Sole Proprietorship Returns, 1994

by Shawn M. Harwood

Nonfarm sole proprietorship profits grew 6.6 percent, to $166.8 billion for 1994. Using constant dollars, profits grew 4.2 percent, the second largest annual increase since 1988. This (constant dollar) growth reversed the 1.0 percent decline in 1993 profits. With the exception of a decline in (current dollar) growth rate for the finance, insurance, and real estate division, increasing rates of growth were exhibited in each industrial division for 1994. At 19.6 percent, the transportation and public utilities division produced the largest annual growth in profits among the industrial divisions, followed by the wholesale and retail trade and construction divisions at 12.2 and 12.1 percent, respectively. Services, while producing a 3.6 percent increase in profits from 1993, accounted for 57.4 percent of total 1994 sole proprietorship profits.

For 1994, both total business deductions and receipts demonstrated stronger growth than for 1993. Deductions grew 3.8 percent, the largest annual growth since 1988. However, this increase in deductions (to $623.8 billion) was surpassed by a 4.4 percent increase in receipts to $790.6 billion. The transportation and public utilities division saw the largest percentage growth in both receipts and deductions, 12.5 and 11.4 percent, respectively.

Receipts

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 1994 increased 1.9 percent, from 15.8 million for 1993 to 16.2 million (Figure A) [1]. The two largest industrial divisions, services and wholesale and retail trade, showed moderate increases in the number of sole proprietorship returns for 1994 (1.1 percent and 3.3 percent, respectively). Sole proprietorship business receipts for all industries (the sum of "income from sales and operations" and "other business income") increased 4.4 percent from the 1993 level of $757.2 billion to $790.6 billion for 1994 (Figure B) [2]. Despite decreases in some component industrial groups, all principal industrial divisions reported growth in business receipts. Sole proprietorships in the transportation and public utilities division produced a 12.5 percent increase, the largest percentage growth in 1994 business receipts. Construction division receipts grew 7.9 percent, an $8.5 billion increase, representing the second largest percentage increase as well as the second largest dollar increase. With a 4.4 percent increase yielding receipts $11.4 billion higher than 1993, sole proprietorships in the services division demonstrated the greatest dollar increase for 1994.

Shawn M. Harwood is an economist with the Individual Returns Analysis Section. This article was prepared under the direction of Jeff Hartzok, Chief.

Figure A

Nonfarm Sole Proprietorship Returns, Tax Years 1993 and 1994

Industrial division	Number of returns		
	1993	1994	Percentage increase
	(1)	(2)	(3)
All industries	**15,848,119**	**16,153,871**	**1.9**
Agricultural services	497,148	515,336	3.7
Mining	124,138	126,239	1.7
Construction	1,926,626	1,985,561	3.1
Manufacturing	472,334	513,200	8.7
Transportation and public utilities	711,367	744,110	4.6
Wholesale and retail trade	2,860,073	2,954,466	3.3
Finance, insurance, and real estate	1,273,020	1,344,676	5.6
Services	7,718,150	7,803,277	1.1
All other industries	265,262	167,005	-37.0

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

After the economy recovered from the recession of the early 1980's, sole proprietorship receipts grew annually from 1983 through 1988 (Figure C). Since1988, the consistent growth in receipts stopped, resulting in year-to-year fluctuations between gains and losses. For 1994, total receipts grew 2.0 percent (in constant 1992 dollars), the largest percentage increase since 1988 [3].

Deductions

Total business deductions (cost of sales and operations, plus business expenses, including expenses for a home office) for 1994 increased 3.8 percent from their 1993 level of $600.8 billion to $623.8 billion (Figure B) [4,5]. In constant dollars, deductions grew 1.5 percent (Figure C). This growth represents the largest percentage increase since 1988. All of the principal industrial divisions saw increased growth in business deductions for 1994. Sole proprietorships in the services division reported $176.0 billion in deductions for 1994, a 4.8 percent increase (in current dollars) from 1993 (in contrast to the 0.9 percent increase from 1992 to 1993) (Figure D). This division accounted for 28.2 percent of all sole proprietorship deductions and was the largest contributor to the growth in 1994 deductions.

Representing 48.3 percent of total 1994 business deductions, the cost of sales and operations deduction grew 3.9 percent from 1993 to $301.0 billion (Figure E). This growth was smaller than the 5.6 percent increase of 1993. Comprising 71.9 percent of the cost of sales and operations, purchases grew only 2.9 percent for 1994 (Figure F).

Figure B

Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, by Industry, Tax Years 1993 and 1994

[Money amounts are in billions of dollars]

Selected industrial division or group	Total business receipts			Total business deductions			Net income less deficit		
	1993	1994	Percentage increase	1993	1994	Percentage increase	1993	1994	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries	**757.2**	**790.6**	**4.4**	**600.8**	**623.8**	**3.8**	**156.5**	**166.8**	**6.6**
Construction	107.4	115.9	7.9	89.2	95.4	7.0	18.2	20.4	12.1
Special trade contractors	70.4	80.6	14.5	56.2	64.2	14.2	14.2	16.4	15.5
Transportation and public utilities	35.9	40.4	12.5	30.8	34.3	11.4	5.1	6.1	19.6
Wholesale and retail trade	244.7	248.0	1.3	229.9	231.4	0.7	14.8	16.6	12.2
Wholesale trade	38.8	38.6	-0.5	33.8	33.2	-1.8	5.0	5.4	8.0
Retail trade	205.9	209.3	1.7	196.1	198.2	1.1	9.8	11.2	14.3
Food stores	34.7	34.9	0.6	33.4	33.9	1.5	1.3	1.1	-15.4
Automotive dealers and service stations	55.7	52.1	-6.3	53.9	50.3	-6.7	1.8	1.8	5.0
Eating and drinking places	26.2	27.2	4.0	24.9	25.7	3.2	1.3	1.5	21.0
Finance, insurance, and real estate	52.8	54.1	2.5	33.9	34.2	0.9	18.9	20.0	5.8
Finance	9.8	9.6	-2.0	8.1	8.0	-1.2	1.7	1.6	-5.9
Insurance	18.1	19.1	5.5	10.1	10.5	4.0	7.9	8.6	8.9
Real estate	25.0	25.4	1.6	15.7	15.7	(1)	9.2	9.7	5.4
Services	260.3	271.7	4.4	167.9	176.0	4.8	92.4	95.7	3.6
Business and personal services	67.6	70.8	4.7	48.1	50.0	4.0	19.5	20.7	6.2
Medical services	70.7	73.4	3.8	37.7	39.4	4.5	32.9	34.0	3.3
Legal services	24.1	23.5	-2.5	12.8	12.9	0.8	11.3	10.6	-6.2
Consulting and management services	19.8	22.0	11.1	9.5	10.8	13.7	10.3	11.3	9.7
All other industries	56.1	60.6	8.0	49.0	52.6	7.3	7.1	8.0	12.7

NOTE: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

[1] Less than .05 percent

Figure C

Receipts, Deductions, and Profits, Tax Years 1982-1994

[Money amounts are in billions of dollars]

Tax year	Total business receipts			Total business deductions			Net income (less deficit)		
	Current dollars	Constant dollars[1]		Current dollars	Constant dollars[1]		Current dollars	Constant dollars[1]	
		Amount	Percentage increase		Amount	Percentage increase		Amount	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1982	433.7	618.7	(2)	383.1	546.5	(2)	50.6	72.2	(2)
1983	465.2	636.4	2.9	404.8	553.8	1.3	60.4	82.6	14.5
1984	516.0	679.8	6.8	445.3	586.7	5.9	70.8	93.3	12.9
1985	540.0	688.8	1.3	461.3	588.4	0.3	78.8	100.5	7.8
1986	559.4	694.0	0.8	469.0	581.9	-1.1	90.4	112.2	11.6
1987	610.8	735.0	5.9	505.4	608.2	4.5	105.5	127.0	13.2
1988	672.0	780.5	6.2	545.7	633.8	4.2	126.3	146.7	15.5
1989	692.8	772.4	-1.0	560.2	624.5	-1.5	132.7	147.9	0.9
1990	730.6	780.6	1.1	589.2	629.5	0.8	141.4	151.1	2.1
1991	712.6	732.4	-6.2	571.2	587.1	-6.7	141.5	145.4	-3.7
1992	737.1	737.1	0.6	583.1	583.1	-0.7	154.0	154.0	5.9
1993	757.2	738.0	0.1	600.8	585.6	0.4	156.5	152.5	-1.0
1994	790.6	753.0	2.0	623.8	594.1	1.5	166.8	158.9	4.2

[1] Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis in the Survey of Current Business, January-February, 1996. The deflator represents the annual average of current-weighted prices, based on 1992=100.

[2] Percentage not computed.

Because it represents such a large proportion of the total cost of sales and operations, the low growth in purchases was only moderately offset by stronger relative growth in the cost of labor and in materials and supplies (13.6 and 4.9 percent, respectively).

Total business "expenses" (total business deductions, excluding cost of sales and operations) grew 3.7 percent from 1993, to $322.8 billion. Net salaries and wages grew 3.1 percent from 1993, to $53.6 billion (Figure G). Comprising 16.6 percent of total expenses, this was the largest

Figure D

Percentage Growth of Receipts, Deductions, and Profits, Tax Years 1993 and 1994

Selected industrial division or group	Percentage increase in business receipts		Percentage increase in business deductions		Percentage increase in net income (less deficit)	
	From 1992 to 1993	From 1993 to 1994	From 1992 to 1993	From 1993 to 1994	From 1992 to 1993	From 1993 to 1994
	(1)	(2)	(4)	(5)	(7)	(8)
All Industries	**2.7**	**4.4**	**3.0**	**3.8**	**1.6**	**6.6**
Construction	11.2	7.9	11.9	7.0	7.7	12.1
Special trade contractors	5.2	14.5	4.9	14.2	6.8	15.5
Transportation and public utilities	7.8	12.5	7.7	11.4	8.5	19.6
Wholesale and retail trade	-1.1	1.3	-1.5	0.7	6.5	12.2
Wholesale trade	-3.7	-0.5	-2.9	-1.8	-7.4	8.0
Retail trade	-0.5	1.7	-1.2	1.1	15.3	14.3
Food stores	-2.3	0.6	-2.6	1.5	8.3	-15.4
Automotive dealers and service stations	1.6	-6.3	0.1	-6.7	43.7	5.0
Eating and drinking places	-5.2	4.0	-6.0	3.2	14.1	21.0
Finance, insurance, and real estate	15.0	2.5	17.7	0.9	10.5	5.8
Finance	42.0	-2.0	62.0	-1.2	-10.5	-5.9
Insurance	6.5	5.5	6.3	4.0	5.3	8.9
Real estate	14.2	1.6	10.6	(1)	19.5	5.4
Services	0.3	4.4	0.9	4.8	-0.8	3.6
Business and personal services	-5.8	4.7	-5.3	4.0	-7.6	6.2
Medical services	0.4	3.8	-0.5	4.5	1.5	3.3
Legal services	2.1	-2.5	3.2	0.8	0.9	-6.2
Consulting and management services	5.3	11.1	14.5	13.7	-1.9	9.7

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

[1] Less than .05 percent

business expense for 1994. Car and truck expenses, the second largest business expense with 9.6 percent of the total, grew 15.5 percent from its 1993 level of $26.7 billion to $30.8 billion. For Tax Year 1994, the standard mileage rate rose one cent, to $0.29 per mile. This increase may have had a small impact on the increased car and truck expense deduction. Business expenses were further affected by the Omnibus Reconciliation Act of 1993 (OBRA'93), which reduced the deductible amount of meals and entertainment expenses from 80 to 50 percent. This change generated a 30.5 percent decrease in meals and entertainment expenses deducted, a $649.5 million decline from their 1993 level.

Accounting for 8.1 percent of total business expenses, the depreciation deduction grew to $26.2 billion. This growth represented a 2.4 percent increase (in constant dollars) from 1993 (Figure H). While smaller relative to the 4.6 percent annual increase of 1993, this growth was the second largest expansion of the depreciation deduction since 1985. The increase may be attributable in part to the provision of OBRA'93, that increased the maximum amount of investment certain small businesses could immediately deduct (according to Internal Revenue Code section 179) from $10,000 to $17,500 [6]. The depreciation deduction first began to decline for 1986, following the enactment of the Tax Reform Act of 1986 (TRA'86). TRA'86 reduced the allowable depreciation deduction by lengthening the cost recovery periods and changing the depreciation methods for property placed in service after July 31, 1986. The depreciation deduction dropped 2.4 percent for 1986 and continued to decline through 1992. Beginning with 1993, however, the trend reversed and depreciation increased through 1994. The depreciation deduction represented 4.2 percent of total business deductions for 1994. Depreciation deductions as a percentage of total business deductions remained below the 1985 (pre-TRA'86) level of 5.7 percent.

With the implementation of the Schedule C-EZ for Tax Year 1992, certain smaller businesses could elect not to itemize depreciation and other business deductions. The Schedule C-EZ, *Net Profit From Business* (a simplified version of the Schedule C) and the Schedule C, *Profit or Loss From Business*, are the sources of the sole proprietorship statistics. Taxpayers could use the Schedule C-EZ if they had gross receipts of $25,000 or less; business expenses of $2,000 or less; used the cash accounting method; had no inventories; did not report a net loss from the business; owned only one business as a sole proprietor; had no employees; did not take a deduction for home business expenses; and had no prior year disallowed "passive activity losses" from the business [7]. Because taxpayers using the Schedule C-EZ did not itemize business deductions, the detailed deductions in Table 2 are slightly understated and will not add to the totals.

The numbers and percentages of nonfarm sole proprietorship returns filed on Schedule C-EZ are shown by

Figure E

Components of Business Deductions, Tax Years 1992, 1993, and 1994

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

Business deductions	1992	1993	1994	Percentage increase from 1992 to 1993	Percentage increase from 1993 to 1994
	(1)	(2)	(3)	(4)	(5)
Business deductions, total [1,2]	**563,146,571**	**600,765,115**	**623,833,149**	**3.0**	**3.8**
Cost of sales and operations	**274,219,623**	**289,577,573**	**301,004,349**	**5.6**	**3.9**
Inventory, beginning of year	28,860,062	30,585,415	31,280,679	6.0	2.3
Cost of labor	18,838,120	20,685,004	23,497,436	9.8	13.6
Purchases	204,316,835	210,260,432	216,364,863	2.9	2.9
Materials and supplies	28,825,291	32,701,327	34,304,359	13.4	4.9
Other costs	23,277,487	27,140,420	29,159,106	16.6	7.4
Inventory, end of year	29,898,172	31,795,025	33,602,094	6.3	5.7
Business expenses, total	**308,926,948**	**311,187,542**	**322,828,800**	**0.7**	**3.7**
Advertising expenses	7,344,070	7,599,257	7,987,458	3.5	5.1
Bad debts from sales or services	1,065,802	960,701	1,066,595	-9.9	11.0
Car and truck expenses	23,919,600	26,714,114	30,844,739	11.7	15.5
Commissions	10,456,775	8,706,883	9,029,108	-16.7	3.7
Depletion	628,917	568,446	551,570	-9.6	-3.0
Depreciation	23,273,917	24,964,396	26,157,756	7.3	4.8
Employee benefit programs	1,186,031	1,252,242	1,291,800	5.6	3.2
Insurance	13,259,715	13,172,614	13,288,806	-0.7	0.9
Legal and professional services	5,698,841	5,649,951	6,208,512	-0.9	9.9
Meals and entertainment deducted	4,571,529	4,598,258	3,193,551	0.6	-30.5
Mortgage interest	4,626,346	4,181,330	3,842,810	-9.6	-8.1
Other interest paid on business indebtedness	5,779,818	5,249,285	5,326,838	-9.2	1.5
Office expenses	7,395,168	7,642,163	8,001,703	3.3	4.7
Pension and profit-sharing plans	527,945	636,097	604,673	20.5	-4.9
Rent on machinery and equipment	4,551,560	4,733,446	5,656,767	4.0	19.5
Rent on business property	20,596,886	20,274,625	21,112,726	-1.6	4.1
Repairs	9,705,814	9,847,207	10,385,279	1.5	5.5
Supplies	(3)	15,401,709	16,506,864	n.a.	7.2
Net salaries and wages	52,316,452	52,045,887	53,649,098	-0.5	3.1
Taxes paid	12,618,367	13,062,473	13,600,223	3.5	4.1
Travel	5,860,143	5,865,812	6,084,095	0.1	3.7
Utilities	14,546,685	16,068,808	16,917,728	10.5	5.3
Home office business deductions	2,966,899	3,042,538	3,134,560	2.5	3.0
Other business deductions	75,374,008	58,173,090	57,488,445	-22.8	-1.2

n.a. = Not available

[1] Includes returns with Schedule C-EZ attached. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

[2] Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.

[3] Included in "Other business deductions."

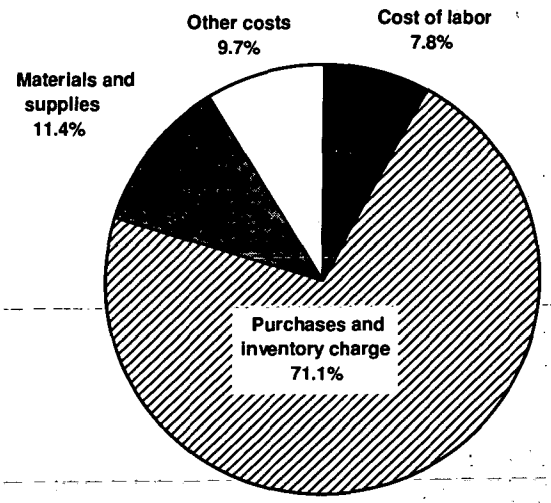
industrial division in Figure I. Of the almost 2.0 million Schedule C-EZ returns filed for 1994, about 1.2 million, or 63.3 percent, were filed by taxpayers in the service industries. Business receipts from Schedule C-EZ filers totaled $6.6 billion, or 0.8 percent of total business receipts. The $0.9 billion in business deductions reported on Schedule C-EZ returns represented only 0.1 percent of total business deductions for all industries for 1994. In fact, despite accounting for the vast majority of Schedule C-EZ filers among the industrial divisions, sole proprietorships in the services division reported only 0.3 percent of their business deductions on Schedule C-EZ returns.

Profits and Losses

All principal industrial divisions showed an increase in sole proprietorship profits for 1994. Total profits grew 6.6 percent from 1993, increasing from $156.5 billion to $166.8 billion (Figure B) [8]. While both total receipts and deductions increased, a higher annual growth of receipts (a 4.4 percent increase in receipts compared to the 3.8 percent growth in deductions) yielded this increase in total profits. Using constant dollars, 1994 receipts rose 2.0 percent and deductions grew 1.5 percent, yielding a 4.2 percent increase in profits. This increase in profits reversed the 1.0 percent fall for 1993.

Figure F

Nonfarm Sole Proprietorship Costs of Sales and Operations, Tax Year 1994



With the exception of the services division, the annual increase in profits was generated by greater percentage increases in business receipts relative to deductions. Sole proprietorships in the transportation and public utilities division reported a 12.5 percent increase in receipts and, with an 11.4 percent increase in deductions, produced the largest percentage increase in 1994 profits, 19.6 percent (Figure B). The wholesale and retail trade division displayed an increase in profits of 12.2 percent, while sole proprietorships in the construction division reported a 12.1 percent increase. Profits for the finance, insurance, and real estate division grew 5.8 percent.

The services division and its component groups, medical services and consulting and management services, saw increases in profits of 3.6, 3.3, and 9.7 percent, respectively. However, in contrast to other divisions showing growth in profits, these sole proprietorships demonstrated growth in business deductions that surpassed that of receipts. The increases in profits despite greater growth in deductions relative to receipts may be explained by an examination of business deductions as a percentage of receipts (Figure J). Business deductions, as a percentage of receipts for all nonfarm sole proprietorships, were 78.9 percent for 1994. By comparison, the services division, medical services, and consulting and management services displayed relatively low percentage of deductions to receipts (64.8, 53.6, and 49.0 percent, respectively). As a consequence of this comparatively low ratio, profits increased despite the larger growth in deductions.

TRA'86 may have influenced 1994 sole proprietorship profits through its placement of restrictions on "passive losses." Beginning in 1987, these restrictions were an effort to curb investment in "tax shelters" [7]. These restrictions, however, have had a limited effect on overall sole proprietorship profits, amounting to only $109.7 million for 1994.

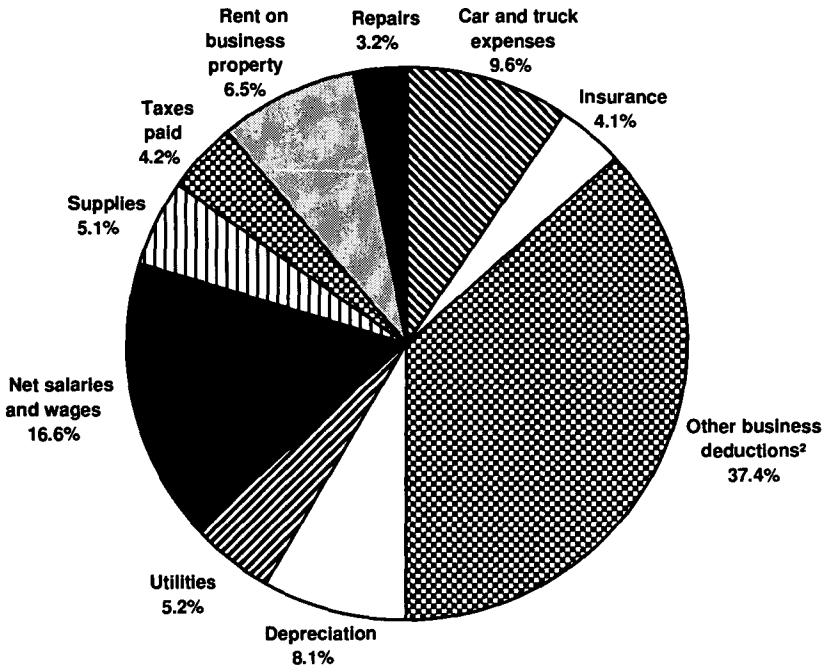
In constant dollars, positive net income increased 3.7 percent from 1993, while net losses grew only 0.2 percent (Figure H). The annual increase in net income contrasts with the 0.6 percent decline of 1993. Further, it was the second strongest increase since 1988, before the economy began its decline toward the recession of 1991. Among the principal industrial divisions, sole proprietorships in the transportation and public utilities division and in the construction division reported the largest (current dollar) annual increases, 16.9 and 11.1 percent, respectively (Figure K). Services, accounting for more than half of total positive net income for sole proprietorships, showed growth of 4.0 percent from 1993. However, growth in net income for services was moderately offset by a 9.9 percent growth in net loss. The $7.6 billion net loss for the services division accounted for 36.3 percent of the total net loss for 1994 sole proprietorships. Net loss for medical services, the largest industrial group in the services division, increased 31.3 percent from 1993. Similarly, the largest industrial group in the construction division, special trade contractors, displayed a 14.1 percent increase in net losses.

Industry Trends

Services was the largest sole proprietorship division in terms of total business receipts, with 34.4 percent of the total for 1994 (Figure B). Receipts for this division, at $271.7 billion, grew 4.4 percent from the $260.3 billion for 1993. Total deductions for the services division increased 4.8 percent to $176.0 billion. Service division profits increased 3.6 percent, up from the 0.8 percent decline of 1993 (Figure D). This annual increase brought profits to $95.7 billion, accounting for 57.4 percent of total sole proprietorship profits (down from the 59.0 percent share of total profits for 1993). Medical and health services reported increases in both receipts and deductions. The net effect of these changes was a 3.3 percent growth in profits to $34.0 billion, representing 35.5 percent of total services division profits. Accounting for 21.6 percent of services' profits, the business and personal services group grew at a rate of 6.2 percent (in contrast to a 7.6 percent decline of 1993) to $20.7 billion (Figure D). Consulting and management services' profits grew 9.7 percent, generated by increases in receipts and deductions of 11.1 and 13.7

Figure G

Nonfarm Sole Proprietorship Total Business Expenses, Tax Year 1994[1]



[1]Total business expenses equals all business expenses minus cost of sales and operations. For 1994, this amount was $322.8 billion.
[2]Other business deductions include: commissions, office expenses, advertising expenses, travel meals entertainment, bad debts, depletion, employee benefits, interest, legal and professional services, pension and profit-sharing, and home office deductions. "Other business deductions" also includes all Schedule C-EZ deductions.

Figure H

Net Income, Net Loss, and Depreciation, Tax Years 1982-1994

[Money amounts are in billions of dollars]

Tax year	Current dollars			Constant dollars [1]			Percentage increase in constant dollars [1]		
	Net income	Net loss	Depreciation	Net income	Net loss	Depreciation	Net income	Net loss	Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1982	68.6	18.1	19.1	97.9	25.8	27.3	(2)	(2)	(2)
1983	78.6	18.3	22.1	107.5	25.0	30.2	9.8	-3.1	10.7
1984	89.8	19.1	23.9	118.4	25.1	31.5	10.1	0.7	4.3
1985	98.8	20.0	26.3	126.0	25.5	33.5	6.4	1.5	6.5
1986	110.5	20.1	26.4	137.1	24.9	32.8	8.8	-2.4	-2.3
1987	123.8	18.3	25.6	149.0	22.0	30.8	8.7	-11.5	-6.2
1988	145.5	19.2	26.1	169.0	22.3	30.3	13.5	1.2	-1.5
1989	152.4	19.7	24.5	169.9	21.9	27.3	0.5	-1.6	-9.9
1990	161.7	20.2	23.7	172.7	21.6	25.4	1.6	-1.5	-7.1
1991	162.4	20.9	23.1	166.9	21.5	23.7	-3.3	-0.6	-6.5
1992	173.5	19.5	23.3	173.5	19.5	23.3	3.9	-9.2	-1.9
1993	177.0	20.5	25.0	172.5	20.0	24.3	-0.6	2.5	4.5
1994	187.8	21.0	26.2	178.9	20.0	24.9	3.7	0.2	2.4

[1] Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis in the Survey of Current Business, January-February, 1996. The deflator represents the annual average of current-weighted prices, based on 1992=100.
[2] Percentage not calculated.

Figure I

Sole Proprietorship Returns with Schedule C-EZ Compared to All Sole Proprietorship Returns, Tax Year 1994

[Money amounts are in millions of dollars]

Industrial division	Number of returns			Total business deductions		
	Total	With Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)
All industries	**16,153,871**	**1,955,999**	**12.1**	**623,833.1**	**897.1**	**0.1**
Construction	1,985,561	189,764	9.6	95,409.7	103.9	0.1
Transportation and public utilities	744,110	80,276	10.8	34,276.1	46.2	0.1
Wholesale and retail trade	2,954,466	169,428	5.7	231,423.3	64.9	(1)
Finance, insurance, and real estate	1,344,676	95,059	7.1	34,172.9	51.0	0.1
Services	7,803,277	1,237,679	15.9	175,975.8	551.8	0.3
All other industries	1,321,780	183,792	13.9	52,575.4	79.3	0.2

[1] Less than 0.05 percent.

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

percent, respectively. In contrast, however, sole proprietorships in the legal services group reported a 2.5 percent decline in receipts. The decline in receipts, coupled with a 0.8 percent increase in deductions, produced a 6.2 percent drop in profits.

Wholesale and retail trade was the second largest sole proprietorship division, with 31.4 percent of total receipts. For this division, the growth of receipts surpassed deductions to yield a 12.2 percent increase in profits, up from the 6.5 percent increase for 1993 (Figure D). While receipts for the wholesale trade group fell 0.5 percent, deductions fell 1.8 percent, resulting in an 8.0 percent increase in profits. This reversed a 7.4 percent decline for 1993. Retail trade receipts grew 1.7 percent and deductions grew 1.1 percent, resulting in a 14.3 percent increase in profits. Within the retail group, a 21.0 percent increase in profits for eating and drinking places contrasted with a 15.4 percent drop in profits reported for food stores.

The third largest industrial division was construction, with receipts totaling $115.9 billion. This amount represented 14.7 percent of sole proprietorship receipts and was a 7.9 percent increase from 1993. Similarly, deductions increased by 7.0 percent. Profits grew 12.1 percent to $20.4 billion, an improved annual increase compared to the 7.7 percent growth of the prior year. Special trade contractors, with 80.4 percent of construction profits, showed increases of 14.5 percent for receipts and 15.5 percent for profits.

The fourth largest division was finance, insurance, and real estate, which represented 6.8 percent of 1994 sole proprietorship receipts. The 2.5 percent increase in receipts, combined with a 0.9 percent increase in deductions, yielded a growth in profits of 5.8 percent to $20.0 billion. This growth was smaller than the 10.5 percent increase of the prior year. Finance, insurance, and real estate was the only principal industrial division to show a growth in profits that did not exceed its 1993 growth. Declines for finance, in receipts, deductions, and profits (5.9 percent), were offset by increases in profits for both insurance and real estate (8.9 and 5.4 percent, respectively).

Summary

For 1994, nonfarm sole proprietorship receipts and deductions grew faster relative to their 1993 growth. Despite the largest percentage increase in business deductions since 1988, the growth in business receipts surpassed that of deductions, yielding a 6.6 percent increase in total profits. In constant dollars, profits increased 4.2 percent, reversing the 1.0 percent drop for 1993. The increase in 1994 profits was the second largest annual increase (in constant dollars) since 1988. With the exception of finance, real estate, and insurance, all of the principal industrial divisions saw an improved growth in profits that exceeded the rates of increase for 1993. The transportation and public utilities, wholesale and retail trade, and construction divisions produced the largest percentage increases in current dollar profits, with increases of 19.6, 12.2, and 12.1 percent, respectively. Services accounted for 57.4 percent of total sole proprietorship profits. While the services division was responsible for a smaller share of total sole proprietorship profits than for 1993, the 3.6 percent increase in profits contrasts with the 0.8 percent decrease of 1993. With the continued impact of the Omnibus Budget Reconciliation Act of 1993 (OBRA'93) on expensing of capital expenditures, total 1994 depreciation deductions increased 4.8 percent. Further provisions in OBRA'93 generated a 30.5 percent decline in deductible meals and entertainment.

Figure J

Business Deductions, by Selected Industrial Groups, Tax Year 1994

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

Selected business deductions	All nonfarm industries	Construction		Wholesale and Retail Trade			
		Total	Special trade contractors	Total	Wholesale trade	Retail trade: Total	Retail trade: Food stores
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Business deductions, total [1,2]	**623,833,149**	**95,409,697**	**64,154,297**	**231,423,275**	**33,241,655**	**198,181,620**	**33,861,025**
Cost of sales and operations	301,004,349	56,026,950	33,896,874	164,158,367	24,744,998	139,413,369	26,289,080
Inventory, beginning of year	31,280,679	2,418,405	749,809	22,622,337	2,123,929	20,498,409	2,178,211
Cost of labor	23,497,436	10,602,119	7,440,129	3,504,521	322,586	3,181,936	342,488
Purchases	216,364,863	17,602,046	11,617,409	151,855,602	22,242,052	129,613,550	25,030,945
Materials and supplies	34,304,359	18,966,004	11,027,964	5,069,497	1,071,716	3,997,781	565,700
Other costs	29,159,106	8,877,522	3,896,911	5,387,794	1,315,076	4,072,718	324,830
Inventory, end of year	33,602,094	2,439,146	835,348	24,281,384	2,330,361	21,951,024	2,153,094
Car and truck expenses	30,844,739	5,655,693	4,625,931	5,119,597	1,422,345	3,697,252	203,282
Depreciation	26,157,756	3,645,047	2,810,248	4,183,054	479,195	3,703,860	540,630
Legal and professional services	6,208,512	552,472	391,898	995,205	147,671	847,535	111,845
Meals and entertainment deducted	3,193,551	157,540	123,519	515,199	195,315	319,884	5,309
Rent on machinery and equipment	5,656,767	644,430	471,574	905,259	115,946	789,313	142,601
Rent on business property	21,112,726	644,201	526,865	7,131,420	391,451	6,739,969	853,743
Supplies	16,506,864	3,723,832	3,051,325	2,485,962	274,364	2,211,599	248,215
Net salaries and wages	53,649,098	7,032,663	5,663,228	13,527,883	942,218	12,585,665	1,781,031
Utilities	16,917,728	1,364,264	1,097,573	5,484,140	575,954	4,908,186	928,263
Home office business deductions	3,134,560	280,648	219,826	318,898	111,335	207,563	*1,582
Business deductions as a percentage of receipts	**78.9**	**82.4**	**79.6**	**93.3**	**86.0**	**94.7**	**96.9**

Selected business deductions	Finance, Insurance, and Real Estate				Services		
	Total	Finance	Insurance	Real estate	Total	Medical and health services	Consulting, research, and management
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Business deductions, total [1,2]	**34,172,902**	**7,961,917**	**10,514,197**	**15,696,788**	**175,975,833**	**39,372,280**	**10,809,344**
Cost of sales and operations	8,194,621	4,191,015	868,468	3,135,138	42,295,872	3,932,948	1,609,832
Inventory, beginning of year	1,523,933	226,844	13,231	1,283,858	3,129,490	247,924	88,596
Cost of labor	222,642	15,070	37,571	170,001	4,900,757	612,396	132,608
Purchases	4,727,451	2,992,186	297,870	1,437,394	25,394,281	1,490,110	794,883
Materials and supplies	265,632	*128,639	25,042	111,951	6,104,598	822,893	139,928
Other costs	2,965,905	964,188	522,148	1,479,570	6,210,656	1,041,542	552,122
Inventory, end of year	1,510,943	135,913	27,394	1,347,636	3,443,910	281,919	98,306
Car and truck expenses	3,676,588	225,963	1,296,757	2,153,868	9,936,109	1,129,542	1,133,358
Depreciation	1,339,691	143,620	388,585	807,486	10,531,994	1,863,373	674,531
Legal and professional services	662,129	128,480	181,682	351,967	3,412,182	952,204	564,323
Meals and entertainment deducted	604,151	74,918	264,771	264,462	1,289,506	218,543	265,088
Rent on machinery and equipment	427,783	70,016	215,283	142,484	2,035,926	449,357	185,016
Rent on business property	1,244,920	219,910	548,806	476,204	10,549,753	3,063,244	415,361
Supplies	597,080	70,504	214,460	312,116	7,650,323	2,189,997	322,016
Net salaries and wages	2,390,430	291,039	1,617,894	481,496	23,574,471	9,228,530	602,933
Utilities	1,374,703	152,308	578,369	644,025	7,109,570	1,420,976	445,041
Home office business deductions	207,519	25,274	86,007	96,238	2,123,680	189,184	269,544
Business deductions as a percentage of receipts	**63.1**	**82.8**	**54.9**	**61.9**	**64.8**	**53.6**	**49.0**

[1] Includes returns with Schedule C-EZ attached. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

[2] Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.

* Estimate should be used with caution because of the small number of sample returns on which it is based.

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

Data Sources and Limitations

The 1994 sole proprietorship estimates are based on a stratified probability sample of unaudited individual income tax returns, Forms 1040 and 1040PC, processed by the Internal Revenue Service during 1995. Returns in the

Figure K

Net Income and Net Loss, by Industrial Group, Tax Years 1993 and 1994
[Money amounts are in thousands of dollars]

Industrial group	Net Income			Deficit		
	1993	1994	Percentage increase	1993	1994	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)
All industries	**176,983,281**	**187,845,139**	**6.1**	**20,524,477**	**21,046,471**	**2.5**
Construction	19,736,445	21,924,654	11.1	1,565,179	1,481,308	-5.4
Special trade contractors	15,040,952	17,395,213	15.7	846,836	965,989	14.1
Transportation and public utilities	5,980,520	6,993,090	16.9	908,956	874,761	-3.8
Wholesale and retail trade	20,795,068	22,311,296	7.3	6,023,456	5,735,373	-4.8
Wholesale trade	5,667,159	5,985,349	5.6	688,604	576,671	-16.3
Retail trade	15,127,909	16,325,948	7.9	5,334,852	5,158,702	-3.3
Food stores	1,568,557	1,508,118	-3.9	277,394	431,291	55.5
Automotive dealers and service stations	2,340,908	2,270,072	-3.0	582,802	423,782	-27.3
Eating and drinking places	1,927,467	2,185,229	0.1	713,254	653,286	-8.4
Finance, insurance, and real estate	21,307,515	22,488,915	5.5	2,441,808	2,517,231	3.1
Finance	2,366,090	2,336,374	-1.3	682,592	693,529	1.6
Insurance	8,455,682	9,243,686	9.3	512,349	604,849	18.1
Real estate	10,485,743	10,908,855	4.0	1,246,867	1,218,852	-2.2
Services	99,379,993	103,350,605	4.0	6,948,962	7,634,282	9.9
Business and personal services	21,726,207	23,111,059	6.4	2,246,777	2,361,147	5.1
Medical services	33,331,169	34,549,715	3.7	395,440	519,252	31.3
Legal services	11,654,827	10,875,441	-6.7	355,609	284,992	-19.9
All other industries	9,783,740	10,776,579	10.1	2,636,116	2,803,516	6.4

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

sample were stratified based on: (a) the presence or absence of Schedule C, *Profit or Loss From Business (Sole Proprietorship)* or Schedule C-EZ, *Net Profit From Business* and Schedule F, *Farm Income and Expenses*; (b) the larger of positive income or negative income (i.e., "adjusted gross income" before statutory adjustments); and (c) tax year. The returns were selected at rates that ranged from 0.02 percent to 100 percent. The 1994 nonfarm sole proprietorship data are based on a sample of 37,462 returns and a population of 16,160,509 returns [9]. The corresponding sample and population for the 1993 data were 35,808 and 15,854,389 returns, respectively.

Since the data presented in this article are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CV's) are used to measure that magnitude. In the absence of sampling error measures for 1994, similar measures for selected amounts for 1993 may be used as approximations; these measures are published in the Fall 1995 *Statistics of Income Bulletin*. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in the appendix to this issue of the *Bulletin*.

Notes and References

[1] For 1994, the 16,153,871 nonfarm sole proprietorship returns accounted for 18,108,775 nonfarm businesses (Figure A). Actually, there may have been more businesses than those counted; processing for tax administration purposes allows only three businesses (reported on separate Schedules C) per return, and combines any remaining businesses on one (or more) of the three Schedules C. *Statistics of Income—1981, Sole Proprietorship Returns* contains a more detailed explanation of the relationship between proprietors and proprietorships.

For purposes of the statistics, if a proprietor owned more than one business, the statistics for each business were combined with those of the proprietor's dominant business and included in the industrial group for that business activity. When this occurred, the sum of net incomes (for businesses reporting a positive net income) reduced by the sum of net deficits (for businesses reporting a deficit) yielded the profits for a specific industrial group.

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

etorship statistics diverge somewhat from those appearing in the *Standard Industrial Classification Manual*, the definitions are consistent.

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

[3] Based on the overall implicit price deflator for gross domestic product (GDP). The deflator is obtained by dividing GDP in current dollars by real (i.e., inflation adjusted for base year 1992) GDP and multiplying by 100. Its values are very similar to those of BEA's chain-type price index for GDP, in which annual adjustments are obtained by averaging estimates of aggregate price changes using detailed output weights for both the current and the preceding year. See U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business,* January-February, 1996. Indices used for Figures C and H were:

Year	Indices	Year	Indices
1982	70.1	1989	89.7
1983	73.1	1990	93.6
1984	75.9	1991	97.3
1985	78.4	1992	100.0
1986	80.6	1993	102.6
1987	83.1	1994	105.0
1988	86.1		

[4] Sole proprietors report personal, i.e, nonbusiness, income and expense items apart from business income or loss, which are reported on the attached Schedules C, *Profit or Loss From Business* (or, to a lesser extent, on Schedule C-EZ, *Net Profit From Business).* Salaries paid to owners qualify as personal income, not as a business expense, and are therefore part of the owner's taxable income. Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses on Schedule A, *Itemized Deductions*. However, the owner of a sole proprietorship may choose to deduct any foreign taxes paid as a business expense, unless the owner elects to claim these taxes as a credit against U.S. income tax.

[5] Business deductions include the home office business deduction. After 1990, home office expenses were calculated separately on Form 8829, *Expenses for Business Use of Your Home*, and the deductible portion brought forward to the Schedule C. In some cases, these expenses were limited. Prior to 1990, these expenses were not limited and were included with other expenses, such as depreciation deduction, utilities, and "other" expenses on the Schedule C.

[6] The cost of certain tangible property placed in service after 1992 (as described in section 179 of the Internal Revenue Code) may be treated as a current expense rather than a capital expenditure subject to depreciation deductions. For 1993, the maximum deduction amount was increased from $10,000 to $17,500. The total amount of this deduction claimed for 1994 for all individual taxpayers (including sole proprietorships) was $15.9 billion, an annual increase of 17.8 percent, down from the 32.4 percent increase for 1993.

[7] Losses generated by any "flow-through" business activity (i.e., such as partnerships or S Corporations for which profits and certain other amounts are passed through to the owners for taxation), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. The Tax Reform Act of 1986 (TRA'86) gradually eliminated the use of passive losses as a means to offset nonpassive income, such as salaries and wages. TRA'86 provided for a 5-year phase-in of the limitations on passive losses for investments made prior to 1987; since Tax Year 1991, the restrictions applied to all passive losses. However, exceptions up to $25,000 were made for certain rental real estate losses. Under prior law, passive losses were fully deductible.

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

[9] The small difference between the number of returns in the population and the total number of returns in Tables 1 and 2 is mainly due to the processing of amended and tentative returns, data from which are not reflected in these statistics.

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll and Net Income, by Industrial Groups

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

Industrial group	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,2]	Payroll [1,3]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All nonfarm industries	**16,153,871**	**790,630,020**	**26,157,756**	**5,656,767**	**21,112,726**	**9,169,647**	**77,146,534**	**166,798,668**
Agricultural services, forestry, and fishing	**515,336**	**19,437,487**	**1,218,546**	**188,398**	**268,181**	**310,828**	**2,555,647**	**3,348,127**
Agricultural services	427,932	16,220,395	941,047	162,129	243,171	237,579	2,338,374	2,352,739
Veterinary services, including pets	24,883	3,230,843	138,494	21,356	73,333	85,940	595,023	714,235
Livestock breeding	28,342	122,353	50,449	14,443	864	5,348	5,396	-190,182
Animal services, except livestock breeding, and veterinary	84,006	3,453,798	177,419	15,859	109,220	46,486	228,394	-11,539
Landscape and horticultural services	241,616	6,666,136	472,200	77,061	35,362	65,846	966,885	1,510,756
Farm labor, management, and crop services	49,086	2,747,265	102,485	33,410	24,393	33,958	542,677	329,468
Forestry, except logging	19,832	1,026,592	65,800	14,360	3,449	9,074	123,593	375,325
Commercial fishing	64,403	2,156,954	204,387	7,527	18,215	58,249	93,400	622,087
Hunting and trapping	3,169	33,546	7,312	4,382	3,346	5,926	279	-2,024
Mining	**126,239**	**6,370,579**	**461,814**	**55,457**	**63,676**	**157,011**	**232,024**	**36,037**
Metal mining	2,283	44,046	8,549	--	7,884	869	3,649	-2,989
Coal mining	31	79,481	12,532	346	3	1,240	9,108	-12,325
Oil and gas extraction	118,058	5,764,422	403,947	50,403	51,313	140,902	158,759	-27,058
Quarrying and nonmetallic minerals, except fuels	5,868	482,631	36,787	4,707	4,475	14,000	60,507	78,409
Construction	**1,985,561**	**115,853,044**	**3,645,047**	**644,430**	**644,201**	**956,719**	**17,634,783**	**20,443,346**
General building contractors and operative builders	309,950	31,266,106	594,849	90,619	113,009	302,107	3,945,823	3,470,840
General building contractors	267,575	27,826,740	521,768	81,261	82,465	282,681	3,570,279	2,943,166
Operative builders	42,375	3,439,366	73,081	9,359	30,544	19,427	375,544	527,673
Heavy construction contractors	43,970	4,003,417	239,950	82,237	4,327	44,930	585,604	543,283
Highway and street construction	1,047	577,005	61,375	9,120	1,631	15,849	82,297	30,206
Heavy construction, except highway	42,922	3,426,412	178,575	73,116	2,697	29,081	503,306	513,076
Special trade contractors	1,631,642	80,583,521	2,810,248	471,574	526,865	609,681	13,103,356	16,429,224
Plumbing, heating, and air conditioning	169,699	11,333,876	299,102	30,989	80,116	90,936	1,587,344	1,784,037
Painting and paperhanging	207,503	6,384,208	208,541	29,170	47,189	39,743	1,118,009	2,006,514
Electrical work	128,583	6,751,643	192,785	15,772	41,394	60,558	1,147,236	1,208,890
Masonry, stonework, tile setting, and plastering	157,986	8,250,491	136,360	61,328	40,071	31,033	2,177,379	1,757,919
Carpentering and flooring	501,220	20,352,552	550,779	52,674	110,302	102,916	2,826,365	5,131,774
Roofing, siding, and sheet metal work	133,127	6,178,093	141,623	39,743	45,167	29,018	920,385	1,561,823
Concrete work	55,491	3,478,998	121,782	31,296	27,556	25,111	644,826	512,430
Miscellaneous special trade contractors	278,033	17,853,660	1,159,275	210,603	135,070	230,367	2,681,813	2,465,837
Manufacturing	**513,200**	**32,928,845**	**1,589,842**	**357,015**	**782,197**	**413,940**	**5,259,387**	**3,927,951**
Food and kindred products	18,470	1,985,501	49,409	3,868	49,922	15,891	203,802	60,388
Textile mill products	5,020	513,169	20,721	742	29,050	965	62,170	5,749
Apparel and other textile products	50,519	2,585,833	80,104	17,733	65,999	26,635	664,616	129,115
Lumber and wood products, except furniture (including logging)	86,963	8,753,394	679,184	87,937	77,801	140,126	1,242,635	822,763
Furniture and fixtures	37,938	1,744,867	53,296	20,593	53,898	15,400	311,187	378,794
Printing, publishing, and allied industries	102,395	5,251,042	179,647	123,418	152,793	58,634	707,863	845,975
Leather and leather products	*4,172	*61,693	*3,284	--	*5,447	*36	--	*-804
Stone, clay, and glass products	41,900	567,034	32,063	2,084	20,344	12,295	65,343	47,546
Primary metal industries	3,622	180,320	846	259	--	--	*7,930	*4,929
Fabricated metal products	26,074	2,296,993	103,599	7,973	75,150	37,921	402,315	280,386
Machinery, except electrical	41,407	3,737,397	237,076	43,426	94,133	57,500	715,972	625,481
Electrical and electronic equipment	10,823	912,130	15,497	3,973	26,811	2,185	146,043	131,754
Paper and allied products	3,260	280,842	6,054	8,036	2,561	1,945	40,380	58,842
Other manufacturing industries	80,635	4,058,629	129,061	36,973	128,288	44,407	689,131	537,031
Transportation and public utilities	**744,110**	**40,406,804**	**3,143,383**	**1,033,662**	**415,505**	**693,673**	**3,252,955**	**6,118,329**
Local and interurban passenger transit	87,930	1,864,618	84,504	233,794	91,055	29,015	59,863	378,875
Taxicabs	49,361	873,428	11,253	143,945	79,686	11,036	9,093	270,803
Bus and limousine transportation	37,288	975,844	68,847	89,848	11,369	16,930	50,771	105,772
Other highway passenger transportation	*1,281	*15,346	*4,403	--	--	*1,049	--	*2,300
Trucking and warehousing	458,620	30,484,562	2,762,202	697,329	193,295	591,680	2,616,607	4,226,787
Trucking, local and long distance, including trash collection without own dump	345,488	28,541,959	2,725,758	594,177	184,058	581,329	2,501,951	3,659,362
Courier or package delivery service	113,070	1,900,234	33,544	102,986	3,248	6,286	110,215	561,083
Public warehousing	*62	*42,369	*2,900	*166	*5,990	*4,065	*4,442	*6,342
Water transportation	13,911	321,033	7,102	6,362	5,195	2,826	5,432	219,166
Air transportation	14,261	530,151	57,024	9,487	5,439	17,330	4,313	180,787
Transportation services	104,715	4,788,858	99,299	72,995	95,428	34,134	328,756	360,880
Travel agents and tour operators	55,635	3,250,820	33,964	15,133	55,830	13,950	177,314	137,071
Other transportation services	49,079	1,538,038	65,335	57,861	39,598	20,184	151,442	223,809
Communication services	35,253	1,648,614	79,291	3,978	21,719	13,539	169,611	514,122
Utilities, including dumps, snowplowing, road cleaning, etc.	29,420	768,967	53,961	9,718	3,373	5,149	68,373	237,712

Footnotes at end of table.

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll and Net Income, by Industrial Groups--Continued

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

Industrial group	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,2]	Payroll [1,3]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wholesale and retail trade	**2,954,466**	**247,975,952**	**4,183,054**	**905,259**	**7,131,420**	**2,257,637**	**17,032,404**	**16,575,923**
Wholesale trade	379,445	38,646,059	479,195	115,946	391,451	213,632	1,264,804	5,408,677
Durable goods, including machinery, wood, metals, etc.	241,881	20,572,053	274,017	59,215	219,304	122,902	798,032	3,478,411
Nondurable goods, including food, fiber, chemicals, etc.	137,564	18,074,006	205,177	56,730	172,147	90,731	466,772	1,930,266
Retail trade	2,575,021	209,329,892	3,703,860	789,313	6,739,969	2,044,004	15,767,601	11,167,246
Building materials, paint, hardware, garden supply, and mobile home dealers	53,697	8,865,649	182,091	37,157	153,283	100,999	803,239	703,212
Lumber and other building materials dealers	12,098	1,754,672	38,583	10,750	22,172	18,997	114,754	114,561
Paint, glass, and wallpaper stores	6,941	890,391	17,368	5,831	29,485	6,303	135,810	116,085
Hardware stores	12,440	3,054,726	44,858	13,067	57,175	39,680	210,052	229,558
Retail nurseries and garden supply stores	17,385	1,974,462	68,965	4,785	39,073	18,542	249,418	136,347
Mobile home dealers	4,834	1,191,398	12,317	2,724	5,379	17,476	93,205	106,661
General merchandise stores	45,451	4,197,349	46,494	7,402	136,972	34,575	190,403	276,277
Variety stores	9,660	1,745,331	16,156	6,191	65,023	17,351	100,577	119,555
Computer and software stores	12,537	853,701	14,694	91	5,157	5,869	5,632	67,215
Other general merchandise stores	23,254	1,598,318	15,644	1,120	66,791	11,354	84,194	89,508
Food stores	153,268	34,937,760	540,630	142,601	853,743	307,092	2,123,519	1,076,826
Grocery stores	86,906	27,091,707	338,251	97,892	476,706	221,122	1,390,368	803,509
Retail bakeries	20,781	1,308,254	75,776	22,860	69,320	29,276	306,444	61,651
Miscellaneous food stores	45,582	6,537,799	126,603	21,850	307,718	56,695	426,708	211,666
Automotive dealers and service stations	166,179	52,148,153	449,511	94,871	633,068	433,513	2,642,322	1,846,290
Motor vehicle dealers--new car dealers (franchised)	8,820	1,223,475	3,840	787	7,403	5,171	45,812	121,022
Motor vehicle dealers--used cars only	66,984	17,275,213	87,233	31,964	105,068	170,828	540,455	671,377
Auto parts and accessories and selected home supply stores	31,544	5,098,205	67,738	23,471	116,364	62,975	445,358	356,152
Gasoline service stations	31,069	22,631,371	208,569	35,404	362,478	116,075	1,384,137	492,385
Boat dealers	3,658	1,175,590	12,685	21	5,881	24,378	39,800	19,203
Miscellaneous automotive dealers	24,103	4,744,300	69,446	3,223	35,873	54,086	186,759	186,150
Apparel and accessory stores	95,722	6,486,611	94,698	12,630	615,581	60,065	516,497	298,344
Men's and boy's clothing stores	6,405	477,134	3,603	154	15,671	4,806	25,854	37,842
Women's ready-to-wear stores	13,664	1,183,226	21,344	3,309	106,412	10,715	130,091	-72,095
Women's accessory and specialty stores	15,635	513,411	4,443	304	24,176	6,598	11,587	63,267
Family clothing stores	12,716	1,311,677	18,177	1,450	129,735	14,123	74,092	80,068
Shoe stores	8,352	1,240,923	11,190	164	106,046	12,700	116,702	109,033
Apparel and accessory stores, not elsewhere classified	38,950	1,760,240	35,942	7,249	233,543	11,124	158,171	80,229
Furniture and home furnishings stores	92,183	9,970,549	249,004	27,927	386,517	148,909	923,173	1,012,714
Furniture stores	18,976	3,291,247	53,982	7,289	111,513	61,912	345,362	265,692
Home furnishings and equipment stores, except appliances	33,250	3,051,986	60,471	8,615	139,849	41,446	249,371	529,316
Household appliance stores	9,131	1,073,669	16,742	7,949	49,242	17,443	92,101	150,773
Television, audio, and electronic stores	13,766	1,752,979	79,630	2,451	48,145	20,830	195,527	10,900
Music and record stores	17,060	800,669	38,178	1,624	37,768	7,278	40,812	56,033
Eating and drinking places	240,813	27,198,496	847,963	127,930	1,615,863	390,758	4,734,282	1,543,479
Eating places	143,931	22,498,008	683,844	95,928	1,437,377	298,138	4,126,306	1,363,303
Drinking places	51,408	4,149,783	152,438	24,873	163,315	90,693	556,201	168,640
Catering services	45,474	550,705	11,682	7,130	15,171	1,927	51,776	11,536
Miscellaneous retail stores	1,727,708	65,525,324	1,293,468	338,794	2,344,941	568,093	3,834,165	4,410,103
Drug stores	5,585	3,667,808	22,888	8,184	52,039	10,966	260,547	290,129
Liquor stores	12,723	4,853,631	71,562	8,775	195,252	51,998	122,405	141,206
Used merchandise and antique stores	112,935	3,592,074	81,415	53,213	274,633	31,389	154,600	198,822
Sporting goods and bicycle shops	35,638	2,927,983	33,767	21,917	59,910	28,051	144,690	117,428
Book stores	12,887	1,099,714	24,301	4,640	72,526	11,110	113,156	46,204
Stationery stores	6,058	1,086,711	24,567	5,277	75,376	22,052	92,999	-5,646
Jewelry stores	34,291	4,124,594	41,884	28,920	234,953	20,839	454,492	308,711
Hobby, toy, and game shops	50,158	1,524,680	19,225	20,119	117,560	15,272	122,600	-27,608
Camera and photographic supply stores	*2,858	*249,216	*15,907	*2,989	*16,718	*4,468	*16,381	*-12,467
Luggage and leather goods stores	*2,036	*406,135	*7,968	*235	*49,210	*2,778	*7,777	*33,198
Fabric and needlework stores	10,499	545,092	16,812	94	49,112	3,543	68,171	-42,250
Catalog or mail order	98,190	2,424,975	30,463	1,549	17,810	9,515	69,872	71,615
Vending machine selling	42,901	1,069,900	153,152	13,296	3,766	12,685	54,539	12,350
Sales by door-to-door, telephone, etc.	1,031,129	16,492,147	276,497	94,671	202,638	124,607	540,615	2,317,337
Gift, novelty, and souvenir shops	66,724	2,982,468	80,064	13,861	266,236	43,570	259,556	-44,013
Fuel oil dealers	2,359	1,782,416	30,456	734	3,308	11,757	72,089	47,742
Florists	53,450	2,709,741	85,933	15,879	148,418	23,906	392,766	12,700
Other retail shops	147,289	13,986,037	276,607	44,441	505,476	139,588	886,908	944,645

Footnote at end of table.

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll and Net Income, by Industrial Groups--Continued

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

Industrial group	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,2]	Payroll [1,3]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance, Insurance, and real estate	**1,344,676**	**54,130,754**	**1,339,691**	**427,783**	**1,244,920**	**1,114,733**	**2,613,072**	**19,971,684**
Finance	121,168	9,619,717	143,620	70,016	219,910	363,658	306,109	1,642,845
Credit agencies and mortgage bankers	14,715	727,738	14,983	5,701	21,882	9,977	42,393	191,373
Security and commodity brokers and services	55,477	5,054,440	70,099	48,877	102,185	100,670	181,744	880,903
Security brokers and dealers	20,943	1,536,747	17,749	15,363	25,792	37,805	22,749	381,312
Investment advisors and services	28,647	1,311,501	44,970	21,909	30,847	23,725	77,322	453,009
Commodity contract brokers, exchanges and services	5,887	2,206,192	7,380	11,606	45,546	39,140	81,672	46,582
Other financial services	50,977	3,837,540	58,538	15,437	95,843	253,011	81,972	570,570
Insurance agents and brokers	361,237	17,146,409	335,186	185,791	528,051	202,032	1,521,158	7,756,164
Insurance services	66,942	2,003,652	53,399	29,492	20,755	8,149	134,307	882,671
Real estate	795,329	25,360,976	807,486	142,484	476,204	540,894	651,497	9,690,003
Real estate property managers	48,605	1,571,854	81,151	7,068	41,454	91,885	107,522	482,024
Operators and lessors of buildings	12,666	631,512	89,862	3,587	20,173	107,512	47,633	22,109
Operators and lessors, other than buildings	8,304	355,848	39,373	1,952	14,301	28,411	15,566	44,541
Real estate agents and brokers	701,762	20,397,346	555,109	119,729	395,289	197,578	369,458	9,036,847
Title abstract companies	6,506	134,313	3,947	2,726	443	646	20,805	59,810
Subdividers and developers	17,487	2,270,102	38,043	7,421	4,543	114,863	90,514	44,672
Services	**7,803,277**	**271,707,333**	**10,531,994**	**2,035,926**	**10,549,753**	**3,258,656**	**28,475,228**	**95,716,323**
Hotels and other lodging places	54,207	5,295,464	586,729	24,728	169,269	552,278	741,452	172,092
Hotels, motels, and tourist courts	34,173	4,617,932	520,857	24,672	153,019	497,263	668,187	88,248
Rooming and boarding houses	10,955	355,620	24,279	45	12,767	30,327	58,042	51,795
Camps and camping parks	9,080	321,913	41,593	10	3,483	24,687	15,223	32,049
Personal services	1,115,578	27,536,995	1,096,452	330,440	2,112,382	272,578	3,023,516	8,045,439
Coin-operated laundries and dry cleaning	14,756	963,059	99,774	14,502	101,542	22,028	123,654	135,063
Other cleaning services, including laundry, dry cleaning, garment, carpet, and upholstery	55,154	3,464,793	180,542	80,431	219,386	59,832	679,551	572,998
Photographic portrait studios	53,567	1,870,971	122,915	22,220	118,897	12,533	126,774	315,719
Beauty shops	390,965	9,136,522	235,804	92,122	1,174,534	82,020	1,292,962	2,951,544
Barber shops	59,529	1,467,524	34,990	30,195	156,998	14,567	141,229	651,711
Funeral service and crematories	7,085	967,568	47,230	27,434	13,461	12,708	79,487	209,101
Miscellaneous personal services, including valet parking	534,523	9,666,556	375,196	63,538	327,564	68,890	579,859	3,209,303
Business services	1,810,694	43,283,000	2,030,012	309,188	793,314	427,000	3,989,585	12,704,473
Advertising, except direct mail	64,431	2,779,841	91,118	13,573	45,978	26,887	92,634	607,408
Consumer credit reporting and collecting services	*3,699	*121,431	*1,584	*118	*3,691	*478	*25,242	*12,723
Janitorial and related services to buildings	458,799	6,149,025	241,235	46,925	47,087	29,305	909,528	2,116,884
Computer and data processing services	164,770	3,574,956	193,965	13,085	61,530	19,314	266,696	1,431,372
Mailing, reproduction, commercial art and photography, and stenographic services	210,000	4,885,418	245,864	54,742	122,901	27,106	230,596	1,494,150
Computer repair, maintenance, and leasing	25,244	1,102,806	18,200	6,377	13,253	2,377	21,972	134,844
Equipment rental and leasing, except computer and automotive	26,734	1,680,435	399,691	39,743	39,204	100,415	128,527	216,380
Other business services	857,018	22,989,090	838,357	134,626	459,670	221,117	2,314,389	6,690,711
Automobile repair and services	367,713	24,390,134	1,107,038	235,994	900,229	287,549	3,015,876	2,799,695
Automotive rentals or leasing, without drivers	9,285	563,204	141,351	783	754	20,472	39,881	17,744
Automobile parking, except valet	5,155	251,983	5,566	35,259	38,464	4,579	27,494	54,822
Automotive repair shops	254,167	18,907,593	742,187	177,610	758,149	197,276	2,495,646	1,927,379
Automotive services, except repair	99,104	4,667,353	217,934	22,341	102,862	65,222	452,855	799,750
Miscellaneous repair services	274,172	9,690,028	375,429	49,536	282,657	108,227	737,216	2,016,711
TV and audio equipment repair	20,625	673,283	16,219	9,083	40,605	2,424	26,197	203,784
Electrical repair, except TV and audio equipment	63,117	2,271,213	80,490	3,757	45,855	17,784	221,571	393,304
Reupholstery and furniture repair	29,606	1,133,950	16,758	4,466	67,919	19,918	141,073	250,634
Other miscellaneous repair	160,824	5,611,582	261,962	32,230	128,279	68,100	348,375	1,168,988
Motion pictures	61,304	2,611,159	275,415	44,166	203,288	21,836	206,319	495,213
Motion picture and video production	35,386	1,042,388	88,939	32,627	22,673	3,835	26,551	396,024
Motion picture and tape distribution and allied services	5,753	73,780	14,264	476	4,429	1,787	3,203	1,485
Motion picture theaters	*707	*77,555	*883	*120	*4,729	*1,005	*14,009	*12,481
Video tape rentals	19,457	1,417,437	171,330	10,942	171,458	15,209	162,556	85,223
Amusement and recreation services, except motion pictures	598,896	12,352,635	941,846	99,580	497,439	178,302	749,545	2,355,729
Entertainers, producers, agents, and related services	334,019	5,195,389	382,284	47,864	103,955	33,999	140,261	1,771,965
Bowling centers	1,490	263,703	27,542	352	1,299	22,781	35,746	41,869
Professional sports and racing, including promoters and managers	93,025	2,104,879	180,143	15,492	30,671	16,114	124,600	151,343
Other amusement and recreational services	144,383	4,494,747	338,636	35,625	302,195	100,130	433,808	369,357
Physical fitness facilities	25,980	293,916	13,240	248	59,318	5,278	15,129	21,196

Footnotes at end of table.

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll and Net Income, by Industrial Groups--Continued

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

Industrial group	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,2]	Payroll [1,3]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Services-Continued								
Medical and health services	803,042	73,408,542	1,863,373	449,357	3,063,244	783,176	9,840,926	34,030,464
Offices of physicians	226,754	30,023,440	567,505	151,822	1,095,163	198,444	3,063,480	17,102,541
Offices of dentists	96,415	21,768,103	695,779	141,802	912,870	308,171	4,309,678	8,065,381
Offices of osteopathic physicians	15,531	1,592,451	38,915	19,141	40,962	12,754	162,785	971,985
Offices of chiropractors	31,507	4,029,375	148,108	52,083	240,629	61,592	534,949	1,574,954
Offices of optometrists	8,569	2,105,351	77,709	13,809	116,584	39,531	304,063	537,465
Offices of podiatrists	4,409	760,832	26,487	10,095	59,238	8,604	108,958	270,977
Registered and practical nurses	67,276	698,962	14,803	185	11,553	5,405	17,615	420,314
Nursing and personal care facilities	55,324	2,712,914	81,807	6,649	82,254	88,766	685,669	437,628
Medical and dental laboratories	18,159	1,055,868	15,186	9,731	48,612	3,591	132,998	412,084
Other medical and health services	279,098	8,661,247	197,072	44,042	455,379	56,317	520,731	4,237,135
Legal services	273,869	23,463,564	505,528	165,452	1,144,143	221,835	2,955,123	10,590,448
Educational services	238,063	2,524,147	115,766	11,122	101,581	23,975	122,960	887,825
Child day care	530,024	5,269,482	186,415	14,142	82,340	76,875	481,975	1,757,415
Ministers and chaplains	208,508	2,415,127	70,408	922	29,815	16,284	1,781	1,455,174
Engineering services	110,051	4,662,113	165,387	17,771	81,766	29,918	648,469	1,987,414
Architectural services	48,398	2,298,006	88,135	20,293	97,323	21,188	350,626	560,548
Surveying services	15,804	719,733	25,343	8,460	14,640	6,584	161,783	211,149
Accounting, auditing, and bookkeeping services	328,872	6,333,077	318,182	40,427	333,593	74,138	619,193	2,726,525
Management services	98,940	2,924,724	80,194	56,552	70,199	23,496	163,598	1,542,266
Consulting services	750,112	19,137,164	594,337	128,464	345,162	119,519	571,943	9,714,887
Public relations	19,225	462,604	20,248	1,964	15,801	569	7,046	170,733
Counseling, except health practitioners	95,807	2,929,635	85,758	27,367	211,569	13,331	86,297	1,492,123
Nature of business not allocable	**167,005**	**1,819,222**	**44,385**	**8,837**	**12,874**	**6,452**	**91,033**	**660,948**

Footnotes at end of table.

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll and Net Income, by Industrial Groups--Continued

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

Industrial group	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,2]	Payroll [1,3]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries	**12,186,610**	**693,225,374**	**19,093,772**	**4,494,215**	**16,982,300**	**6,348,620**	**65,990,274**	**187,845,139**
Agricultural services, forestry, and fishing	**361,270**	**16,631,541**	**719,954**	**148,026**	**220,009**	**205,460**	**2,227,171**	**4,294,651**
Agricultural services	290,315	13,754,078	576,852	122,381	197,598	166,749	2,040,651	3,184,777
Veterinary services, including pets	16,786	3,006,530	118,324	18,701	67,465	71,657	579,002	781,424
Livestock breeding	1,523	69,931	5,101	--	593	19	50	6,708
Animal services, except livestock breeding, and veterinary	44,751	2,365,729	57,526	11,533	77,799	25,523	175,742	336,835
Landscape and horticultural services	184,805	5,832,447	313,341	60,710	27,986	42,897	821,624	1,688,433
Farm labor, management, and crop services	42,451	2,479,441	82,560	31,436	23,755	26,654	464,234	371,377
Forestry, except logging	13,231	940,156	34,590	14,255	2,939	6,252	106,725	400,491
Commercial fishing	54,610	1,908,493	108,512	7,015	17,066	32,375	79,674	696,549
Hunting and trapping	*3,114	*28,814	--	*4,375	*2,406	*84	*121	*12,834
Mining	**82,363**	**3,877,332**	**207,215**	**42,194**	**24,876**	**49,118**	**138,931**	**917,855**
Metal mining	1,131	39,743	439	--	*7,000	*82	*3,032	*15,282
Coal mining	*13	*36,665	*2,472	*26	*3	*45	*1,797	*3,808
Oil and gas extraction	75,884	3,421,713	174,000	37,590	16,016	36,103	103,194	811,014
Quarrying and nonmetallic minerals, except fuels	5,335	379,211	30,303	4,578	1,856	12,888	30,908	87,752
Construction	**1,724,445**	**102,205,474**	**2,927,060**	**506,268**	**533,538**	**692,539**	**15,091,211**	**21,924,654**
General building contractors and operative builders	257,830	25,820,999	449,013	77,772	93,567	175,764	3,220,124	3,932,862
General building contractors	218,571	22,579,256	378,551	70,179	64,050	164,135	2,864,969	3,371,931
Operative builders	39,259	3,241,743	70,461	7,593	29,517	11,629	355,155	560,930
Heavy construction contractors	39,450	3,495,874	219,263	63,908	4,179	38,797	521,722	596,580
Highway and street construction	997	523,991	56,414	5,089	1,616	13,484	67,426	35,720
Heavy construction, except highway	38,452	2,971,883	162,849	58,819	2,564	25,314	454,295	560,860
Special trade contractors	1,427,166	72,888,601	2,258,783	364,588	435,791	477,978	11,349,366	17,395,213
Plumbing, heating, and air conditioning	143,422	9,937,119	251,002	24,099	58,860	76,084	1,321,149	1,926,148
Painting and paperhanging	186,727	5,734,581	158,592	23,827	38,317	30,776	825,882	2,099,056
Electrical work	102,848	6,163,028	165,622	14,629	40,059	34,369	1,021,196	1,299,774
Masonry, stonework, tile setting, and plastering	142,190	7,601,683	112,558	36,313	37,689	27,492	1,990,742	1,827,723
Carpentering and flooring	454,199	19,049,717	485,145	39,619	90,717	96,793	2,542,384	5,273,046
Roofing, siding, and sheet metal work	124,766	5,894,287	125,848	29,633	42,483	26,712	855,573	1,588,268
Concrete work	50,192	3,245,493	111,754	30,324	25,451	21,765	606,561	553,622
Miscellaneous special trade contractors	222,821	15,262,693	848,262	166,144	102,216	163,987	2,185,879	2,827,576
Manufacturing	**366,251**	**29,230,997**	**1,246,767**	**285,319**	**662,168**	**313,932**	**4,670,637**	**4,787,557**
Food and kindred products	4,960	1,634,381	27,247	3,369	24,728	11,948	146,898	162,690
Textile mill products	*3,741	*466,732	*20,721	*742	*27,930	*965	*39,397	*36,375
Apparel and other textile products	30,439	2,022,384	52,478	5,813	61,954	16,370	565,609	251,851
Lumber and wood products, except furniture (including logging)	67,953	7,586,035	520,379	56,404	60,931	104,284	1,077,003	964,867
Furniture and fixtures	34,143	1,656,251	51,017	18,860	49,816	14,779	284,949	383,837
Printing, publishing, and allied industries	70,753	4,574,610	146,496	104,198	123,364	42,865	610,527	1,056,913
Leather and leather products	**	**	**	**	**	**	**	**
Stone, clay, and glass products	20,568	481,371	15,675	1,285	12,746	9,237	59,968	123,821
Primary metal industries	*3,622	*180,320	*846	*259	--	--	*7,930	*4,929
Fabricated metal products	19,612	2,093,590	91,423	4,978	57,635	34,165	374,161	330,571
Machinery, except electrical	37,252	3,539,885	208,933	41,793	87,781	46,278	675,722	644,792
Electrical and electronic equipment	9,342	895,412	15,214	3,972	26,710	2,158	143,373	147,778
Paper and allied products	**	**	**	**	**	**	**	**
Other manufacturing industries	59,170	3,780,364	89,958	35,609	120,597	28,938	644,719	617,945
Transportation and public utilities	**597,887**	**34,472,206**	**2,349,051**	**890,008**	**319,173**	**527,580**	**2,658,977**	**6,993,090**
Local and interurban passenger transit	74,890	1,671,416	60,822	210,360	74,892	22,981	55,474	450,255
Taxicabs	45,830	849,508	6,737	143,945	69,510	11,036	9,093	292,933
Bus and limousine transportation	27,778	806,563	49,681	66,414	5,382	10,896	46,381	155,021
Other highway passenger transportation	*1,281	*15,346	*4,403	--	--	*1,049	--	*2,300
Trucking and warehousing	380,467	26,243,289	2,114,430	627,507	159,707	466,882	2,139,304	4,727,210
Trucking, local and long distance, including trash collection without own dump	295,210	24,533,226	2,086,528	527,548	150,618	458,515	2,028,509	4,080,533
Courier or package delivery service	85,203	1,672,794	26,315	99,824	3,099	6,266	106,784	639,304
Public warehousing	*54	*37,269	*1,587	*135	*5,990	*2,101	*4,011	*7,373
Water transportation	11,289	288,422	822	--	--	514	--	240,742
Air transportation	10,694	384,425	14,089	2,866	2,777	2,101	3,713	237,587
Transportation services	68,466	3,620,783	64,958	36,407	72,350	22,166	255,187	524,934
Travel agents and tour operators	32,392	2,263,638	12,214	8,262	33,174	6,493	118,409	264,075
Other transportation services	36,074	1,357,145	52,744	28,145	39,176	15,672	136,778	260,859
Communication services	27,064	1,523,618	53,212	3,150	6,089	8,650	139,474	565,981
Utilities, including dumps, snowplowing, road cleaning, etc.	25,017	740,252	40,718	9,718	3,359	4,287	65,824	246,381

Footnotes at end of table.

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll and Net Income, by Industrial Groups--Continued

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

Industrial group	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,2]	Payroll [1,3]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade	**1,733,561**	**207,756,704**	**2,871,000**	**649,946**	**5,298,423**	**1,579,234**	**13,712,290**	**22,311,296**
Wholesale trade	274,936	34,551,786	371,532	109,758	328,655	167,993	1,127,405	5,985,349
Durable goods, including machinery, wood, metals, etc.	171,689	18,663,884	200,262	56,815	189,142	94,784	727,157	3,860,379
Nondurable goods, including food, fiber, chemicals, etc.	103,247	15,887,903	171,270	52,943	139,513	73,209	400,249	2,124,970
Retail trade	1,458,625	173,204,918	2,499,469	540,188	4,969,768	1,411,241	12,584,885	16,325,948
Building materials, paint, hardware, garden supply, and mobile home dealers	41,200	7,319,665	127,085	26,040	108,623	75,486	634,337	808,229
Lumber and other building materials dealers	9,862	1,199,203	28,796	586	19,759	14,639	69,130	137,881
Paint, glass, and wallpaper stores	6,709	835,624	10,945	5,801	23,763	6,196	125,890	119,669
Hardware stores	9,023	2,562,644	31,565	12,794	43,640	27,119	164,822	259,709
Retail nurseries and garden supply stores	11,157	1,612,634	44,390	4,143	19,963	10,451	207,369	174,206
Mobile home dealers	4,449	1,109,559	11,388	2,717	1,498	17,081	67,126	116,762
General merchandise stores	28,449	3,717,996	31,344	6,891	117,725	20,349	144,308	345,052
Variety stores	6,097	1,610,881	13,439	6,074	55,228	9,184	89,998	142,892
Computer and software stores	6,531	773,802	8,173	91	4,510	1,917	5,606	96,399
Other general merchandise stores	15,822	1,333,313	9,731	725	57,987	9,248	48,705	105,760
Food stores	102,778	28,303,080	369,478	73,438	661,573	210,559	1,610,335	1,508,118
Grocery stores	61,205	22,489,564	255,592	51,262	396,778	154,894	1,125,405	1,011,693
Retail bakeries	14,489	918,060	47,655	11,478	56,621	19,377	165,583	111,208
Miscellaneous food stores	27,084	4,895,456	66,231	10,698	208,174	36,287	319,347	385,216
Automotive dealers and service stations	116,463	44,998,484	333,193	71,145	528,439	295,103	2,270,630	2,270,072
Motor vehicle dealers--new car dealers (franchised)	7,483	1,147,080	2,801	766	4,680	4,279	43,237	146,181
Motor vehicle dealers--used cars only	44,139	15,399,821	65,399	17,065	95,931	121,408	475,554	848,104
Auto parts and accessories and selected home supply stores	22,952	4,492,123	50,945	20,398	92,500	37,931	353,539	418,314
Gasoline service stations	22,087	19,378,001	161,846	30,525	305,727	85,957	1,225,999	572,646
Boat dealers	1,827	735,957	8,467	21	5,046	13,324	23,577	43,055
Miscellaneous automotive dealers	17,975	3,845,502	43,736	2,370	24,556	32,204	148,723	241,772
Apparel and accessory stores	65,870	4,958,695	58,383	10,454	421,432	35,323	389,940	609,038
Men's and boy's clothing stores	5,528	421,671	1,847	154	9,074	4,326	20,371	43,061
Women's ready-to-wear stores	5,248	776,652	6,844	3,239	55,616	2,427	79,708	65,507
Women's accessory and specialty stores	9,302	411,388	3,189	304	18,465	4,794	11,311	84,108
Family clothing stores	11,293	952,794	11,231	588	88,108	9,515	59,608	115,226
Shoe stores	7,149	1,184,808	9,003	147	97,206	7,728	108,340	119,875
Apparel and accessory stores, not elsewhere classified	27,351	1,211,383	26,269	6,021	152,963	6,534	110,602	181,261
Furniture and home furnishings stores	61,737	8,675,161	158,319	25,763	289,417	119,310	763,847	1,292,219
Furniture stores	16,460	2,943,979	50,383	6,949	86,396	58,024	304,677	330,212
Home furnishings and equipment stores, except appliances	25,461	2,698,503	52,443	8,280	89,474	28,261	196,867	605,910
Household appliance stores	8,047	953,978	10,311	6,970	45,848	12,892	69,524	162,784
Television, audio, and electronic stores	4,103	1,313,614	27,418	1,939	30,114	13,021	151,968	104,389
Music and record stores	7,666	765,088	17,765	1,624	37,585	7,112	40,812	88,924
Eating and drinking places	155,789	21,550,885	586,560	88,249	1,207,694	264,802	3,622,227	2,261,443
Eating places	97,667	18,387,899	502,648	70,314	1,087,743	226,165	3,211,000	1,861,979
Drinking places	25,446	2,860,022	82,435	17,743	114,227	37,674	384,074	323,250
Catering services	32,675	302,964	1,476	192	5,724	964	27,154	76,215
Miscellaneous retail stores	886,339	53,680,951	835,107	238,209	1,634,863	390,308	3,149,260	7,231,777
Drug stores	5,288	3,480,769	21,334	7,661	45,326	10,560	243,651	291,783
Liquor stores	8,237	3,606,442	49,303	5,415	117,550	43,798	98,638	177,553
Used merchandise and antique stores	59,124	2,782,215	53,554	48,576	166,724	15,292	136,897	386,153
Sporting goods and bicycle shops	14,321	2,371,013	23,656	6,533	33,883	22,040	120,656	188,526
Book stores	7,222	1,017,894	18,315	3,520	53,389	10,122	94,856	87,606
Stationery stores	3,527	896,742	15,852	4,150	64,227	12,154	69,779	39,944
Jewelry stores	25,971	3,515,913	35,820	27,120	207,476	12,926	401,212	363,462
Hobby, toy, and game shops	27,144	1,103,800	13,793	18,771	63,813	10,834	111,953	85,395
Camera and photographic supply stores	**	**	**	**	**	**	**	**
Luggage and leather goods stores	**	**	**	**	**	**	**	**
Fabric and needlework stores	1,698	228,064	3,928	82	11,447	499	28,833	20,801
Catalog or mail order	33,000	2,072,133	24,722	1,009	12,887	4,007	68,806	278,993
Vending machine selling	9,365	713,226	43,180	1,711	2,600	3,060	53,955	155,036
Sales by door-to-door, telephone, etc.	538,098	13,907,516	186,628	62,835	164,072	72,319	492,751	3,510,100
Gift, novelty, and souvenir shops	37,089	1,924,849	34,227	12,931	173,809	33,635	129,661	165,535
Fuel oil dealers	2,160	1,542,873	26,627	16	1,228	7,395	53,454	59,915
Florists	22,709	1,943,578	44,439	7,324	81,697	17,235	265,820	168,358
Other retail shops	89,112	12,044,977	229,979	28,685	377,995	110,876	766,081	1,205,695

Footnote at end of table.

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll and Net Income, by Industrial Groups--Continued

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

Industrial group	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,2]	Payroll [1,3]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Finance, Insurance, and real estate	**992,666**	**48,327,679**	**1,040,246**	**319,823**	**977,519**	**576,635**	**2,323,445**	**22,488,915**
Finance	93,082	7,372,532	112,206	33,487	131,941	93,066	257,952	2,336,374
Credit agencies and mortgage bankers	12,882	666,550	13,660	5,653	15,252	5,800	39,123	229,169
Security and commodity brokers and services	39,505	3,485,960	48,298	15,033	47,184	46,958	155,791	1,217,425
Security brokers and dealers	14,729	966,202	15,074	1,269	11,872	3,620	14,267	489,093
Investment advisors and services	21,254	1,154,940	26,645	10,544	28,517	18,421	71,751	550,058
Commodity contract brokers, exchanges and services	3,523	1,364,818	6,578	3,219	6,795	24,917	69,773	178,273
Other financial services	40,694	3,220,022	50,248	12,802	69,506	40,308	63,038	889,780
Insurance agents and brokers	277,415	16,073,097	277,736	153,408	460,521	179,425	1,446,073	8,254,519
Insurance services	53,972	1,890,682	41,594	12,410	17,225	6,728	107,604	989,167
Real estate	568,197	22,991,367	608,710	120,517	367,832	297,416	511,816	10,908,855
Real estate property managers	**	**	**	**	**	**	**	**
Operators and lessors of buildings	5,925	375,745	32,471	3,190	3,306	36,895	15,945	140,343
Operators and lessors, other than buildings	5,847	294,533	29,721	1,868	10,854	16,599	11,210	87,631
Real estate agents and brokers	505,451	19,165,036	453,565	101,037	315,754	143,552	347,873	9,699,802
Title abstract companies	**	**	**	**	**	**	**	**
Subdividers and developers	6,911	1,618,769	17,149	5,200	2,028	39,828	29,778	330,704
Services	**6,194,555**	**249,166,693**	**7,711,094**	**1,650,539**	**8,935,640**	**2,399,879**	**25,092,744**	**103,350,605**
Hotels and other lodging places	27,927	3,709,845	314,882	19,354	134,501	320,759	497,611	577,106
Hotels, motels, and tourist courts	17,452	3,285,658	289,633	19,334	130,915	298,161	440,521	443,579
Rooming and boarding houses	8,956	270,167	9,725	19	1,364	21,111	52,500	76,020
Camps and camping parks	3,519	154,020	15,524	--	*2,222	*1,488	*4,590	*57,507
Personal services	879,438	24,652,641	809,097	271,782	1,678,899	215,581	2,606,722	8,901,839
Coin-operated laundries and dry cleaning	12,160	831,773	74,938	13,689	68,172	15,270	119,320	149,208
Other cleaning services, including laundry, dry cleaning, garment, carpet, and upholstery	46,093	3,067,330	136,733	67,423	205,719	36,471	584,815	642,972
Photographic portrait studios	33,790	1,469,842	92,865	6,603	54,780	10,435	93,636	435,903
Beauty shops	338,613	8,385,190	199,152	81,051	984,479	78,005	1,105,575	3,084,798
Barber shops	54,816	1,385,614	24,495	30,195	124,833	14,567	141,229	679,505
Funeral service and crematories	6,856	955,559	45,355	27,434	13,461	12,461	79,487	214,024
Miscellaneous personal services, including valet parking	387,109	8,557,332	235,559	45,387	227,455	48,372	482,661	3,695,429
Business services	1,464,737	38,606,421	1,357,074	205,414	651,884	275,207	3,224,268	14,209,220
Advertising, except direct mail	43,633	2,472,499	48,790	6,698	40,836	10,159	63,956	720,490
Consumer credit reporting and collecting services	*3,699	*121,431	*1,584	*118	*3,691	*478	*25,242	*12,723
Janitorial and related services to buildings	402,773	5,521,421	167,668	32,903	32,595	18,726	689,198	2,297,933
Computer and data processing services	126,375	3,192,366	126,197	9,060	48,951	14,652	135,513	1,609,498
Mailing, reproduction, commercial art and photography, and stenographic services	165,506	4,346,602	174,186	28,313	98,928	20,832	206,122	1,653,753
Computer repair, maintenance, and leasing	19,761	763,709	9,512	6,374	7,587	1,594	17,725	151,861
Equipment rental and leasing, except computer and automotive	18,903	1,353,021	236,851	23,902	30,740	49,546	119,699	353,452
Other business services	684,087	20,835,372	592,287	98,045	388,556	159,219	1,966,814	7,409,509
Automobile repair and services	271,725	20,833,230	778,444	181,975	724,488	214,179	2,490,650	3,268,212
Automotive rentals or leasing, without drivers	4,662	373,593	58,520	--	7	7,284	28,762	45,670
Automobile parking, except valet	5,118	244,073	3,708	35,259	36,359	3,733	25,738	55,653
Automotive repair shops	185,184	15,875,207	528,196	130,469	599,726	152,046	2,029,950	2,318,099
Automotive services, except repair	76,760	4,340,358	188,020	16,246	88,395	51,116	406,200	848,791
Miscellaneous repair services	203,766	8,956,044	309,736	33,327	242,041	85,249	657,443	2,220,167
TV and audio equipment repair	11,713	621,263	8,891	34	28,602	2,273	26,197	236,753
Electrical repair, except TV and audio equipment	50,452	2,198,769	70,299	3,757	38,076	14,636	210,619	432,943
Reupholstery and furniture repair	24,775	1,002,838	11,206	4,260	53,151	17,969	114,192	278,852
Other miscellaneous repair	116,825	5,133,174	219,340	25,275	122,212	50,370	306,435	1,271,620
Motion pictures	41,880	2,249,572	187,775	39,536	162,260	10,728	174,168	662,939
Motion picture and video production	26,819	931,701	58,576	28,956	17,437	1,824	20,307	461,231
Motion picture and tape distribution and allied services	*1,697	*39,650	*1,322	*48	--	*30	*3,202	*21,668
Motion picture theaters	*664	*71,835	*671	*120	*4,256	*159	*12,546	*14,062
Video tape rentals	12,700	1,206,386	127,207	10,411	140,567	8,715	138,113	165,978
Amusement and recreation services, except motion pictures	389,608	9,677,542	443,997	61,065	233,953	86,562	543,888	3,751,309
Entertainers, producers, agents, and related services	220,162	4,633,517	187,092	36,833	72,587	15,468	122,637	2,291,359
Bowling centers	*1,336	*208,560	*20,501	*352	*18	*15,943	*20,020	*48,600
Professional sports and racing, including promoters and managers	48,770	1,724,940	60,676	11,879	6,835	7,193	105,212	674,630
Other amusement and recreational services	100,369	2,952,536	169,907	11,865	140,894	44,609	291,115	680,632
Physical fitness facilities	18,971	157,989	5,821	136	13,620	3,350	4,904	56,088

Footnotes at end of table.

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll and Net Income, by Industrial Groups--Continued

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

Industrial group	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,2]	Payroll [1,3]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services-Continued								
Medical and health services	710,526	71,218,476	1,748,029	433,642	2,864,372	715,310	9,339,254	34,549,715
Offices of physicians	210,003	29,616,419	553,164	151,269	1,078,239	192,547	3,013,798	17,246,586
Offices of dentists	92,557	21,484,702	673,146	130,099	886,603	293,276	4,216,233	8,121,897
Offices of osteopathic physicians	14,489	1,589,122	38,915	19,140	40,835	12,672	162,169	979,523
Offices of chiropractors	27,760	3,968,109	136,638	52,083	213,701	59,972	527,517	1,601,414
Offices of optometrists	7,584	2,068,701	73,396	13,459	114,954	34,003	295,982	552,037
Offices of podiatrists	4,409	760,832	26,487	10,095	59,238	8,604	108,958	270,977
Registered and practical nurses	62,967	677,549	14,764	35	6,865	5,405	9,147	437,697
Nursing and personal care facilities	41,906	1,962,900	51,267	4,893	33,836	60,960	427,373	520,088
Medical and dental laboratories	15,762	927,089	14,469	9,602	32,755	3,507	100,113	422,430
Other medical and health services	233,089	8,163,054	165,783	42,965	397,346	44,363	477,964	4,397,066
Legal services	231,416	22,969,216	459,803	145,371	1,076,599	201,907	2,848,630	10,875,441
Educational services	195,936	2,241,851	65,448	8,353	82,882	7,561	73,044	1,052,233
Child day care	450,582	4,440,170	140,133	5,154	46,534	41,052	241,260	1,864,311
Ministers and chaplains	175,079	2,330,374	57,606	799	29,365	8,017	1,621	1,530,315
Engineering services	85,046	4,569,953	129,707	17,155	78,241	26,919	626,294	2,078,696
Architectural services	37,669	2,099,972	72,244	19,866	93,622	16,926	302,217	606,025
Surveying services	15,770	716,101	25,283	8,460	14,640	6,584	159,163	211,813
Accounting, auditing, and bookkeeping services	275,186	6,081,717	244,006	40,205	289,921	65,798	595,862	2,874,755
Management services	75,500	2,767,540	60,378	47,080	42,399	15,642	130,047	1,754,450
Consulting services	566,496	17,789,526	428,189	88,530	274,810	74,396	513,901	10,633,766
Public relations	17,906	435,303	11,235	1,046	15,801	462	4,323	177,267
Counseling, except health practitioners	78,363	2,821,199	68,028	22,426	198,429	11,041	62,378	1,551,026
Nature of business not allocable	**133,612**	**1,556,748**	**21,385**	**2,092**	**10,953**	**4,242**	**74,868**	**776,516**

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Data not shown to avoid disclosure of specific sole proprietorship information. However, the data are included in the appropriate totals.

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

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

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

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

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups

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

Net income status, item	All nonfarm industries	Agricultural services, forestry, and fishing					Mining	
		Total	Livestock breeding	Animal services, except livestock breeding, and veterinary	Landscape and horticultural services	All other agricultural services, forestry, and fishing	Total	Oil and gas extraction
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**16,153,871**	**515,336**	**28,342**	**84,006**	**241,616**	**161,373**	**126,239**	**118,058**
Business receipts, total [1]	**790,630,020**	**19,437,487**	**122,353**	**3,453,798**	**6,666,136**	**9,195,200**	**6,370,579**	**5,764,422**
Income from sales and operations [1]	778,493,996	19,199,262	112,254	3,421,614	6,610,650	9,054,745	6,037,648	5,438,400
Other business income	12,136,024	238,224	10,099	32,184	55,485	140,455	332,932	326,022
Business deductions, total [1,2]	**623,833,149**	**16,097,940**	**311,874**	**3,474,340**	**5,155,431**	**7,156,294**	**6,329,911**	**5,786,848**
Cost of sales and operations	301,004,349	5,701,686	31,317	1,843,039	1,701,851	2,125,480	1,855,619	1,702,452
Inventory, beginning of year	31,280,679	211,118	*50	58,389	35,421	117,258	88,625	71,277
Cost of labor	23,497,436	636,655	*18	*54,367	351,460	230,809	62,168	41,700
Purchases	216,364,863	3,756,402	*30,884	1,693,990	719,966	1,311,563	736,164	701,145
Materials and supplies	34,304,359	983,695	–	69,018	490,863	423,814	66,289	41,999
Other costs	29,159,106	323,081	*981	42,484	147,267	132,349	989,075	916,357
Inventory, end of year	33,602,094	209,265	*618	75,209	43,126	90,312	86,702	70,026
Advertising expenses	7,987,458	137,705	2,862	35,834	57,854	41,155	12,557	7,868
Bad debts from sales or services	1,066,595	27,699	*191	16,409	*7,063	4,037	23,868	13,446
Car and truck expenses	30,844,739	816,300	5,777	104,767	463,874	241,880	184,255	162,058
Commissions	9,029,108	83,329	1,892	20,977	13,928	46,532	25,566	21,164
Depletion	551,570	232	*35	53	*4	*140	465,664	449,926
Depreciation	26,157,756	1,218,546	50,449	177,419	472,200	518,477	461,814	403,947
Employee benefit programs	1,291,800	28,077	*252	*1,131	8,024	18,671	5,990	3,691
Insurance	13,288,806	480,216	3,142	49,961	226,564	200,549	76,763	60,899
Legal and professional services	6,208,512	128,600	1,183	21,180	35,362	70,874	118,603	114,018
Meals and entertainment deducted	3,193,551	61,279	1,042	4,825	11,186	44,226	9,132	8,643
Mortgage interest	3,842,810	130,823	1,869	16,728	20,333	91,894	21,333	20,280
Other interest paid on business indebtedness	5,326,838	180,005	3,480	29,759	45,513	101,253	135,678	120,623
Office expenses	8,001,703	138,256	1,101	18,608	46,519	72,028	36,889	34,991
Pension and profit-sharing plans	604,673	9,624	–	*120	–	9,504	1,423	851
Rent on machinery and equipment	5,656,767	188,398	14,443	15,859	77,061	81,035	55,457	50,403
Rent on other business property	21,112,726	268,181	*864	109,220	35,362	122,735	63,676	51,313
Repairs	10,385,279	535,383	10,546	62,895	230,525	231,417	74,571	51,503
Supplies	16,506,864	641,472	11,459	111,661	235,932	282,420	82,116	62,262
Net salaries and wages	53,649,098	1,918,993	5,378	174,026	615,425	1,124,164	169,856	117,059
Taxes paid	13,600,223	374,481	1,884	40,135	126,723	205,738	203,035	185,585
Travel	6,084,095	125,364	4,982	24,097	12,052	84,233	27,699	25,004
Utilities	16,917,728	368,492	6,887	109,683	93,116	158,807	75,200	66,525
Home office business deductions	3,134,560	45,193	*3	*10,861	21,788	12,542	6,006	1,220
Other business deductions	57,488,445	2,459,208	150,837	475,051	575,396	1,257,925	2,131,796	2,045,770
Net income less deficit [1,2]	**166,798,668**	**3,348,127**	**-190,182**	**-11,539**	**1,510,756**	**2,039,092**	**36,037**	**-27,058**
Net income [1,2]	187,845,139	4,294,651	6,708	336,835	1,688,433	2,262,675	917,855	811,014
Deficit [2]	21,046,471	946,524	196,890	348,374	177,678	223,583	881,818	838,072

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	All nonfarm industries	Agricultural services, forestry, and fishing					Mining	
		Total	Livestock breeding	Animal services, except livestock breeding, and veterinary	Landscape and horticultural services	All other agricultural services, forestry, and fishing	Total	Oil and gas extraction
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH NET INCOME								
Number of returns [1]	**12,186,610**	**361,270**	**1,523**	**44,751**	**184,805**	**130,191**	**82,363**	**75,884**
Business receipts, total [1]	**693,225,374**	**16,631,541**	**69,931**	**2,365,729**	**5,832,447**	**8,363,434**	**3,877,332**	**3,421,713**
Income from sales and operations [1]	682,450,689	16,412,681	69,926	2,341,896	5,778,934	8,221,926	3,666,512	3,216,588
Other business income	10,774,685	218,860	*5	23,833	53,514	141,508	210,819	205,125
Business deductions, total [1,2]	**505,396,224**	**12,336,890**	**63,223**	**2,028,894**	**4,144,014**	**6,100,759**	**2,959,616**	**2,610,839**
Cost of sales and operations	247,507,775	4,424,557	*30,119	1,098,608	1,390,397	1,905,434	872,253	785,672
Inventory, beginning of year	21,326,878	148,743	--	31,673	23,353	93,718	15,704	10,396
Cost of labor	20,097,756	531,476	--	*39,796	270,328	221,352	54,304	*41,311
Purchases	176,387,641	2,751,463	*29,548	972,124	590,342	1,159,448	472,197	451,778
Materials and supplies	29,304,825	849,806	--	*61,412	383,803	404,591	61,646	41,270
Other costs	23,676,302	273,757	*571	*20,880	145,850	106,456	306,013	271,427
Inventory, end of year	23,285,627	130,688	--	27,277	23,278	80,132	37,611	30,511
Advertising expenses	6,256,217	100,377	*1,991	21,672	46,351	30,363	9,128	4,826
Bad debts from sales or services	611,648	15,451	*191	*4,876	*7,061	3,324	9,144	8,925
Car and truck expenses	24,843,156	624,255	--	63,879	364,960	195,416	155,054	134,704
Commissions	7,492,989	63,623	*31	12,619	13,857	37,116	8,951	6,959
Depletion	288,879	*33	--	*2	*1	*30	224,671	211,674
Depreciation	19,093,772	719,954	*5,101	57,526	313,341	343,986	207,215	174,000
Employee benefit programs	1,141,541	24,532	--	*919	7,501	16,112	4,497	2,605
Insurance	11,160,483	396,945	*96	32,455	190,185	174,209	54,730	42,738
Legal and professional services	4,808,013	94,944	*156	7,462	24,585	62,741	32,723	30,118
Meals and entertainment deducted	2,648,772	48,232	*3	2,298	10,835	35,096	6,124	5,846
Mortgage interest	2,597,662	81,626	--	8,310	*8,062	65,254	4,705	3,652
Other interest paid on business indebtedness	3,750,958	123,833	*19	17,213	34,835	71,767	44,413	32,451
Office expenses	6,503,460	116,203	*435	10,982	40,986	63,800	19,662	17,974
Pension and profit-sharing plans	591,359	9,188	--	*116	--	9,072	1,021	*461
Rent on machinery and equipment	4,494,215	148,026	--	*11,533	60,710	75,783	42,194	37,590
Rent on other business property	16,982,300	220,009	*593	77,799	27,986	113,631	24,876	16,016
Repairs	8,010,556	404,846	*1,476	36,696	175,902	190,771	55,762	37,760
Supplies	13,569,823	515,363	*1,298	82,271	179,948	251,846	69,822	53,675
Net salaries and wages	45,892,517	1,695,695	*50	135,946	551,296	1,008,403	84,626	61,882
Taxes paid	10,939,727	311,705	*9	24,470	106,833	180,392	107,816	95,613
Travel	4,671,360	73,043	*138	9,895	11,898	51,111	18,930	17,014
Utilities	13,397,866	292,166	*3,893	80,433	72,462	135,379	45,538	38,136
Home office business deductions	2,645,592	34,829	--	*7,180	19,233	8,416	*5,232	*449
Other business deductions	44,614,647	1,767,056	17,624	223,690	463,011	1,062,731	845,253	784,824
Net income [1,2]	**187,845,139**	**4,294,651**	**6,708**	**336,835**	**1,688,433**	**2,262,675**	**917,855**	**811,014**
Returns with Schedule C-EZ:								
Number of returns	1,955,999	64,538	*6	*6,185	38,978	19,369	7,895	7,895
Business receipts	6,586,998	267,591	*21	*15,260	174,285	78,025	17,714	17,714
Total deductions	897,097	30,398	*(3)	*42	21,778	8,577	5,348	5,348
Net income	**5,689,901**	**237,193**	***21**	***15,218**	**152,507**	**69,447**	**12,367**	**12,367**

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Mining--Cont'd	Construction						
				Special trade contractors				
	All other mining	Total	General building and heavy construction contractors [4]	Total	Plumbing, heating, and air conditioning	Painting and paperhanging	Electrical work	Masonry, stonework, tile setting, and plastering
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**8,181**	**1,985,561**	**353,919**	**1,631,642**	**169,699**	**207,503**	**128,583**	**157,986**
Business receipts, total [1]	**606,158**	**115,853,044**	**35,269,523**	**80,583,521**	**11,333,876**	**6,384,208**	**6,751,643**	**8,250,491**
Income from sales and operations [1]	599,248	115,022,191	34,803,379	80,218,813	11,321,790	6,354,127	6,635,279	8,249,237
Other business income	6,910	830,852	466,144	364,708	12,086	*30,081	116,364	*1,254
Business deductions, total [1,2]	**543,063**	**95,409,697**	**31,255,401**	**64,154,297**	**9,549,840**	**4,377,694**	**5,542,753**	**6,492,572**
Cost of sales and operations	153,167	56,026,950	22,130,076	33,896,874	5,711,442	1,860,063	2,938,184	3,422,615
Inventory, beginning of year	*17,348	2,418,405	1,668,597	749,809	273,824	*5,044	79,626	23,880
Cost of labor	*20,468	10,602,119	3,161,991	7,440,129	895,582	744,168	531,125	1,309,961
Purchases	35,019	17,602,046	5,984,637	11,617,409	2,912,448	278,271	1,284,119	586,606
Materials and supplies	*24,291	18,966,004	7,938,040	11,027,964	1,622,812	720,578	934,081	1,069,477
Other costs	72,718	8,877,522	4,980,610	3,896,911	267,344	114,394	199,208	463,716
Inventory, end of year	*16,676	2,439,146	1,603,798	835,348	260,569	*2,393	89,977	31,026
Advertising expenses	4,689	512,142	94,113	418,029	76,139	49,398	22,715	27,906
Bad debts from sales or services	*10,422	53,194	4,208	48,986	12,844	*398	2,815	*2,318
Car and truck expenses	22,197	5,655,693	1,029,762	4,625,931	553,937	463,341	350,120	496,931
Commissions	*4,401	882,048	316,038	566,010	39,748	42,270	22,645	94,056
Depletion	15,738	16,413	*3,342	*13,071	--	*605	*2,341	--
Depreciation	57,867	3,645,047	834,799	2,810,248	299,102	208,541	192,785	136,360
Employee benefit programs	2,299	136,447	24,790	111,658	28,198	3,946	18,615	*3,477
Insurance	15,864	2,671,294	608,901	2,062,392	291,965	182,382	180,309	186,856
Legal and professional services	4,585	552,472	160,574	391,898	54,833	34,246	28,550	24,844
Meals and entertainment deducted	490	157,540	34,021	123,519	9,436	17,732	8,368	13,387
Mortgage interest	*1,053	355,050	154,400	200,650	30,673	10,701	25,037	*5,705
Other interest paid on business indebtedness	15,056	601,668	192,637	409,031	60,263	29,042	35,521	25,329
Office expenses	1,897	518,945	123,208	395,737	76,815	34,150	46,352	29,445
Pension and profit-sharing plans	*573	30,219	7,951	22,268	*2,332	*837	*1,092	*9,341
Rent on machinery and equipment	5,053	644,430	172,856	471,574	30,989	29,170	15,772	61,328
Rent on other business property	12,362	644,201	117,336	526,865	80,116	47,189	41,394	40,071
Repairs	23,067	1,303,894	288,620	1,015,273	75,991	51,059	37,831	93,360
Supplies	19,854	3,723,832	672,507	3,051,325	376,452	359,022	400,938	300,105
Net salaries and wages	52,797	7,032,663	1,369,436	5,663,228	691,762	373,842	616,110	867,417
Taxes paid	17,450	1,598,332	391,162	1,207,169	234,997	85,758	137,569	93,855
Travel	2,695	277,908	73,498	204,410	21,651	31,540	27,078	8,518
Utilities	8,675	1,364,264	266,691	1,097,573	207,053	86,136	103,149	64,536
Home office business deductions	*4,786	280,648	60,821	219,826	23,460	27,904	7,266	17,473
Other business deductions	86,026	6,620,491	2,107,036	4,513,455	551,635	338,092	271,130	463,394
Net income less deficit [1,2]	**63,095**	**20,443,346**	**4,014,122**	**16,429,224**	**1,784,037**	**2,006,514**	**1,208,890**	**1,757,919**
Net income [1,2]	106,842	21,924,654	4,529,441	17,395,213	1,926,148	2,099,056	1,299,774	1,827,723
Deficit [2]	43,747	1,481,308	515,319	965,989	142,111	92,542	90,885	69,804

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Mining--Cont'd	Construction						
				Special trade contractors				
	All other mining	Total	General building and heavy construction contractors	Total	Plumbing, heating, and air conditioning	Painting and paperhanging	Electrical work	Masonry, stonework, tile setting, and plastering
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
BUSINESSES WITH NET INCOME								
Number of returns [1]	**6,479**	**1,724,445**	**297,279**	**1,427,166**	**143,422**	**186,727**	**102,848**	**142,190**
Business receipts, total [1]	**455,619**	**102,205,474**	**29,316,873**	**72,888,601**	**9,937,119**	**5,734,581**	**6,163,028**	**7,601,683**
Income from sales and operations [1]	449,925	101,426,278	28,880,588	72,545,690	9,925,426	5,704,500	6,056,558	7,600,429
Other business income	5,695	779,196	436,285	342,911	11,694	*30,081	106,470	*1,254
Business deductions, total [1,2]	**348,777**	**80,280,820**	**24,787,431**	**55,493,388**	**8,010,971**	**3,635,525**	**4,863,253**	**5,773,960**
Cost of sales and operations	86,582	47,162,908	17,416,531	29,746,376	4,825,564	1,510,390	2,664,111	3,112,437
Inventory, beginning of year	*5,308	1,508,252	889,906	618,346	230,231	*5,044	65,957	*17,640
Cost of labor	*12,993	9,122,258	2,615,169	6,507,089	806,576	552,950	476,330	1,242,637
Purchases	*20,419	14,941,804	4,996,245	9,945,559	2,339,888	256,976	1,146,735	520,438
Materials and supplies	*20,376	15,905,205	6,109,207	9,795,998	1,436,678	590,798	863,359	914,849
Other costs	*34,585	7,511,113	3,934,318	3,576,795	241,653	107,014	198,978	447,804
Inventory, end of year	*7,100	1,825,724	1,128,314	697,410	229,462	*2,393	87,247	30,930
Advertising expenses	4,302	436,112	78,430	357,682	60,921	44,155	19,650	24,808
Bad debts from sales or services	*219	36,894	2,382	34,512	8,996	*318	*1,500	*2,318
Car and truck expenses	20,351	4,965,966	892,493	4,073,474	482,495	417,874	260,809	451,267
Commissions	*1,992	748,039	246,711	501,329	38,377	35,309	*20,345	*74,150
Depletion	*12,997	15,091	*2,398	*12,694	--	*605	*2,341	--
Depreciation	33,214	2,927,060	668,276	2,258,783	251,002	158,592	165,622	112,558
Employee benefit programs	*1,892	127,656	20,162	107,494	27,477	*3,217	17,285	*3,476
Insurance	11,993	2,283,425	518,815	1,764,609	248,750	151,446	156,160	155,427
Legal and professional services	2,605	415,305	111,265	304,040	44,705	27,449	16,441	22,032
Meals and entertainment deducted	*278	130,206	30,685	99,521	8,719	16,339	6,284	7,816
Mortgage interest	*1,053	228,709	85,849	142,860	25,352	*6,927	7,399	*5,438
Other interest paid on business indebtedness	11,962	463,830	128,712	335,118	50,732	23,849	26,970	22,053
Office expenses	1,688	431,203	96,209	334,994	61,983	28,047	40,729	28,222
Pension and profit-sharing plans	*560	29,690	7,857	21,833	*1,904	*837	*1,092	*9,341
Rent on machinery and equipment	*4,604	506,268	141,680	364,588	24,099	23,827	14,629	36,313
Rent on other business property	*8,860	533,538	97,746	435,791	58,860	38,317	40,059	37,689
Repairs	18,002	1,036,660	219,232	817,428	59,639	38,723	31,122	86,994
Supplies	16,147	3,330,321	630,587	2,699,735	352,126	319,521	353,637	278,968
Net salaries and wages	22,744	5,968,953	1,126,677	4,842,276	514,572	272,932	544,866	748,105
Taxes paid	12,203	1,353,727	320,829	1,032,898	203,455	67,604	119,938	78,236
Travel	1,916	230,148	62,757	167,391	16,131	20,838	25,684	6,479
Utilities	7,402	1,150,994	210,364	940,629	172,834	72,960	83,680	57,998
Home office business deductions	*4,782	253,842	51,384	202,458	23,099	24,793	6,616	12,659
Other business deductions	60,429	5,410,362	1,602,784	3,807,578	441,176	320,324	227,216	395,233
Net income [1,2]	**106,842**	**21,924,654**	**4,529,441**	**17,395,213**	**1,926,148**	**2,099,056**	**1,299,774**	**1,827,723**
Returns with Schedule C-EZ:								
Number of returns	--	189,764	30,984	158,780	*8,154	27,942	*9,659	*11,931
Business receipts	--	928,404	210,032	718,372	*24,343	118,039	*22,831	*34,383
Total deductions	--	103,911	16,616	87,296	*8,005	10,331	*9,069	*3,945
Net income	**--**	**824,492**	**193,416**	**631,076**	***16,338**	**107,708**	***13,762**	***30,438**

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Construction--Continued		Manufacturing				
	Special trade contractors--Cont'd						
	Carpentering and flooring	All other special trade contractors	Total	Lumber and wood products, except furniture (including logging)	Printing, publishing, and allied industries	Machinery, except electrical	All other manufacturing industries
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	**501,220**	**466,651**	**513,200**	**86,963**	**102,395**	**41,407**	**282,434**
Business receipts, total [1]	**20,352,552**	**27,510,750**	**32,928,845**	**8,753,394**	**5,251,042**	**3,737,397**	**15,187,011**
Income from sales and operations [1]	20,257,917	27,400,462	32,443,130	8,596,911	5,100,324	3,701,310	15,044,585
Other business income	94,635	110,288	485,715	156,483	150,718	36,088	142,426
Business deductions, total [1,2]	**15,220,778**	**22,970,659**	**29,001,724**	**7,930,626**	**4,405,893**	**3,111,916**	**13,553,289**
Cost of sales and operations	8,158,848	11,805,723	14,987,387	3,524,686	1,974,944	1,447,995	8,039,762
Inventory, beginning of year	111,547	255,886	1,090,081	149,054	114,634	89,346	737,048
Cost of labor	1,606,291	2,353,002	2,656,840	517,179	330,252	298,698	1,510,711
Purchases	2,345,155	4,210,809	8,478,537	1,834,118	946,095	724,248	4,974,076
Materials and supplies	2,910,397	3,770,618	2,380,909	573,500	278,593	307,160	1,221,655
Other costs	1,355,020	1,497,229	1,803,453	677,904	421,713	135,045	568,791
Inventory, end of year	169,562	281,821	1,422,433	227,068	116,343	106,503	972,519
Advertising expenses	70,528	171,343	218,332	15,184	80,382	14,142	108,623
Bad debts from sales or services	*6,753	23,858	27,289	*6,615	7,309	1,297	12,068
Car and truck expenses	1,517,491	1,244,112	830,401	188,510	152,274	97,540	392,077
Commissions	121,313	245,978	335,460	75,497	72,593	26,428	160,941
Depletion	*9,267	*858	2,406	*2,026	*2	--	*378
Depreciation	550,779	1,422,679	1,589,842	679,184	179,647	237,076	493,934
Employee benefit programs	28,874	28,549	105,367	14,266	23,971	27,617	39,512
Insurance	389,241	831,639	628,347	294,540	54,369	69,439	209,999
Legal and professional services	98,605	150,820	172,154	24,856	31,628	22,534	93,136
Meals and entertainment deducted	35,665	38,931	61,784	9,590	18,029	4,048	30,117
Mortgage interest	45,135	83,399	140,894	40,564	22,035	12,922	65,373
Other interest paid on business indebtedness	57,781	201,096	273,045	99,562	36,599	44,577	92,307
Office expenses	80,101	128,874	220,955	15,438	73,875	15,274	116,368
Pension and profit-sharing plans	*20	8,646	12,882	*438	4,948	*3,503	3,992
Rent on machinery and equipment	52,674	281,642	357,015	87,937	123,418	43,426	102,233
Rent on other business property	110,302	207,793	782,197	77,801	152,793	94,133	457,470
Repairs	149,116	607,916	756,804	499,065	79,440	44,529	133,770
Supplies	791,901	822,906	713,782	157,064	128,425	77,476	350,817
Net salaries and wages	1,220,074	1,894,022	2,602,548	725,456	377,611	417,274	1,082,206
Taxes paid	200,724	454,265	649,892	160,663	107,641	95,393	286,195
Travel	55,355	60,268	122,827	12,229	31,077	9,400	70,122
Utilities	215,042	421,656	581,358	75,669	116,251	86,114	303,323
Home office business deductions	88,688	55,035	85,550	*7,197	39,307	*7,208	31,839
Other business deductions	1,151,590	1,737,615	2,718,451	1,133,480	510,703	208,215	866,054
Net income less deficit [1,2]	**5,131,774**	**4,540,091**	**3,927,951**	**822,763**	**845,975**	**625,481**	**1,633,732**
Net income [1,2]	5,273,046	4,969,466	4,787,557	964,867	1,056,913	644,792	2,120,984
Deficit [2]	141,272	429,375	859,605	142,104	210,938	19,310	487,252

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Construction--Continued		Manufacturing				
	Special trade contractors--Cont'd						
	Carpentering and flooring	All other special trade contractors	Total	Lumber and wood products, except furniture (including logging)	Printing, publishing, and allied industries	Machinery, except electrical	All other manufacturing industries
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH NET INCOME							
Number of returns [1]	**454,199**	**397,778**	**366,251**	**67,953**	**70,753**	**37,252**	**190,293**
Business receipts, total [1]	**19,049,717**	**24,402,473**	**29,230,997**	**7,586,035**	**4,574,610**	**3,539,885**	**13,530,468**
Income from sales and operations [1]	18,955,417	24,303,361	28,767,736	7,437,453	4,430,637	3,503,926	13,395,720
Other business income	94,301	99,112	463,261	148,581	143,973	35,959	134,749
Business deductions, total [1,2]	**13,776,672**	**19,433,007**	**24,443,441**	**6,621,167**	**3,517,696**	**2,895,093**	**11,409,484**
Cost of sales and operations	7,588,959	10,044,915	13,056,316	3,184,094	1,676,960	1,345,106	6,850,156
Inventory, beginning of year	110,266	189,208	697,215	102,746	93,703	65,358	435,408
Cost of labor	1,503,725	1,924,871	2,345,471	472,979	268,952	275,809	1,327,732
Purchases	2,130,279	3,551,244	7,253,862	1,659,344	781,604	655,407	4,157,506
Materials and supplies	2,689,090	3,301,224	2,124,644	542,585	269,174	302,251	1,010,635
Other costs	1,323,793	1,257,553	1,489,277	572,585	343,874	129,975	442,843
Inventory, end of year	168,194	179,185	854,153	166,145	80,346	83,693	523,968
Advertising expenses	57,036	151,111	150,946	11,162	55,114	13,375	71,295
Bad debts from sales or services	*4,884	16,497	22,606	*6,460	6,262	647	9,238
Car and truck expenses	1,414,142	1,046,887	685,325	170,986	119,760	88,498	306,081
Commissions	119,639	213,509	269,038	68,614	45,647	26,265	128,512
Depletion	*9,267	*481	*2,090	*1,875	*1	--	*214
Depreciation	485,145	1,085,864	1,246,767	520,379	146,496	208,933	370,959
Employee benefit programs	28,493	27,546	92,542	13,581	16,667	25,333	36,960
Insurance	351,589	701,237	528,600	231,129	45,984	65,097	186,390
Legal and professional services	87,291	106,122	136,449	19,987	25,021	19,035	72,405
Meals and entertainment deducted	31,281	29,083	44,108	4,770	14,644	3,813	20,882
Mortgage interest	44,173	53,570	102,245	28,531	12,460	*6,067	55,187
Other interest paid on business indebtedness	52,620	158,895	211,688	75,753	30,405	40,211	65,319
Office expenses	65,360	110,654	169,899	13,602	50,849	14,376	91,072
Pension and profit-sharing plans	*13	8,646	12,882	*438	4,948	*3,503	3,992
Rent on machinery and equipment	39,619	226,101	285,319	56,404	104,198	41,793	82,923
Rent on other business property	90,717	170,150	662,168	60,931	123,364	87,781	390,091
Repairs	121,565	479,385	613,572	390,289	65,434	41,640	116,208
Supplies	669,059	726,423	567,081	121,755	103,962	76,108	265,256
Net salaries and wages	1,038,659	1,723,141	2,325,166	604,024	341,576	399,914	979,652
Taxes paid	184,969	378,696	552,462	128,615	92,468	88,335	243,044
Travel	51,262	46,997	90,588	6,670	23,509	7,854	52,556
Utilities	184,649	368,509	480,797	64,316	87,452	76,630	252,399
Home office business deductions	83,384	51,908	68,940	*7,197	32,441	*7,208	22,095
Other business deductions	957,986	1,465,643	2,041,089	826,496	285,452	203,212	725,929
Net income [1,2]	**5,273,046**	**4,969,466**	**4,787,557**	**964,867**	**1,056,913**	**644,792**	**2,120,984**
Returns with Schedule C-EZ:							
Number of returns	42,680	58,414	46,231	*5,714	16,638	*4,813	19,067
Business receipts	167,170	351,605	147,676	*6,476	43,726	*46,089	51,384
Total deductions	14,911	41,035	24,758	*3,109	6,621	*4,357	10,671
Net income	**152,259**	**310,570**	**122,918**	***3,367**	**37,106**	***41,732**	**40,714**

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Transportation and public utilities					Wholesale and retail trade			
							Wholesale trade		
	Total	Local and interurban passenger transit	Trucking and warehousing	All other transportation	Communication services and utilities, including dumps, snow plowing, road cleaning, etc.	Total	Total	Durable goods including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns [1]	**744,110**	**87,930**	**458,620**	**132,887**	**64,674**	**2,954,466**	**379,445**	**241,881**	**137,564**
Business receipts, total [1]	**40,406,804**	**1,864,618**	**30,484,562**	**5,640,042**	**2,417,582**	**247,975,952**	**38,646,059**	**20,572,053**	**18,074,006**
Income from sales and operations [1]	39,919,193	1,825,433	30,096,013	5,606,770	2,390,977	244,872,569	37,882,814	20,210,238	17,672,575
Other business income	487,611	39,186	388,548	33,273	26,604	3,103,383	763,246	361,815	401,430
Business deductions, total [1,2]	**34,276,080**	**1,485,744**	**26,243,895**	**4,879,976**	**1,666,466**	**231,423,275**	**33,241,655**	**17,097,928**	**16,143,727**
Cost of sales and operations	7,386,418	*46,491	4,117,776	2,550,102	672,049	164,158,367	24,744,998	12,209,265	12,535,733
Inventory, beginning of year	168,922	*1,974	27,738	107,674	31,536	22,622,337	2,123,929	1,476,683	647,246
Cost of labor	896,923	*7,182	759,905	*39,727	90,109	3,504,521	322,586	287,113	35,473
Purchases	3,550,358	*23,465	993,846	2,165,499	367,547	151,855,602	22,242,052	10,692,115	11,549,937
Materials and supplies	462,763	*3,275	350,841	*9,405	99,242	5,069,497	1,071,716	708,912	362,805
Other costs	2,485,893	*10,596	2,014,447	317,849	143,000	5,387,794	1,315,076	607,475	707,601
Inventory, end of year	178,440	--	29,002	90,053	59,385	24,281,384	2,330,361	1,563,032	767,329
Advertising expenses	112,767	8,304	46,896	46,209	11,358	2,622,603	205,531	127,058	78,473
Bad debts from sales or services	16,638	*223	12,663	3,103	*649	341,548	60,503	14,236	46,267
Car and truck expenses	4,487,631	236,234	3,908,658	207,725	135,013	5,119,597	1,422,345	864,330	558,015
Commissions	620,045	63,167	408,826	129,759	18,293	1,906,235	658,564	390,595	267,969
Depletion	19,960	*2,134	17,577	249	--	7,806	1,597	*1,593	*5
Depreciation	3,143,383	84,504	2,762,202	163,425	133,252	4,183,054	479,195	274,017	205,177
Employee benefit programs	38,857	*2,451	27,511	6,625	2,269	217,657	22,552	9,240	13,312
Insurance	1,714,774	134,277	1,483,715	64,234	32,548	2,325,159	218,273	128,337	89,936
Legal and professional services	141,555	9,347	89,737	27,630	14,841	995,205	147,671	88,182	59,488
Meals and entertainment deducted	487,102	8,985	451,873	13,633	12,611	515,199	195,315	125,138	70,177
Mortgage interest	175,602	*6,380	144,304	23,338	1,579	957,485	48,635	24,236	24,400
Other interest paid on business indebtedness	518,071	22,635	447,375	30,952	17,109	1,300,152	164,997	98,666	66,331
Office expenses	208,318	5,869	106,483	71,783	24,183	1,200,171	247,613	143,511	104,102
Pension and profit-sharing plans	4,479	--	1,806	*1,893	*780	49,457	7,600	2,803	4,797
Rent on machinery and equipment	1,033,662	233,794	697,329	88,843	13,696	905,259	115,946	59,215	56,730
Rent on other business property	415,505	91,055	193,295	106,062	25,092	7,131,420	391,451	219,304	172,147
Repairs	2,643,115	118,536	2,379,677	79,162	65,740	1,838,212	176,176	95,264	80,912
Supplies	575,589	29,499	442,009	46,673	57,407	2,485,962	274,364	154,475	119,889
Net salaries and wages	2,356,033	*52,681	1,856,702	298,774	147,875	13,527,883	942,218	510,919	431,299
Taxes paid	871,511	26,258	752,805	57,940	34,507	4,470,554	246,763	133,963	112,801
Travel	355,824	*3,974	236,013	86,783	29,054	1,238,036	395,757	256,221	139,537
Utilities	527,694	36,990	353,743	95,228	41,733	5,484,140	575,954	330,368	245,586
Home office business deductions	64,055	*1,136	33,920	8,750	20,250	318,898	111,335	60,080	51,255
Other business deductions	6,311,306	255,006	5,258,223	648,080	149,997	8,058,301	1,378,095	770,249	607,846
Net income less deficit [1,2]	**6,118,329**	**378,875**	**4,226,787**	**760,833**	**751,834**	**16,575,923**	**5,408,677**	**3,478,411**	**1,930,266**
Net income [1,2]	6,993,090	450,255	4,727,210	1,003,263	812,362	22,311,296	5,985,349	3,860,379	2,124,970
Deficit [2]	874,761	71,380	500,423	242,430	60,528	5,735,373	576,671	381,968	194,703

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Transportation and public utilities					Wholesale and retail trade			
	Total	Local and interurban passenger transit	Trucking and warehousing	All other transportation	Communication services and utilities, including dumps, snow plowing, road cleaning, etc.	Total	Wholesale trade		
							Total	Durable goods including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
BUSINESSES WITH NET INCOME									
Number of returns [1]	**597,887**	**74,890**	**380,467**	**90,449**	**52,081**	**1,733,561**	**274,936**	**171,689**	**103,247**
Business receipts, total [1]	**34,472,206**	**1,671,416**	**26,243,289**	**4,293,630**	**2,263,870**	**207,756,704**	**34,551,786**	**18,663,884**	**15,887,903**
Income from sales and operations [1]	34,018,674	1,653,501	25,855,846	4,270,417	2,238,910	205,097,114	33,876,079	18,315,152	15,560,928
Other business income	453,532	*17,916	387,443	23,213	*24,960	2,659,590	675,707	348,732	326,975
Business deductions, total [1,2]	**27,479,197**	**1,221,162**	**21,516,080**	**3,290,448**	**1,451,508**	**185,450,161**	**28,570,708**	**14,807,775**	**13,762,933**
Cost of sales and operations	5,679,457	*40,528	3,285,541	1,702,377	651,012	135,377,803	21,606,544	10,884,107	10,722,437
Inventory, beginning of year	101,438	*648	26,128	*59,017	*15,645	15,868,824	1,731,209	1,211,630	519,579
Cost of labor	751,780	*7,182	614,954	*39,576	90,068	2,906,555	295,708	271,589	24,119
Purchases	2,445,268	*21,727	664,040	1,402,892	356,608	124,971,946	19,253,831	9,508,444	9,745,387
Materials and supplies	412,454	*419	309,282	*5,711	97,041	4,209,786	970,575	626,442	344,133
Other costs	2,070,467	*10,551	1,698,498	226,374	135,044	4,585,052	1,179,204	518,281	660,923
Inventory, end of year	101,949	--	27,362	31,193	*43,395	17,164,359	1,823,982	1,252,279	571,703
Advertising expenses	77,323	6,481	37,399	24,848	8,595	1,937,458	160,144	106,849	53,295
Bad debts from sales or services	10,063	*223	7,264	2,005	*571	248,247	31,249	11,162	20,088
Car and truck expenses	3,675,113	182,756	3,248,931	121,348	122,078	3,589,320	1,181,368	695,402	485,965
Commissions	502,356	62,540	329,265	100,448	10,103	1,534,644	545,309	307,957	237,352
Depletion	11,261	*2,134	*8,910	*217	--	4,208	*20	*16	*5
Depreciation	2,349,051	60,822	2,114,430	79,869	93,930	2,871,000	371,532	200,262	171,270
Employee benefit programs	32,100	*2,451	23,527	4,427	*1,695	184,831	19,021	6,799	12,222
Insurance	1,417,580	99,128	1,246,263	44,405	27,785	1,799,687	182,191	103,980	78,211
Legal and professional services	104,543	7,618	75,113	10,561	11,251	738,409	129,152	75,949	53,203
Meals and entertainment deducted	427,098	8,815	397,491	9,322	11,470	415,384	173,828	108,274	65,553
Mortgage interest	130,967	*3,618	117,200	9,155	*994	680,643	35,721	16,185	19,536
Other interest paid on business indebtedness	396,614	19,363	349,682	15,625	11,943	898,592	132,273	78,600	53,673
Office expenses	139,326	4,472	88,414	25,823	20,617	852,793	207,110	111,849	95,261
Pension and profit-sharing plans	4,016	--	1,706	*1,889	*421	48,208	6,756	2,609	4,147
Rent on machinery and equipment	890,008	210,360	627,507	39,273	12,868	649,946	109,758	56,815	52,943
Rent on other business property	319,173	74,892	159,707	75,127	9,448	5,298,423	328,655	189,142	139,513
Repairs	2,123,759	83,447	1,925,690	53,180	61,442	1,377,621	136,025	67,732	68,294
Supplies	498,363	19,327	395,681	27,747	55,608	1,651,914	227,703	118,312	109,391
Net salaries and wages	1,907,197	*48,292	1,524,350	219,324	115,231	10,805,735	831,697	455,567	376,130
Taxes paid	709,936	18,869	620,500	40,602	29,965	3,378,927	212,549	116,890	95,659
Travel	303,359	*2,875	217,335	62,433	20,716	884,939	312,497	189,914	122,584
Utilities	412,406	30,228	289,714	56,296	36,168	4,070,435	487,880	269,649	218,231
Home office business deductions	61,704	*1,136	31,877	8,446	20,246	223,112	95,234	52,114	43,120
Other business deductions	5,252,780	224,976	4,382,349	532,682	112,772	5,862,964	1,038,285	574,977	463,308
Net income [1,2]	**6,993,090**	**450,255**	**4,727,210**	**1,003,263**	**812,362**	**22,311,296**	**5,985,349**	**3,860,379**	**2,124,970**
Returns with Schedule C-EZ:									
Number of returns	80,276	*12,556	34,431	26,237	*7,052	169,428	23,016	13,097	9,920
Business receipts	355,137	*79,381	101,324	149,595	*24,838	519,727	125,163	45,147	80,016
Total deductions	46,187	*5,814	12,775	23,019	*4,580	64,916	8,206	6,663	1,543
Net income	**308,950**	***73,567**	**88,549**	**126,576**	***20,258**	**454,812**	**116,956**	**38,483**	**78,473**

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade--Continued						
	Retail trade						
	Total	Building materials, paint, hardware, garden supply, and mobile home dealers					General merchandise stores
		Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	**2,575,021**	**53,697**	**12,098**	**6,941**	**12,440**	**22,218**	**45,451**
Business receipts, total [1]	**209,329,892**	**8,865,649**	**1,754,672**	**890,391**	**3,054,726**	**3,165,860**	**4,197,349**
Income from sales and operations [1]	206,989,755	8,768,097	1,749,656	889,342	2,991,141	3,137,959	4,157,863
Other business income	2,340,137	97,551	5,016	*1,049	63,586	27,901	39,486
Business deductions, total [1,2]	**198,181,620**	**8,162,395**	**1,640,111**	**774,306**	**2,825,169**	**2,922,810**	**3,921,072**
Cost of sales and operations	139,413,369	5,761,032	1,169,551	422,802	2,095,263	2,073,416	3,037,436
Inventory, beginning of year	20,498,409	1,235,154	170,860	71,719	750,395	242,180	575,712
Cost of labor	3,181,936	176,002	*27,249	*8,973	*378	139,401	*13,469
Purchases	129,613,550	5,301,820	1,078,540	344,659	2,046,747	1,831,873	2,882,385
Materials and supplies	3,997,781	165,423	*12,087	*58,675	*39,580	55,080	22,489
Other costs	4,072,718	160,801	58,637	*8,659	26,994	66,511	157,558
Inventory, end of year	21,951,024	1,278,167	177,822	69,883	768,832	261,630	614,176
Advertising expenses	2,417,072	99,122	14,408	13,772	41,025	29,917	37,259
Bad debts from sales or services	281,045	28,556	19,676	*355	6,679	*1,846	2,803
Car and truck expenses	3,697,252	152,213	34,598	33,761	34,920	48,935	89,454
Commissions	1,247,671	37,346	*7,689	*447	*20,533	8,677	10,436
Depletion	6,208	*1,460	--	--	*1,460	--	*(3)
Depreciation	3,703,860	182,091	38,583	17,368	44,858	81,282	46,494
Employee benefit programs	195,105	16,528	*2,375	*7,569	*4,844	*1,740	4,566
Insurance	2,106,886	136,036	19,628	26,143	42,226	48,039	30,342
Legal and professional services	847,535	32,011	5,267	3,881	8,975	13,888	12,134
Meals and entertainment deducted	319,884	6,271	1,124	*2,539	752	1,856	2,342
Mortgage interest	908,849	42,020	*5,680	*3,822	19,893	12,626	9,414
Other interest paid on business indebtedness	1,135,155	58,978	13,317	*2,481	19,787	23,393	25,161
Office expenses	952,558	40,944	9,244	4,573	15,587	11,540	23,183
Pension and profit-sharing plans	41,856	*2,355	*40	*731	*1,583	*(3)	*425
Rent on machinery and equipment	789,313	37,157	10,750	*5,831	13,067	7,510	7,402
Rent on other business property	6,739,969	153,283	22,172	29,485	57,175	44,451	136,972
Repairs	1,662,036	86,294	21,052	8,986	15,685	40,570	26,815
Supplies	2,211,599	93,346	44,318	3,934	11,576	33,518	24,681
Net salaries and wages	12,585,665	627,237	87,505	126,837	209,673	203,222	176,933
Taxes paid	4,223,790	186,709	23,272	23,734	51,691	88,012	61,909
Travel	842,278	17,264	5,731	*36	4,437	7,059	12,806
Utilities	4,908,186	165,158	33,769	19,967	54,851	56,571	70,433
Home office business deductions	207,563	--	--	--	--	--	*5,441
Other business deductions	6,680,206	196,856	48,236	15,251	48,628	84,741	66,230
Net income less deficit [1,2]	**11,167,246**	**703,212**	**114,561**	**116,085**	**229,558**	**243,008**	**276,277**
Net income [1,2]	16,325,948	808,229	137,881	119,669	259,709	290,969	345,052
Deficit [2]	5,158,702	105,016	*23,320	*3,584	30,151	47,961	68,775

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade--Continued						
	Retail trade						
	Total	Building materials, paint, hardware, garden supply, and mobile home dealers					General merchandise stores
		Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)
BUSINESSES WITH NET INCOME							
Number of returns [1]	**1,458,625**	**41,200**	**9,862**	**6,709**	**9,023**	**15,606**	**28,449**
Business receipts, total [1]	**173,204,918**	**7,319,665**	**1,199,203**	**835,624**	**2,562,644**	**2,722,193**	**3,717,996**
Income from sales and operations [1]	171,221,035	7,228,341	1,194,408	834,841	2,503,852	2,695,240	3,698,806
Other business income	1,983,883	91,324	4,796	*784	58,792	26,953	19,190
Business deductions, total [1,2]	**156,879,454**	**6,511,436**	**1,061,322**	**715,955**	**2,302,935**	**2,431,224**	**3,372,944**
Cost of sales and operations	113,771,258	4,714,647	761,634	399,675	1,741,278	1,812,060	2,709,291
Inventory, beginning of year	14,137,615	890,621	59,387	62,463	590,985	177,786	431,531
Cost of labor	2,610,847	160,097	*15,490	*8,973	*140	135,494	*13,443
Purchases	105,718,115	4,258,677	696,320	321,552	1,659,131	1,581,675	2,537,937
Materials and supplies	3,239,211	161,637	*10,736	*58,675	*38,845	53,380	4,159
Other costs	3,405,848	152,051	58,507	*8,639	26,100	58,805	156,607
Inventory, end of year	15,340,377	908,436	78,806	60,627	573,923	195,079	434,386
Advertising expenses	1,777,315	83,449	12,688	12,873	31,447	26,442	27,673
Bad debts from sales or services	216,998	14,180	*8,023	*215	4,279	*1,663	2,033
Car and truck expenses	2,407,952	121,884	22,972	33,181	26,686	39,045	51,284
Commissions	989,335	22,180	*907	*446	*13,014	7,814	9,780
Depletion	4,188	--	--	--	--	--	*(3)
Depreciation	2,499,469	127,085	28,796	10,945	31,565	55,779	31,344
Employee benefit programs	165,810	15,898	*1,938	*7,569	*4,660	*1,731	1,046
Insurance	1,617,496	106,707	10,066	24,411	33,463	38,767	25,010
Legal and professional services	609,257	26,131	2,475	2,780	8,010	12,866	11,125
Meals and entertainment deducted	241,556	5,160	1,114	*2,539	406	1,101	1,481
Mortgage interest	644,922	30,912	*2,260	*3,717	14,444	10,491	*5,080
Other interest paid on business indebtedness	766,319	44,574	12,379	*2,479	12,674	17,041	15,269
Office expenses	645,683	30,581	6,344	4,553	10,829	8,855	18,681
Pension and profit-sharing plans	41,452	*2,355	*40	*731	*1,583	--	*425
Rent on machinery and equipment	540,188	26,040	*586	*5,801	12,794	6,860	6,891
Rent on other business property	4,969,768	108,623	*19,759	*23,763	43,640	21,462	117,725
Repairs	1,241,596	61,777	11,370	8,220	13,038	29,150	20,676
Supplies	1,424,210	69,800	38,309	3,195	9,085	19,211	19,290
Net salaries and wages	9,974,038	474,240	53,639	116,917	164,683	139,001	130,865
Taxes paid	3,166,378	134,551	10,145	20,092	41,661	62,654	50,899
Travel	572,442	12,187	*4,884	*8	1,962	5,333	10,590
Utilities	3,582,555	128,790	20,745	18,256	43,000	46,789	52,441
Home office business deductions	127,878	--	--	--	--	--	*4,828
Other business deductions	4,824,679	147,558	28,125	13,589	38,734	67,110	49,218
Net income [1,2]	**16,325,948**	**808,229**	**137,881**	**119,669**	**259,709**	**290,969**	**345,052**
Returns with Schedule C-EZ:							
Number of returns	146,412	*2,494	*2,411	--	--	*83	--
Business receipts	394,564	*10,204	*9,645	--	--	*559	--
Total deductions	56,709	*2,124	*2,124	--	--	--	--
Net income	**337,855**	***8,080**	***7,521**	**-**	**-**	***559**	**-**

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade--Continued							
	Retail trade--Continued							
	Food stores			Automotive dealers and service stations				
	Total	Grocery stores	All other food stores	Total	New car dealers (franchised)	Used car dealers	Gasoline service stations	All other automotive dealers
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**153,268**	**86,906**	**66,362**	**166,179**	**8,820**	**66,984**	**31,069**	**59,305**
Business receipts, total [1]	**34,937,760**	**27,091,707**	**7,846,053**	**52,148,153**	**1,223,475**	**17,275,213**	**22,631,371**	**11,018,095**
Income from sales and operations [1]	34,625,538	26,828,163	7,797,374	51,748,197	1,179,546	17,148,310	22,499,481	10,920,859
Other business income	312,223	263,544	48,679	399,957	43,929	126,902	131,889	97,236
Business deductions, total [1,2]	**33,861,025**	**26,288,198**	**7,572,827**	**50,303,028**	**1,102,453**	**16,605,000**	**22,138,985**	**10,456,590**
Cost of sales and operations	26,289,080	21,172,099	5,116,981	42,454,690	927,550	14,403,967	18,995,918	8,127,256
Inventory, beginning of year	2,178,211	1,823,168	355,043	3,959,360	186,655	1,608,251	489,280	1,675,173
Cost of labor	342,488	130,066	212,422	776,107	*11,669	271,395	374,482	118,561
Purchases	25,030,945	20,566,942	4,464,003	40,070,194	920,863	13,805,569	17,814,929	7,528,833
Materials and supplies	565,700	317,409	248,291	1,132,525	--	310,000	516,218	306,307
Other costs	324,830	251,882	72,948	902,663	*3,966	268,136	354,881	275,680
Inventory, end of year	2,153,094	1,917,368	235,726	4,386,159	195,604	1,859,385	553,872	1,777,298
Advertising expenses	186,708	110,500	76,207	259,806	8,033	77,011	60,439	114,322
Bad debts from sales or services	19,460	15,842	3,618	81,167	1,973	44,917	21,178	13,099
Car and truck expenses	203,282	108,484	94,798	266,158	11,562	99,435	44,638	110,523
Commissions	48,598	22,752	25,846	193,948	*4,120	158,464	3,729	27,635
Depletion	*774	*181	*593	519	*30	*146	*43	*299
Depreciation	540,630	338,251	202,379	449,511	3,840	87,233	208,569	149,869
Employee benefit programs	22,162	18,568	3,594	32,295	2,391	3,584	14,791	11,528
Insurance	258,084	184,534	73,551	409,721	6,646	128,360	155,896	118,818
Legal and professional services	111,845	74,278	37,567	120,766	736	41,346	44,417	34,267
Meals and entertainment deducted	5,309	1,813	3,496	30,142	3,236	18,667	1,773	6,465
Mortgage interest	160,968	111,367	49,601	179,611	*417	73,358	52,475	53,361
Other interest paid on business indebtedness	146,124	109,755	36,370	253,902	4,754	97,470	63,600	88,078
Office expenses	57,849	34,449	23,400	113,718	3,784	40,870	22,707	46,357
Pension and profit-sharing plans	1,897	1,875	*23	11,582	*347	*6,673	*3,186	*1,375
Rent on machinery and equipment	142,601	97,892	44,710	94,871	*787	31,964	35,404	26,716
Rent on other business property	853,743	476,706	377,037	633,068	7,403	105,068	362,478	158,118
Repairs	264,358	185,162	79,196	278,067	2,065	109,914	85,361	80,727
Supplies	248,215	127,449	120,767	311,895	2,365	108,495	109,316	91,719
Net salaries and wages	1,781,031	1,260,302	520,730	1,866,215	34,144	269,060	1,009,655	553,356
Taxes paid	556,285	385,705	170,579	694,731	5,970	153,365	330,131	205,265
Travel	22,011	7,193	14,818	54,827	11,290	22,311	2,820	18,406
Utilities	928,263	681,578	246,685	571,839	5,094	143,367	265,989	157,389
Home office business deductions	*1,582	*817	*765	10,239	--	*9,233	*462	*545
Other business deductions	1,010,165	760,644	249,521	927,859	53,903	369,824	244,010	260,122
Net income less deficit [1,2]	**1,076,826**	**803,509**	**273,317**	**1,846,290**	**121,022**	**671,377**	**492,385**	**561,505**
Net income [1,2]	1,508,118	1,011,693	496,424	2,270,072	146,181	848,104	572,646	703,141
Deficit [2]	431,291	208,184	223,107	423,782	*25,159	176,727	80,260	141,636

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade--Continued							
	Retail trade--Continued							
	Food stores			Automotive dealers and service stations				
	Total	Grocery stores	All other food stores	Total	New car dealers (franchised)	Used car dealers	Gasoline service stations	All other automotive dealers
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
BUSINESSES WITH NET INCOME								
Number of returns [1]	**102,778**	**61,205**	**41,573**	**116,463**	**7,483**	**44,139**	**22,087**	**42,754**
Business receipts, total [1]	**28,303,080**	**22,489,564**	**5,813,516**	**44,998,484**	**1,147,080**	**15,399,821**	**19,378,001**	**9,073,582**
Income from sales and operations [1]	28,034,670	22,265,522	5,769,149	44,683,284	1,136,680	15,309,294	19,254,713	8,982,596
Other business income	268,410	224,043	44,367	315,201	10,400	90,527	123,288	90,986
Business deductions, total [1,2]	**26,794,963**	**21,477,871**	**5,317,092**	**42,729,499**	**1,000,899**	**14,552,804**	**18,805,356**	**8,370,441**
Cost of sales and operations	21,084,003	17,444,118	3,639,885	36,507,572	877,130	12,832,509	16,210,966	6,586,967
Inventory, beginning of year	1,671,401	1,491,660	179,741	2,929,123	138,221	1,162,855	407,636	1,220,410
Cost of labor	184,732	112,745	*71,986	725,645	*11,669	256,933	370,725	86,318
Purchases	20,358,024	16,980,584	3,377,440	34,409,902	872,591	12,378,876	15,052,324	6,106,110
Materials and supplies	453,496	308,016	145,480	1,005,975	--	234,163	514,622	257,189
Other costs	184,047	127,279	56,769	835,958	*3,966	236,872	334,513	260,606
Inventory, end of year	1,767,697	1,576,165	191,532	3,399,031	149,317	1,437,191	468,855	1,343,668
Advertising expenses	119,692	73,622	46,070	213,601	7,699	69,613	47,865	88,424
Bad debts from sales or services	14,456	11,459	2,997	68,056	953	40,665	16,519	9,920
Car and truck expenses	141,036	82,434	58,602	220,463	11,550	81,954	39,219	87,740
Commissions	42,801	22,245	20,556	183,726	*3,125	151,581	1,599	27,421
Depletion	*774	*181	*593	485	*30	*122	*33	*299
Depreciation	369,478	255,592	113,886	333,193	2,801	65,399	161,846	103,147
Employee benefit programs	18,878	15,336	3,542	24,616	2,288	815	11,542	9,971
Insurance	194,595	142,616	51,979	307,281	4,421	91,946	126,569	84,345
Legal and professional services	69,496	50,119	19,377	88,050	731	31,028	33,959	22,332
Meals and entertainment deducted	2,916	1,433	1,483	26,423	3,235	16,967	1,419	4,802
Mortgage interest	108,742	73,772	34,970	125,312	*417	50,889	35,337	38,669
Other interest paid on business indebtedness	101,816	81,122	20,694	169,791	3,862	70,518	50,620	44,791
Office expenses	40,532	27,034	13,498	91,138	3,756	32,709	18,181	36,491
Pension and profit-sharing plans	1,897	1,875	*23	11,198	*337	*6,300	*3,186	*1,375
Rent on machinery and equipment	73,438	51,262	22,176	71,145	*766	17,065	30,525	22,789
Rent on other business property	661,573	396,778	264,795	528,439	4,680	95,931	305,727	122,101
Repairs	195,501	140,574	54,927	213,714	1,997	77,433	68,153	66,131
Supplies	189,098	101,251	87,847	208,943	2,313	41,803	84,899	79,928
Net salaries and wages	1,425,603	1,012,660	412,944	1,544,985	31,569	218,621	855,274	439,522
Taxes paid	420,088	311,677	108,411	572,490	5,264	116,510	281,234	169,482
Travel	11,821	5,953	5,868	47,723	11,248	19,385	2,350	14,739
Utilities	701,167	525,199	175,968	454,889	4,342	113,773	224,126	112,648
Home office business deductions	*1,439	*674	*765	10,214	--	*9,233	*462	*520
Other business deductions	804,122	648,885	155,237	704,165	16,368	299,135	193,747	194,915
Net income [1,2]	**1,508,118**	**1,011,693**	**496,424**	**2,270,072**	**146,181**	**848,104**	**572,646**	**703,141**
Returns with Schedule C-EZ:								
Number of returns	*1,272	--	*1,272	13,999	*3,332	*3,816	--	*6,851
Business receipts	*1,095	--	*1,095	45,784	*12,493	*12,031	--	*21,259
Total deductions	--	--	--	1,886	*14	*899	--	*972
Net income	***1,095**	**--**	***1,095**	**43,898**	***12,479**	***11,132**	**--**	***20,287**

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade--Continued							
	Retail trade--Continued							
	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores	Liquor stores	Used merchandise and antique stores	Sporting goods and bicycle shops
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**95,722**	**92,183**	**143,931**	**51,408**	**5,585**	**12,723**	**112,935**	**35,638**
Business receipts, total [1]	**6,486,611**	**9,970,549**	**22,498,008**	**4,149,783**	**3,667,808**	**4,853,631**	**3,592,074**	**2,927,983**
Income from sales and operations [1]	6,391,874	9,839,297	22,348,031	4,017,676	3,643,405	4,760,676	3,493,933	2,877,192
Other business income	94,737	131,253	149,977	132,107	24,403	92,955	98,141	50,791
Business deductions, total [1,2]	**6,187,146**	**8,961,137**	**21,140,918**	**3,981,143**	**3,377,899**	**4,712,426**	**3,393,598**	**2,810,555**
Cost of sales and operations	3,830,753	5,700,770	9,808,021	1,918,075	2,737,633	3,803,664	2,004,385	2,124,104
Inventory, beginning of year	1,478,932	1,256,373	394,412	113,551	321,201	569,590	1,257,155	501,443
Cost of labor	69,706	377,492	347,092	*83,482	*17,747	*20,985	24,463	*3
Purchases	3,588,520	4,783,409	8,756,094	1,785,770	2,653,455	3,845,583	1,766,561	2,076,604
Materials and supplies	127,343	358,840	283,085	36,248	50,952	*6,485	34,771	*56,470
Other costs	110,026	285,144	391,042	43,986	*463	*8,068	346,116	95,886
Inventory, end of year	1,543,774	1,360,488	363,704	144,961	306,185	647,047	1,424,679	606,303
Advertising expenses	128,214	244,448	425,464	65,099	30,689	15,116	61,916	34,442
Bad debts from sales or services	7,353	21,356	3,530	18,190	1,261	18,845	472	2,259
Car and truck expenses	84,167	255,204	157,613	39,813	13,102	16,924	153,367	28,513
Commissions	31,617	65,483	42,702	*3,580	*18,118	*371	23,691	26,239
Depletion	*56	*13	*2,246	--	--	--	*10	*25
Depreciation	94,698	249,004	683,844	152,438	22,888	71,562	81,415	33,767
Employee benefit programs	10,278	14,345	21,999	*1,487	8,633	*842	1,862	*1,055
Insurance	56,909	155,553	398,613	83,368	24,458	32,772	30,684	29,832
Legal and professional services	39,661	47,680	156,263	42,578	10,994	14,242	12,532	6,738
Meals and entertainment deducted	10,913	26,887	19,056	4,524	377	774	13,223	3,965
Mortgage interest	32,852	71,119	146,497	52,538	*2,801	29,667	14,701	11,698
Other interest paid on business indebtedness	27,213	77,790	151,641	38,155	8,165	22,331	16,688	16,353
Office expenses	44,130	53,431	52,797	10,115	10,189	10,226	29,838	13,555
Pension and profit-sharing plans	*2,601	*667	3,341	*2	*5,217	*189	*44	*2,771
Rent on machinery and equipment	12,630	27,927	95,928	24,873	8,184	8,775	53,213	21,917
Rent on other business property	615,581	386,517	1,437,377	163,315	52,039	195,252	274,633	59,910
Repairs	47,589	69,505	372,792	92,709	15,297	24,556	36,905	10,719
Supplies	79,823	108,871	332,578	64,762	8,779	50,655	50,540	18,564
Net salaries and wages	446,792	545,681	3,779,214	472,719	242,800	101,421	130,138	144,687
Taxes paid	128,414	186,996	1,016,096	267,998	35,036	89,143	53,922	88,381
Travel	51,219	55,105	19,074	6,168	2,590	*3,079	40,890	13,103
Utilities	159,575	230,610	1,109,876	258,784	35,342	95,088	95,833	40,644
Home office business deductions	11,578	22,812	1,171	*34	*225	*804	2,174	*1,941
Other business deductions	229,428	343,026	903,186	199,820	83,082	106,127	210,009	74,200
Net income less deficit [1,2]	**298,344**	**1,012,714**	**1,363,303**	**168,640**	**290,129**	**141,206**	**198,822**	**117,428**
Net income [1,2]	609,038	1,292,219	1,861,979	323,250	291,783	177,553	386,153	188,526
Deficit [2]	310,694	279,505	498,676	154,610	*1,653	36,348	187,332	71,098

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade--Continued							
	Retail trade--Continued							
	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores	Liquor stores	Used merchandise and antique stores	Sporting goods and bicycle shops
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
BUSINESSES WITH NET INCOME								
Number of returns [1]	**65,870**	**61,737**	**97,667**	**25,446**	**5,288**	**8,237**	**59,124**	**14,321**
Business receipts, total [1]	**4,958,695**	**8,675,161**	**18,387,899**	**2,860,022**	**3,480,769**	**3,606,442**	**2,782,215**	**2,371,013**
Income from sales and operations [1]	4,864,752	8,545,009	18,259,365	2,741,843	3,456,385	3,518,294	2,721,301	2,324,753
Other business income	93,944	130,152	128,534	118,179	24,383	88,148	60,914	46,260
Business deductions, total [1,2]	**4,349,657**	**7,382,942**	**16,525,919**	**2,536,773**	**3,189,206**	**3,428,889**	**2,396,062**	**2,182,487**
Cost of sales and operations	2,745,744	4,876,360	7,891,174	1,226,013	2,587,129	2,820,361	1,491,810	1,690,442
Inventory, beginning of year	929,613	933,263	316,553	80,731	293,858	367,771	639,878	383,897
Cost of labor	67,978	329,987	245,974	*55,533	*17,747	*20,985	17,039	*3
Purchases	2,539,851	4,069,849	7,083,007	1,132,335	2,507,179	2,810,523	1,291,335	1,617,596
Materials and supplies	100,797	299,416	240,260	*16,415	48,562	*6,485	24,177	*55,821
Other costs	78,034	280,359	295,212	*43,925	*190	*144	243,453	*95,723
Inventory, end of year	970,529	1,036,514	289,832	102,925	280,407	385,547	724,071	462,597
Advertising expenses	88,759	201,455	333,485	32,732	28,691	12,924	41,758	28,520
Bad debts from sales or services	2,389	13,344	3,026	*16,445	1,232	18,641	*46	498
Car and truck expenses	53,565	172,140	117,598	21,524	12,726	9,433	81,947	19,965
Commissions	16,158	56,248	20,424	*3,580	*18,118	*265	14,086	25,377
Depletion	*56	*13	*2,237	--	--	--	*(3)	*25
Depreciation	58,383	158,319	502,648	82,435	21,334	49,303	53,554	23,656
Employee benefit programs	9,011	10,206	18,761	*1,487	8,633	*842	*1,836	*1,020
Insurance	40,592	130,758	302,432	59,970	23,849	25,942	20,694	19,428
Legal and professional services	27,410	37,728	113,875	29,737	9,891	10,105	7,915	4,067
Meals and entertainment deducted	4,188	24,312	17,364	3,569	377	*567	9,238	2,285
Mortgage interest	20,573	66,449	111,239	19,473	*2,801	24,113	4,886	6,608
Other interest paid on business indebtedness	14,750	52,861	114,925	18,201	7,759	19,685	10,405	15,433
Office expenses	21,872	44,248	37,961	3,964	9,754	6,968	21,974	10,109
Pension and profit-sharing plans	*2,597	*665	3,341	*2	*5,217	*189	*44	*2,771
Rent on machinery and equipment	10,454	25,763	70,314	17,743	7,661	5,415	48,576	*6,533
Rent on other business property	421,432	289,417	1,087,743	114,227	45,326	117,550	166,724	33,883
Repairs	39,169	51,142	269,293	61,526	14,124	18,142	24,298	6,491
Supplies	56,337	87,114	229,642	40,801	8,676	9,902	33,549	10,711
Net salaries and wages	321,962	433,859	2,965,026	328,541	225,904	77,653	119,859	120,653
Taxes paid	92,629	143,705	769,859	176,140	33,003	62,210	38,401	54,652
Travel	22,430	46,093	13,816	*3,737	2,428	*3,076	24,438	10,057
Utilities	109,311	168,908	814,920	152,058	32,916	66,736	69,585	26,018
Home office business deductions	*8,260	20,915	1,171	--	*225	*804	*385	*13
Other business deductions	158,525	270,580	713,642	122,867	81,432	68,062	109,541	62,102
Net income [1,2]	**609,038**	**1,292,219**	**1,861,979**	**323,250**	**291,783**	**177,553**	**386,153**	**188,526**
Returns with Schedule C-EZ:								
Number of returns	*5,418	*334	--	*3,313	--	--	*3,686	*1,071
Business receipts	*18,094	*1,015	--	*5,184	--	--	*2,414	*2,013
Total deductions	*3,100	*338	--	--	--	--	*514	*1,172
Net income	***14,994**	***677**	**--**	***5,184**	**--**	**--**	***1,901**	***841**

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade--Continued			Finance, insurance, and real estate				
	Retail trade--Continued				Finance			
	Sales by door-to-door, telephone, etc.	Gift, novelty, and souvenir shops	All other retail stores	Total	Total	Credit agencies and mortgage bankers	Security and commodity brokers and services	Other financial services
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**1,031,129**	**66,724**	**508,449**	**1,344,676**	**121,168**	**14,715**	**55,477**	**50,977**
Business receipts, total [1]	**16,492,147**	**2,982,468**	**31,559,916**	**54,130,754**	**9,619,717**	**727,738**	**5,054,440**	**3,837,540**
Income from sales and operations [1]	16,127,951	2,972,419	31,217,608	52,231,239	9,381,496	718,355	4,952,404	3,710,737
Other business income	364,197	10,049	342,309	1,899,515	238,221	*9,382	102,036	126,803
Business deductions, total [1,2]	**14,184,283**	**3,026,481**	**30,158,513**	**34,172,902**	**7,961,917**	**536,318**	**4,168,887**	**3,256,711**
Cost of sales and operations	7,993,164	1,855,841	20,094,720	8,194,621	4,191,015	*164,877	2,452,382	1,573,755
Inventory, beginning of year	1,109,166	806,013	4,742,137	1,523,933	226,844	--	37,999	188,846
Cost of labor	230,700	73,493	628,708	222,642	15,070	--	*12,572	*2,498
Purchases	6,790,523	1,733,453	18,548,233	4,727,451	2,992,186	*151,956	1,922,913	917,318
Materials and supplies	553,831	51,339	552,281	265,632	*128,639	*87	*29,174	*99,378
Other costs	523,326	23,788	699,020	2,965,905	964,188	*18,706	519,056	426,426
Inventory, end of year	1,214,383	832,245	5,075,658	1,510,943	135,913	*5,871	69,332	60,710
Advertising expenses	221,913	53,809	553,068	1,299,371	96,082	12,904	23,512	59,667
Bad debts from sales or services	39,921	493	35,380	192,797	94,171	18,974	*7,690	67,508
Car and truck expenses	1,519,870	56,484	661,087	3,676,588	225,963	26,238	90,221	109,505
Commissions	403,033	22,429	320,080	2,778,306	519,488	59,274	184,475	275,740
Depletion	*335	*4	*765	4,351	1,393	*1	1,355	*38
Depreciation	276,497	80,064	738,958	1,339,691	143,620	14,983	70,099	58,538
Employee benefit programs	10,756	1,685	46,610	106,028	15,408	*518	13,329	1,561
Insurance	110,819	40,002	309,694	562,244	47,505	4,009	21,303	22,193
Legal and professional services	72,005	9,665	158,422	662,129	128,480	12,056	57,142	59,282
Meals and entertainment deducted	138,738	4,216	53,149	604,151	74,918	4,988	51,059	18,871
Mortgage interest	29,711	12,119	113,131	419,073	28,359	*1,489	12,533	14,337
Other interest paid on business indebtedness	94,896	31,450	166,309	695,660	335,299	8,488	88,137	238,674
Office expenses	219,426	25,341	247,815	1,192,736	108,653	11,978	51,007	45,668
Pension and profit-sharing plans	3,435	*3	7,327	32,006	5,001	--	2,596	*2,405
Rent on machinery and equipment	94,671	13,861	145,302	427,783	70,016	*5,701	48,877	15,437
Rent on other business property	202,638	266,236	1,309,404	1,244,920	219,910	21,882	102,185	95,843
Repairs	89,953	18,938	227,540	335,385	40,313	2,614	18,423	19,276
Supplies	432,827	30,745	355,318	597,080	70,504	4,846	36,044	29,613
Net salaries and wages	309,915	186,062	1,774,821	2,390,430	291,039	42,393	169,172	79,473
Taxes paid	175,435	77,691	605,044	591,454	67,595	4,287	34,244	29,063
Travel	315,148	29,631	199,363	627,194	91,289	2,921	50,920	37,448
Utilities	332,212	65,254	749,275	1,374,703	152,308	19,438	50,788	82,082
Home office business deductions	96,385	*13,688	39,488	207,519	25,274	*6,727	5,476	13,070
Other business deductions	965,709	130,769	1,233,741	4,565,714	911,068	83,755	522,905	304,408
Net income less deficit [1,2]	**2,317,337**	**-44,013**	**1,400,730**	**19,971,684**	**1,642,845**	**191,373**	**880,903**	**570,570**
Net income [1,2]	3,510,100	165,535	2,588,341	22,488,915	2,336,374	229,169	1,217,425	889,780
Deficit [2]	1,192,762	209,548	1,187,611	2,517,231	693,529	37,796	336,523	319,211

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade--Continued			Finance, insurance, and real estate				
	Retail trade--Continued				Finance			
	Sales by door-to-door, telephone, etc.	Gift, novelty, and souvenir shops	All other retail stores	Total	Total	Credit agencies and mortgage bankers	Security and commodity brokers and services	Other financial services
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
BUSINESSES WITH NET INCOME								
Number of returns [1]	**538,098**	**37,089**	**256,858**	**992,666**	**93,082**	**12,882**	**39,505**	**40,694**
Business receipts, total [1]	**13,907,516**	**1,924,849**	**25,911,110**	**48,327,679**	**7,372,532**	**666,550**	**3,485,960**	**3,220,022**
Income from sales and operations [1]	13,629,654	1,915,319	25,599,259	46,563,922	7,164,476	659,706	3,392,374	3,112,396
Other business income	277,862	9,530	311,851	1,763,756	208,056	*6,844	93,586	107,627
Business deductions, total [1,2]	**10,397,177**	**1,759,314**	**23,322,185**	**25,838,956**	**5,036,154**	**437,381**	**2,268,533**	**2,330,239**
Cost of sales and operations	6,250,707	1,054,718	16,121,288	5,339,926	2,515,645	*158,379	1,093,672	1,263,593
Inventory, beginning of year	692,299	392,362	3,184,715	878,838	187,491	--	*29,606	*157,885
Cost of labor	212,208	*7,851	551,625	181,251	15,070	--	*12,572	*2,498
Purchases	5,187,158	1,037,883	14,876,859	3,025,068	1,817,403	*151,951	959,226	706,225
Materials and supplies	429,996	24,571	367,442	230,879	*128,639	*87	*29,174	*99,377
Other costs	462,396	6,594	571,156	1,808,198	431,278	*12,212	99,231	319,835
Inventory, end of year	733,351	414,543	3,430,509	784,309	64,236	*5,871	*36,137	*22,228
Advertising expenses	129,384	37,166	398,025	1,113,566	75,730	12,003	22,438	41,289
Bad debts from sales or services	36,328	*281	26,044	64,478	40,560	*4,878	*7,631	28,052
Car and truck expenses	961,726	28,535	394,125	2,970,397	187,728	23,654	71,478	92,596
Commissions	337,950	14,514	224,127	2,291,361	393,031	*55,460	126,735	210,836
Depletion	*102	--	*494	2,649	688	--	*687	*1
Depreciation	186,628	34,227	467,880	1,040,246	112,206	13,660	48,298	50,248
Employee benefit programs	7,362	*1,292	44,921	86,481	14,115	*481	12,216	1,418
Insurance	96,009	24,472	239,758	467,340	36,422	2,875	15,939	17,608
Legal and professional services	48,035	5,476	120,217	446,301	83,048	6,058	35,343	41,647
Meals and entertainment deducted	102,992	2,597	38,086	516,125	63,320	4,509	41,871	16,939
Mortgage interest	20,222	9,306	89,204	239,985	12,297	*1,111	7,064	4,122
Other interest paid on business indebtedness	52,097	24,328	104,424	336,650	80,768	*4,689	39,894	36,185
Office expenses	130,485	16,903	160,514	969,703	83,518	7,515	41,746	34,256
Pension and profit-sharing plans	*3,435	*3	7,313	29,749	3,897	--	*1,630	*2,267
Rent on machinery and equipment	62,835	12,931	94,448	319,823	33,487	*5,653	15,033	12,802
Rent on other business property	164,072	173,809	939,223	977,519	131,941	15,252	47,184	69,506
Repairs	76,816	11,601	177,325	241,786	26,606	1,944	8,639	16,023
Supplies	229,986	18,598	211,763	493,699	57,159	3,353	33,066	20,740
Net salaries and wages	280,543	121,810	1,402,534	2,142,194	242,881	*39,123	143,219	60,540
Taxes paid	116,561	52,262	448,930	463,538	53,567	3,447	27,013	23,107
Travel	203,669	11,422	148,954	490,555	72,689	2,569	37,443	32,677
Utilities	220,927	39,203	544,686	1,120,662	115,482	18,484	42,350	54,649
Home office business deductions	52,122	*2,968	24,535	179,589	23,264	*6,727	5,404	11,132
Other business deductions	591,311	60,891	880,661	3,443,716	568,902	44,583	339,569	184,750
Net income [1,2]	**3,510,100**	**165,535**	**2,588,341**	**22,488,915**	**2,336,374**	**229,169**	**1,217,425**	**889,780**
Returns with Schedule C-EZ:								
Number of returns	80,256	--	34,568	95,059	8,489	*1,793	*2,978	3,718
Business receipts	243,896	--	64,865	289,646	39,517	*13,441	*7,713	18,363
Total deductions	34,873	--	12,703	50,967	7,245	*976	*3,012	3,258
Net income	**209,023**	**--**	**52,162**	**238,679**	**32,272**	***12,465**	***4,701**	**15,106**

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Finance, insurance and real estate--Continued						
	Insurance		Real estate				
	Insurance agents and brokers	Insurance services	Total	Operators and lessors	Real estate agents and brokers	Subdividers and developers	All other real estate
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	**361,237**	**66,942**	**795,329**	**20,970**	**701,762**	**17,487**	**55,111**
Business receipts, total [1]	**17,146,409**	**2,003,652**	**25,360,976**	**987,360**	**20,397,346**	**2,270,102**	**1,706,168**
Income from sales and operations [1]	16,228,457	1,924,052	24,697,234	946,468	19,895,088	2,188,828	1,666,850
Other business income	917,951	79,600	663,742	40,892	502,258	81,274	39,317
Business deductions, total [1,2]	**9,393,216**	**1,120,981**	**15,696,788**	**920,726**	**11,385,791**	**2,225,900**	**1,164,371**
Cost of sales and operations	706,291	162,177	3,135,138	67,379	1,349,572	1,634,348	83,839
Inventory, beginning of year	11,011	*2,220	1,283,858	61,279	257,526	933,776	31,277
Cost of labor	*13,977	*23,594	170,001	*4,405	116,796	*36,241	*12,558
Purchases	291,100	*6,770	1,437,394	39,848	620,557	746,573	30,415
Materials and supplies	20,548	*4,494	111,951	*1,206	49,284	60,214	*1,248
Other costs	394,570	*127,578	1,479,570	19,789	590,250	830,399	39,131
Inventory, end of year	24,916	*2,478	1,347,636	59,149	284,840	972,856	30,791
Advertising expenses	330,297	9,298	863,694	14,543	817,918	9,648	21,585
Bad debts from sales or services	16,366	*13	82,247	6,164	33,194	28,572	14,317
Car and truck expenses	1,102,263	194,494	2,153,868	38,324	1,954,029	18,640	142,875
Commissions	792,431	56,648	1,409,739	22,719	1,317,225	21,508	48,286
Depletion	1,665	*(3)	1,292	145	216	240	*692
Depreciation	335,186	53,399	807,486	129,235	555,109	38,043	85,098
Employee benefit programs	73,697	3,294	13,628	1,306	8,020	1,521	2,781
Insurance	217,710	24,836	272,194	27,790	186,201	13,847	44,355
Legal and professional services	162,934	18,748	351,967	21,859	229,192	54,992	45,924
Meals and entertainment deducted	239,704	25,067	264,462	4,078	245,652	2,272	12,461
Mortgage interest	68,340	*1,607	320,767	100,960	98,102	71,050	50,655
Other interest paid on business indebtedness	133,692	6,542	220,127	34,962	99,476	43,813	41,876
Office expenses	399,292	43,772	641,020	13,964	570,353	9,403	47,300
Pension and profit-sharing plans	15,817	*2,134	9,053	*233	8,140	*57	*625
Rent on machinery and equipment	185,791	29,492	142,484	5,539	119,729	7,421	9,794
Rent on other business property	528,051	20,755	476,204	34,474	395,289	4,543	41,897
Repairs	66,967	6,212	221,893	53,202	129,622	18,669	20,400
Supplies	181,664	32,796	312,116	20,296	249,761	12,102	29,956
Net salaries and wages	1,507,181	110,713	481,496	58,793	252,662	54,272	115,769
Taxes paid	195,218	15,182	313,459	60,888	174,602	42,009	35,960
Travel	233,779	71,004	231,121	12,281	194,406	2,903	21,531
Utilities	516,901	61,468	644,025	53,084	494,314	14,577	82,051
Home office business deductions	73,128	12,879	96,238	*1,596	70,113	*4,492	20,037
Other business deductions	1,290,083	153,427	2,211,136	136,911	1,814,548	116,852	142,824
Net income less deficit [1,2]	**7,756,164**	**882,671**	**9,690,003**	**66,649**	**9,036,847**	**44,672**	**541,834**
Net income [1,2]	8,254,519	989,167	10,908,855	227,975	9,699,802	330,704	650,375
Deficit [2]	498,354	106,495	1,218,852	161,325	662,954	286,033	108,540

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Finance, insurance and real estate--Continued						
	Insurance		Real estate				
	Insurance agents and brokers	Insurance services	Total	Operators and lessors	Real estate agents and brokers	Subdividers and developers	All other real estate
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
BUSINESSES WITH NET INCOME							
Number of returns [1]	**277,415**	**53,972**	**568,197**	**11,773**	**505,451**	**6,911**	**44,062**
Business receipts, total [1]	**16,073,097**	**1,890,682**	**22,991,367**	**670,278**	**19,165,036**	**1,618,769**	**1,537,284**
Income from sales and operations [1]	15,182,846	1,812,558	22,404,042	641,313	18,689,574	1,566,961	1,506,194
Other business income	890,251	78,125	587,325	28,965	475,461	51,808	31,090
Business deductions, total [1,2]	**7,818,589**	**901,516**	**12,082,698**	**442,303**	**9,465,234**	**1,288,288**	**886,872**
Cost of sales and operations	495,070	*153,706	2,175,506	40,062	1,041,134	1,056,212	38,098
Inventory, beginning of year	*10,080	*2,220	679,047	31,170	131,109	489,511	*27,257
Cost of labor	*13,562	*23,594	129,025	*2,549	113,265	*652	*12,558
Purchases	271,707	*6,768	929,191	14,678	350,057	550,520	13,936
Materials and supplies	10,827	*4,494	86,920	*954	38,567	46,254	*1,144
Other costs	198,082	*119,108	1,059,731	18,693	558,085	473,624	9,329
Inventory, end of year	*9,188	*2,477	708,408	27,983	149,950	504,349	*26,126
Advertising expenses	281,738	8,403	747,694	9,323	717,591	2,574	18,207
Bad debts from sales or services	15,299	*13	8,605	*157	7,674	*229	*545
Car and truck expenses	875,495	156,459	1,750,715	18,811	1,604,372	7,036	120,495
Commissions	621,750	56,646	1,219,933	19,461	1,139,053	16,657	44,762
Depletion	1,552	*(3)	409	*42	117	*205	*45
Depreciation	277,736	41,594	608,710	62,192	453,565	17,149	75,804
Employee benefit programs	61,693	*3,154	7,518	515	5,137	*30	1,837
Insurance	191,183	23,007	216,728	18,393	153,817	6,533	37,985
Legal and professional services	123,705	16,234	223,313	8,456	172,448	15,317	27,093
Meals and entertainment deducted	202,300	15,582	234,923	2,054	222,009	1,728	9,131
Mortgage interest	66,138	*1,303	160,246	34,203	64,311	20,391	41,342
Other interest paid on business indebtedness	113,287	5,426	137,170	19,291	79,241	19,437	19,201
Office expenses	300,177	40,875	545,133	6,576	498,800	3,688	36,068
Pension and profit-sharing plans	15,074	*2,134	8,643	*126	8,009	*50	*459
Rent on machinery and equipment	153,408	12,410	120,517	5,058	101,037	5,200	9,222
Rent on other business property	460,521	17,225	367,832	14,160	315,754	2,028	35,889
Repairs	61,380	5,976	147,825	27,279	96,094	7,995	16,457
Supplies	152,341	25,478	258,720	6,400	215,464	9,174	27,683
Net salaries and wages	1,432,511	84,010	382,791	24,606	234,607	29,126	94,452
Taxes paid	184,065	13,645	212,262	35,756	128,376	19,438	28,692
Travel	199,061	46,360	172,445	2,790	154,321	1,248	14,086
Utilities	436,668	51,701	516,811	33,818	403,449	7,779	71,764
Home office business deductions	64,218	12,372	79,734	*709	60,862	*315	17,848
Other business deductions	1,013,448	102,778	1,758,588	52,067	1,569,653	38,642	98,226
Net income [1,2]	**8,254,519**	**989,167**	**10,908,855**	**227,975**	**9,699,802**	**330,704**	**650,375**
Returns with Schedule C-EZ:							
Number of returns	45,128	*4,855	36,587	*11	31,640	*152	4,783
Business receipts	109,335	*17,933	122,860	*5	99,662	*364	22,829
Total deductions	18,768	*5,021	19,933	–	18,346	*106	1,480
Net income	**90,567**	***12,912**	**102,927**	***5**	**81,316**	***258**	**21,348**

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Services							
	Total	Hotels and other lodging places			Personal services			
		Total	Hotels, motels, and tourist courts	Other lodging places	Total	Coin-operated laundry and dry cleaning	Other cleaning, including laundry, dry cleaning, etc.	Photographic portrait studios
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**7,803,277**	**54,207**	**34,173**	**20,034**	**1,115,578**	**14,756**	**55,154**	**53,567**
Business receipts, total [1]	**271,707,333**	**5,295,464**	**4,617,932**	**677,532**	**27,536,995**	**963,059**	**3,464,793**	**1,870,971**
Income from sales and operations [1]	267,049,522	5,159,091	4,518,011	641,079	27,061,445	951,188	3,452,970	1,869,545
Other business income	4,657,811	136,373	99,920	*36,453	475,550	11,871	11,823	*1,426
Business deductions, total [1,2]	**175,975,833**	**5,130,496**	**4,536,800**	**593,696**	**19,488,653**	**828,040**	**2,891,795**	**1,555,252**
Cost of sales and operations	42,295,872	616,907	571,861	45,046	4,856,322	121,172	544,084	517,005
Inventory, beginning of year	3,129,490	65,976	53,089	*12,886	472,255	16,389	9,387	25,160
Cost of labor	4,900,757	90,365	90,257	*109	881,013	*22,366	121,274	*66,816
Purchases	25,394,281	424,649	376,656	*47,993	2,719,750	37,324	218,426	265,882
Materials and supplies	6,104,598	41,883	38,396	*3,487	860,412	32,574	122,179	107,088
Other costs	6,210,656	63,578	60,432	*3,147	375,681	23,679	85,854	70,263
Inventory, end of year	3,443,910	69,545	46,969	*22,576	452,789	11,160	13,036	18,204
Advertising expenses	3,049,580	163,005	147,120	15,885	441,144	4,950	76,069	53,360
Bad debts from sales or services	382,914	10,019	10,019	--	30,375	*159	2,389	*928
Car and truck expenses	9,936,109	80,865	50,775	30,091	1,060,709	12,158	144,905	107,518
Commissions	2,390,804	47,564	45,630	1,934	318,789	*5,771	*908	21,767
Depletion	34,586	*1,211	*1,211	*(3)	*281	*69	*19	--
Depreciation	10,531,994	586,729	520,857	65,872	1,096,452	99,774	180,542	122,915
Employee benefit programs	652,311	19,383	18,908	*475	34,116	*1,090	3,324	*1,391
Insurance	4,819,294	145,634	130,343	15,291	380,146	24,752	99,436	21,027
Legal and professional services	3,412,182	69,308	63,826	5,482	231,902	5,851	27,628	8,375
Meals and entertainment deducted	1,289,506	5,323	5,076	247	116,420	*78	1,205	15,632
Mortgage interest	1,639,862	417,760	366,603	51,157	138,111	10,782	27,825	*5,547
Other interest paid on business indebtedness	1,618,794	134,518	130,661	3,857	134,466	11,246	32,007	*6,986
Office expenses	4,470,465	40,780	33,544	7,237	286,590	3,986	22,645	41,801
Pension and profit-sharing plans	462,875	*2,483	*2,471	*12	8,461	*18	*429	*460
Rent on machinery and equipment	2,035,926	24,728	24,672	*56	330,440	14,502	80,431	22,220
Rent on other business property	10,549,753	169,269	153,019	16,251	2,112,382	101,542	219,386	118,897
Repairs	2,868,140	283,088	251,118	31,970	346,784	26,875	73,579	15,447
Supplies	7,650,323	207,113	182,356	24,757	1,225,763	28,342	151,538	96,574
Net salaries and wages	23,574,471	651,087	577,931	73,156	2,142,503	101,288	558,278	59,959
Taxes paid	4,831,357	323,823	295,889	27,934	517,197	40,003	104,765	32,841
Travel	3,298,690	28,293	11,762	16,532	349,680	1,016	11,317	38,961
Utilities	7,109,570	533,153	478,457	54,695	1,120,971	155,411	205,426	53,719
Home office business deductions	2,123,680	4,721	*1,330	*3,392	238,737	*561	*4,348	35,007
Other business deductions	24,394,928	557,716	459,724	97,992	1,913,872	56,638	317,989	155,488
Net income less deficit [1,2]	**95,716,323**	**172,092**	**88,248**	**83,844**	**8,045,439**	**135,063**	**572,998**	**315,719**
Net income [1,2]	103,350,605	577,106	443,579	133,527	8,901,839	149,208	642,972	435,903
Deficit [2]	7,634,282	405,013	355,330	49,683	856,400	14,145	69,974	120,184

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Services							
	Total	Hotels and other lodging places			Personal services			
		Total	Hotels, motels, and tourist courts	Other lodging places	Total	Coin-operated laundry and dry cleaning	Other cleaning, including laundry, dry cleaning, etc.	Photographic portrait studios
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
BUSINESSES WITH NET INCOME								
Number of returns [1]	**6,194,555**	**27,927**	**17,452**	**10,476**	**879,438**	**12,160**	**46,093**	**33,790**
Business receipts, total [1]	**249,166,693**	**3,709,845**	**3,285,658**	**424,187**	**24,652,641**	**831,773**	**3,067,330**	**1,469,842**
Income from sales and operations [1]	244,980,059	3,609,139	3,219,321	389,817	24,236,460	820,898	3,055,564	1,469,789
Other business income	4,186,634	100,706	66,336	*34,370	416,181	10,875	*11,766	*53
Business deductions, total [1,2]	**145,826,904**	**3,133,585**	**2,842,917**	**290,668**	**15,750,854**	**682,620**	**2,424,358**	**1,033,939**
Cost of sales and operations	35,254,265	404,806	382,554	*22,252	4,011,976	105,646	420,971	381,177
Inventory, beginning of year	2,094,478	26,728	26,728	--	308,015	*14,170	8,487	*10,654
Cost of labor	4,189,852	76,471	76,471	--	794,573	*22,366	92,710	*61,718
Purchases	20,300,016	297,424	265,078	*32,346	2,190,718	*35,182	157,874	*170,035
Materials and supplies	5,505,461	12,435	12,434	*1	710,769	*20,759	106,054	72,681
Other costs	5,535,721	38,456	38,130	*326	314,203	*23,304	67,763	*69,956
Inventory, end of year	2,371,262	46,707	36,286	*10,421	306,301	*10,135	*11,917	*3,868
Advertising expenses	2,413,954	76,032	67,647	8,385	323,081	4,473	56,346	39,307
Bad debts from sales or services	204,205	4,061	4,061	--	17,672	*159	1,967	*584
Car and truck expenses	8,073,889	53,288	31,890	21,397	812,646	10,482	124,639	66,243
Commissions	2,067,697	41,647	40,132	*1,514	280,178	*3,189	*908	16,996
Depletion	28,722	*42	*42	*(3)	*212	--	*19	--
Depreciation	7,711,094	314,882	289,633	25,249	809,097	74,938	136,733	92,865
Employee benefit programs	587,837	16,112	16,112	--	31,063	*1,081	3,324	*145
Insurance	4,203,845	92,442	83,415	9,027	318,778	22,780	86,497	13,416
Legal and professional services	2,827,367	37,758	34,826	2,932	192,943	4,910	18,796	5,073
Meals and entertainment deducted	1,053,871	3,119	2,882	*237	91,389	*6	1,184	6,452
Mortgage interest	1,127,815	229,222	208,148	21,074	107,105	9,431	12,363	*5,304
Other interest paid on business indebtedness	1,272,064	91,537	90,013	*1,524	108,475	5,839	24,108	*5,131
Office expenses	3,795,199	23,568	22,169	1,400	204,773	3,632	18,525	24,031
Pension and profit-sharing plans	454,896	*2,231	*2,231	--	7,606	*10	*429	*460
Rent on machinery and equipment	1,650,539	19,354	19,334	*19	271,782	*13,689	67,423	*6,603
Rent on other business property	8,935,640	134,501	130,915	*3,586	1,678,899	68,172	205,719	54,780
Repairs	2,139,968	155,352	143,267	12,085	285,761	21,592	62,490	10,874
Supplies	6,416,801	147,835	132,622	15,213	1,039,590	25,857	142,918	62,875
Net salaries and wages	20,902,893	421,140	364,051	57,089	1,812,149	96,954	492,105	31,918
Taxes paid	4,055,224	199,213	185,001	14,212	422,897	37,136	78,856	20,067
Travel	2,571,737	6,916	6,312	*604	270,692	*626	11,186	23,992
Utilities	5,801,410	347,702	328,809	18,894	905,617	124,689	170,524	36,429
Home office business deductions	1,815,333	*4,099	*708	*3,392	208,375	*561	*4,348	*28,892
Other business deductions	19,922,282	300,713	254,504	46,208	1,482,065	46,769	280,653	98,899
Net Income [1,2]	**103,350,605**	**577,106**	**443,579**	**133,527**	**8,901,839**	**149,208**	**642,972**	**435,903**
Returns with Schedule C-EZ:								
Number of returns	1,237,679	*3,684	*1,272	*2,412	124,500	*7	*5,860	*1,130
Business receipts	3,874,873	*29,673	*1,701	*27,972	336,623	*6	*7,151	*3,058
Total deductions	551,849	*6,015	*1,640	*4,375	56,039	*6	*1,325	*1,429
Net Income	**3,323,024**	***23,658**	***61**	***23,597**	**280,584**	–	***5,826**	***1,629**

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Services--Continued						
	Personal services--Continued			Business services			
	Beauty shops	Barber shops	All other personal services	Total	Advertising, except direct mail	Janitorial and related services to buildings	All other business services
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	**390,965**	**59,529**	**541,608**	**1,810,694**	**64,431**	**458,799**	**1,287,465**
Business receipts, total [1]	**9,136,522**	**1,467,524**	**10,634,124**	**43,283,000**	**2,779,841**	**6,149,025**	**34,354,135**
Income from sales and operations [1]	9,004,999	1,445,260	10,337,483	42,868,087	2,776,320	6,126,928	33,964,838
Other business income	131,524	*22,265	296,641	414,914	3,521	22,097	389,296
Business deductions, total [1,2]	**6,184,976**	**815,813**	**7,212,777**	**30,558,806**	**2,172,433**	**4,032,140**	**24,354,233**
Cost of sales and operations	1,258,257	45,446	2,370,358	10,680,841	970,283	769,469	8,941,090
Inventory, beginning of year	107,911	*2,896	310,512	620,476	*2,677	*46,360	571,439
Cost of labor	371,616	--	298,943	1,323,836	*5,634	246,585	1,071,617
Purchases	495,430	32,867	1,669,821	6,040,758	474,408	277,490	5,288,860
Materials and supplies	355,111	*12,673	230,786	1,470,388	61,783	168,067	1,240,538
Other costs	36,898	*2	158,985	1,919,688	428,641	96,175	1,394,872
Inventory, end of year	108,708	*2,992	298,689	694,306	*2,861	65,208	626,237
Advertising expenses	135,280	30,742	140,743	496,445	55,538	58,587	382,320
Bad debts from sales or services	9,129	*139	17,630	80,820	*3,723	*5,017	72,080
Car and truck expenses	173,369	26,190	596,568	2,596,504	151,020	718,535	1,726,949
Commissions	167,085	*1,372	121,887	761,981	90,638	74,900	596,443
Depletion	*173	--	*19	15,152	*9	*135	15,008
Depreciation	235,804	34,990	422,426	2,030,012	91,118	241,235	1,697,660
Employee benefit programs	10,415	*994	16,902	59,445	1,704	6,001	51,741
Insurance	100,325	13,576	121,032	580,764	15,616	132,247	432,900
Legal and professional services	48,213	7,591	134,245	340,897	20,996	36,652	283,249
Meals and entertainment deducted	15,011	2,955	81,540	192,193	25,008	10,317	156,868
Mortgage interest	58,479	*12,107	23,372	151,831	*15,386	*10,056	126,389
Other interest paid on business indebtedness	23,541	*2,460	58,226	275,169	11,501	19,249	244,418
Office expenses	67,982	7,239	142,937	629,684	37,405	54,744	537,535
Pension and profit-sharing plans	*1,738	--	5,816	17,836	*451	*170	17,214
Rent on machinery and equipment	92,122	*30,195	90,971	309,188	13,573	46,925	248,690
Rent on other business property	1,174,534	156,998	341,025	793,314	45,978	47,087	700,249
Repairs	115,461	14,294	101,128	483,080	13,556	62,902	406,621
Supplies	525,064	90,870	333,376	1,165,041	69,604	330,798	764,640
Net salaries and wages	921,346	141,229	360,403	2,665,748	87,000	662,943	1,915,805
Taxes paid	187,987	29,532	122,069	583,018	19,960	75,072	487,986
Travel	41,347	*1,401	255,638	461,427	41,125	15,584	404,718
Utilities	405,926	77,912	222,577	885,418	63,146	92,060	730,212
Home office business deductions	35,636	*1,314	161,871	371,426	23,210	29,935	318,280
Other business deductions	363,901	81,842	938,015	3,808,758	304,480	480,694	3,023,584
Net income less deficit [1,2]	**2,951,544**	**651,711**	**3,418,404**	**12,704,473**	**607,408**	**2,116,884**	**9,980,181**
Net income [1,2]	3,084,798	679,505	3,909,454	14,209,220	720,490	2,297,933	11,190,797
Deficit [2]	133,253	*27,793	491,050	1,504,747	113,083	181,048	1,210,616

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Services--Continued						
	Personal services--Continued			Business services			
	Beauty shops	Barber shops	All other personal services	Total	Advertising, except direct mail	Janitorial and related services to buildings	All other business services
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH NET INCOME							
Number of returns [1]	**338,613**	**54,816**	**393,965**	**1,464,737**	**43,633**	**402,773**	**1,018,330**
Business receipts, total [1]	**8,385,190**	**1,385,614**	**9,512,891**	**38,606,421**	**2,472,499**	**5,521,421**	**30,612,501**
Income from sales and operations [1]	8,283,670	1,363,607	9,242,931	38,262,968	2,468,978	5,499,333	30,294,657
Other business income	101,520	*22,007	269,960	343,453	3,521	22,088	317,844
Business deductions, total [1,2]	**5,300,389**	**706,110**	**5,603,437**	**24,410,822**	**1,752,009**	**3,223,488**	**19,435,325**
Cost of sales and operations	1,119,694	32,547	1,951,941	8,561,034	849,302	476,881	7,234,850
Inventory, beginning of year	69,605	*2,207	202,891	421,504	*592	*16,240	404,672
Cost of labor	354,407	--	263,373	940,308	*5,277	127,985	807,046
Purchases	426,675	30,658	1,370,295	4,626,475	431,379	125,899	4,069,197
Materials and supplies	309,781	*1,960	199,534	1,368,596	55,151	149,393	1,164,051
Other costs	34,081	*2	119,095	1,658,761	357,887	94,540	1,206,334
Inventory, end of year	74,854	*2,281	203,247	454,610	*983	*37,177	416,450
Advertising expenses	108,652	13,466	100,836	401,211	51,133	46,078	304,000
Bad debts from sales or services	2,805	*139	12,017	59,500	*144	*1,443	57,913
Car and truck expenses	153,795	13,022	444,466	2,179,438	124,671	650,034	1,404,733
Commissions	162,025	*1,372	95,688	668,906	72,976	74,426	521,504
Depletion	*173	--	*19	14,380	*9	--	14,372
Depreciation	199,152	24,495	280,915	1,357,074	48,790	167,668	1,140,616
Employee benefit programs	9,144	*994	16,375	50,564	*1,341	5,099	44,124
Insurance	83,033	10,581	102,470	448,120	11,850	107,089	329,181
Legal and professional services	43,436	6,636	114,092	266,736	14,548	25,252	226,937
Meals and entertainment deducted	13,112	*1,416	69,220	153,268	20,268	9,425	123,574
Mortgage interest	54,716	*12,107	13,185	93,762	*3,795	*2,500	87,467
Other interest paid on business indebtedness	23,289	*2,460	47,648	181,445	6,364	16,225	158,855
Office expenses	58,676	5,594	94,315	486,125	25,419	37,724	422,983
Pension and profit-sharing plans	*892	--	5,815	17,033	*451	*170	16,412
Rent on machinery and equipment	81,051	*30,195	72,821	205,414	6,698	32,903	165,813
Rent on other business property	984,479	124,833	240,916	651,884	40,836	32,595	578,453
Repairs	92,660	12,147	85,999	348,851	11,552	46,400	290,899
Supplies	463,535	89,611	254,794	938,494	53,860	291,898	592,736
Net salaries and wages	751,168	141,229	298,775	2,283,960	58,679	561,212	1,664,069
Taxes paid	155,620	26,908	104,310	476,961	15,587	60,586	400,788
Travel	37,080	*322	197,486	349,531	24,736	8,358	316,437
Utilities	342,576	69,447	161,952	689,306	43,903	68,821	576,582
Home office business deductions	27,929	*1,314	145,332	325,780	13,708	24,506	287,566
Other business deductions	314,849	80,849	660,047	3,081,593	250,980	425,365	2,405,248
Net income [1,2]	**3,084,798**	**679,505**	**3,909,454**	**14,209,220**	**720,490**	**2,297,933**	**11,190,797**
Returns with Schedule C-EZ:							
Number of returns	21,160	*5,088	91,254	323,041	*5,391	97,792	219,858
Business receipts	65,266	*11,210	249,933	965,318	*1,440	324,350	639,528
Total deductions	16,849	*4,427	32,004	122,814	*407	50,828	71,580
Net income	**48,417**	***6,783**	**217,929**	**842,504**	***1,034**	**273,522**	**567,948**

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Services--Continued						
	Automotive repair and services			Miscellaneous repair services	Amusement and recreation services, including motion pictures		
	Total	Automotive repair shops	All other automotive services		Total	Entertainers, producers, agents, and related services	All other amusement and recreation services
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	**367,713**	**254,167**	**113,545**	**274,172**	**660,200**	**334,019**	**326,181**
Business receipts, total [1]	**24,390,134**	**18,907,593**	**5,482,540**	**9,690,028**	**14,963,794**	**5,195,389**	**9,768,405**
Income from sales and operations [1]	24,177,031	18,717,960	5,459,072	9,625,700	14,660,560	5,081,782	9,578,777
Other business income	213,103	189,634	23,469	64,328	303,234	113,607	189,627
Business deductions, total [1,2]	**21,590,447**	**16,980,372**	**4,610,075**	**7,673,317**	**12,112,941**	**3,423,397**	**8,689,544**
Cost of sales and operations	11,076,490	8,921,827	2,154,663	3,993,021	2,758,967	266,219	2,492,748
Inventory, beginning of year	760,985	643,755	117,230	290,685	438,792	50,711	388,081
Cost of labor	806,803	587,286	219,517	225,870	259,839	12,816	247,023
Purchases	8,023,424	6,548,976	1,474,448	2,943,799	2,014,869	190,166	1,824,702
Materials and supplies	1,663,756	1,450,473	213,283	693,877	147,695	13,762	133,933
Other costs	684,919	422,461	262,459	188,989	369,692	52,864	316,828
Inventory, end of year	863,397	731,123	132,274	350,199	471,919	54,099	417,820
Advertising expenses	295,987	222,336	73,651	129,542	255,507	79,961	175,546
Bad debts from sales or services	25,519	21,493	4,025	7,746	32,689	*2,463	30,226
Car and truck expenses	650,524	393,591	256,933	534,563	718,180	356,210	361,970
Commissions	56,414	23,452	32,962	7,843	295,384	172,130	123,253
Depletion	*74	*16	*58	--	233	*118	116
Depreciation	1,107,038	742,187	364,851	375,429	1,217,261	382,284	834,977
Employee benefit programs	56,288	49,368	6,920	5,423	16,667	1,917	14,751
Insurance	550,532	392,593	157,939	157,373	206,947	37,714	169,232
Legal and professional services	136,545	112,835	23,710	51,723	222,346	122,017	100,329
Meals and entertainment deducted	30,175	20,079	10,096	21,049	117,673	58,009	59,664
Mortgage interest	130,382	95,054	35,328	54,983	97,321	8,729	88,592
Other interest paid on business indebtedness	157,167	102,222	54,945	53,244	102,818	25,270	77,548
Office expenses	180,641	145,119	35,523	70,466	187,526	79,864	107,662
Pension and profit-sharing plans	2,742	2,557	*185	*786	2,720	1,412	1,308
Rent on machinery and equipment	235,994	177,610	58,384	49,536	143,746	47,864	95,883
Rent on other business property	900,229	758,149	142,080	282,657	700,727	103,955	596,772
Repairs	381,859	229,776	152,083	91,664	241,708	59,098	182,610
Supplies	754,445	658,784	95,661	225,376	497,720	224,327	273,392
Net salaries and wages	2,209,073	1,908,360	300,713	511,346	696,025	127,445	568,580
Taxes paid	639,265	537,807	101,458	191,951	229,443	31,415	198,028
Travel	55,430	38,939	16,491	47,709	393,809	185,779	208,031
Utilities	687,252	513,713	173,539	299,099	423,977	110,584	313,393
Home office business deductions	10,165	*5,841	*4,324	39,720	105,668	62,232	43,437
Other business deductions	1,241,937	890,317	351,620	452,538	2,401,715	855,779	1,545,936
Net income less deficit [1,2]	**2,799,695**	**1,927,379**	**872,316**	**2,016,711**	**2,850,942**	**1,771,965**	**1,078,977**
Net income [1,2]	3,268,212	2,318,099	950,114	2,220,167	4,414,247	2,291,359	2,122,888
Deficit [2]	468,518	390,720	77,797	203,456	1,563,305	519,394	1,043,911

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Services--Continued						
	Automotive repair and services			Miscellaneous repair services	Amusement and recreation services, including motion pictures		
	Total	Automotive repair shops	All other automotive services		Total	Entertainers, producers, agents, and related services	All other amusement and recreation services
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH NET INCOME							
Number of returns [1]	**271,725**	**185,184**	**86,541**	**203,766**	**431,488**	**220,162**	**211,327**
Business receipts, total [1]	**20,833,230**	**15,875,207**	**4,958,023**	**8,956,044**	**11,927,114**	**4,633,517**	**7,293,597**
Income from sales and operations [1]	20,642,276	15,698,757	4,943,519	8,899,094	11,730,591	4,570,664	7,159,927
Other business income	190,954	176,450	14,504	56,950	196,522	62,853	133,669
Business deductions, total [1,2]	**17,565,175**	**13,557,266**	**4,007,910**	**6,735,877**	**7,513,774**	**2,342,158**	**5,171,616**
Cost of sales and operations	9,431,089	7,387,190	2,043,899	3,639,718	1,779,236	193,160	1,586,075
Inventory, beginning of year	571,553	455,017	116,535	196,754	188,495	13,273	175,222
Cost of labor	711,771	506,148	205,622	202,413	224,994	*10,933	214,062
Purchases	6,686,724	5,284,333	1,402,391	2,618,016	1,277,562	138,468	1,139,094
Materials and supplies	1,476,722	1,274,806	201,916	667,750	107,066	6,338	100,728
Other costs	627,255	380,842	246,413	185,529	253,557	37,164	216,393
Inventory, end of year	642,936	513,957	128,978	230,744	272,439	13,015	259,424
Advertising expenses	233,010	166,517	66,493	111,205	139,275	55,330	83,946
Bad debts from sales or services	23,737	20,034	3,703	6,986	1,891	*658	1,233
Car and truck expenses	518,287	299,706	218,581	433,286	474,051	228,473	245,578
Commissions	47,757	19,158	28,599	6,812	249,976	155,780	94,196
Depletion	*16	--	*16	--	*90	*83	*7
Depreciation	778,444	528,196	250,248	309,736	631,772	187,092	444,680
Employee benefit programs	51,220	44,618	6,602	*5,067	11,121	1,706	9,416
Insurance	450,192	315,633	134,560	136,915	130,794	28,529	102,265
Legal and professional services	103,965	85,003	18,962	40,314	153,072	93,187	59,884
Meals and entertainment deducted	24,882	16,386	8,496	19,853	74,897	40,967	33,930
Mortgage interest	101,306	77,215	24,091	46,475	35,042	5,228	29,813
Other interest paid on business indebtedness	112,873	74,831	38,041	38,774	62,248	10,239	52,009
Office expenses	138,507	108,508	29,999	62,111	103,697	42,975	60,722
Pension and profit-sharing plans	2,742	2,557	*185	*663	2,604	1,412	1,192
Rent on machinery and equipment	181,975	130,469	51,506	33,327	100,601	36,833	63,767
Rent on other business property	724,488	599,726	124,761	242,041	396,213	72,587	323,627
Repairs	263,656	157,018	106,638	73,841	125,155	35,754	89,400
Supplies	596,409	515,480	80,929	188,791	268,508	134,650	133,858
Net salaries and wages	1,778,880	1,523,802	255,078	455,030	493,061	111,704	381,357
Taxes paid	499,667	416,279	83,388	152,408	139,744	21,096	118,648
Travel	43,697	27,836	15,861	44,432	227,318	113,657	113,662
Utilities	539,290	394,192	145,098	245,629	246,940	74,476	172,464
Home office business deductions	*7,852	*3,592	*4,261	31,516	87,357	50,098	37,260
Other business deductions	892,952	626,971	265,981	392,418	1,532,949	625,882	907,066
Net income [1,2]	**3,268,212**	**2,318,099**	**950,114**	**2,220,167**	**4,414,247**	**2,291,359**	**2,122,888**
Returns with Schedule C-EZ:							
Number of returns	25,136	16,659	*8,477	33,504	104,667	49,665	55,001
Business receipts	168,309	162,971	*5,338	121,853	164,104	85,618	78,486
Total deductions	18,282	16,348	*1,935	18,529	46,160	20,601	25,559
Net income	**150,026**	**146,623**	***3,403**	**103,324**	**117,943**	**65,016**	**52,927**

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Services--Continued									Nature of business not allocable
	Medical and health services									
	Total	Offices of physicians	Offices of dentists	All other medical and health services	Legal services	Educational services	Accounting, auditing, and bookkeeping	Counseling, except health	Other services	
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
BUSINESSES WITH AND WITHOUT NET INCOME										
Number of returns [1]	**803,042**	**226,754**	**96,415**	**479,873**	**273,869**	**238,063**	**328,872**	**95,807**	**1,781,061**	**167,005**
Business receipts, total [1]	**73,408,542**	**30,023,440**	**21,768,103**	**21,616,999**	**23,463,564**	**2,524,147**	**6,333,077**	**2,929,635**	**37,888,953**	**1,819,222**
Income from sales and operations [1]	72,056,950	29,063,638	21,675,728	21,317,584	22,848,743	2,395,619	6,221,197	2,926,534	37,048,565	1,719,241
Other business income	1,351,592	959,802	92,375	299,416	614,821	128,528	111,880	3,101	840,387	99,981
Business deductions, total [1,2]	**39,372,280**	**12,915,081**	**13,702,722**	**12,754,477**	**12,874,049**	**1,636,322**	**3,606,551**	**1,437,994**	**20,493,977**	**1,145,786**
Cost of sales and operations	3,932,948	550,270	1,468,275	1,914,403	559,273	151,655	227,864	*114,880	3,326,703	397,429
Inventory, beginning of year	247,924	53,048	7,157	187,719	18,056	41,674	*2,390	--	170,277	27,768
Cost of labor	612,396	81,466	315,084	215,846	82,345	*14,698	*13,485	*1,753	588,352	*14,811
Purchases	1,490,110	131,304	189,010	1,169,797	72,637	119,781	55,565	*72,251	1,416,688	264,023
Materials and supplies	822,893	107,679	413,575	301,640	8,400	22,802	*22,264	*7,528	342,701	4,971
Other costs	1,041,542	236,976	557,605	246,961	406,567	12,757	139,727	*33,348	974,166	115,728
Inventory, end of year	281,919	60,203	14,156	207,560	28,731	60,056	*5,567	--	165,481	*29,872
Advertising expenses	570,398	130,161	173,433	266,804	362,288	27,774	57,896	21,327	228,267	22,401
Bad debts from sales or services	76,501	36,946	14,591	24,964	7,725	*2,261	*11,592	*1,616	96,051	*648
Car and truck expenses	1,129,542	374,655	137,912	616,976	490,223	153,124	367,012	113,893	2,040,970	138,166
Commissions	217,448	72,734	53,585	91,128	123,542	83,370	34,497	*39,790	404,182	7,316
Depletion	893	176	*628	*90	3,955	*2,220	*2	--	10,565	*153
Depreciation	1,863,373	567,505	695,779	600,089	505,528	115,766	318,182	85,758	1,230,466	44,385
Employee benefit programs	290,184	100,948	103,993	85,244	71,073	*1,690	29,402	1,411	67,228	*1,066
Insurance	1,890,796	1,044,493	435,663	410,639	457,794	29,558	88,131	39,617	292,002	10,714
Legal and professional services	952,204	406,456	259,081	286,667	499,085	28,670	40,658	66,276	772,567	25,612
Meals and entertainment deducted	218,543	85,159	48,568	84,815	143,507	25,579	45,445	21,064	352,536	7,857
Mortgage interest	384,960	95,682	122,667	166,612	80,238	*8,872	13,830	*3,355	158,219	2,687
Other interest paid on business indebtedness	398,216	102,762	185,504	109,949	141,597	15,104	60,308	9,976	136,213	3,764
Office expenses	1,356,292	487,392	437,165	431,736	774,794	38,048	202,326	62,126	641,192	14,968
Pension and profit-sharing plans	292,511	146,509	106,497	39,505	80,082	--	6,103	*1,717	47,434	*1,708
Rent on machinery and equipment	449,357	151,822	141,802	155,734	165,452	11,122	40,427	27,367	248,568	*8,837
Rent on other business property	3,063,244	1,095,163	912,870	1,055,211	1,144,143	101,581	333,593	211,569	737,045	12,874
Repairs	540,383	147,769	197,070	195,544	133,040	36,211	59,779	17,565	252,978	29,775
Supplies	2,189,997	618,467	1,019,897	551,633	269,759	91,989	137,130	60,304	825,685	36,710
Net salaries and wages	9,228,530	2,982,014	3,994,593	2,251,922	2,872,778	108,262	605,708	84,543	1,798,868	76,222
Taxes paid	1,480,420	488,042	574,342	418,035	394,575	27,905	89,132	23,926	330,701	9,609
Travel	417,421	180,007	67,841	169,574	203,068	90,092	60,289	41,669	1,149,801	10,553
Utilities	1,420,976	461,877	418,576	540,523	681,638	64,437	184,684	82,795	725,171	32,306
Home office business deductions	189,184	32,462	*6,650	150,072	37,813	53,383	69,383	24,492	978,988	*3,011
Other business deductions	6,779,837	2,547,750	2,124,560	2,107,528	2,655,377	343,237	472,870	274,048	3,493,023	228,251
Net income less deficit [1,2]	**34,030,464**	**17,102,541**	**8,065,381**	**8,862,541**	**10,590,448**	**887,825**	**2,726,525**	**1,492,123**	**17,399,586**	**660,948**
Net income [1,2]	34,549,715	17,246,586	8,121,897	9,181,232	10,875,441	1,052,233	2,874,755	1,551,026	18,856,643	776,516
Deficit [2]	519,252	144,045	56,516	318,691	284,992	164,408	148,229	58,903	1,457,057	115,568

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Services--Continued									Nature of business not allocable
	Medical and health services									
	Total	Offices of physicians	Offices of dentists	All other medical and health services	Legal services	Educational services	Accounting, auditing, and bookkeeping	Counseling, except health	Other services	
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
BUSINESSES WITH NET INCOME										
Number of returns [1]	**710,526**	**210,003**	**92,557**	**407,966**	**231,416**	**195,936**	**275,186**	**78,363**	**1,424,047**	**133,612**
Business receipts, total [1]	**71,218,476**	**29,616,419**	**21,484,702**	**20,117,355**	**22,969,216**	**2,241,851**	**6,081,717**	**2,821,199**	**35,148,939**	**1,556,748**
Income from sales and operations [1]	69,921,621	28,667,756	21,393,243	19,860,621	22,369,651	2,139,004	5,969,837	2,818,488	34,380,929	1,517,712
Other business income	1,296,856	948,663	91,459	256,734	599,564	102,847	111,881	2,710	768,010	39,036
Business deductions, total [1,2]	**36,662,965**	**12,364,017**	**13,362,805**	**10,936,143**	**12,094,324**	**1,189,617**	**3,206,961**	**1,270,173**	**16,292,776**	**780,239**
Cost of sales and operations	3,658,222	532,244	1,452,147	1,673,830	550,051	83,606	214,607	*114,880	2,805,041	340,290
Inventory, beginning of year	238,181	52,384	4,254	181,543	14,167	*12,855	*2,252	--	113,974	*13,385
Cost of labor	582,863	81,119	315,084	186,660	81,996	*7,760	*13,485	*1,753	551,464	*14,811
Purchases	1,304,237	130,437	188,623	985,177	63,757	57,416	52,097	*72,251	1,053,339	226,017
Materials and supplies	813,104	107,204	411,516	294,384	6,217	*14,294	*20,540	*7,528	300,439	*4,945
Other costs	987,741	220,444	544,497	222,800	400,755	*8,865	131,521	*33,348	895,729	96,703
Inventory, end of year	267,905	59,345	11,827	196,733	16,841	*17,585	*5,288	--	109,905	*15,571
Advertising expenses	536,239	126,297	167,277	242,665	335,948	23,976	52,012	18,050	163,915	17,353
Bad debts from sales or services	41,763	6,303	13,488	21,971	3,571	*2,148	*9,575	*1,616	31,685	*560
Car and truck expenses	1,037,497	360,588	135,423	541,487	440,577	124,624	303,268	93,637	1,603,290	103,838
Commissions	171,153	55,215	48,837	67,101	119,964	79,052	34,253	*39,666	328,335	*7,279
Depletion	885	167	*628	*90	2,929	*2,220	*2	--	7,947	*153
Depreciation	1,748,029	553,164	673,146	521,719	459,803	65,448	244,006	68,028	924,774	21,385
Employee benefit programs	275,857	100,596	102,971	72,290	68,067	*1,690	28,469	*1,039	47,568	*1,066
Insurance	1,827,448	1,030,974	426,778	369,696	431,926	19,291	76,559	34,541	236,839	8,330
Legal and professional services	889,613	389,983	251,008	248,622	426,965	23,044	34,172	61,102	597,683	11,971
Meals and entertainment deducted	206,787	79,354	47,525	79,908	131,482	14,564	32,237	18,391	283,002	7,623
Mortgage interest	340,663	94,109	118,275	128,280	71,839	*2,594	9,737	*2,830	87,240	*968
Other interest paid on business indebtedness	374,647	98,439	175,001	101,207	130,068	4,967	56,060	8,212	102,758	*3,274
Office expenses	1,292,359	480,952	429,334	382,072	733,934	27,431	166,403	46,583	509,708	9,472
Pension and profit-sharing plans	288,808	143,709	106,455	38,645	79,248	--	6,103	*1,712	46,145	*1,708
Rent on machinery and equipment	433,642	151,269	130,099	152,274	145,371	8,353	40,205	22,426	188,090	*2,092
Rent on other business property	2,864,372	1,078,239	886,603	899,529	1,076,599	82,882	289,921	198,429	595,413	*10,953
Repairs	504,088	143,994	189,706	170,388	117,002	17,110	54,436	15,639	179,076	16,581
Supplies	2,070,175	604,207	990,877	475,092	248,229	75,127	124,626	56,453	662,565	26,459
Net salaries and wages	8,756,391	2,932,679	3,901,149	1,922,563	2,766,633	65,284	582,377	60,625	1,427,363	60,057
Taxes paid	1,398,382	480,371	568,000	350,011	375,618	19,117	86,163	21,257	263,798	6,391
Travel	373,935	160,700	64,898	148,337	174,024	71,744	51,121	35,693	922,633	8,061
Utilities	1,324,134	450,712	406,508	466,914	645,011	50,616	161,608	77,567	567,991	23,457
Home office business deductions	159,614	29,700	*6,650	123,264	37,676	48,398	59,072	13,788	831,805	*3,011
Other business deductions	6,052,636	2,272,198	2,068,842	1,711,596	2,506,086	256,743	442,557	251,113	2,730,458	69,144
Net income [1,2]	**34,549,715**	**17,246,586**	**8,121,897**	**9,181,232**	**10,875,441**	**1,052,233**	**2,874,755**	**1,551,026**	**18,856,643**	**776,516**
Returns with Schedule C-EZ:										
Number of returns	89,778	22,006	*2,239	65,532	25,146	56,379	100,416	11,751	339,677	65,128
Business receipts	428,909	153,187	*27,977	247,745	139,837	171,061	330,552	20,415	998,219	186,228
Total deductions	38,123	7,861	*1,180	29,082	15,704	24,412	50,307	6,910	148,553	18,764
Net income	**390,787**	**145,326**	***26,797**	**218,663**	**124,133**	**146,649**	**280,245**	**13,505**	**849,666**	**167,465**

* Estimate should be used with caution because of the small number of sample returns on which it is based.

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

[2] Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.

[3] Less than $500.

[4] Includes operative builders.

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