*2,657	40,365	—	*40,314	*49	*2
Depreciation	145,583	369,667	1,015,289	*9,255	1,152,211	323,590	266,924	272,652	289,045	2,961,677	116,875	2,459,497	184,523	200,782
Commissions	*14,198	*22,942	150,481	—	155,552	67,247	21,412	16,544	50,349	420,166	*5,871	358,190	39,573	16,531
Mortgage interest	55,156	28,457	39,770	—	100,210	32,411	32,753	11,443	23,603	283,065	*39,400	197,178	24,562	21,925
Other interest	38,970	76,586	179,362	—	334,913	77,426	116,142	76,928	64,417	504,001	23,263	399,480	54,335	26,923
Office expenses	11,975	24,466	78,882	—	102,261	14,563	35,318	11,707	40,673	80,065	1,825	61,065	13,989	3,186
Pension and profit-sharing plans	*851	*887	3,761	—	17,949	*159	*108	*15,602	2,081	7,516	—	*7,379	*14	*123
Insurance	130,007	171,512	627,329	*730	459,906	164,711	81,703	87,865	125,627	1,262,428	109,283	1,076,358	45,416	31,371
Rent on business property	96,967	116,918	392,143	*91	606,972	45,546	134,202	121,248	305,975	649,664	48,498	527,622	57,813	15,731
Employee benefit programs	*32,169	*2,592	19,063	—	20,624	*52	*15,852	*40	4,681	11,218	—	10,643	*543	*32
Travel and entertainment	9,844	51,750	98,466	*450	154,642	7,254	31,669	42,344	73,375	265,269	*1,249	222,752	26,284	14,983
Utilities and telephone	65,364	96,254	247,377	—	394,147	61,010	96,779	51,709	184,649	341,601	14,836	254,236	47,535	24,995
Net salaries and wages	311,783	282,208	1,061,129	*2,271	1,926,305	367,470	590,065	508,115	460,656	1,411,185	*70,765	1,122,979	116,716	100,726
Gross salaries and wages	352,881	282,208	1,067,734	*2,271	1,932,490	371,838	590,065	509,448	461,139	1,423,842	*70,765	1,133,836	118,419	100,822
Less: Jobs credit	*41,098	—	*6,605	—	*6,184	*4,368	—	*1,334	*483	*12,656	—	*10,857	*1,703	*96
Windfall profit tax withheld	—	*1,027	*1	—	*4	—	—	*4	—	*20	—	*13	*7	—
Other business deductions	680,540	1,322,798	3,013,721	*3,839	2,896,654	1,123,277	614,103	274,159	885,116	8,890,338	624,176	7,677,557	398,278	190,327
Net income less deficit	**1,106,473**	**2,480,067**	**2,227,058**	***22,342**	**1,456,702**	**520,329**	**165,528**	**29,728**	**741,116**	**3,423,725**	**339,444**	**2,575,195**	**327,235**	**181,852**
Net income	1,184,800	2,562,113	2,683,380	*22,342	2,374,974	636,738	394,338	253,758	1,090,139	4,513,418	386,411	3,292,163	557,147	277,697
Deficit	78,327	82,046	456,322	—	918,272	116,409	228,810	224,030	349,023	1,089,693	46,967	716,969	229,912	95,845
Businesses with net income														
Number of returns	**100,778**	**316,896**	**240,791**	***4,044**	**209,726**	**54,885**	**27,428**	**19,286**	**108,127**	**429,927**	**63,274**	**277,031**	**58,642**	**30,980**
Business receipts, total	**5,274,860**	**9,309,127**	**15,911,261**	***40,232**	**14,002,319**	**3,779,674**	**2,699,617**	**1,065,094**	**6,457,935**	**20,743,359**	**1,374,889**	**15,950,295**	**2,151,309**	**1,266,866**
Income from sales and operations	5,274,697	9,143,533	15,706,618	*40,232	13,464,261	3,326,670	2,684,007	1,064,796	6,388,788	20,299,992	1,332,791	15,588,163	2,115,694	1,263,345
Other business income	*163	165,594	204,643	—	538,058	453,004	15,610	297	69,146	442,918	*42,098	362,133	35,615	3,072
Windfall profit tax credit or refund	—	—	—	—	—	—	—	—	—	*449	—	—	—	*449
Business deductions, total	**4,090,059**	**6,747,014**	**13,227,881**	***17,889**	**11,627,345**	**3,142,936**	**2,305,278**	**811,336**	**5,367,796**	**16,229,941**	**988,478**	**12,658,132**	**1,594,162**	**989,169**
Cost of sales and operations, total	2,537,510	3,919,580	6,825,517	—	6,084,068	1,255,709	1,018,267	441,643	3,368,449	3,403,686	*26,890	1,849,867	960,758	566,171
Cost of labor	798,213	854,026	1,143,983	—	1,106,985	61,110	238,745	28,431	778,698	217,933	—	176,885	*30,457	*10,591
Inventory, beginning of year	*1,303	*304,101	65,222	—	1,253,411	26,542	87,077	8,489	1,131,303	23,430	*1,330	*8,694	*3,426	*9,981
Inventory, end of year	*1,892	*157,098	89,162	—	1,148,673	35,294	86,126	9,366	1,017,888	13,534	*1,182	*557	*4,374	*7,421
Bad debts from sales or services	*50	*2,364	*5,331	—	12,402	*45	*1,590	*6,717	4,050	14,032	*2,550	*11,035	*326	*121
Car and truck expenses	246,288	451,561	559,718	*1,255	356,248	180,821	41,056	39,965	94,406	1,466,107	75,357	1,256,727	99,242	34,781
Depletion	—	—	—	—	*79,224	*76,575	*1	—	*2,649	*29,089	—	*29,089	—	—
Depreciation	136,973	337,645	803,236	*9,255	545,019	223,653	98,577	60,598	162,191	1,714,294	69,164	1,501,290	42,026	101,814
Commissions	*14,189	*22,942	140,142	—	129,655	67,012	5,846	*8,612	48,185	273,729	*4,818	225,058	37,718	*6,136
Mortgage interest	25,231	20,165	25,171	—	41,585	15,450	*15,743	1,968	8,423	150,934	*37,799	90,654	*3,640	*18,841
Other interest	33,651	67,863	135,451	—	114,036	31,277	36,801	7,655	38,303	274,640	*15,752	236,677	13,310	8,901
Office expenses	9,762	22,161	60,731	—	61,972	13,665	18,788	1,489	28,032	47,494	*1,499	31,874	12,595	1,527
Pension and profit-sharing plans	*851	*887	3,761	—	10,300	*159	*108	*9,696	338	*359	—	*345	*12	*2
Insurance	119,244	163,231	505,025	*730	291,035	124,956	37,941	21,814	106,324	830,460	85,625	695,583	25,372	23,880
Rent on business property	84,526	85,916	239,593	*91	430,910	41,976	94,659	21,669	272,606	474,328	*37,554	387,409	41,753	7,611
Employee benefit programs	*137	*2,592	17,856	—	16,794	*26	*12,593	*6	4,169	10,618	—	*10,601	*10	*7
Travel and entertainment	9,824	43,508	91,302	*450	87,366	6,487	17,283	3,107	60,489	206,717	*916	178,575	22,952	4,274
Utilities and telephone	55,159	79,546	183,631	—	263,018	33,101	56,319	17,129	156,470	229,861	*14,341	165,773	32,432	17,314
Net salaries and wages	311,677	272,729	990,112	*2,271	1,076,318	268,154	442,482	56,869	308,813	747,317	*70,361	550,143	60,847	65,966
Gross salaries and wages	352,776	272,729	996,716	*2,271	1,082,401	272,522	442,482	58,203	309,195	759,844	*70,361	560,967	62,550	65,966
Less: Jobs credit	*41,098	—	*6,605	—	*6,083	*4,368	—	*1,334	*382	*12,527	—	*10,824	*1,703	—
Windfall profit tax withheld	—	*1,027	—	—	—	—	—	—	—	—	—	—	—	—
Other business deductions	504,987	1,253,298	2,641,305	*3,839	2,027,394	803,872	407,225	112,397	703,900	6,356,276	545,853	5,437,433	241,168	131,822
Net income	**1,184,800**	**2,562,113**	**2,683,380**	***22,342**	**2,374,974**	**636,738**	**394,338**	**253,758**	**1,090,139**	**4,513,418**	**386,411**	**3,292,163**	**557,147**	**277,697**

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1986—Continued

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

Item	Wholesale and retail trade													
		Wholesale trade								Retail trade				
											Building materials, paint, hardware, garden supply, and mobile home dealers			
	Total	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	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	**2,268,672**	**304,197**	**9,963**	***10**	**7,836**	**13,146**	**20,430**	**5,099**	**247,713**	**1,886,060**	**65,814**	**16,438**	**6,677**	**13,772**
Business receipts, total	**192,491,816**	**28,392,270**	**2,430,509**	***21,158**	**485,855**	**1,588,380**	**6,809,074**	**2,035,009**	**15,022,285**	**160,492,798**	**6,442,407**	**1,649,684**	**1,083,153**	**1,494,624**
Income from sales and operations	190,034,368	27,991,929	2,425,635	*21,060	484,989	1,522,374	6,798,995	2,030,263	14,708,612	158,816,314	6,275,930	1,646,125	1,071,380	1,445,966
Other business income	2,449,651	400,340	*4,874	*98	*866	66,006	10,079	4,746	313,671	1,671,495	166,477	3,559	*11,773	48,658
Windfall profit tax credit or refund	7,797	*1	—	—	—	*(1)	—	—	*1	*4,990	—	—	—	—
Business deductions, total	**182,472,351**	**25,716,134**	**2,237,221**	***18,802**	**427,628**	**1,304,465**	**6,562,430**	**1,986,101**	**13,179,486**	**153,940,436**	**6,078,862**	**1,660,389**	**903,897**	**1,374,475**
Cost of sales and operations, total	131,293,100	19,712,222	1,588,455	*15,580	362,683	854,289	5,385,696	1,825,637	9,679,882	109,606,844	4,259,850	1,096,280	*676,288	986,680
Cost of labor	2,421,596	367,316	*32,590	*613	—	*25,058	*173,327	*684	135,044	2,049,831	174,685	*121,935	*47,998	*228
Inventory, beginning of year	14,907,425	1,271,376	*160,765	*2,533	*5,549	202,120	95,208	17,072	788,129	13,469,095	982,160	150,896	*421,931	240,697
Inventory, end of year	17,134,523	1,549,429	*167,446	*2,893	*56,825	135,633	87,265	33,505	1,065,863	15,396,830	1,510,018	149,092	*427,876	302,764
Bad debts from sales or services	272,647	38,466	*21	*13	*65	*4,166	1,719	*362	32,121	227,459	12,288	*117	*4,045	*3,758
Car and truck expenses	2,862,703	647,976	*38,860	*40	*18,630	32,060	110,173	17,473	430,740	2,078,156	168,417	89,053	*8,298	14,411
Depletion	4,836	423	*34	*64	—	*12	*2	—	*310	3,167	*2	—	—	—
Depreciation	4,136,425	573,767	*81,088	*288	*10,326	38,512	130,862	25,367	287,325	3,497,714	178,934	86,015	*1,933	34,202
Commissions	1,052,321	355,731	*8,216	*4	*4	44,559	4,213	2,684	296,051	619,172	6,309	*372	—	*2,089
Mortgage interest	988,573	117,882	*23,387	*60	*4,194	—	38,166	8,230	43,845	855,433	28,029	*2,110	*6,462	*4,251
Other interest	1,484,034	148,602	*27,391	*186	*107	24,570	12,402	8,657	75,289	1,325,674	115,826	47,031	*5,386	22,527
Office expenses	704,076	119,915	9,415	*19	*1,418	8,980	7,468	261	92,354	557,514	21,277	5,958	*3,115	2,017
Pension and profit-sharing plans	61,777	9,328	—	—	*7	*7,506	*164	*44	1,607	52,364	*13,368	*234	*325	*205
Insurance	2,181,723	259,097	*9,143	*245	*4,161	34,248	59,638	2,217	149,445	1,899,495	112,256	32,551	*20,583	20,752
Rent on business property	4,774,434	234,930	*26,186	*65	*86	11,626	55,226	522	141,219	4,492,604	128,628	*25,377	*37,450	31,339
Employee benefit programs	89,988	12,693	*8,875	—	*20	*3	*1,404	*173	2,219	77,268	*2,974	—	*3	*22
Travel and entertainment	1,209,139	367,405	*4,335	*6	*27	31,011	8,888	3,519	319,619	758,288	31,003	7,038	*11,467	5,725
Utilities and telephone	4,204,709	347,842	28,760	*223	*4,489	30,245	84,104	8,255	191,766	3,790,622	148,604	34,130	*23,271	36,065
Net salaries and wages	10,644,978	936,772	*117,430	*839	*565	74,763	247,787	6,124	489,264	9,632,397	348,257	99,861	*36,004	93,906
Gross salaries and wages	10,714,697	944,583	*117,430	*839	*2,305	74,763	247,787	6,124	495,336	9,694,305	348,824	99,861	*36,004	93,906
Less: Jobs credit	69,719	*7,811	—	—	*1,739	—	—	—	*6,072	61,908	*567	—	—	—
Windfall profit tax withheld	42,339	*24,676	*24,672	—	—	*1	*(1)	—	*3	17,662	*2	*2	—	—
Other business deductions	16,464,550	1,808,408	240,955	*1,171	*20,847	107,914	414,518	76,576	946,427	14,448,604	502,840	134,259	69,269	116,528
Net income less deficit	**10,019,464**	**2,676,136**	**193,288**	***2,356**	**58,227**	**283,915**	**246,644**	**48,908**	**1,842,799**	**6,552,362**	**363,545**	**-10,705**	**179,256**	**120,149**
Net income	14,352,382	3,218,518	211,884	*2,712	*61,714	297,857	290,820	75,772	2,277,760	10,298,428	559,239	91,071	*180,106	142,135
Deficit	4,332,917	542,382	*18,596	*356	*3,487	*13,942	44,176	26,864	434,961	3,746,066	195,694	*101,776	*850	*21,987
Businesses with net income														
Number of returns	**1,393,108**	**207,552**	**7,473**	***6**	***5,391**	**9,423**	**13,312**	**4,595**	**167,352**	**1,121,965**	**42,899**	**3,670**	***6,674**	**10,059**
Business receipts, total	**149,186,558**	**23,508,475**	**1,751,471**	***20,082**	***439,785**	**1,404,975**	**5,387,463**	**1,647,071**	**12,857,628**	**122,370,151**	**4,847,473**	**913,621**	***1,081,869**	**1,377,762**
Income from sales and operations	147,111,944	23,157,425	*1,748,359	*19,984	*438,940	1,341,415	5,377,563	1,643,617	12,587,547	121,006,905	4,721,385	910,454	*1,070,099	1,329,785
Other business income	2,069,641	351,049	*3,112	*98	*845	*63,560	*9,900	3,453	270,080	1,358,274	126,089	*3,167	*11,770	*47,976
Windfall profit tax credit or refund	*4,973	*1	—	—	—	—	—	—	*1	*4,972	—	—	—	—
Business deductions, total	**134,834,176**	**20,289,957**	***1,539,587**	***17,371**	***378,071**	**1,107,118**	**5,096,643**	**1,571,299**	**10,579,868**	**112,071,724**	**4,288,235**	**822,550**	***901,763**	**1,235,626**
Cost of sales and operations, total	99,329,277	15,606,724	*943,640	*14,513	*324,832	707,836	4,232,130	1,455,464	7,928,308	81,973,359	3,181,283	*632,072	*675,411	924,307
Cost of labor	1,771,286	338,447	*32,590	*613	—	*25,038	*157,781	*684	121,741	1,428,450	*74,593	*26,538	*47,785	—
Inventory, beginning of year	10,312,343	839,919	*98,420	*2,201	*2,480	*198,211	41,076	*11,580	485,951	9,316,124	792,232	*94,066	*421,833	211,834
Inventory, end of year	11,810,360	1,018,997	*109,213	*2,893	*54,416	*130,897	43,309	*26,592	651,677	10,629,853	862,108	*93,046	*427,552	272,881
Bad debts from sales or services	187,234	7,708	*21	*13	—	*4,166	*270	*61	3,177	174,156	12,112	*68	*4,037	*3,649
Car and truck expenses	1,979,871	511,553	*19,696	*29	*18,597	29,983	81,212	16,796	345,240	1,350,143	61,654	*4,591	*8,269	5,479
Depletion	3,258	410	*34	*64	—	—	*2	—	*310	1,601	*2	—	—	—
Depreciation	2,685,475	451,297	*80,009	*288	*7,804	32,458	101,024	17,519	212,195	2,188,299	83,205	12,850	*1,655	23,180
Commissions	857,928	292,645	*8,187	*4	*4	*27,245	4,168	*2,620	250,417	488,552	4,303	*372	—	*2,089
Mortgage interest	525,249	74,522	*19,093	*60	*3,604	—	*13,407	*2,847	35,510	441,534	22,662	*889	*6,228	*3,915
Other interest	909,295	95,398	*23,180	*70	*45	23,478	4,879	8,123	35,622	805,855	32,192	*3,724	*5,307	*18,903
Office expenses	501,559	97,223	*7,849	*19	*1,220	7,815	4,494	243	75,584	380,924	12,459	*2,684	*3,103	*1,492
Pension and profit-sharing plans	20,307	9,312	—	—	*7	*7,506	*164	*44	1,591	10,909	*955	*234	*325	*205
Insurance	1,629,287	197,019	*8,683	*240	*3,456	33,905	31,129	1,677	117,930	1,411,683	75,641	*18,310	*20,510	15,111
Rent on business property	3,193,121	172,650	*24,726	*61	*83	9,632	26,561	*234	111,354	2,977,763	83,697	*10,687	*37,413	*30,155
Employee benefit programs	52,060	12,344	*8,875	—	*7	*3	*1,404	*32	2,023	39,690	*2,949	—	—	—
Travel and entertainment	915,819	303,742	*3,549	*6	*13	23,319	8,706	2,934	265,214	529,918	22,537	*2,084	*11,452	*5,227
Utilities and telephone	2,866,705	260,549	*26,982	*198	*2,891	27,254	59,403	7,420	136,402	2,546,625	94,623	9,643	*23,160	27,577
Net salaries and wages	7,411,485	775,166	*115,914	*745	*257	73,974	157,460	4,333	422,482	6,579,752	252,401	*73,873	*35,825	*76,687
Gross salaries and wages	7,477,154	781,238	*115,914	*745	*257	73,974	157,460	4,333	428,554	6,639,349	252,969	*73,873	*35,825	*76,687
Less: Jobs credit	65,669	*6,072	—	—	—	—	—	—	*6,072	59,598	*567	—	—	—
Windfall profit tax withheld	32,425	*24,672	*24,672	—	—	—	*(1)	—	*(1)	*7,753	—	—	—	—
Other business deductions	11,733,822	1,397,023	*224,480	*1,061	*15,251	98,544	370,230	50,950	636,507	10,163,207	345,559	50,469	*69,067	97,650
Net income	**14,352,382**	**3,218,518**	**211,884**	***2,712**	***61,714**	**297,857**	**290,820**	**75,772**	**2,277,760**	**10,298,428**	**559,239**	**91,071**	***180,106**	**142,135**

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1986—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		Food stores			Automotive dealers and service stations								
	Retail nurseries, garden supply stores, and mobile home dealers	General merchandise stores	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers-new car dealers (franchised)	Used car dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Businesses with and without net income														
Number of returns	**28,927**	**18,908**	**133,885**	**97,631**	**36,254**	**149,552**	**2,905**	**53,458**	**51,228**	**41,961**	**74,288**	**83,002**	**149,938**	**58,709**
Business receipts, total	**2,214,946**	**2,670,782**	**28,639,299**	**24,928,334**	**3,710,964**	**43,579,852**	**2,500,311**	**10,492,097**	**24,463,378**	**6,124,065**	**7,947,558**	**8,825,140**	**16,493,161**	**4,763,711**
Income from sales and operations	2,112,459	2,497,740	28,249,884	24,563,268	3,686,616	43,382,713	2,481,932	10,402,206	24,417,300	6,081,274	7,941,418	8,787,474	16,405,059	4,695,592
Other business income	102,487	*173,042	386,264	361,917	*24,347	195,659	18,378	89,891	44,598	42,791	5,798	37,666	88,101	68,118
Windfall profit tax credit or refund	—	—	*3,150	*3,150	*(1)	*1,480	*(1)	—	*1,480	—	*342	—	*1	—
Business deductions, total	**2,140,101**	**2,554,706**	**27,930,228**	**24,391,622**	**3,538,606**	**42,559,126**	**2,477,838**	**10,155,373**	**23,921,599**	**6,004,315**	**7,615,496**	**8,115,031**	**16,159,456**	**4,586,517**
Cost of sales and operations, total	1,500,602	1,982,032	22,539,575	20,013,510	2,526,065	34,558,391	2,122,200	8,350,061	19,645,485	4,440,646	5,091,112	5,353,529	6,867,832	2,840,405
Cost of labor	*4,525	*101,697	131,044	102,143	*28,902	324,676	*4,378	72,494	224,436	*23,367	*66,793	453,587	304,257	175,922
Inventory, beginning of year	168,636	563,329	1,701,699	1,348,145	353,555	2,482,956	275,759	619,238	841,421	746,540	1,201,583	1,080,233	159,804	147,150
Inventory, end of year	630,286	523,285	1,868,304	1,660,342	207,962	2,445,844	227,665	687,314	769,363	761,501	1,616,110	1,245,741	225,124	152,933
Bad debts from sales or services	*4,368	*2,971	12,335	11,993	*342	107,663	1,427	*66,922	33,372	5,942	12,592	27,953	7,245	*3,158
Car and truck expenses	56,655	7,975	163,919	94,863	69,056	223,749	6,295	35,862	98,446	83,146	79,061	179,081	143,785	21,749
Depletion	*2	—	*487	*68	*419	*882	*77	*1	*805	—	*108	*13	*274	—
Depreciation	56,784	42,315	486,240	405,510	80,730	458,637	23,694	66,705	234,175	134,062	124,722	184,578	791,523	193,951
Commissions	3,848	*585	3,462	*1,286	*2,176	152,030	3,432	118,324	1,234	29,040	7,518	118,404	17,089	*5,898
Mortgage interest	15,207	*45,191	152,991	130,030	*22,960	199,820	17,339	39,708	109,151	33,623	17,702	25,857	112,824	59,429
Other interest	40,882	20,696	180,986	150,109	30,876	206,348	12,898	67,054	52,149	74,248	72,394	120,003	232,676	28,163
Office expenses	10,188	2,437	28,589	23,413	5,175	68,871	1,791	22,878	28,902	15,301	49,105	65,192	43,350	11,980
Pension and profit-sharing plans	*12,604	*30	4,426	4,065	*361	2,402	339	*522	*1,528	*13	*52	*196	626	*28,771
Insurance	38,371	36,380	232,285	166,562	65,723	464,372	19,410	94,073	245,910	104,979	82,686	131,251	301,970	109,420
Rent on business property	34,463	5,493	423,147	310,994	112,153	717,160	18,607	130,439	482,309	85,804	454,565	274,650	1,156,067	102,390
Employee benefit programs	*2,949	*1,005	6,031	5,982	*49	9,847	1,710	*60	*5,930	*2,148	*85	*3,347	18,445	*6
Travel and entertainment	6,773	2,918	12,695	6,828	5,867	59,681	5,965	22,897	13,703	17,115	134,355	90,531	28,461	66,535
Utilities and telephone	55,138	52,369	696,468	573,534	122,934	519,004	14,564	97,000	285,502	121,939	186,959	199,066	860,420	219,355
Net salaries and wages	118,485	129,865	1,183,726	998,018	185,708	1,986,388	60,702	124,762	1,373,507	427,417	580,392	537,347	2,825,012	281,683
Gross salaries and wages	119,052	129,865	1,234,691	1,048,984	185,708	1,986,388	60,702	124,762	1,373,507	427,417	580,393	537,619	2,825,345	281,683
Less: Jobs credit	*567	—	*50,966	*50,966	—	—	—	—	—	—	*2	*272	334	—
Windfall profit tax withheld	—	—	*5,010	*5,010	*(1)	*16	*(1)	—	*16	—	*8,505	*(1)	*2,742	—
Other business deductions	182,784	222,444	1,797,857	1,489,845	308,012	2,823,864	167,388	918,108	1,309,476	428,892	713,585	804,033	2,749,115	613,622
Net income less deficit	**74,846**	**116,076**	**709,070**	**536,713**	**172,358**	**1,020,726**	**22,472**	**336,724**	**541,779**	**119,750**	**332,062**	**710,109**	**333,705**	**177,194**
Net income	145,927	181,833	1,137,296	921,005	216,291	1,469,991	51,387	409,905	713,197	295,500	520,796	884,154	950,833	339,517
Deficit	71,081	65,757	428,225	384,292	43,933	449,265	28,915	73,181	171,418	175,750	188,734	174,044	617,128	162,323
Businesses with net income														
Number of returns	**22,496**	**12,044**	**84,615**	**61,941**	**22,674**	**103,966**	**2,006**	**41,066**	**34,168**	**26,726**	**40,043**	**51,646**	**82,124**	**32,177**
Business receipts, total	**1,474,223**	**2,467,889**	**18,847,464**	**16,016,984**	**2,830,480**	**36,384,686**	**2,063,921**	**9,775,542**	**20,327,327**	**4,217,897**	**5,733,834**	**6,026,422**	**10,774,529**	**3,483,267**
Income from sales and operations	1,411,046	2,296,370	18,500,282	15,693,839	2,806,443	36,221,193	2,047,153	9,690,233	20,282,033	4,201,773	5,729,582	6,896,284	10,745,003	3,453,905
Other business income	*63,176	*171,519	344,032	319,995	*24,037	162,014	16,768	85,309	43,814	16,124	3,910	30,138	29,526	29,362
Windfall profit tax credit or refund	—	—	*3,150	*3,150	*(1)	*1,480	—	—	*1,480	—	*342	—	—	—
Business deductions, total	**1,328,296**	**2,286,056**	**17,710,168**	**15,095,980**	**2,614,189**	**34,914,696**	**2,012,533**	**9,365,636**	**19,614,129**	**3,922,396**	**5,213,038**	**6,042,268**	**9,823,696**	**3,143,750**
Cost of sales and operations, total	949,492	*1,826,353	14,281,147	12,531,600	1,749,547	28,683,980	1,732,778	7,700,500	16,202,310	3,048,392	3,612,349	4,079,901	4,135,124	2,061,282
Cost of labor	*269	*101,697	*54,283	*25,589	*28,694	287,050	*4,378	*50,060	210,713	*21,900	*48,419	444,973	100,439	*142,504
Inventory, beginning of year	*64,499	*472,817	1,124,908	804,002	320,907	1,766,603	192,251	542,769	676,922	354,660	690,055	674,665	92,451	90,460
Inventory, end of year	*68,629	*520,868	1,329,756	1,153,243	176,512	1,821,624	156,978	594,048	653,163	417,434	1,058,803	752,777	92,599	97,838
Bad debts from sales or services	*4,358	*2,947	4,712	4,373	*338	86,840	1,188	*65,577	16,965	3,110	9,235	25,661	4,927	*3,000
Car and truck expenses	43,315	*6,666	119,835	57,812	62,023	175,154	5,062	28,489	85,446	56,157	44,574	101,962	71,991	12,894
Depletion	*2	—	*422	*3	*419	*811	*7	—	*804	—	*25	*3	*182	—
Depreciation	45,520	*30,460	286,720	215,358	71,362	308,213	14,820	59,958	168,245	65,190	89,318	131,044	465,498	100,828
Commissions	*1,842	*585	*2,657	*942	*1,714	149,943	2,966	116,861	1,092	29,023	*6,904	85,494	*390	*5,858
Mortgage interest	*11,630	*3,500	67,550	46,766	*20,784	144,526	12,172	36,780	84,644	*10,930	*8,913	14,083	44,264	*21,242
Other interest	*4,258	*18,457	89,655	60,905	*28,750	153,095	9,574	52,841	43,031	47,648	40,546	83,943	129,548	16,770
Office expenses	5,180	*2,258	15,695	10,937	4,758	53,032	1,653	21,547	18,351	11,481	33,162	53,772	20,451	7,859
Pension and profit-sharing plans	*192	*30	*3,796	*3,435	*361	2,387	*324	*522	*1,528	*13	*52	*196	536	*466
Insurance	21,710	*36,155	164,626	105,614	59,012	360,110	15,663	82,554	195,017	66,876	59,435	108,562	190,571	82,457
Rent on business property	*5,442	*3,724	330,093	226,934	103,159	602,922	12,934	112,787	410,957	66,244	221,920	176,645	821,831	64,903
Employee benefit programs	*2,949	*785	*1,433	*1,433	—	9,636	1,576	*4	*5,930	*2,126	*72	*3,197	17,084	—
Travel and entertainment	*3,774	*2,126	7,989	2,640	*5,350	50,563	5,557	20,798	13,032	11,175	107,640	67,001	19,138	*25,251
Utilities and telephone	34,243	37,302	448,475	345,667	102,808	400,476	11,047	80,062	221,194	88,173	134,803	153,834	523,967	133,420
Net salaries and wages	*66,017	*126,267	647,164	508,589	138,575	1,375,905	40,204	121,703	1,033,748	180,249	347,414	390,606	1,777,745	218,293
Gross salaries and wages	*66,584	*126,267	697,715	559,140	138,575	1,375,905	40,204	121,703	1,033,748	180,249	347,414	390,878	1,778,079	218,293
Less: Jobs credit	*567	—	*50,551	*50,551	—	—	—	—	—	—	—	*272	334	—
Windfall profit tax withheld	—	—	*5,010	*5,010	*(1)	—	—	—	—	—	—	—	*2,742	—
Other business deductions	128,374	188,441	1,233,188	967,961	265,227	2,357,103	145,007	864,652	1,111,836	235,609	496,675	566,365	1,597,706	389,227
Net income	**145,927**	**181,833**	**1,137,296**	**921,005**	**216,291**	**1,469,991**	**51,387**	**409,905**	**713,197**	**295,500**	**520,796**	**884,154**	**950,833**	**339,517**

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1986—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	**16,860**	**26,489**	**89,300**	**26,692**	**47,133**	**615,101**	**330,389**	**78,415**	**1,128,684**	**55,553**	**43,325**	**12,228**	**273,082**	**800,049**	**38,598**
Business receipts, total	**4,281,021**	**6,330,046**	**1,485,501**	**1,291,908**	**2,040,237**	**6,548,064**	**19,154,112**	**3,606,747**	**36,210,941**	**2,739,080**	**2,336,067**	**403,014**	**10,598,741**	**22,873,119**	**1,413,292**
Income from sales and operations	4,271,931	6,279,723	1,455,407	1,281,288	2,001,607	6,261,230	19,029,317	3,226,125	34,316,345	2,477,313	2,099,643	377,670	10,443,951	21,395,081	1,300,425
Other business income	9,090	50,323	30,093	10,620	38,630	286,817	124,795	377,816	1,894,041	261,703	236,360	25,343	154,790	1,477,548	112,763
Windfall profit tax credit or refund	—	—	—	—	—	*16	—	*2,806	554	*64	*64	—	*(1)	490	*103
Business deductions, total	**4,033,567**	**6,163,345**	**1,419,123**	**1,112,710**	**2,086,114**	**5,732,175**	**17,793,979**	**2,815,781**	**24,609,012**	**2,267,220**	**1,962,081**	**305,138**	**6,697,488**	**15,644,304**	**1,455,839**
Cost of sales and operations, total	3,057,749	5,197,709	849,832	808,221	1,224,994	3,382,995	11,592,618	1,974,034	5,096,938	1,069,045	937,683	131,362	584,615	3,443,278	243,906
Cost of labor	*26,669	*7,570	4,803	*16,373	*478	3,828	257,449	*4,449	313,259	1,668	1,622	*46	*9,637	301,954	*7,434
Inventory, beginning of year	502,099	644,181	661,234	168,042	408,721	222,840	2,543,062	166,955	814,026	5,477	*2,921	*2,555	*7,365	801,184	214,180
Inventory, end of year	561,642	577,871	868,740	190,723	360,692	328,522	2,921,282	188,264	1,170,321	3,684	*2,121	*1,563	11,948	1,154,690	134,088
Bad debts from sales or services	4,028	*1,572	*1,023	*1,042	*1,279	5,865	26,443	6,722	103,927	11,132	9,600	*1,533	39,977	52,818	3,388
Car and truck expenses	23,107	21,120	63,552	18,099	26,931	591,942	345,671	136,571	1,927,250	44,455	31,268	13,187	609,741	1,273,054	50,426
Depletion	—	—	*5	*104	*10	*1,086	*197	*1,246	29,939	1,223	1,214	*9	11,073	17,643	8,486
Depreciation	75,912	105,046	52,273	28,600	62,135	180,278	532,570	64,944	1,916,388	71,693	57,701	13,992	437,587	1,407,109	211,730
Commissions	*7	—	14,367	*18,383	5,642	78,638	190,841	77,418	1,847,171	41,435	38,380	3,056	468,058	1,337,678	16,680
Mortgage interest	*4,632	70,179	*3,396	*8,877	41,057	8,825	76,623	15,258	907,706	41,885	36,265	5,620	58,687	807,134	230,971
Other interest	67,381	22,136	3,158	20,941	20,048	70,266	144,653	9,758	995,975	217,473	202,840	14,633	233,352	545,149	98,341
Office expenses	22,742	9,712	10,291	3,628	7,591	63,229	149,518	26,648	568,569	24,434	22,240	2,194	250,774	293,361	10,747
Pension and profit-sharing plans	*86	*913	—	—	—	*2	*1,492	*86	67,066	4,750	4,447	*303	37,569	24,747	340
Insurance	34,335	63,495	37,539	7,810	18,658	73,544	193,493	23,131	446,123	10,121	7,776	2,344	172,934	263,069	33,227
Rent on business property	77,517	81,006	89,221	7,131	261,567	78,211	635,851	46,901	1,018,115	84,246	67,837	16,409	469,299	464,570	41,065
Employee benefit programs	*66	*3	*20	—	*30,707	*742	3,989	*27	17,239	397	392	*5	14,128	2,714	337
Travel and entertainment	12,768	13,345	19,488	19,502	10,625	125,140	131,241	83,447	992,810	82,623	67,534	15,089	309,196	600,991	16,734
Utilities and telephone	60,816	98,298	43,765	13,196	67,153	122,049	503,100	66,245	955,885	23,759	19,064	4,695	375,279	556,847	63,482
Net salaries and wages	246,765	190,256	8,858	51,993	151,430	92,127	1,018,299	75,809	1,789,413	37,533	36,768	766	1,033,370	718,510	59,459
Gross salaries and wages	246,765	190,364	8,858	51,993	151,785	99,646	1,020,085	75,809	1,805,372	37,583	36,768	816	1,034,260	733,528	59,617
Less: Jobs credit	—	*108	—	—	*355	*7,518	*1,786	—	15,959	*50	—	*50	*891	15,018	*157
Windfall profit tax withheld	—	—	*(1)	—	*(1)	*(1)	*1,388	—	201	*23	*23	—	11	168	*2
Other business deductions	345,656	288,555	222,335	105,182	156,286	857,235	2,245,994	207,539	5,928,296	500,991	421,049	79,942	1,591,840	3,835,466	366,518
Net income less deficit	**247,454**	**166,701**	**66,377**	**179,198**	**-45,877**	**815,889**	**1,360,133**	**790,966**	**11,601,929**	**471,861**	**373,985**	**97,875**	**3,901,253**	**7,228,815**	**-42,547**
Net income	298,948	244,210	174,034	197,227	139,249	1,186,339	2,014,763	835,435	14,315,586	850,375	717,791	132,584	4,259,568	9,205,643	275,124
Deficit	*51,494	77,509	107,657	18,028	185,126	370,450	654,631	44,469	2,713,658	378,515	343,806	34,709	358,315	1,976,828	317,671
Businesses with net income															
Number of returns	**10,943**	**19,791**	**43,722**	**14,469**	**20,724**	**367,410**	**195,392**	**63,591**	**858,531**	**34,320**	**23,336**	**10,984**	**221,846**	**602,365**	**21,341**
Business receipts, total	**3,885,168**	**5,282,949**	**1,192,875**	**1,218,348**	**1,088,254**	**5,390,872**	**14,846,121**	**3,307,932**	**31,121,804**	**1,801,576**	**1,532,574**	**269,003**	**9,791,031**	**19,529,196**	**645,714**
Income from sales and operations	3,876,103	5,233,696	1,163,103	1,208,471	1,063,570	5,152,362	14,745,597	2,947,614	29,605,879	1,695,527	1,439,282	256,245	9,662,068	18,248,284	614,576
Other business income	9,066	49,253	29,771	*9,877	24,684	238,510	100,524	360,318	1,515,511	106,050	93,292	12,758	128,963	1,280,498	31,104
Windfall profit tax credit or refund	—	—	—	—	—	—	—	—	*414	—	—	—	*(1)	*414	*33
Business deductions, total	**3,586,220**	**5,038,739**	**1,018,841**	**1,021,121**	**949,005**	**4,204,533**	**12,831,358**	**2,472,496**	**16,806,217**	**951,201**	**814,782**	**136,419**	**5,531,463**	**10,323,553**	**370,590**
Cost of sales and operations, total	2,728,555	4,355,199	663,315	749,158	665,545	2,627,511	8,322,656	1,749,193	3,023,333	382,588	333,471	*49,117	420,664	2,220,081	25,478
Cost of labor	*26,580	*7,402	*943	*16,313	—	*3,374	119,879	*4,389	298,777	*967	*967	—	*9,591	288,218	*7,250
Inventory, beginning of year	501,261	476,189	410,384	105,584	199,279	111,258	1,807,977	156,300	354,216	*2,013	*2,013	—	*1,412	350,792	*219
Inventory, end of year	561,268	449,873	483,188	109,338	223,164	214,420	2,052,228	161,510	663,035	*1,529	*1,529	—	*2,939	658,566	*201
Bad debts from sales or services	4,000	*1,565	*1,019	*1,042	*1,097	4,294	11,705	*5,370	37,129	2,054	1,636	*418	17,717	17,358	*1,034
Car and truck expenses	15,445	19,417	33,609	16,243	12,587	410,665	247,447	118,175	1,581,395	36,070	24,278	11,792	512,575	1,032,750	35,456
Depletion	—	—	—	*104	*4	*(1)	*47	*1,246	24,839	717	*708	*9	10,844	13,278	*6,847
Depreciation	75,881	83,756	14,192	25,723	12,228	95,989	385,245	45,880	1,220,085	57,760	45,729	12,031	360,661	801,663	41,808
Commissions	*6	—	13,442	*18,383	*3,397	63,211	133,979	76,731	1,577,151	14,567	12,574	1,993	353,186	1,209,398	6,812
Mortgage interest	*4,628	*58,444	*2,245	*8,876	*83	4,738	35,779	9,192	265,343	19,840	17,815	*2,025	55,857	189,646	36,849
Other interest	67,381	*15,885	1,082	*19,296	3,739	44,599	89,667	8,042	393,350	47,353	42,978	4,375	153,762	192,235	10,745
Office expenses	22,623	8,449	4,465	2,953	2,861	42,004	98,881	23,412	487,898	21,531	19,500	2,031	227,378	238,990	5,261
Pension and profit-sharing plans	*86	*913	—	—	—	*2	*1,488	*86	56,927	2,794	2,491	*303	31,090	23,043	*255
Insurance	28,484	54,338	31,019	7,539	6,052	56,089	150,603	20,585	305,932	8,275	6,493	1,781	146,421	151,236	10,569
Rent on business property	77,357	*51,408	56,959	*4,380	64,567	54,626	362,730	42,708	775,365	44,163	33,219	10,943	428,049	303,153	20,093
Employee benefit programs	*66	*3	—	—	—	*742	*3,723	*26	15,749	*11	*11	—	14,059	1,678	*88
Travel and entertainment	12,754	*10,636	12,657	15,223	2,151	80,258	93,994	82,160	792,558	65,560	52,350	13,210	274,323	452,674	8,866
Utilities and telephone	52,078	75,894	28,765	11,302	31,418	73,875	346,394	59,530	720,393	19,186	15,540	3,646	321,937	379,271	21,524
Net salaries and wages	243,830	111,519	7,560	*49,489	79,800	83,234	868,525	56,567	1,498,023	28,675	28,020	*655	942,616	526,733	20,684
Gross salaries and wages	243,830	111,519	7,560	*49,489	80,155	90,752	868,525	56,567	1,510,979	28,725	28,020	705	943,319	538,935	20,841
Less: Jobs credit	—	—	—	—	*355	*7,518	—	—	12,955	*50	—	*50	*703	*12,202	*157
Windfall profit tax withheld	—	—	—	—	—	*(1)	*1	—	12	*1	*1	—	5	7	*(1)
Other business deductions	253,045	191,313	148,511	91,410	63,475	562,696	1,678,492	173,591	4,030,737	200,058	177,968	22,089	1,260,319	2,570,360	118,220
Net income	**298,948**	**244,210**	**174,034**	**197,227**	**139,249**	**1,186,339**	**2,014,763**	**835,435**	**14,315,586**	**850,375**	**717,791**	**132,584**	**4,259,568**	**9,205,643**	**275,124**

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1986—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					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	Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photographic 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	**4,805**	**671,824**	**15,278**	**69,544**	**5,758,498**	**49,804**	**28,373**	**21,431**	**1,238,272**	**28,709**	**40,835**	**74,634**	**304,197**	**55,349**	**734,548**
Business receipts, total	**147,582**	**17,304,345**	**1,789,926**	**2,217,975**	**168,972,768**	**3,751,173**	**2,837,883**	**913,289**	**20,732,460**	**1,155,378**	**1,472,852**	**1,019,006**	**6,183,203**	**1,197,409**	**9,704,613**
Income from sales and operations	143,676	16,212,877	1,666,793	2,071,310	165,158,939	3,691,343	2,792,699	898,644	20,350,314	1,153,371	1,425,096	994,606	6,095,915	1,196,485	9,484,841
Other business income	3,907	1,091,165	123,125	146,588	3,774,351	59,829	45,185	14,645	381,965	*2,007	*47,756	*24,218	87,288	*924	219,772
Windfall profit tax credit or refund	—	*303	*7	*77	39,478	—	—	—	*182	—	—	*182	—	—	—
Business deductions, total	**207,443**	**10,266,917**	**1,763,808**	**1,950,297**	**120,134,212**	**4,096,953**	**3,097,323**	**999,630**	**15,975,622**	**1,126,258**	**1,261,430**	**899,242**	**4,872,734**	**727,319**	**7,088,639**
Cost of sales and operations, total	7,214	1,813,704	927,555	450,898	29,512,957	413,391	325,771	87,621	3,986,335	17,258	178,775	256,130	1,281,701	*47,953	2,204,519
Cost of labor	*304	283,340	9,342	*1,533	3,470,884	14,135	9,378	4,757	503,522	*2,213	*11,189	*1,127	349,768	—	139,225
Inventory, beginning of year	*664	158,924	379,925	47,491	2,195,221	16,729	10,150	6,578	489,459	*843	*3,721	*865	74,750	*1,426	407,855
Inventory, end of year	*511	309,793	468,243	242,054	2,571,722	29,329	22,610	6,719	422,971	*284	*3,767	*1,371	49,607	*8,370	359,571
Bad debts from sales or services	581	12,805	8,208	27,836	129,504	1,629	1,103	525	8,053	*33	*58	*479	*3,162	—	4,321
Car and truck expenses	351	1,030,865	15,705	175,708	5,341,555	56,974	36,496	20,478	705,689	20,648	63,472	77,013	128,047	*3,246	413,263
Depletion	*19	8,684	147	306	23,211	221	*10	*210	*6,098	—	—	*2,287	*3,097	—	*714
Depreciation	44,984	1,017,814	62,427	70,153	10,334,345	651,491	502,914	148,576	1,118,877	119,282	99,593	127,881	288,462	27,845	455,815
Commissions	962	1,214,414	18,343	87,279	1,340,377	6,873	5,512	1,361	158,765	*975	*7	*2,900	*33,481	*88,915	32,486
Mortgage interest	21,285	354,537	130,212	70,129	1,811 703	448,904	351,666	97,238	247,165	*25,642	*1,134	*15,588	63,370	*1,163	140,268
Other interest	19,752	275,007	86,048	66,001	1,877,418	107,065	66,448	40,617	199,889	20,526	*9,042	9,489	73,704	*4,592	82,536
Office expenses	4,630	235,146	9,780	33,058	2,236,941	23,273	17,574	5,700	195,583	3,646	5,637	16,559	59,169	*7,342	103,231
Pension and profit-sharing plans	*43	7,947	906	*15,510	381,556	1,559	1,450	*110	35,685	*30,204	*157	—	*3,779	—	*1,545
Insurance	10,885	177,776	21,949	19,232	3,785,119	139,653	96,535	43,118	367,257	34,017	47,506	10,633	104,947	6,203	163,953
Rent on business property	1,396	270,739	15,818	135,552	7,041,004	70,161	62,387	7,774	1,577,382	158,381	138,337	43,697	602,512	134,811	499,644
Employee benefit programs	*165	1,756	354	*102	54,828	1,838	1,729	*108	*43	—	—	—	—	—	*43
Travel and entertainment	1,224	446,624	28,659	107,751	2,649,941	16,916	15,006	1,910	197,020	*1,922	*2,721	41,490	34,130	*2,921	113,836
Utilities and telephone	19,927	378,086	22,741	72,612	5,377,543	504,343	408,981	95,362	1,091,225	182,813	131,471	42,433	345,589	50,959	337,960
Net salaries and wages	5,630	414,160	43,029	196,232	16,270,654	389,172	289,809	99,363	1,673,429	139,631	235,580	*49,421	499,812	*178,900	570,084
Gross salaries and wages	5,630	425,836	45,952	196,493	16,325,570	389,519	290,008	99,511	1,674,564	139,631	235,580	*49,421	499,812	*178,900	571,220
Less: Jobs credit	—	*11,676	*2,923	*261	54,916	*347	*199	*148	*1,135	—	—	—	—	—	*1,135
Windfall profit tax withheld	*139	16	*4	*6	16,550	*2	*2	—	*8	—	*6	—	—	—	*3
Other business deductions	68,256	2,606,837	371,922	421,933	31,949,007	1,263,490	913,930	349,560	4,407,118	371,281	347,934	203,242	1,347,772	172,470	1,964,418
Net income less deficit	**-59,861**	**7,037,428**	**26,117**	**267,678**	**48,838,556**	**-345,781**	**-259,440**	**-86,341**	**4,756,838**	**29,120**	**211,422**	**119,764**	**1,310,469**	**470,090**	**2,615,973**
Net income	17,753	7,909,649	363,133	639,984	55,685,279	206,281	148,774	57,507	5,707,635	123,144	259,763	192,056	1,575,678	524,113	3,032,881
Deficit	77,614	872,222	337,015	372,306	6,846,722	552,062	408,214	143,848	950,797	94,025	48,341	72,292	265,209	*54,023	416,907
Businesses with net income															
Number of returns	**2,614**	**521,453**	**9,081**	**47,876**	**4,515,157**	**20,352**	**10,446**	**9,906**	**982,779**	**14,319**	**25,626**	**39,678**	**253,574**	**52,394**	**597,188**
Business receipts, total	**51,620**	**15,626,256**	**1,304,363**	**1,901,244**	**147,194,711**	**1,859,480**	**1,463,196**	**396,284**	**17,191,878**	**720,970**	**818,867**	**934,108**	**5,044,131**	**1,150,401**	**8,523,401**
Income from sales and operations	50,972	14,587,215	1,214,273	1,781,248	143,810,384	1,830,273	1,443,055	387,218	16,868,514	719,330	771,111	924,332	4,979,371	1,149,477	8,324,894
Other business income	649	1,038,744	90,083	119,919	3,345,035	29,206	20,141	*9,066	323,364	*1,640	*47,756	*9,776	64,760	*924	198,507
Windfall profit tax credit or refund	—	*297	*7	*77	39,292	—	—	—	—	—	—	—	—	—	—
Business deductions, total	**33,867**	**7,716,606**	**941,230**	**1,261,260**	**91,509,432**	**1,653,199**	**1,314,422**	**338,777**	**11,484,243**	**597,826**	**559,103**	**742,052**	**3,468,454**	**626,288**	**5,490,520**
Cost of sales and operations, total	*2,542	1,211,433	643,186	337,443	23,530,925	196,167	172,098	24,068	3,051,081	*4,854	58,362	246,965	873,497	*19,986	1,847,417
Cost of labor	*304	279,221	*421	*1,022	2,959,404	*4,746	*2,633	*2,113	441,465	—	*2,240	*1,127	307,182	—	130,916
Inventory, beginning of year	—	66,077	246,607	*37,889	1,651,634	8,981	3,256	*5,724	312,414	*308	*18	*196	28,110	*1,426	282,356
Inventory, end of year	—	198,382	227,004	*232,979	2,016,975	18,627	12,678	*5,949	322,199	*10	*18	*100	19,488	*2,460	300,123
Bad debts from sales or services	*82	7,793	*372	8,076	78,843	869	596	*273	4,139	*9	*58	*479	*2,024	—	*1,570
Car and truck expenses	194	866,859	7,854	122,388	4,131,947	37,888	28,669	9,219	495,734	*7,342	32,255	60,168	89,949	*3,246	302,774
Depletion	*1	6,238	*117	75	15,072	*(1)	—	*(1)	*3,001	—	—	*2,287	—	—	*714
Depreciation	4,632	687,218	25,699	42,306	6,495,415	201,454	161,879	39,575	679,824	32,957	20,491	101,520	184,551	*26,601	313,704
Commissions	*87	1,126,084	13,366	63,048	1,084,807	1,481	1,335	*146	131,074	—	*7	*2,682	*14,035	*88,915	25,434
Mortgage interest	3,862	115,690	25,338	7,907	948,726	103,542	73,906	29,636	169,766	*19,843	*1,134	*14,092	51,282	*1,163	82,252
Other interest	*3,037	112,430	45,487	20,535	1,176,529	31,873	28,777	*3,096	125,674	*10,656	*2,301	*4,870	47,114	*4,592	56,141
Office expenses	231	202,626	6,159	24,713	1,912,696	10,562	8,969	1,594	139,912	1,559	2,663	11,791	52,890	*977	70,032
Pension and profit-sharing plans	*30	7,180	*194	*15,383	348,005	*1,036	*926	*110	7,633	*2,152	*157	—	*3,779	—	*1,545
Insurance	739	119,787	6,480	13,661	2,985,822	61,218	44,878	16,339	260,221	17,245	18,105	8,292	82,705	5,446	128,429
Rent on business property	*834	216,068	4,369	61,789	5,525,613	36,392	30,430	*5,962	1,090,969	73,756	61,152	*28,494	429,430	128,446	369,691
Employee benefit programs	*1	1,491	*57	*41	48,436	*391	*391	—	*16	—	—	—	—	—	*16
Travel and entertainment	935	374,408	13,803	54,662	2,111,501	6,081	5,450	631	155,339	*622	*2,303	36,981	31,074	*2,921	81,438
Utilities and telephone	4,258	292,482	9,964	51,044	3,999,903	217,124	181,266	35,858	725,955	114,386	27,204	31,398	249,190	40,200	263,577
Net salaries and wages	*991	310,382	12,632	182,044	13,186,539	238,794	175,351	63,443	1,231,435	117,536	94,653	*49,057	315,733	*168,380	486,077
Gross salaries and wages	*991	321,876	13,183	182,044	13,231,600	238,801	175,351	63,451	1,232,571	117,536	94,653	*49,057	315,733	168,380	487,212
Less: Jobs credit	—	*11,494	*551	—	45,060	*7	—	*7	*1,135	—	—	—	—	—	*1,135
Windfall profit tax withheld	—	6	*(1)	*(1)	14,712	—	—	—	*8	—	*6	—	—	—	*3
Other business deductions	11,413	2,058,431	126,151	256,145	23,913,942	508,327	399,501	108,826	3,212,460	194,908	238,252	142,977	1,041,201	135,415	1,459,707
Net income	**17,753**	**7,909,649**	**363,133**	**639,984**	**55,685,279**	**206,281**	**148,774**	**57,507**	**5,707,635**	**123,144**	**259,763**	**192,056**	**1,575,678**	**524,113**	**3,032,881**

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1986—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	
							Automobile repair shops						
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Total	General automobile repair shops	Other automobile repair	Automobile parking and other services		Total	Producers, orchestras, and entertainers
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Businesses with and without net income													
Number of returns	**1,765,601**	**63,798**	**269,055**	**443,821**	**988,927**	**315,574**	**264,940**	**140,575**	**124,365**	**50,634**	**303,164**	**417,008**	**201,423**
Business receipts, total	**42,641,686**	**2,756,906**	**2,972,809**	**10,326,056**	**26,585,916**	**16,682,000**	**13,539,563**	**7,157,853**	**6,381,710**	**3,142,437**	**8,469,322**	**8,469,283**	**2,140,840**
Income from sales and operations	41,484,093	2,714,741	2,951,517	9,853,590	25,964,245	16,488,781	13,530,100	7,150,644	6,379,457	2,958,680	8,442,190	8,123,113	2,081,669
Other business income	1,157,583	42,165	21,292	472,457	621,670	192,782	9,026	6,772	2,254	183,756	27,132	346,150	59,171
Windfall profit tax credit or refund	10	*(1)	—	*9	*1	*437	*437	*437	—	—	—	*20	—
Business deductions, total	**30,522,545**	**2,077,649**	**1,991,504**	**5,398,786**	**21,054,608**	**14,937,920**	**11,880,577**	**6,262,484**	**5,618,093**	**3,057,343**	**7,135,992**	**7,896,782**	**1,614,152**
Cost of sales and operations, total	9,279,610	1,085,118	590,135	776,487	6,827,870	6,419,268	5,926,385	3,482,568	2,443,818	492,883	3,487,193	1,591,338	195,233
Cost of labor	1,151,485	*31,891	259,750	59,691	800,152	617,051	530,485	401,246	129,239	*86,565	428,203	89,566	51,438
Inventory, beginning of year	531,081	*2,776	*4	49,990	478,311	314,014	302,832	200,416	102,416	*11,182	406,058	135,653	7,539
Inventory, end of year	636,504	*2,476	*45	45,494	588,489	384,769	373,336	205,314	168,022	11,433	441,922	310,097	9,416
Bad debts from sales or services	49,702	*828	*626	17,884	30,362	6,065	4,744	*2,165	*2,579	*1,321	*4,425	453	*88
Car and truck expenses	1,811,890	101,930	260,284	396,352	1,053,324	493,989	267,496	147,420	120,076	226,493	365,756	306,705	147,607
Depletion	7,299	*52	—	4,932	2,315	*775	*752	*752	—	*22	—	392	196
Depreciation	2,996,692	82,101	117,138	528,522	2,268,930	1,048,019	524,445	242,606	281,839	523,574	469,279	1,123,077	292,122
Commissions	548,970	53,644	*44,421	128,965	321,940	110,586	*66,198	*4,675	*61,523	44,388	47,426	223,497	63,244
Mortgage interest	246,662	*3,080	*22,679	75,497	145,406	198,301	96,083	69,656	*26,427	102,218	55,771	127,220	14,171
Other interest	581,373	6,231	25,559	165,604	383,979	177,330	114,704	63,517	51,187	62,626	82,918	102,832	25,332
Office expenses	503,235	36,927	22,616	143,100	300,591	70,870	53,022	28,232	24,789	17,848	81,309	78,022	15,436
Pension and profit-sharing plans	76,247	*5	*33	21,233	54,977	*1,901	*1,854	*1,840	*14	*47	*32,494	4,560	1,039
Insurance	623,379	16,417	71,074	87,684	448,205	427,822	300,877	154,077	146,801	126,945	198,586	195,580	22,154
Rent on business property	993,327	52,816	23,158	212,602	704,751	910,107	706,247	349,047	357,199	203,860	229,676	346,410	69,091
Employee benefit programs	*1,751	—	*637	776	338	*2,520	*2,515	*969	*1,545	*6	*28	1,343	336
Travel and entertainment	987,922	44,646	37,725	502,573	402,979	41,497	30,844	16,871	13,973	10,653	96,910	260,306	87,106
Utilities and telephone	998,127	59,128	56,340	222,615	660,043	588,543	398,408	172,260	226,148	190,135	287,599	252,198	51,114
Net salaries and wages	3,641,653	8,938	355,103	436,706	2,840,905	1,811,484	1,532,639	813,637	719,002	278,845	332,524	753,020	49,585
Gross salaries and wages	3,657,246	8,938	357,284	441,235	2,849,788	1,814,262	1,534,575	815,573	719,002	279,687	332,524	753,329	49,610
Less: Jobs credit	15,593	—	*2,181	*4,529	*8,883	*2,779	*1,936	*1,936	—	*842	—	*309	*25
Windfall profit tax withheld	7,760	—	*1	1,702	6,057	*6,580	*6,580	—	*6,580	—	—	250	*187
Other business deductions	7,166,947	525,786	363,976	1,675,550	4,601,634	2,622,263	1,846,786	712,192	1,134,594	775,478	1,364,096	2,529,580	580,111
Net income less deficit	**12,119,141**	**679,257**	**981,306**	**4,927,270**	**5,531,308**	**1,744,080**	**1,658,986**	**895,369**	**763,618**	**85,093**	**1,333,330**	**572,501**	**526,688**
Net income	14,059,105	691,534	1,047,954	5,408,092	6,911,525	2,263,757	1,969,506	1,049,986	919,520	294,251	1,559,283	1,872,173	812,598
Deficit	1,939,964	12,277	66,649	480,822	1,380,217	519,677	310,519	154,617	155,902	209,158	225,953	1,299,672	285,910
Businesses with net income													
Number of returns	**1,416,938**	**61,757**	**248,867**	**356,884**	**749,430**	**248,301**	**212,368**	**112,806**	**99,562**	**35,933**	**231,674**	**235,577**	**128,860**
Business receipts, total	**37,051,227**	**2,702,705**	**2,518,609**	**9,624,843**	**22,205,070**	**12,403,512**	**10,572,347**	**5,298,809**	**5,273,538**	**1,831,165**	**7,841,029**	**6,131,407**	**1,761,468**
Income from sales and operations	36,053,544	2,660,808	2,498,604	9,219,990	21,674,142	12,225,487	10,566,366	5,293,395	5,272,971	1,659,121	7,814,308	5,907,576	1,704,031
Other business income	997,674	41,897	*20,004	404,845	530,928	177,588	5,544	*4,977	*567	172,044	26,722	223,815	57,437
Windfall profit tax credit or refund	*9	*(1)	—	*9	*(1)	*437	*437	*437	—	—	—	*16	—
Business deductions, total	**22,992,122**	**2,011,171**	**1,470,655**	**4,216,751**	**15,293,545**	**10,139,755**	**8,602,842**	**4,248,823**	**4,354,018**	**1,536,914**	**6,281,746**	**4,259,234**	**948,870**
Cost of sales and operations, total	7,658,079	1,055,969	509,870	727,120	5,365,120	4,742,385	4,409,774	2,336,119	2,073,655	332,611	3,121,007	1,049,685	100,141
Cost of labor	1,092,746	*31,819	258,778	56,854	745,296	372,472	367,943	240,523	*127,421	*4,528	417,047	55,430	*25,137
Inventory, beginning of year	452,857	*41	*4	30,521	422,292	235,890	224,947	180,524	44,422	*10,943	281,353	106,397	7,386
Inventory, end of year	536,779	*91	*45	27,873	508,770	293,490	283,413	185,779	97,634	*10,078	302,615	272,930	8,988
Bad debts from sales or services	17,205	*828	*626	2,501	13,250	*2,988	*2,832	*1,366	*1,466	*157	*4,425	295	*88
Car and truck expenses	1,346,572	99,821	216,318	286,580	743,852	362,348	218,261	121,357	96,904	144,088	323,092	178,765	102,425
Depletion	5,159	*48	—	3,689	1,421	*22	—	—	—	*22	—	253	156
Depreciation	1,827,856	79,258	73,791	392,828	1,281,979	534,527	374,078	163,955	210,122	160,450	384,666	430,937	134,061
Commissions	506,009	53,599	*44,113	101,599	306,699	48,073	*11,444	*3,946	*7,499	*36,629	*20,283	151,910	50,586
Mortgage interest	87,408	*2,687	*3,405	26,055	55,261	101,976	84,589	*60,173	*24,416	*17,387	52,529	57,960	9,446
Other interest	304,660	*5,132	25,099	99,944	174,485	90,794	76,651	39,104	37,547	14,143	62,713	41,190	16,475
Office expenses	424,219	34,624	20,016	115,057	254,522	43,989	34,691	14,024	20,667	9,298	68,938	49,049	9,672
Pension and profit-sharing plans	75,431	—	*33	20,727	54,671	*1,901	*1,854	*1,840	*14	*47	*32,494	2,478	1,039
Insurance	438,487	16,339	35,257	73,161	313,730	280,541	219,791	103,890	115,901	60,750	176,386	112,768	17,295
Rent on business property	740,327	52,648	21,028	156,087	510,564	628,301	496,858	209,221	287,637	131,443	179,259	192,996	25,643
Employee benefit programs	1,295	—	*637	415	243	*1,551	*1,545	—	*1,545	*6	*28	1,238	334
Travel and entertainment	754,082	40,425	34,889	389,637	289,132	22,233	20,164	7,510	12,654	2,069	82,904	173,738	57,900
Utilities and telephone	775,064	58,039	42,413	172,435	502,177	403,234	294,726	124,454	170,272	108,508	226,040	156,291	32,481
Net salaries and wages	2,686,419	8,180	176,811	408,948	2,092,480	1,292,189	1,077,739	551,590	526,149	214,450	321,520	486,322	42,509
Gross salaries and wages	2,693,505	8,180	178,992	409,670	2,096,662	1,294,125	1,079,675	553,527	526,149	214,450	321,520	486,510	42,534
Less: Jobs credit	*7,086	—	*2,181	*722	*4,182	*1,936	*1,936	*1,936	—	—	—	*189	*25
Windfall profit tax withheld	6,134	—	—	84	6,051	*6,580	*6,580	—	*6,580	—	—	*56	—
Other business deductions	5,337,716	503,573	266,349	1,239,883	3,327,910	1,576,123	1,271,265	510,273	760,992	304,858	1,225,461	1,173,305	348,621
Net income	**14,059,105**	**691,534**	**1,047,954**	**5,408,092**	**6,911,525**	**2,263,757**	**1,969,506**	**1,049,986**	**919,520**	**294,251**	**1,559,283**	**1,872,173**	**812,598**

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1986—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	**10,057**	**59,968**	**145,560**	**557,428**	**194,673**	**79,904**	**282,851**	**228,399**	**181,254**	**150,823**	**251,945**	**31,719**	**220,226**	**299,226**	**272,001**
Business receipts, total	**155,544**	**1,355,581**	**4,817,319**	**38,458,197**	**18,508,857**	**9,158,916**	**10,790,424**	**13,934,038**	**1,112,315**	**4,408,736**	**5,231,128**	**1,252,629**	**3,978,499**	**5,082,430**	**8,285,646**
Income from sales and operations	153,222	1,232,803	4,655,419	37,623,108	17,906,804	9,093,019	10,623,285	13,571,961	1,089,189	4,319,152	5,004,908	1,214,100	3,790,808	4,970,787	8,109,816
Other business income	*2,322	122,758	161,899	835,075	602,040	65,897	167,138	362,017	−15,629	89,584	226,220	38,529	187,691	111,643	175,830
Windfall profit tax credit or refund	—	*20	—	*14	*14	—	*1	*60	*38,755	—	*(1)	*(1)	—	*(1)	*(1)
Business deductions, total	**47,770**	**1,685,674**	**4,549,187**	**22,139,452**	**8,797,763**	**6,038,631**	**7,303,058**	**7,516,732**	**816,930**	**2,434,295**	**3,138,564**	**743,229**	**2,395,335**	**3,522,423**	**6,500,017**
Cost of sales and operations, total	*70	95,797	1,300,238	2,340,896	390,423	772,722	1,177,751	461,394	85,988	299,075	135,206	*9,606	125,600	1,013,262	3,088,599
Cost of labor	—	*3,611	34,517	331,941	79,211	126,281	126,449	32,732	*250	128,889	*68,482	—	*68,482	104,628	265,803
Inventory, beginning of year	—	*16,062	112,052	190,550	6,482	*2,040	182,028	25,263	13,710	*24,480	*5,247	—	*5,247	42,976	256,384
Inventory, end of year	—	*12,528	288,152	211,283	20,849	*3,834	186,600	26,600	10,271	*24,832	*4,739	—	*4,739	68,405	254,207
Bad debts from sales or services	—	*144	222	24,736	12,050	1,800	10,886	10,437	*146	9,172	*3,108	*405	*2,703	11,579	1,608
Car and truck expenses	*18,637	46,184	94,276	676,184	277,227	76,031	322,926	295,260	76,957	157,577	171,924	44,728	127,197	222,649	214,740
Depletion	*5	166	*25	3,396	1,407	*1,368	621	2,207	*5	*304	*883	*22	*861	1,632	271
Depreciation	530	264,964	565,461	1,504,232	558,319	473,065	472,847	481,364	75,678	266,136	318,321	84,982	233,339	281,180	351,436
Commissions	*189	67,521	92,543	83,749	35,220	22,557	25,972	67,862	*18,579	1,692	22,102	*5,633	16,469	50,277	31,099
Mortgage interest	*43	13,935	99,072	304,870	86,243	70,197	148,430	57,020	*9,550	24,582	35,160	*1,816	33,344	56,497	75,741
Other interest	*5	33,036	44,460	371,381	108,233	179,971	83,177	109,126	10,752	26,472	63,854	16,475	47,379	44,426	115,579
Office expenses	*919	6,208	55,459	626,813	312,838	153,893	160,082	390,132	21,424	67,030	121,201	36,631	84,571	58,050	41,507
Pension and profit-sharing plans	*165	*2,504	852	140,069	80,760	43,565	15,744	48,533	*1,017	25,012	11,290	*1,032	10,258	3,190	61,777
Insurance	*17	31,094	142,315	1,342,446	882,819	233,802	225,825	272,124	11,442	61,201	86,234	32,781	53,454	59,393	173,445
Rent on business property	*29	19,774	257,517	1,695,653	724,531	391,220	579,901	703,994	64,752	106,025	225,112	63,228	161,884	118,405	204,007
Employee benefit programs	—	102	*905	27,855	15,076	5,973	6,805	11,266	—	*1,555	*6,606	*2,160	*4,446	*23	*2,645
Travel and entertainment	8,984	48,136	116,079	391,779	181,813	68,561	141,404	245,470	41,210	125,850	100,005	23,187	76,818	145,055	64,639
Utilities and telephone	45	21,372	179,667	903,163	363,658	207,233	332,272	386,437	37,681	91,389	135,773	48,131	87,642	101,065	178,354
Net salaries and wages	*11	77,648	625,777	4,790,724	1,665,570	1,626,342	1,498,812	1,384,152	81,479	259,010	848,433	174,866	673,567	305,574	218,787
Gross salaries and wages	*11	77,811	625,897	4,799,941	1,671,602	1,626,342	1,501,997	1,387,259	81,479	281,440	848,433	174,866	673,567	305,574	238,669
Less: Jobs credit	—	*164	*120	9,217	6,032	—	*3,185	3,106	—	*22,430	—	—	—	—	*19,882
Windfall profit tax withheld	—	*58	*4	467	144	*56	*267	22	—	*16	—	—	—	*1,444	*33
Other business deductions	18,121	957,031	974,316	6,911,041	3,101,432	1,710,274	2,099,335	2,589,930	280,273	912,195	853,352	197,547	655,805	1,048,722	1,675,749
Net income less deficit	**107,774**	**−330,093**	**268,132**	**16,318,745**	**9,711,094**	**3,120,285**	**3,487,366**	**6,417,305**	**295,384**	**1,974,442**	**2,092,564**	**509,401**	**1,583,164**	**1,560,007**	**1,785,629**
Net income	113,626	250,128	695,821	16,853,272	9,893,929	3,226,907	3,732,436	6,593,762	413,333	2,140,236	2,170,027	519,357	1,650,670	1,846,415	2,150,350
Deficit	*5,853	580,221	427,688	534,527	182,834	106,622	245,070	176,457	117,948	165,794	77,463	9,957	67,506	286,409	364,720
Businesses with net income															
Number of returns	**5,001**	**17,651**	**84,065**	**476,656**	**168,178**	**74,087**	**234,391**	**194,538**	**125,513**	**125,826**	**227,153**	**28,674**	**198,479**	**229,850**	**199,473**
Business receipts, total	**152,545**	**815,049**	**3,402,345**	**36,334,367**	**17,948,303**	**9,047,118**	**9,338,947**	**13,733,666**	**907,852**	**4,300,234**	**5,189,829**	**1,248,759**	**3,941,070**	**4,250,230**	**7,510,768**
Income from sales and operations	151,704	801,615	3,250,225	35,515,847	17,351,097	8,981,482	9,183,268	13,375,534	888,082	4,213,758	4,966,335	1,212,952	3,753,383	4,151,127	7,342,895
Other business income	*841	13,417	152,120	818,506	597,193	65,635	155,678	358,072	−18,985	86,476	223,494	*35,807	187,687	99,103	167,873
Windfall profit tax credit or refund	—	*16	—	*14	*14	—	*1	*60	*38,755	—	—	—	—	—	—
Business deductions, total	**38,919**	**564,920**	**2,706,525**	**19,481,096**	**8,054,374**	**5,820,211**	**5,606,511**	**7,139,904**	**494,520**	**2,159,998**	**3,019,802**	**729,401**	**2,290,400**	**2,403,814**	**5,360,418**
Cost of sales and operations, total	*70	*57,593	891,882	2,099,647	355,768	754,284	989,594	454,482	78,140	288,882	134,695	*9,603	125,092	656,675	2,617,288
Cost of labor	—	—	30,293	303,256	76,343	125,336	101,576	32,732	*169	125,871	*68,482	—	*68,482	44,988	250,566
Inventory, beginning of year	—	*6,296	92,715	190,416	6,349	*2,040	182,028	25,261	*9,244	*1,168	*5,247	—	*5,247	21,904	221,873
Inventory, end of year	—	*5,724	258,218	200,209	10,270	*3,834	186,104	26,086	*7,521	*3,538	*838	—	*838	32,143	239,884
Bad debts from sales or services	—	*17	*190	23,270	12,050	1,750	9,470	8,872	*146	*8,349	*2,703	*(1)	*2,703	*5,581	702
Car and truck expenses	*18,270	12,785	45,285	580,507	250,810	73,825	255,872	265,751	51,338	138,323	168,073	44,656	123,417	183,555	155,267
Depletion	*5	*67	*25	2,950	966	*1,367	*617	2,134	*5	*223	*869	*22	*847	457	*154
Depreciation	*261	50,963	245,652	1,335,968	514,566	446,328	375,074	441,776	26,660	180,893	296,826	84,492	212,334	154,027	268,174
Commissions	*67	11,327	89,929	69,166	35,058	22,082	12,025	66,871	*17,566	1,692	22,083	*5,633	16,450	48,600	29,435
Mortgage interest	*43	*194	48,276	237,978	76,331	66,245	95,402	54,083	*884	21,940	33,967	*1,816	32,151	26,692	49,231
Other interest	*5	4,761	19,950	319,914	82,496	168,996	68,422	98,264	*2,638	24,419	63,510	16,462	47,049	10,880	71,047
Office expenses	*918	1,852	36,607	587,720	297,305	150,099	140,316	356,414	15,392	60,070	109,071	36,583	72,488	47,360	26,992
Pension and profit-sharing plans	*165	*421	852	139,650	80,614	43,540	15,496	48,332	*1,017	25,012	11,289	*1,032	10,257	1,733	61,777
Insurance	*17	9,124	86,331	1,208,330	798,904	224,890	184,536	265,963	4,651	54,813	81,633	31,121	50,512	40,813	138,442
Rent on business property	*29	14,334	152,991	1,557,445	710,365	377,656	469,424	673,307	35,673	94,511	215,648	63,221	152,427	80,786	166,805
Employee benefit programs	—	*8	*896	25,244	12,590	5,970	6,684	10,498	—	*1,555	*6,606	*2,160	*4,446	*13	*2,574
Travel and entertainment	*8,736	32,436	74,666	348,293	150,639	67,563	130,091	222,675	30,863	105,500	97,557	22,889	74,668	112,235	54,431
Utilities and telephone	*25	6,279	117,505	806,546	344,823	200,929	260,794	375,852	26,245	80,801	128,434	47,640	80,794	78,318	137,905
Net salaries and wages	*11	60,327	383,475	4,250,779	1,578,536	1,608,505	1,063,739	1,342,126	35,577	246,164	837,648	174,858	662,789	217,567	197,107
Gross salaries and wages	*11	60,491	383,475	4,259,950	1,584,568	1,608,505	1,066,877	1,345,232	35,577	268,594	837,648	174,858	662,789	217,567	216,989
Less: Jobs credit	—	*164	—	9,170	6,032	—	*3,139	3,106	—	*22,430	—	—	—	—	*19,882
Windfall profit tax withheld	—	*55	*1	467	144	*56	*267	22	—	*(1)	—	—	—	*1,444	—
Other business deductions	10,297	302,376	512,011	5,887,223	2,752,407	1,606,128	1,528,688	2,452,484	167,725	826,850	809,191	187,215	621,976	737,077	1,383,086
Net income	**113,626**	**250,128**	**695,821**	**16,853,272**	**9,893,929**	**3,226,907**	**3,732,436**	**6,593,762**	**413,333**	**2,140,236**	**2,170,027**	**519,357**	**1,650,670**	**1,846,415**	**2,150,350**

* This estimate should be used with caution because of the small number of sample returns on which it was based.
(1) Less than $500.
NOTE: Detail may not add to total because of rounding.