

Sole Proprietorships, 1990

by Craig Ammon

Nonfarm sole proprietorship profits for 1990 grew 6.6 percent over 1989 to \$141.4 billion. This growth rate, along with that of 1989, was well below those recorded from 1983 to 1988, showing signs of the recession that began in 1990. The real estate industrial group was hit hardest, with a decrease in profits of 15.9 percent from 1989 to 1990. In contrast, services as a whole showed significant increases; specifically, profits increased 22.0 percent for business services, 19.0 percent for legal services, and 16.9 percent for medical and health services.

Total Receipts and Profits

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 1990 rose to 14.8 million, 3.4 percent more than 1989 [1]. Sole proprietorship total receipts (the sum of "income from sales and operations" and "other income") rose 5.5 percent above the level for 1989, from \$692.8 billion to \$730.6 billion [2]. Sole proprietorship receipts for 1990 did, however, decline for three of the eight industrial divisions: manufacturing; construction; and finance, insurance and real estate [Tables 1 and 2].

The increases in overall profits for both 1989 and 1990 were well below the increases recorded from 1983 to 1988 [3,4]. These earlier increases ranged from a low of 11.3 percent for 1985 to a high of 19.8 percent for 1988 (Figure A).

Figures B and C show how the relationship between total receipts and deductions affected profits and profitability over the 10-year period, 1981 to 1990. Profits increased sharply for 1983 and this trend continued through 1988 because receipts grew more rapidly than deductions. For 1989 and 1990, the slow-down that occurred in the growth of receipts was significant enough to slow the growth in profits.

Deductions and Losses

Beginning with 1983, deductions (including the cost of sales and operations) as a percentage of receipts began a decline that continued through 1990. This decline explains why profits increased by 6.6 percent, while receipts increased by only 5.5 percent.

A reduction in allowable depreciation deductions as mandated by the 1986 Tax Reform Act is reflected in the downward trend in the depreciation statistics after 1986. The Act generally lengthened the cost recovery period and changed the depreciation methods for business prop-

Figure A

Nonfarm Sole Proprietorship Profits, Tax Years 1981-1990

[Money amounts are in billions of dollars]

Tax year	Net income (less deficit)	Percentage increase over previous year
1981.....	53.1	-3.3
1982.....	50.6	-4.7
1983.....	60.4	19.4
1984.....	70.8	17.2
1985.....	78.8	11.3
1986.....	90.4	14.7
1987.....	105.5	16.7
1988.....	126.3	19.7
1989.....	132.7	5.1
1990.....	141.4	6.6

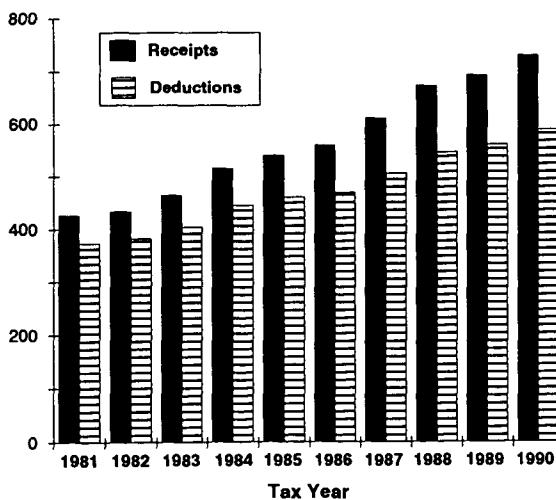
erty placed in service after 1986. For 1987, the first full year under the new rules, depreciation fell 3 percent, the first decrease since 1961. After increasing slightly for 1988, depreciation declined for 1989 and 1990. The 1990 figure, \$23.7 billion, was 3.3 percent less than 1989 (Figure D). Depreciation accounted for 4.0 percent of total deductions for 1990.

The restrictions on "passive" losses that began with 1987 in an effort to curb investments in "tax shelters" continued to have a very limited impact on overall sole proprietorship profits. The restrictions did, however, have a more significant effect on certain industrial groups (Figure E) [5,6]. The groups most affected by the restrictions were in finance, insurance and real estate, account-

Figure B

Receipts and Deductions, Tax Years 1981-1990

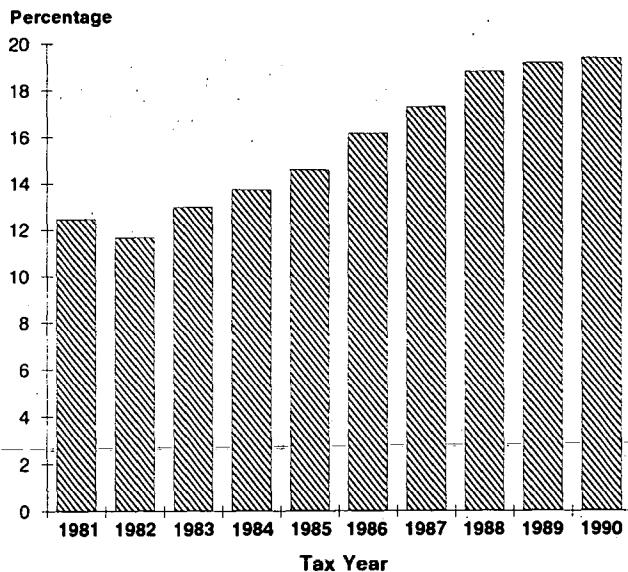
Billions of dollars



Sole Proprietorships, 1990

Figure C

Profits as a Percentage of Receipts, Tax Years 1981-1990



ing for half of all disallowed passive losses, and in services, accounting for one third. Mining, dominated by oil and gas extraction, was a distant third in terms of disallowed passive losses.

Industry Trends

The services division continued to show the largest

Figure D

Nonfarm Sole Proprietorship Net Income, Net Loss (Deficit) and Depreciation, Tax Years 1981-1990

[Money amounts are in billions of dollars]

Tax year	Net income	Net loss ¹	Depreciation
	(1)	(2)	(3)
1981.....	68.5	15.5	15.9
1982.....	68.6	18.1	19.1
1983.....	78.6	18.3	22.1
1984.....	89.8	19.1	23.9
1985.....	98.8	20.0	26.3
1986.....	110.5	20.1	26.4
1987.....	123.8	18.3	25.6
1988.....	145.5	19.2	26.1
1989.....	152.4	19.7	24.5
1990.....	161.7	20.2	23.7

¹ Disallowed passive losses are not included in the net losses for 1987 through 1990 because they were not deductible for tax purposes. Therefore, the net losses shown are slightly understated for these years. For 1988 through 1990, the disallowed loss amounts were approximately \$0.1 billion for each year; the amount for 1987 is unavailable (see also, Figure E).

NOTE: See also footnote 6 at the end of this article.

number of businesses and the largest amount of profits, 59.5 percent of the total profits for 1990 (Figure F). Sole proprietors primarily engaged in business services reported the largest increases in receipts and profits within the division; their receipts rose 13.2 percent and profits, 22.0 percent, over 1989. They were followed closely by sole proprietors in the legal services group, who reported increases in receipts of 19.6 percent and profits of 19.0 percent. The reported increases for the medical and health services group were only slightly less — a 15.6 percent increase in receipts and a 16.9 percent increase in profits — but total profits for this group were \$28.5 billion, compared to \$14.5 billion for business services and \$9.3 billion for legal services.

The real estate industrial group reported the greatest decrease in profits of all the major groups. From 1989 to 1990, receipts dropped 18.2 percent and profits decreased by 15.9 percent. Real estate agents and brokers, who account for 90.0 percent of the receipts and profits reported for this industrial group, showed a 4.6 percent decline in business receipts and a 16.8 percent decline in

Figure E

Disallowled Passive Losses and Net Income or Deficit, Tax Year 1990

[Money amounts are in millions of dollars]

Selected industrial group	Disallowled passive losses	Profits after disallowd passive losses	
		(1)	(2)
All industries.....	80.3	20,227.1	141,430.2
Mining.....	4.0	793.3	654.5
Oil and gas extraction....	4.0	771.4	614.6
All other mining.....	(1)	21.9	39.9
Finance, insurance and real estate.....	41.5	2,850.8	16,359.4
Finance and insurance..	3.6	1,313.0	9,037.9
Real estate.....	38.0	1,537.7	7,321.5
Operators and lessors of buildings..	9.9	85.0	84.7
Operators and lessors, other than buildings.....	4.3	17.0	60.0
Subdividers and developers, except cemeteries.....	15.6	490.0	-123.7
All other real estate....	8.1	945.8	7,300.5
Services.....	26.7	6,771.7	84,162.1
Hotels, motels and tourist courts.....	7.5	457.0	-183.8
Professional sports and racing, including promoters and managers.....	10.6	472.9	128.2
Offices of physicians....	3.3	128.9	14,884.3
All other services.....	5.4	5,712.9	69,333.4
All other industrial groups.....	8.1	9,811.3	40,254.2

¹ Less than \$0.05 million.

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

Sole Proprietorships, 1990

Figure F

Nonfarm Sole Proprietorship Profits, by Industrial Group, Tax Years 1989 and 1990

[Money amounts are in billions of dollars]

Industrial group	Net income (less deficit)		Percentage increase
	1989	1990	
	(1)	(2)	(3)
Total.....	132.7	141.4	6.6
Agricultural services, forestry and fishing.....	2.2	2.4	9.1
Mining.....	0.5	0.7	40.0
Construction.....	17.2	16.4	-4.7
Manufacturing.....	3.2	2.5	-21.9
Transportation and public utilities.....	4.6	4.1	-10.9
Wholesale and retail trade.....	13.5	14.1	4.4
Finance, insurance and real estate.....	16.4	16.4	--
Services.....	73.4	84.2	14.7

NOTE: Detail may not add to totals because of rounding and because of proprietorships whose businesses were not allocable by industrial group.

profits. Real estate subdividers and developers reported losses of \$123.7 million, five times as great as the losses of \$21.1 million reported for 1989. Real estate operators and lessors reported profits of \$60.0 million for 1990, down 23.5 percent from 1989 profits of \$78.5 million [7].

Summary

Profits reported by nonfarm sole proprietorships for 1990 were only slightly ahead of 1989. Total deductions continued to decline as a percentage of receipts, but the small growth in receipts caused the growth in profits to lag far behind those reported for 1983 through 1988. Depreciation deductions continued the downward trend resulting from law changes contained in the Tax Reform Act of 1986. The recession hurt the real estate group, which experienced a significant decrease in profits. Disallowed passive losses for the real estate group, as a whole, were about 2.4 percent of total real estate net losses. Despite the developing recession, the profits reported for the services division were significantly higher than 1989.

Data Sources and Limitations

A general description of sampling procedures and data limitations applicable to the Statistics of Income tabulations is contained in the Appendix to this issue. Specific information applicable to sole proprietorship data for 1990 is presented below.

Sample Selection Criteria

The 1990 sole proprietorship estimates are based on data from a sample of individual income tax returns, Forms 1040, processed by the Internal Revenue Service during Calendar Year 1991. The sample was stratified based on the larger of "total income" or "total loss" amounts and the size of business plus farm receipts. Additional stratification of the sample was based on the presence of Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; Schedule F, *Farm Income and Expenses*; and Form 4835, *Farm Rental Income/Loss*. The returns were selected at rates that ranged from .04 percent to 100 percent. For 1990, there were 35,000 nonfarm sole proprietorship returns included in the sample; these were drawn from a population of 14,657,690 returns. By comparison, 36,956 returns were drawn from a population of 14,297,558 for 1989.

Limitations

Because the data presented in this article are estimates based on a sample of returns, they are subject to sampling as well as nonsampling error. To insure proper use of the estimates, users should be aware of the magnitude of the potential sampling error.

Approximate coefficients of variation (CV's) for frequency estimates are presented in Figure G. These CV's can be used to obtain measures of the potential

Figure G

Coefficients of Variation for Frequency Estimates, Tax Year 1990

Estimated number of returns	Approximate coefficient of variation
5,861,100.....	0.02
937,800.....	0.05
234,400.....	0.10
58,600.....	0.20
26,000.....	0.30
19,100.....	0.35
9,400.....	0.50

sampling error. They are shown here only as a general indication of data reliability. For numbers other than those shown, the corresponding CV's can be estimated by interpolation. The reliability of estimates based on samples and the use of CV's for evaluating the precision of sample estimates are discussed in the Appendix.

Notes and References

- [1] In this article, the terms "sole proprietor" and "sole proprietorship" are used interchangeably, but, in fact, there are always more sole proprietorships than sole

Sole Proprietorships, 1990

proprietors because some individuals own more than one business. For 1990, the ratio of proprietorships to proprietors continued to be approximately 1.1 to 1. For a fuller explanation of the relationship between proprietors and proprietorships, see *Statistics of Income--1981, Sole Proprietorship Returns*.

For the statistics, if a proprietor owned more than one business, the net income or deficit of each of the businesses was combined and reported under the industry of the proprietor's dominant business. Profits were calculated for the statistics as the sum of net incomes (for businesses reporting a profit) reduced by the sum of net deficits (for proprietorships reporting a deficit). Net income or net deficit for each return was calculated as business receipts minus the sum of cost of sales and operations and other business deductions. Industry profits, as well as all other industry statistics, are based on the revised *Standard Industrial Classification Manual, 1987*, issued by the U.S. Office of Management and Budget.

- [2] For sole proprietorships, the total receipts of the business, mainly the gross receipts from sales and operations, are reflected in the statistics for "income from sales and operations," under "business receipts," in Table 1. Miscellaneous business receipts, such as from sales of scrap, are also included in business receipts (under "other income"), but incidental investment income received through the business (such as interest, dividends, income, or loss from rents or royalties, and capital and ordinary gains and losses from the sale of investment property and other assets) is excluded. Incidental investment income is not considered to be income from the business and is reported on the proprietor's individual income tax return in combination with nonbusiness investment income. Sole proprietorship income also excludes deductions for salaries paid to owners and for

charitable contributions made through the business, neither of which is recognized as a sole proprietorship business expense. Salaries of owners are reported as personal income and, as such, are also part of the owner's taxable income; charitable contributions are deducted as a personal (nonbusiness) expense. Net income also reflects deductions for "additional first-year depreciation," depletion on oil and gas wells and for any foreign taxes paid (unless the owner elects to claim these taxes as a credit against U.S. income tax, instead of deducting them as a business expense).

- [3] Profits are represented by net income less deficit (net losses), before Federal income tax. Proprietors compute their tax on their total "taxable income," which includes their business profits plus any other income.
- [4] Money amounts are not adjusted for inflation.
- [5] Total disallowed passive losses reported by sole proprietors for Tax Year 1990 were \$80.3 million. They were \$102.0 million for 1989 and \$88.2 million for 1988; no estimate of these losses was made for 1987.
- [6] Passive activity losses were those losses generated by any business activity in which the taxpayer did not materially participate (i.e., was not involved regularly and substantially in the operations of the activity). The Tax Reform Act of 1986 eliminated the use of passive losses to offset nonpassive income, such as wages or dividends. A 5-year phase in of the restrictions was allowed for pre-enactment investments. Exceptions up to \$25,000 were made for certain real estate loss activities. Under prior law, all losses were fully deductible.
- [7] Statistics for finance, insurance and real estate reflect changes to the data that appeared in the Summer 1992 issue of the *Statistics of Income Bulletin*.

Sole Proprietorships, 1990

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								Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction ¹	Payroll ²	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries.....	14,782,738	730,606,020	23,734,507	3,754,492	19,637,116	13,311,669	69,677,535	141,430,193	11,221,925	625,901,366	17,518,619	2,695,384	15,491,740	8,722,684	58,432,424	161,657,252
Agricultural services, forestry and fishing.....	362,740	17,231,926	966,518	63,544	294,646	382,586	1,920,204	2,383,217	278,185	13,181,238	686,993	58,769	225,581	222,729	1,378,654	3,182,839
Agricultural services.....	281,003	14,946,647	767,400	63,451	278,850	314,852	1,777,836	1,641,070	216,789	11,186,832	523,848	58,678	210,085	184,734	1,246,187	2,320,975
Veterinary services, including pets.....	16,083	1,934,795	90,799	15,535	50,010	46,943	362,209	430,339	15,799	1,812,905	84,617	15,140	50,005	41,405	328,767	440,327
Livestock breeding.....	10,783	128,862	47,962	"892	936	11,727	11,748	-167,305	"2,363	"25,432	"662	"(1")	"4	"83	"181	"15,210
Animal services, except livestock breeding and veterinary.....	56,364	4,409,125	165,610	"806	190,650	83,758	214,888	-117,514	28,119	2,457,534	72,310	500	135,520	28,428	76,090	166,499
Landscape and horticultural services.....	155,983	5,962,873	304,675	36,271	26,041	132,629	954,074	1,143,526	132,169	5,086,629	255,848	33,185	22,130	90,393	674,026	1,299,707
Farm labor, management and crop services.....	41,790	2,511,192	158,354	9,947	9,214	39,795	234,918	352,025	38,340	1,804,332	110,411	9,854	2,426	24,425	167,123	409,231
Forestry, except logging.....	12,245	419,717	72,785	"14	3,140	18,926	"31,314	121,341	11,116	394,155	68,870	"12	2,815	13,564	29,193	145,075
Commercial fishing.....	68,492	1,862,370	126,333	"78	14,656	48,808	"11,054	618,931	2,279	1,597,258	94,275	"78	12,682	24,430	103,274	704,913
Hunting and trapping.....	"1,001	"2,993	"(1")	"(1")	"(1")	"(1")	"(1")	"1,876	"1,001	"2,993	"(1")	"(1")	"(1")	"(1")	"1,876	"1,876
Mining.....	132,139	7,377,613	372,266	47,163	64,365	283,789	279,119	654,485	89,680	5,484,409	238,842	8,960	45,857	129,500	161,403	1,447,781
Metal mining.....	2,937	16,967	4,575	1,354	73	637	1,971	-4,428	"85	"16,322	"250	"1,354	"637	"1,817	"4,169	"4,169
Coal mining.....	92	96,564	3,257	148	71	1,500	778	-1,141	"11	"82,836	"2,106	"57	"67	"1,121	"35	"5,485
Oil and gas extraction.....	124,729	7,117,661	359,723	41,956	60,842	278,752	267,465	614,603	87,573	5,284,062	232,705	3,851	44,633	126,604	154,111	1,386,004
Quarrying and nonmetallic minerals, except fuels.....	4,381	146,422	4,712	3,705	3,379	2,901	8,906	45,452	2,012	101,188	3,801	3,698	1,156	1,139	5,441	52,123
Construction.....	1,782,125	99,235,747	2,902,706	565,534	565,547	1,362,666	16,314,308	16,366,981	1,530,576	90,393,163	2,404,307	485,301	492,911	978,925	14,923,714	17,823,335
General building contractors and operative builders.....	339,767	30,246,650	614,392	78,533	74,304	555,039	4,736,048	3,329,763	271,133	27,637,811	462,261	65,512	52,085	362,404	4,488,089	4,057,078
General building contractors.....	314,369	27,770,884	585,945	64,107	70,049	528,114	4,399,852	3,172,155	253,405	25,519,525	440,277	52,469	47,880	346,768	4,236,907	3,734,925
Operative builders.....	25,397	2,475,766	28,447	14,426	4,236	26,925	336,195	157,608	17,728	2,118,286	21,983	13,043	4,205	15,636	251,182	322,154
Heavy construction contractors.....	27,823	3,597,852	209,619	92,399	17,848	68,049	356,178	406,192	20,065	3,012,535	180,686	86,941	17,143	54,640	295,187	44,152
Highway and street construction.....	7,374	1,237,106	81,449	12,409	2,407	11,204	162,937	58,971	3,357	728,891	57,352	10,930	2,080	3,112	110,468	77,893
Heavy construction, except highway.....	20,450	2,360,745	128,170	79,989	15,441	56,845	193,241	347,221	16,708	2,283,645	123,334	76,011	15,063	51,528	184,720	363,630
Special trade contractors.....	1,414,535	65,391,246	2,078,695	394,603	473,395	739,578	11,222,082	12,631,026	1,239,379	59,741,816	1,761,360	332,848	423,683	561,881	10,140,438	13,324,733
Plumbing, heating and air conditioning.....	135,903	9,910,484	196,599	24,009	75,937	102,640	1,519,937	1,472,966	11,864	7,734,075	147,994	14,221	53,858	66,919	1,043,254	1,606,018
Painting and paperhanging.....	212,695	5,281,188	86,217	9,966	58,742	61,961	936,138	1,562,212	196,996	5,079,076	77,313	9,988	56,804	28,960	936,100	1,592,977
Electrical work.....	96,208	5,475,795	151,439	19,009	14,430	44,555	943,266	831,589	76,070	5,095,451	128,206	18,088	14,422	30,773	889,395	888,397
Masonry, stonework, tile setting and plastering.....	143,368	8,332,069	158,660	11,984	52,028	80,230	1,997,273	1,485,417	130,197	7,989,837	128,196	10,485	50,183	73,925	1,827,126	1,567,218
Carpentering and flooring.....	396,164	13,203,586	389,826	37,330	92,359	103,724	1,737,858	3,381,556	363,697	12,735,943	354,151	34,469	88,609	97,670	1,703,928	3,502,594
Roofing, siding and sheet metal work.....	88,524	5,487,263	101,111	16,870	40,207	39,109	1,127,100	856,214	79,940	5,048,393	84,287	15,393	38,051	34,743	1,102,399	897,964
Concrete work.....	44,596	3,524,250	100,758	20,981	4,641	23,036	944,262	550,413	43,093	3,151,925	94,839	20,929	4,638	22,217	942,734	555,281
Miscellaneous special trade contractors.....	297,077	14,176,611	89,084	254,453	135,050	204,323	2,016,248	2,490,659	233,523	12,544,177	746,375	209,364	117,391	206,675	1,695,501	2,714,285
Manufacturing.....	379,903	21,839,350	1,410,163	213,486	668,946	436,840	3,627,097	2,447,377	263,164	18,583,712	1,131,546	188,421	613,913	287,240	3,002,207	3,146,747
Food and kindred products.....	11,130	284,160	16,490	"16	13,942	51,311	13,309	56,329	5,972	268,504	11,866	"(1")	12,909	2,406	10,532	78,893
Textile mill products.....	"3,682	"12,570	"1,014	"(1")	"4,724	"1,123	"21,953	"42,422	"837	"111,861	"589	"(1")	"4,724	"221	"21,953	"48,832
Apparel and other textile products.....	37,617	1,713,815	62,698	9,307	131,495	15,576	524,403	147,980	26,510	1,649,220	53,607	9,307	126,419	7,227	522,888	191,616
Lumber and wood products, except furniture (includes logging).....	81,871	5,239,692	521,893	61,870	29,882	105,417	686,246	634,259	56,077	4,095,844	441,988	56,967	28,985	88,559	563,636	704,744
Furniture and fixtures.....	26,717	814,512	56,581	22	69,853	10,600	81,572	55,397	17,231	777,107	49,299	"22	61,557	9,731	81,049	118,091
Printing, publishing and allied industries.....	64,924	4,198,353	240,950	90,575	142,551	108,955	908,544	382,230	40,685	1,733,460	175,550	78,358	111,274	54,905	568,940	604,496
Leather and leather products.....	"5,198	"295,074	"4,945	"14,121	"23,837	"3,988	"330	"21,966	"4,697	"290,176	"2,834	"14,121	"33,837	"3,988	"330	"26,270
Stone, clay and glass products.....	18,487	1,060,344	58,210	"(1")	7,207	27,137	119,829	-17,462	11,364	661,318	33,095	"(1")	3,984	15,463	78,345	41,862
Primary metal industries.....	"1,266	"174,479	"3,794	"13	"6,906	"430	"24,023	"41,925	"1,266	"174,479	"3,794	"13	"6,906	"430	"24,023	"41,925
Fabricated metal products.....	19,115	2,990,131	142,147	12,141	37,716	49,107	455,033	267,832	12,646	2,668,749	130,459	4,608	35,312	29,796	399,379	291,735
Machinery, except electrical.....	48,810	2,881,289	238,522	5,503	161,848	67,960	504,826	551,583	42,025	2,718,291	174,359	5,203	161,809	44,654	459,803	622,618
Electrical and electronic equipment.....	11,299	326,724	10,481	37	13,438	20,408	19,033	9,608	8,511	324,810	10,471	37	13,438	11,365	18,504	37,757
Paper and allied products.....	"49,786	"1,739,000	"52,437	"19,880	"25,549	"21,001	"267,986	"292,524	"35,343	"1,669,892	"43,636	"19,784	"22,761	"18,494	"252,825	"336,090
Other manufacturing industries.....																
Transportation and public utilities.....	614,639	31,374,195	2,023,933	452,329	205,488	895,345	2,559,564	4,104,660	467,308	24,768,837	1,819,040	298,499	135,951	622,063	1,963,221	5,085,000
Local and interurban passenger transit.....	78,304	1,781,368	86,696	42,199	20,259	36,096	97,987	42,469	61,790	1,457,541	78,357	42,199	13,934	30,385	82,289	498,965
Taxis.....	35,718	713,327	4,139	30,868	18,709	4,907	15,327	162,816	31,479	547,719	4,139	30,868	13,160	1,194	"(1")	185,348

Sole Proprietorships, 1990

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								Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction ¹	Payroll ²	Net income
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Transportation and public utilities--Continued																
Trucking and warehousing.....	396,755	24,944,775	2,544,955	385,353	128,012	784,952	1,766,019	2,954,865	307,526	19,290,278	1,637,208	239,570	93,656	561,697	1,242,416	3,627,178
Trucking, local and long distance, including trash collection without own dump.....	321,945	23,967,115	2,503,192	376,925	118,801	754,339	1,759,824	2,683,048	247,552	18,512,459	1,602,436	239,351	90,105	552,009	1,240,419	3,332,169
Courier or package delivery service.....	72,192	939,619	34,567	8,406	7,770	18,049	3,169	273,870	57,619	762,341	34,428	197	3,548	9,677	1,327	286,516
Public warehousing.....	2,618	"38,041	"7,195	"22	"1,441	"12,563	"3,026	"2,053	"2,354	"15,478	"344	"22	"3	"11	"670	"8,494
Water transportation.....	7,420	326,762	30,495	122	4,821	7,371	20,902	16,503	5,607	297,301	19,552	121	3,217	2,455	20,542	153,850
Air transportation.....	16,388	217,731	28,386	1,139	5,420	12,422	609	19,432	8,876	174,506	3,752	1,317	1,240	2,251	"1")	79,936
Transportation services.....	68,806	2,656,824	58,765	19,724	34,619	29,546	406,973	281,429	46,664	2,235,396	35,134	11,876	14,806	10,927	359,168	373,702
Travel agents and tour operators.....	26,094	1,713,116	19,072	12,584	25,965	7,553	347,055	132,029	18,011	1,530,987	10,231	7,982	11,492	6,670	333,295	179,949
Other transportation services.....	42,712	943,708	39,693	7,140	8,654	21,993	59,918	149,399	28,653	704,410	16,903	3,893	3,314	4,268	25,873	193,753
Communication services.....	32,227	1,172,162	42,727	3,169	10,447	15,447	258,277	234,757	26,001	1,129,128	29,799	8,431	12,573	254,051	267,730	
Utilities, including dumps, snowplowing, road cleaning, etc.....	14,739	274,574	31,910	443	1,910	9,531	8,796	60,206	10,849	184,686	15,237	437	666	1,765	4,756	84,439
Wholesale and retail trade.....	2,650,195	249,734,337	3,900,762	823,570	6,584,327	3,011,610	15,857,424	14,085,762	1,572,378	200,585,039	2,819,668	\$30,552	4,744,311	1,980,480	11,924,321	19,756,979
Wholesale trade.....	399,730	46,722,043	554,750	115,839	608,091	315,462	1,863,778	5,291,952	284,808	42,566,734	450,546	67,556	528,760	264,045	1,652,553	5,854,371
Durable goods, including machinery, wood, metals, etc.....	236,498	22,503,714	303,626	58,383	330,241	181,107	1,170,797	3,222,390	167,110	20,545,218	245,539	45,010	259,925	156,547	1,005,121	3,550,838
Nondurable goods, including food, fiber, chemicals, etc.....	163,232	24,218,329	251,124	57,456	277,850	134,356	692,980	2,069,562	117,699	22,021,516	205,006	22,546	268,835	107,498	647,432	2,303,533
Retail trade.....	2,250,465	203,012,294	3,346,012	707,731	5,978,237	2,696,148	13,993,646	8,793,809	1,287,570	158,018,305	2,369,122	462,596	4,217,551	1,716,435	10,271,768	13,902,608
Building materials, paint, hardware, garden supply and mobile home supply, and mobile home dealers.....	51,986	6,086,511	110,121	16,510	125,070	72,474	524,738	251,773	34,834	4,910,389	89,222	16,279	96,083	50,952	412,612	453,578
Lumber and other building materials dealers.....	5,639	1,355,265	48,156	60	30,800	24,269	213,697	48,882	3,167	944,990	46,510	49	9,745	23,945	163,283	73,639
Paint, glass and wallpaper stores.....	"9,372	"663,338	"4,629	"1")	"14,198	"573	"93,421	"66,545	"8,871	"655,973	"4,247	"13,125	"273	"92,136	"68,156	
Hardware stores.....	11,110	1,533,140	8,225	16,435	34,662	8,568	56,386	76,424	"4,763	"1,366,364	"8,186	"16,226	"28,825	"8,104	"55,188	"118,118
Retail nurseries and garden supply stores.....	19,703	1,507,912	29,262	12	42,140	21,471	72,983	10,412	12,731	1,095,978	12,595	1	41,596	2,457	56,599	121,519
Mobile home dealers.....	6,161	1,026,857	19,049	3	3,269	17,593	88,852	49,461	5,301	847,084	17,684	3	2,791	16,173	44,406	72,146
General merchandise stores.....	61,066	4,751,679	47,200	1,936	161,496	30,993	199,590	358,180	34,130	3,991,361	40,192	1,599	113,964	23,105	190,590	439,659
Variety stores.....	26,752	1,855,276	9,047	1,312	119,666	4,654	47,059	113,431	12,689	1,713,942	7,648	1,312	79,038	4,163	47,059	159,822
Computer and software stores.....	15,448	985,503	23,658	542	15,506	3,821	17,069	79,217	8,863	446,922	20,584	287	12,129	2,062	16,014	99,270
Other general merchandise stores.....	18,866	1,910,901	14,495	81	26,324	22,518	135,461	165,533	12,577	1,830,948	11,960	"1")	22,797	16,880	127,516	180,567
Food stores.....	164,834	35,801,291	542,675	47,789	899,123	341,869	1,674,742	1,234,671	113,811	30,154,148	44,174,742	29,936	786,041	272,688	1,183,736	1,580,858
Grocery stores.....	110,534	29,721,662	418,159	45,309	536,123	258,843	1,285,543	1,006,699	80,133	24,639,993	340,344	27,457	475,468	201,527	1,005,649	1,230,021
Retail bakeries.....	20,263	1,052,270	54,160	1,281	93,161	49,360	151,299	44,414	16,078	1,015,914	52,758	1,280	87,316	49,231	151,284	52,454
Miscellaneous food stores.....	34,037	5,026,909	70,356	1,199	269,863	33,666	237,899	183,559	17,600	4,478,240	48,641	1,199	223,257	21,929	226,802	298,383
Automotive dealers and service stations.....	178,912	51,426,735	489,239	71,481	731,952	616,889	2,452,993	1,057,090	111,130	36,389,262	337,005	50,294	537,500	310,198	1,540,111	1,663,356
Motor vehicle dealers--new car dealers (franchised).....	10,090	2,475,081	5,353	4,148	12,469	32,484	89,168	-5,093	8,117	1,316,409	3,240	3,966	1,056	27,075	36,398	41,968
Motor vehicle dealers--used cars only.....	67,212	10,770,172	57,229	1,488	87,385	170,272	169,624	159,027	43,294	7,449,834	41,196	953	62,988	96,944	89,594	414,604
Auto parts and accessories and selected home supply stores.....	41,098	6,890,938	130,750	34,684	124,410	123,886	760,441	165,187	18,917	4,196,142	62,389	18,249	63,668	38,755	334,828	325,487
Gasoline service stations.....	34,856	26,373,079	236,650	28,974	447,926	108,682	1,181,108	563,118	23,156	20,788,873	179,484	26,178	369,201	70,688	946,446	649,525
Boat dealers.....	2,094	643,647	4,145	4	17,304	15,527	412	11,696	"1,416	"622,943	"3,811	"1")	"17,220	"8,366	"292	"27,817
Miscellaneous automotive dealers.....	23,563	4,273,818	55,111	1,983	42,458	166,038	252,240	163,157	16,230	2,625,061	47,685	948	23,367	68,370	132,554	203,954
Apparel and accessory stores.....	71,502	5,774,531	84,334	13,493	329,218	106,321	381,233	389,709	53,034	4,526,925	50,419	6,529	219,779	67,717	290,801	570,425
Men's and boy's clothing stores.....	"5,261	"848,644	"7,911	"23	"58,698	"8,160	"55,321	"30,554	"4,761	"769,513	"6,520	"23	"54,495	"4,239	"48,680	"62,937
Women's ready-to-wear stores.....	15,607	2,134,134	30,600	6,955	141,325	25,139	155,315	42,241	8,910	1,142,113	6,657	"29	47,848	6,284	83,262	94,080
Women's accessory and specialty stores.....	10,891	190,635	9,784	"1")	331	3,157	"1")	94,410	10,305	186,780	9,308	"1")	"181	2,837	"1")	97,248
Family clothing stores.....	18,284	1,025,252	25,245	187	70,906	36,377	63,093	172,874	14,466	962,112	18,492	187	70,535	25,471	58,262	200,337
Shoe stores.....	"6,049	"862,356	"4,676	"1")	"31,687	"23,096	"67,060	"45,269	"6,049	"862,356	"4,676	"1")	"31,687	"23,096	"67,060	"45,269
Apparel and accessory stores, not elsewhere classified.....	15,410	713,510	6,119	6,327	26,270	10,393	40,444	4,361	8,535	60,050	2,767	6,290	15,034	5,790	33,538	70,553

Footnotes at end of table.

Sole Proprietorships, 1990

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								Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction ¹	Payroll ²	Net income
Wholesale and retail trade--Continued																
Retail trade--Continued																
Furniture and home furnishings stores	95,784	11,459,180	274,456	84,776	429,452	183,369	1,011,938	918,823	76,606	9,542,884	222,613	83,641	296,625	120,932	790,527	1,210,989
Furniture stores	30,306	5,048,442	102,315	45,110	146,661	83,838	447,404	355,737	21,658	3,967,224	74,696	44,895	90,672	57,427	361,303	418,961
Home furnishings and equipment stores, except appliances	37,032	2,961,516	43,459	19,198	110,164	54,063	300,523	249,624	29,577	2,299,124	24,819	18,300	40,085	24,228	176,918	416,994
Household appliance stores	10,478	1,785,418	1,537	106,558	28,366	162,554	158,041	10,476	1,785,399	33,389	1,537	106,557	28,366	162,554	158,047	
Television, audio and electronic stores	13,704	1,400,381	27,314	7,910	42,988	16,453	79,023	119,053	12,102	1,234,295	21,800	7,887	36,646	10,294	72,286	163,785
Music and record stores	"4,265	"263,423	"67,978	"11,022	"21,081	"651	"22,434	"36,368	"7,794	"256,843	"67,909	"11,021	"22,665	"618	"17,466	"53,202
Eating and drinking places	217,040	23,087,390	703,840	154,022	1,394,716	477,067	4,283,271	577,629	17,177	17,167,008	463,359	72,747	928,310	337,708	2,957,920	1,567,383
Eating places	146,043	17,701,446	522,440	116,264	1,172,976	298,637	3,739,101	361,767	72,353	12,223,345	315,762	67,202	727,298	214,17	2,447,425	1,081,134
Drinking places	56,752	5,129,493	173,687	33,839	200,818	176,760	533,975	135,511	27,841	4,708,380	141,470	2,427	180,291	118,040	503,890	401,564
Catering services	14,245	256,452	7,713	3,919	20,922	1,670	10,194	12,982	80,351	235,284	6,128	3,118	20,722	252	6,605	84,686
Miscellaneous retail stores	1,409,340	64,624,977	1,094,147	317,725	1,907,211	867,166	3,465,142	4,005,983	750,948	51,336,328	723,769	201,971	1,339,251	538,136	2,705,471	6,416,359
Drug stores	7,168	4,950,034	35,538	11,844	38,417	23,170	350,204	569,439	7,166	4,937,000	34,420	11,772	38,234	22,965	348,696	571,299
Liquor stores	25,069	7,663,575	69,008	5,179	139,148	63,254	227,948	199,933	17,909	6,452,980	50,426	5,132	113,701	53,068	195,282	270,813
Used merchandise and antique stores	84,485	1,755,203	47,776	15,480	119,410	57,286	45,156	-143,923	29,274	971,620	20,936	6,308	38,969	6,177	22,992	115,583
Sporting goods and bicycle shops	25,571	2,025,314	21,976	308	43,855	35,991	126,127	49,086	12,046	979,046	11,472	"(1)	15,426	11,966	64,706	120,315
Book stores	10,607	945,531	18,225	228	110,880	6,115	96,870	10,153	5,079	637,571	7,048	5,1976	1,353	63,964	45,503	
Stationery stores	5,994	1,145,073	38,643	13,369	29,688	17,333	119,080	151,958	5,994	1,145,073	38,643	13,369	29,688	17,333	119,080	151,958
Jewelry stores	48,390	3,539,112	82,632	122	199,620	25,882	155,723	429,908	30,298	3,170,156	75,245	30	174,206	15,843	155,349	495,413
Hobby, toy and game shops	39,769	1,457,070	22,910	7,390	131,780	10,404	51,067	83,265	21,397	1,327,423	12,739	653	125,150	7,345	50,235	156,564
Camera and photographic supply stores	"2,917	"98,334	"6,225	"(1)	"6,892	"5,158	"5,570	"29,011	"1,395	"19,374	"369	"(1)	"10	"(1)	"(1)	"5,449
Luggage and leather goods stores	"—	"—	"—	"—	"—	"—	"—	"—	"—	"—	"—	"—	"—	"—	"—	"—
Fabric and needlework stores	13,532	734,249	3,912	10	76,666	11,360	80,195	-18,295	8,134	176,307	1,043	"10	10,883	"842	"16,366	"16,966
Catalog or mail order	56,921	1,525,718	21,877	29	9,953	24,442	61,916	52,344	20,301	1,334,805	10,568	29	6,374	12,248	61,374	141,402
Vending machine selling	25,305	472,705	64,971	284	7,479	3,575	711	29,080	12,607	444,253	45,086	"(1)	5,204	1,904	368	61,830
Sales by door-to-door, telephone, etc.	739,427	12,942,613	262,124	100,724	99,866	171,198	351,829	1,202,258	389,278	10,368,180	147,622	93,292	55,674	110,409	332,041	2,147,386
Gift, novelty and souvenir shops	79,984	2,865,295	66,857	28,971	267,954	73,392	186,674	103,869	42,675	2,114,856	27,784	28,931	155,938	44,860	146,234	273,233
Fuel oil dealers	"1,841	"973,117	"6,406	"(1)	"1,605	"5,755	"2,673	"57,821	"1,841	"973,117	"6,406	"(1)	"1,605	"5,755	"2,673	"57,821
Florists	44,085	2,701,867	71,340	24,662	63,610	58,783	417,705	-26,679	19,953	2,155,333	39,311	10,686	37,841	23,302	379,601	168,896
Other miscellaneous retail shops	"198,274	"18,830,167	"253,648	"(10,123	"560,386	"274,069	"1,185,696	"1,284,777	"125,504	"14,029,235	"193,849	"31,532	"378,473	"202,767	"746,512	"161,930
Finance, insurance and real estate	1,330,638	49,049,308	1,577,888	250,048	1,108,727	1,953,647	2,272,397	16,359,365	954,481	42,866,975	1,199,051	214,482	907,279	1,046,406	1,986,575	1,921,028
Finance	64,936	4,368,626	74,320	4,442	71,382	136,129	150,323	1,087,524	44,320	3,503,511	64,259	3,752	49,406	69,490	145,219	139,123
Credit agencies and mortgage bankers	11,050	314,539	5,049	"(1)	4,508	5,394	19,519	159,861	9,952	311,488	2,671	"(1)	4,508	3,261	19,483	173,239
Security and commodity brokers and services	53,886	4,054,088	69,271	4,442	66,874	130,734	130,803	927,663	34,368	3,192,023	61,588	3,752	44,898	66,229	125,736	1,216,885
Security brokers and dealers	15,260	1,200,112	1,496	93	4,320	18,062	2,756	140,816	11,647	821,264	1,337	57	2,501	4,854	2,340	201,141
Investment advisors and services	17,454	815,341	23,899	260	20,894	22,745	53,365	284,751	10,012	732,720	19,466	120	18,909	18,809	50,693	366,509
Commodity contract brokers, exchanges and services	21,071	2,038,635	43,875	4,089	41,660	89,927	74,682	502,096	12,710	1,638,038	40,785	3,575	23,488	42,566	72,703	649,235
Insurance agents, brokers and service	416,997	17,326,148	399,713	171,314	473,648	340,738	1,356,877	6,935,844	313,445	16,272,242	361,531	166,840	440,077	322,940	1,305,106	7,442,058
Insurance agents and brokers	399,208	16,885,480	395,552	171,313	469,566	339,256	1,351,922	6,786,131	301,150	15,929,418	351,078	166,839	437,412	321,458	1,303,194	7,269,208
Insurance service	17,789	440,668	4,161	1	4,082	1,492	4,955	149,713	12,295	342,824	453	1	2,655	1,482	1,912	172,850
Real estate	747,634	23,081,556	957,665	62,775	454,275	1,303,128	493,898	7,321,459	533,203	19,835,404	684,332	37,131	347,645	600,663	327,701	8,902,610
Real estate property managers	41,857	1,886,999	56,072	2,180	38,413	76,684	99,318	371,464	33,483	1,439,127	31,584	32	16,473	15,789	33,428	482,807
Operators and lessors of buildings	9,918	1,030,302	98,497	1,305	5,448	241,523	37,917	84,679	4,746	492,086	29,820	1,107	4,597	42,755	24,899	169,671
Operators and lessors, other than buildings	9,063	725,257	106,976	50	11,655	155,237	5,005	60,049	8,683	691,341	98,542	23	11,503	141,437	345	77,089
Real estate agents and brokers	659,000	17,354,632	660,606	54,348	387,708	538,815	290,935	6,885,635	474,993	15,817,198	502,637	31,359	306,980	347,480	235,988	7,763,410
Subdividers and developers, except cemeteries	18,557	1,920,411	31,345	4,892	9,187	288,714	60,722	-123,737	7,061	1,231,703	17,579	4,610	6,227	51,047	33,041	366,254
Property managers and other real estate	46,097	2,050,954	60,242	2,180	40,278	78,839	99,318	414,834	37,722	1,603,077	35,754	32	18,338	17,944	33,428	52,185
Other finance and real estate	106,072	4,272,977	146,189	11,518	109,422	173,652	271,299	1,014,538	63,512	3,255,818	98,929	6,759	70,152	53,512	208,550	1,475,337

Footnotes at end of table.

Sole Proprietorships, 1990

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								Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction ¹	Payroll ²	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services.....	7,334,996	252,307,538	9,727,146	1,327,359	10,114,167	4,945,767	26,742,831	84,162,121	5,911,048	228,339,305	7,183,067	903,564	8,318,992	3,438,317	23,032,435	90,933,852
Hotels and other lodging places.....	50,146	4,319,811	583,369	11,700	194,384	659,237	627,884	-209,967	21,921	1,960,782	199,413	6,274	6,188	155,762	279,013	247,059
Hotels, motels and tourist courts.....	22,236	3,150,563	460,887	11,149	21,760	445,380	480,067	-183,761	10,703	1,486,410	155,085	6,013	6,188	112,433	215,633	170,995
Rooming and boarding houses.....	24,042	1,057,759	102,062	263	172,021	189,746	131,114	-4,340	-11,217	474,372	44,329	260	"(1)"	41,329	"63,380	"76,065
Camps and camping parks.....	3,868	111,489	20,260	288	603	24,111	16,702	-21,866	-	-	-	-	-	-	-	-
Personal services.....	1,095,248	24,430,065	1,060,969	100,409	1,975,959	371,566	3,111,626	6,030,998	865,446	21,577,456	682,146	80,173	1,578,521	258,277	2,603,948	6,835,321
Coin-operated laundries and dry cleaning.....	21,605	1,376,557	120,824	9,996	189,010	55,250	185,517	99,240	13,572	1,115,295	73,054	7,521	143,608	38,809	149,388	150,341
Other cleaning services, including laundry, dry cleaning, garment, carpet and upholstery.....	64,716	3,886,583	164,786	42,293	345,651	52,247	557,276	1,037,733	58,509	3,688,329	161,521	42,293	343,171	49,358	497,331	1,053,731
Photographic portrait studios.....	58,524	1,440,654	93,073	5,614	104,664	20,201	88,875	239,860	39,105	1,338,299	62,998	1,947	97,218	13,091	88,875	333,543
Beauty shops.....	308,835	6,701,071	232,041	27,124	838,663	101,631	1,302,445	1,531,540	248,309	5,882,861	165,806	19,905	638,768	79,469	1,071,448	1,764,651
Barber shops.....	58,355	1,193,895	18,514	1,855	89,037	10,428	218,425	586,363	53,664	1,152,196	18,514	1,855	84,111	10,428	180,312	599,929
Funeral service and crematories.....	12,376	945,918	52,827	2,711	10,331	14,711	134,420	100,301	9,588	874,414	43,919	2,711	10,331	4,095	133,281	120,913
Miscellaneous personal services.....	570,838	8,886,186	378,903	10,818	398,604	117,998	624,667	2,435,961	442,699	7,526,062	156,835	3,943	261,314	63,027	483,314	2,812,213
Business services.....	1,844,859	54,211,253	2,164,476	252,660	1,280,342	895,234	5,107,459	14,514,457	1,501,590	48,474,992	1,645,501	199,115	1,072,276	681,099	4,527,905	15,940,929
Advertising, except direct mail.....	76,089	4,055,909	130,517	21,133	77,942	55,565	383,929	826,065	58,057	3,908,517	99,573	20,748	75,622	31,016	382,613	894,575
Consumer credit reporting and services.....	"5,268	"104,625	"58	"1,891	"4,678	"11	"2,965	"43,945	"5,268	"104,625	"58	"1,891	"4,678	"11	"2,965	"43,945
Janitorial and related services to buildings.....	354,976	4,671,498	194,386	26,734	87,800	70,846	656,934	1,627,732	322,003	4,184,941	155,578	18,293	59,577	57,494	563,329	1,752,890
Computer and data processing services.....	138,158	3,141,568	197,547	18,199	106,573	44,953	82,803	1,610,699	110,877	2,966,209	160,396	14,626	96,024	39,503	42,008	1,679,507
Mailing, reproduction, commercial art and photography and stenographic services.....	114,025	2,662,918	91,614	21,550	50,817	33,561	140,338	926,279	79,520	2,499,151	65,092	15,778	35,910	19,073	123,125	988,282
Computer repair, maintenance and leasing.....	11,188	245,289	4,917	7	4,838	3,667	534	155,080	7,826	225,870	3,298	"(1)"	4,780	3,108	"(1)"	158,113
Equipment rental and leasing, except computer and automotive.....	24,008	2,014,048	342,236	6,959	18,452	129,213	333,253	154,331	14,763	1,464,730	266,722	2,361	1,141	87,667	292,916	303,750
Other business services.....	1,121,147	37,315,399	1,203,201	156,186	929,242	557,419	3,506,704	9,170,326	903,277	33,120,950	894,786	125,417	794,545	443,227	3,120,949	10,119,869
Automobile repair and services.....	320,538	20,426,222	677,416	74,821	609,530	313,309	2,698,953	2,243,797	254,032	17,734,736	543,133	26,235	447,365	231,727	2,213,679	2,560,234
Automotive rentals or leasing, without drivers.....	7,886	53,151	22,832	"(1)"	2,173	7,276	1,710	-4,772	3,852	29,235	6,144	"(1)"	32	2,972	1,102	12,833
Automobile parking, except valet.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Automotive repair shops.....	247,988	16,780,983	521,847	72,142	549,606	250,846	2,351,674	1,823,615	195,570	14,208,386	420,352	23,558	399,220	185,059	1,874,561	2,071,151
Automotive services, except repair.....	"64,665	"3,592,088	"132,237	"2,679	"57,752	"55,187	"345,569	"424,954	"54,610	"3,497,115	"116,737	"2,677	"48,113	"43,696	"388,016	"476,250
Miscellaneous repair services.....	232,624	8,156,457	242,292	30,934	327,981	123,034	639,602	1,550,464	181,884	7,724,070	199,227	15,659	275,395	112,009	604,357	1,680,365
TV and audio equipment repair.....	29,974	487,771	26,397	426	38,720	2,591	22,239	127,729	19,712	411,122	17,342	426	8,995	2,332	828	147,683
Electrical repair, except TV and audio equipment.....	48,414	2,758,156	65,272	14,404	122,203	18,073	274,735	406,608	41,521	2,577,106	53,697	1,560	105,759	12,585	263,781	462,322
Reupholstery and furniture repair.....	38,441	1,070,792	46,538	7,195	47,866	51,053	158,733	207,241	33,769	1,016,263	45,608	4,871	42,842	51,053	158,493	219,669
Other miscellaneous repair.....	115,795	3,839,237	104,087	8,909	119,191	51,317	183,604	808,885	86,882	3,720,379	82,580	8,801	117,798	46,039	181,255	850,690
Motion pictures.....	75,599	2,318,684	288,898	53,110	140,285	72,134	260,973	361,654	54,333	1,994,686	196,793	29,714	84,987	60,085	239,351	515,297
Motion picture and video production.....	30,598	423,421	14,445	19,580	9,988	22,908	8,149	176,951	24,830	397,150	6,985	19,558	9,423	20,472	7,759	219,960
Motion picture and tape distribution and allied services.....	17,511	542,647	40,829	16,090	15,163	26,114	91,477	139,923	11,994	499,138	25,636	9,783	15,154	25,130	91,477	180,087
Motion picture theaters.....	"532	"5,384	"188	"20	"1,262	"61	"963	"2,728	"10	"4,090	"137	"20	"58	"61	"585	"1,517
Video tape rentals.....	26,958	1,346,231	233,437	17,421	113,872	23,052	160,384	47,508	17,500	1,094,307	164,034	353	60,352	14,423	139,530	113,713
Amusement and recreation services, except motion pictures.....	556,512	10,813,433	859,815	63,845	397,942	235,585	515,585	2,363,067	351,945	9,276,600	471,829	40,393	284,318	90,126	431,978	3,455,672
Entertainers, producers, agents and related services.....	305,777	5,428,325	405,308	51,115	174,742	49,426	143,388	1,870,997	195,860	4,819,601	240,806	31,276	93,004	23,719	121,781	2,246,088
Bowling centers.....	"2,661	"326,748	"20,801	"458	"244	"8,646	"50,420	"104,002	"1,262	"321,740	"20,698	"458	"11	"8,639	"50,108	"111,809
Professional sports and racing, including promoters and managers.....	93,507	2,514,076	172,940	4,862	34,628	45,871	154,800	128,227	41,516	2,035,005	33,535	2,910	8,197	138,341	601,148	
Physical fitness facilities.....	18,752	614,262	44,218	3,496	87,802	19,155	37,199	106,983	14,095	596,945	41,735	3,476	86,831	17,417	35,983	121,268
Other amusement and recreational services.....	135,815	1,930,022	216,547	3,915	100,526	112,487	129,778	152,858	99,213	1,503,310	135,055	2,273	79,819	32,154	85,666	375,259

Footnotes at end of table.

Sole Proprietorships, 1990

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							Businesses with net income								
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction ¹	Payroll ²	Net income
Services--Continued																
Medical and health services.....	755,389	64,871,534	1,818,894	346,017	3,017,540	1,085,413	8,656,099	28,500,062	655,802	61,199,134	1,616,291	269,245	2,712,097	913,092	7,828,887	29,138,101
Offices of physicians.....	191,492	27,038,193	645,471	134,223	1,115,693	263,941	2,881,556	14,884,279	167,576	26,415,561	588,771	134,048	1,092,867	255,537	2,795,922	15,013,130
Offices of dentists.....	100,526	15,663,139	538,346	43,668	665,750	322,298	2,996,206	5,704,545	92,616	15,426,591	491,368	38,828	636,763	312,461	2,950,515	5,808,685
Offices of osteopathic physicians.....	4,681	816,241	19,929	1,823	8,370	12,735	82,932	495,567	4,158	814,486	19,929	1,823	8,370	12,735	82,932	496,027
Offices of chiropractors.....	31,572	4,608,220	153,330	88,021	246,870	121,582	720,510	1,658,185	26,573	4,042,340	142,593	21,736	234,205	91,804	467,637	1,734,087
Offices of optometrists.....	16,238	2,279,550	65,874	14,595	146,706	54,018	243,713	486,658	14,268	2,120,176	64,416	14,045	134,667	53,552	221,388	515,235
Offices of podiatrists.....	6,712	920,375	34,954	9,046	45,694	27,274	92,171	390,274	6,451	881,851	34,954	9,046	45,694	27,274	92,171	390,798
Registered and practical nurses.....	73,164	665,278	4,862	17	7,875	6,352	5,957	428,069	68,224	655,996	4,862	1	7,806	6,343	2,796	444,002
Nursing and personal care facilities.....	44,399	3,120,495	93,368	1,175	82,115	149,675	748,454	267,535	36,692	2,087,110	64,196	626	63,221	65,814	608,862	383,449
Medical and dental laboratories.....	29,532	1,778,322	41,632	13,364	173,881	43,347	149,198	527,927	24,810	1,594,491	40,891	13,364	141,464	41,007	77,361	530,354
Other medical and health services.....	257,073	7,981,520	221,226	40,085	524,585	84,089	735,402	3,657,021	214,424	7,170,531	164,309	35,730	347,040	44,563	529,803	3,822,333
Legal services.....	259,991	21,123,383	546,063	178,661	940,963	316,709	2,394,910	9,289,592	218,352	19,497,322	453,198	61,155	859,086	268,634	2,022,690	9,562,283
Educational services.....	192,544	1,799,454	92,060	8,741	113,534	37,697	244,469	388,092	145,863	1,273,358	45,972	1,545	43,520	18,556	100,153	579,993
Child day care.....	460,735	3,786,912	165,740	6,453	47,648	235,254	364,764	1,249,534	413,022	3,397,805	125,881	5,350	35,654	170,356	266,563	1,346,222
Ministers and chaplains.....	250,695	3,253,005	42,384	1,254	52,578	53,075	4,162	2,056,260	220,559	3,170,890	39,751	2	51,923	45,971	4,162	2,125,211
Engineering services.....	108,843	4,673,999	193,650	61,763	94,850	80,730	759,234	1,672,353	93,431	4,398,253	171,822	61,140	74,062	65,143	668,967	1,037,051
Architectural services.....	82,614	2,137,198	68,982	4,257	60,825	12,022	210,131	793,336	63,817	2,079,473	57,758	470	57,866	11,174	193,943	888,581
Surveying services.....	17,045	292,677	9,780	4,206	1,512	1,697	55,035	121,886	12,290	*285,175	*8,443	*4,206	*1,512	*1,004	*55,035	*133,174
Accounting, auditing and bookkeeping services.....	271,475	6,594,380	348,877	37,504	438,813	169,290	655,926	2,790,061	242,813	6,467,290	308,109	24,530	423,366	155,718	649,185	2,085,345
Management services.....	65,633	1,837,932	54,009	0,595	39,598	52,837	63,528	971,341	61,474	1,783,895	48,220	8,204	34,319	44,464	50,122	1,042,555
Consulting services.....	601,298	15,218,156	430,712	48,213	300,276	215,468	323,708	8,506,779	476,714	14,032,916	301,810	36,125	200,820	141,530	243,727	9,168,317
Public relations.....	26,197	481,317	15,728	5,276	9,160	1,378	34,243	186,052	20,549	467,362	15,071	5,276	9,157	1,562	34,229	190,945
Counseling, except health practitioners.....	67,009	1,560,867	58,830	28,939	70,445	13,899	14,539	782,303	55,209	1,542,309	52,698	28,753	66,559	12,128	14,539	801,168
Nature of business not allocable.....	195,361	2,454,006	57,125	11,457	28,903	39,400	104,591	846,224	155,104	1,698,688	36,084	6,836	4,945	16,825	59,892	1,069,791

¹ Interest paid is the sum of mortgage interest and other interest on indebtedness (see Table 2).

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

* Less than \$500.

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

^b Where data for an industrial group are not shown in order to avoid disclosure of information about specific taxpayers, the data deleted have been combined with those shown for a related industrial group, also indicated by a double asterisk.

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

Sole Proprietorships, 1990

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			Construction					
		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	All other mining	Total	General building and heavy construction contractors	Total	Special trade contractors	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
BUSINESSES WITH AND WITHOUT NET INCOME														
Number of returns	14,782,738	342,740	10,781	56,344	155,983	139,610	132,139	124,729	7,411	1,782,125	367,590	1,414,513	135,903	
Business receipts, total	730,606,020	17,231,926	128,862	4,499,115	5,162,873	4,731,064	7,377,413	7,117,641	259,953	99,235,747	33,844,301	65,391,246	9,910,494	
Income from sales and operations	719,001,636	90,219	4,333,553	5,868,780	6,692,463	6,552,361	6,293,933	258,427	96,671,490	33,507,901	65,083,509	9,903,199	5,260,081	
Other business income	11,598,304	256,111	38,042	75,572	94,094	48,403	825,253	823,728	1,525	564,257	226,600	307,657	7,285	
Business deductions, total	589,149,583	14,449,222	295,897	4,537,002	4,819,138	5,207,073	6,186,729	6,506,859	220,049	10,108,636	32,160,222	8,137,518	3,718,976	
Cost of sales and operations	291,010,060	632,106	19,624	2,860,131	1,939,080	1,702,171	1,146,510	1,298,099	116,428	49,474,957	20,473,072	29,001,085	5,529,035	
Inventory, beginning of year	29,024,992	169,077	—	55,542	52,979	60,944	67,424	58,877	8,547	1,386,321	191,054	467,267	181,386	
Cost of labor	12,679,507	622,510	—	1,491	8,483	416,039	196,298	17,645	10,278	5,737	10,737,349	3,546,591	7,178,798	1,026,043
Purchases	210,215,158	4,452,283	*11,399	2,663,079	858,380	919,425	896,308	861,827	34,481	16,042,168	5,721,069	10,310,099	2,519,809	444,346
Materials and supplies	30,195,388	661,248	—	74	69,583	500,831	90,760	25,230	18,278	6,952	15,892,652	6,785,778	9,106,874	1,423,408
Other costs	29,306,858	774,259	8745	108,397	167,084	490,033	530,660	459,452	71,208	6,953,202	4,466,109	2,485,094	530,987	57,645
Inventory, end of year	30,421,844	159,172	—	2,747	44,953	56,182	55,230	120,749	110,623	10,127	1,562,775	900,527	546,248	147,199
Advertising expenses	6,574,743	95,816	2,080	—	16,532	55,633	21,572	5,023	4,929	93	472,379	88,215	384,164	99,552
Bad debts from sales or services	1,038,756	16,164	—	5,603	*3,172	9,388	20,107	20,050	57	121,998	59,683	62,315	*15,803	7,257
Car and truck expenses	21,765,531	497,206	8,249	66,035	275,893	147,029	43,840	54,006	9,835	3,944,423	20,026,136	3,124,287	413,104	377,569
Commissions	8,816,233	140,384	5,134	6,406	*17,221	111,623	5,932	5,691	*241	371,369	174,905	196,463	*5,535	*53,872
Depletion	816,131	16,069	—	99	*598	*772	*14,600	655,478	5,553	9,656	442	9215	“(1)”	*420
Depreciation	13,734,507	966,618	47,362	165,610	304,675	448,371	372,266	359,723	12,543	1,902,706	924,011	2,078,695	196,599	86,217
Employee benefit programs	1,056,604	10,385	—	*120	*257	*5,576	4,432	4,619	4,564	*54	131,476	36,200	95,376	*20,680
Insurance	13,357,568	406,524	4,540	51,630	200,258	152,095	53,214	51,670	1,544	1,536,914	763,143	1,773,771	273,431	159,990
Legal and professional services	5,880,163	121,467	2,439	14,201	61,815	43,012	115,143	110,778	4,365	483,570	156,322	217,254	71,126	28,165
Meals and entertainment deducted	4,262,870	44,356	548	12,550	14,171	17,087	25,810	23,144	2,667	222,802	52,500	170,302	11,954	16,678
Total meals and entertainment expenses	5,319,281	55,458	685	15,690	17,720	21,363	32,266	28,932	3,334	278,551	65,634	212,917	14,946	20,850
Mortgage interest	6,256,500	149,208	4,982	43,342	50,804	91,274	89,363	*1,912	558,152	311,317	246,835	49,331	11,451	
Other interest on business indebtedness	7,055,164	231,379	6,744	40,416	81,825	104,393	192,515	189,309	3,126	804,515	311,771	492,744	53,309	50,510
Office expenses	6,896,758	92,797	659	13,082	50,089	33,967	45,706	44,778	927	499,205	163,796	315,489	63,493	38,555
Pension and profit-sharing plans	506,394	4,579	—	*15	*49	—	*4515	1,804	1,595	*209	1,9605	1,909	15,696	*2326
Rent on machinery and equipment	3,754,492	63,544	*892	1,806	36,271	25,575	47,163	41,956	5,207	545,547	92,152	473,395	75,937	58,743
Rent on business property	19,617,116	296,464	936	190,650	26,041	77,020	64,365	60,842	3,522	170,922	394,603	24,009	9,966	
Repairs	8,940,657	502,695	3,205	24,956	193,386	282,146	53,818	49,839	2,899	1,170,599	234,005	846,694	50,051	51,741
Net salaries and wages	44,990,019	127,694	10,057	206,405	538,035	543,197	261,474	251,186	4,287	5,586,919	1,542,636	4,043,283	499,293	94,755
Taxes paid	10,341,454	208,389	1,201	26,744	96,721	83,722	199,011	193,377	5,634	1,260,731	420,528	840,204	20,250	37,308
Travel	5,605,961	95,949	6,775	9,630	28,249	51,215	41,126	39,638	1,408	227,940	57,866	169,981	17,375	20,683
Utilities	1,253,612	267,999	1,338	16,637	11,151	94,510	47,697	46,752	945	91,427	210,482	699,945	119,073	67,246
Other business deductions	81,235,076	279,2520	168,398	7(0,731	728,146	1,185,354	2,933,028	2,899,485	32,543	10,027,336	3,049,612	6,777,224	636,243	499,952
Net income less deficit	141,430,193	3,883,289	*15,210	166,499	1,299,707	1,701,422	1,447,781	1,386,004	61,777	17,023,335	4,196,602	13,224,731	1,608,018	1,592,977
Deficit	20,217,059	799,621	182,315	284,013	156,182	176,511	731,295	771,402	21,894	1,456,354	762,647	693,707	131,052	30,765
BUSINESSES WITH NET INCOME														
Number of returns	11,221,925	278,185	*2,343	28,119	132,169	115,534	69,680	67,573	2,107	1,530,576	2,139,379	115,844	196,996	
Business receipts, total	625,901,346	13,181,238	*25,432	2,457,534	5,046,629	5,611,444	5,484,409	5,284,042	200,347	90,393,163	30,050,347	59,742,816	7,724,075	5,079,076
Income from sales and operations	616,046,205	12,979,496	*25,428	2,396,047	4,992,645	5,545,116	4,597,842	4,599,475	199,167	89,929,087	30,051,165	59,777,921	7,726,790	5,079,969
Other business income	9,835,160	201,553	—	*4	61,057	*9,364	46,528	68,567	*1,180	464,076	199,181	264,894	*7,285	21,107
Business deductions, total	44,432,296	9,998,926	*10,232	2,291,035	3,784,921	3,910,748	4,034,826	3,900,256	134,570	72,549,827	26,151,745	44,410,063	6,128,057	3,484,099
Cost of sales and operations	234,345,627	4,351,460	*1,541	1,559,523	1,616,074	1,714,332	781,332	788,949	1,769	4,396,680	18,303,342	25,657,338	4,045,579	1,903,003
Inventory, beginning of year	20,411,208	129,133	—	*18,007	*5,1905	59,401	49,131	47,451	*1,600	94,939	51,062	303,877	74,888	*23,489
Cost of labor	19,904,492	436,879	*176	*400	249,007	187,395	13,704	*8973	*4,732	8,826,957	3,411,967	641,990	677,139	641,370
Purchases	167,013,213	3,152,213	*64	1,450,842	828,459	871,949	387,252	375,273	11,979	14,015,295	5,142,734	8,872,560	1,564,793	393,587
Materials and supplies	25,719,423	506,044	—	*41,428	41,695	52,921	3,653	1,980	*1,672	14,195,851	5,991,051	20,216,800	1,296,270	625,971
Other costs	22,058,351	253,474	*1,302	66,254	120,995	55,912	427,524	368,438	*55,006	6,256,649	3,960,228	2,796,421	506,143	46,112
Inventory, end of year	21,461,071	126,554	—	*17,508	*55,689	53,167	98,031	97,732	*299	12,093,111	796,070	432,311	73,474	*27,236
Advertising expenses	4,967,942	71,451	*36	7,615	45,023	48,023	3,279	3,239	43	371,043	78,103	293,740	77,954	38,908
Bad debts from sales or services	7,513	*5,999	—	*1,637	*2,121	1,641	651	641	*10	40,670	17,496	22,174	*6,715	*7,257
Car and truck expenses	17,586,150	422,627	*4,815	56,356	246,143	115,212	46,741	46,480	*253	3,418,777	71,151	2,707,626	331,444	347,005
Commissions	7,110,363	97,362	*57	*1,932	*17,061	78,112	3,897	3,840	*56	331,293	147,799	183,494	*5,099	*53,486
Depletion	1,623,609	*10,030	—	—	*4,499	3,893	2,667	2,613	*54	9,496	9215	9215	*(1)”	*420
Depreciation	17,181,619	686,993	*662	72,310	255,848	358,174	238,862	232,705	6,157	2,404,307	642,947	1,761,360	147,994	77,313
Employee benefit programs	884,427	3,932	—	—	—	—	—	—	—	10,232,766	35,320	89,761	*19,542	*17,778
Insurance	10,849,413	291,338	*119	18,702	140,046	124,391	29,897	29,064	833	1,323,609	156,534	1,666,232	206,291	152,016
Legal and professional services	4,411,284	77,253	*133	2,492	39,626	35,001	56,092	1,762	399,764	107,345	292,419	58,306	26,702	

Sole Proprietorships, 1990

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				Transportation and public utilities				Communication services and utilities, including dumps, snow plowing, road clearing, etc.
	Special trade contractors--Continued				Manufacturing				Transportation and public utilities				
	Electrical work	Masonry, stonework, tile setting and plastering	Carpentering and flooring	All other special trade contractors	Total	Lumber and wood products, except furniture (includes logging)	Printing, publishing and allied industries	Machinery, except electrical	All other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	All other transportation
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
BUSINESSES WITH AND WITHOUT NET INCOME													
Number of returns.....	96,205	141,348	396,164	410,197	379,903	81,871	64,924	48,810	184,297	614,439	78,304	398,755	92,614
Business receipts, total.....	5,475,795	8,332,049	23,203,586	21,166,124	21,609,150	5,239,492	4,198,353	2,881,289	9,520,016	31,374,195	1,781,368	24,944,775	3,201,317
Income from sales and operations.....	5,472,795	8,320,777	11,062,970	23,063,963	21,605,008	5,173,420	4,155,405	2,856,021	9,420,163	31,209,283	1,779,479	24,835,395	3,188,686
Other business income.....	*1,97	11,292	140,616	124,160	234,342	66,272	42,949	25,268	99,854	164,912	*1,889	109,380	12,630
Business deductions, total.....	4,444,206	6,844,653	9,822,030	19,290,840	19,373,049	4,406,265	3,816,123	2,329,792	8,620,975	27,270,023	1,353,099	21,985,910	2,772,382
Cost of sales and operations.....	2,705,132	3,546,460	5,151,907	9,817,181	8,631,189	1,153,721	1,440,961	1,031,404	5,005,102	4,528,917	*550	3,127,561	1,151,831
Inventory, beginning of year.....	44,751	*654	77,375	127,548	670,747	49,007	90,160	61,413	470,166	42,281	--	*1,183,6	*13,306
Cost of labor.....	365,014	1,145,014	1,216,459	2,499,581	1,926,076	376,110	179,667	278,997	1,194,104	767,655	--	561,415	*14,772
Purchases.....	1,621,990	863,604	1,941,095	2,919,255	4,093,233	538,678	472,467	546,808	1,645,281	1,621,634	*550	1,094,097	440,039
Materials and supplies.....	647,175	1,244,822	1,556,254	3,586,019	1,539,346	163,066	358,276	111,876	906,128	685,608	--	448,666	*225,394
Other costs.....	73,866	254,209	673,079	855,509	1,144,067	266,101	446,898	96,104	334,962	1,473,329	--	1,027,690	414,182
Inventory, end of year.....	47,663	*1,347	*149,556	170,632	745,079	129,241	106,507	63,796	445,535	61,589	--	18,144	36,242
Advertising expenses.....	26,354	42,872	29,556	144,634	196,886	6,438	69,452	4,964	116,032	124,179	*3,271	5,632	10,255
Bad debts from sales or services.....	*11,327	*320	*22,669	*4,939	10,333	4,127	*231	1,202,656	255,450	2,025,379	142,399	1,681,012	145,748
Car and truck expenses.....	255,859	314,007	719,569	1,041,468	61,071	126,620	102,256	126,056	255,450	1,202,656	142,399	1,681,012	145,748
Commissions.....	*25,158	*33,559	49,911	58,428	364,512	210,122	25,103	*2,449	128,039	656,937	*12,547	573,143	48,044
Depletion.....	*3,609	--	--	*5,185	*2,397	--	*1,134	--	*963	35,042	--	*34,943	*53
Depreciation.....	151,439	158,660	389,826	1,095,954	1,410,163	521,693	240,590	238,522	408,798	2,813,933	86,596	2,544,955	117,546
Employee benefit programs.....	11,346	21,059	*8,994	15,420	66,618	4,774	10,476	11,931	19,437	22,743	--	*8,780	*5,813
Insurance.....	129,265	221,744	265,737	723,705	595,071	213,320	76,815	63,980	240,596	1,558,923	157,388	1,318,420	54,456
Legal and professional services.....	18,246	39,435	62,577	117,708	164,505	13,597	37,532	32,228	81,149	177,382	7,714	101,489	15,736
Meals and entertainment deducted.....	9,122	7,757	50,452	74,339	60,220	4,702	15,297	8,145	32,076	413,920	6,797	385,849	14,362
Total meals and entertainment expenses.....	11,405	9,659	63,072	92,944	75,289	5,880	19,128	10,181	40,100	517,420	8,499	482,225	18,391
Mortgage interest.....	*12,339	26,775	34,524	112,414	163,852	*13,556	73,472	24,246	52,578	229,659	*10,374	191,447	18,320
Other interest on business indebtedness.....	32,216	53,455	69,200	234,054	272,988	91,861	35,483	43,714	101,931	665,706	258,522	593,505	31,018
Office expenses.....	25,365	32,221	50,492	125,136	201,235	11,209	63,931	16,904	109,191	139,312	6,749	87,716	13,559
Pension and profit-sharing plans.....	*169	*2,506	*313	8,418	17,269	*316	*543	*5,659	10,750	2,099	--	*1,058	*879
Rent on machinery and equipment.....	19,009	11,984	37,330	292,304	213,486	61,870	90,575	*550	55,537	452,329	*42,199	385,533	21,165
Rent on business property.....	14,430	52,028	92,359	179,898	668,946	19,882	142,551	161,846	334,666	205,488	*20,259	128,012	44,859
Repairs.....	45,953	73,865	73,484	54,600	592,115	400,239	48,706	31,560	111,610	2,038,034	169,295	2,047,669	55,785
Net salaries and wages.....	578,252	851,755	421,199	1,598,029	1,690,222	410,135	728,877	225,839	333,371	1,791,909	*97,987	1,204,603	393,712
Taxes paid.....	98,199	108,450	101,353	293,644	343,016	66,702	44,579	28,275	203,460	424,226	16,699	346,864	47,662
Travel.....	19,696	6,847	42,383	62,097	106,001	13,583	19,278	13,885	59,256	270,844	*18,120	192,272	17,544
Utilities.....	71,366	60,888	94,853	286,520	423,346	36,727	110,779	67,392	208,448	308,981	28,075	229,026	13,804
Other business deductions.....	377,643	1,220,004	1,788,442	2,455,439	2,554,727	1,213,319	433,782	184,950	722,655	8,133,925	496,678	6,740,861	498,325
Net income less deficit ^.....	83,158	1,485,417	3,381,554	3,897,286	2,467,377	434,259	382,230	551,583	899,035	4,104,660	*427,469	2,954,865	427,364
Net income ^.....	888,397	1,567,218	3,502,594	4,167,530	3,146,747	70,475	604,496	622,618	1,214,889	5,085,800	498,965	3,671,170	607,488
Deficit ^.....	56,808	81,800	121,038	270,244	679,370	70,485	222,266	*71,034	315,585	981,140	71,497	672,314	180,125
BUSINESSES WITH NET INCOME													
Number of returns.....	76,070	130,197	363,697	356,555	263,164	56,077	40,685	42,025	124,377	467,308	61,790	307,526	61,143
Business receipts, total.....	5,095,451	7,989,837	12,735,943	21,108,416	18,583,712	4,059,440	3,173,460	2,718,291	8,594,117	27,683,712	1,457,541	19,390,278	2,707,203
Income from sales and operations.....	5,094,624	7,978,545	12,559,857	21,020,136	18,361,656	4,031,581	3,130,759	2,693,081	8,506,234	24,689,995	1,455,730	19,261,990	2,698,290
Other business income.....	*827	11,292	13,086	88,298	22,055	64,263	42,701	25,210	89,882	78,042	*1,811	8,913	39,829
Business deductions, total.....	4,207,054	6,412,420	11,323,349	16,490,904	15,437,795	3,191,930	2,568,963	2,095,674	7,381,227	19,682,964	958,578	15,663,100	2,099,715
Cost of sales and operations.....	2,489,068	3,274,968	5,207,777	8,736,742	7,235,225	889,813	979,561	944,669	4,421,183	13,205,243	--	2,303,114	939,680
Inventory, beginning of year.....	20,229	*654	*77,294	106,623	427,620	11,390	28,975	51,591	335,664	23,247	--	*12,642	*7,616
Cost of labor.....	360,044	1,002,205	1,196,689	2,335,542	1,680,508	238,914	119,283	236,202	1,090,106	663,517	--	459,243	*14,129
Purchases.....	1,463,733	857,749	1,925,291	2,667,407	3,420,731	406,551	252,823	543,231	2,218,127	1,201,441	--	727,257	124,755
Materials and supplies.....	603,960	1,132,268	1,399,344	3,141,967	1,356,955	94,712	317,061	95,521	849,652	645,580	--	418,342	*22,774
Other costs.....	617,047	283,045	654,974	742,443	810,387	163,421	302,413	70,611	1,083,996	--	701,626	*357,655	*22,715
Inventory, end of year.....	23,303	*954	*17,815	157,240	464,973	25,185	40,994	52,487	346,307	31,737	--	*18,995	*9,248
Advertising expenses.....	23,182	40,985	28,449	84,183	157,775	5,241	53,513	4,866	94,154	89,787	*3,748	24,174	33,375
Bad debts from sales or services.....	*1,189	*247	*2,632	*4,934	8,645	*49	3,418	*251	4,927	3,193	*2,606	*220	*325
Car and truck expenses.....	215,548	308,492	646,012	839,104	450,865	69,632	77,942	106,401	196,891	1,582,105	101,098	1,358,890	94,708
Commissions.....	*15,008	*3,559	47,579	48,764	301,992	176,675	13,561	*2,331	109,426	590,691	*12,454	512,716	47,365
Depletion.....	*3,609	--	--	*5,185	*1,402	*1,333	--	--	*269	*29,274	--	*29,221	*11
Depreciation.....	128,206	128,196	354,151	925,500	1,131,546	441,988	175,550	174,354	339,650	1,819,040	78,357	1,637,206	58,439
Employee benefit programs.....	8,637	*19,449	*8,994	15,340	63,945	*4,131	9,236	11,661	38,916	22,081	*577	8,743	*7,455
Insurance.....	11,632	207,672	251,506	628,926	498,500	183,365	47,995	57,529	209,612	1,160,606	85,434	1,009,002	40,982
Legal and professional services.....	17,329	20,258	55,793	106,031	110,209	10,324	29,140	29,837	41,606	88,133	5,358	64,482	9,455
Meals and entertainment deducted.....	8,091	6,983	47,310	54,921	42,598	1,946	10,341	6,466	22,846	36,208	*6,372	246,832	6,717
Total meals and entertainment expenses.....	10,117	8,731	59,144	68,540	53,355	2,433	12,978	8,081	29,813	454,128	*7,968	423,553	8,399
Mortgage interest.....</													

Sole Proprietorships, 1990

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													
	Wholesale trade				Retail trade									
	Total	Durable goods including machinery, wood, metals, etc.	Nondurable goods including food, fiber, chemicals, etc.	Total	Total	Lumber and other building materials dealers	Paint, glass and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores and mobile home dealers	'General merchandise stores	Total	Grocery stores	All other food stores	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
BUSINESSES WITH AND WITHOUT NET INCOME														
Number of returns	2,450,195	-399,730	116,490	163,232	1,250,465	\$1,984	5,639	*9,372	11,110	25,844	61,064	110,834	54,300	
Business receipts, total	249,713,337	46,720,423	22,503,191	20,012,294	4,064,511	1,355,345	*643,138	1,531,140	2,514,768	4,751,479	35,801,291	29,731,442	4,079,629	
Income from sales and operations	247,154,318	45,872,919	21,944,461	23,298,250	20,281,399	4,064,804	1,321,770	*642,615	1,529,079	2,528,340	4,630,406	35,532,104	29,483,570	6,048,534
Other business income	2,580,019	849,124	559,051	290,071	44,707	33,496	*723	44,061	6,428	1,271,274	269,187	30,091	31,095	
Business deductions, total	215,449,445	41,430,065	19,381,298	22,148,767	19,219,400	5,834,788	1,206,383	*596,793	1,494,716	2,474,896	4,293,499	34,567,030	28,714,963	5,852,047
Cost of sales and operations	169,105,260	31,572,542	13,907,694	17,664,848	17,523,717	4,232,534	928,947	*345,921	1,164,508	1,767,177	3,281,143	27,400,176	23,227,099	4,103,286
Inventory, beginning of year	31,816,711	8,055,730	1,624,105	431,545	18,760,901	632,363	44,469	*33,661	316,124	206,009	786,709	2,988,516	2,076,149	910,368
Purchases	2,708,261	493,368	388,537	124,842	221,093	150,175	120,838	*29,337	125,234	*85,283	175,234	40,687	*94,537	
Materials and supplies	155,094,051	27,900,140	11,949,081	16,031,059	17,115,911	3,708,572	802,841	*363,914	1,001,806	1,618,012	3,012,555	25,863,121	21,935,345	3,927,776
Other costs	4,882,616	1,156,123	462,021	694,103	3,226,493	65,291	6,110	*225	40,318	*18,637	*83,697	746,121	624,687	121,434
Inventory, end of year	7,507,737	2,077,379	1,044,793	1,032,486	5,430,448	131,127	14,653	*728	26,726	*102,740	214,447	903,400	902,644	*756
Advertising expenses	22,906,106	1,790,097	1,540,912	649,185	20,716,008	531,894	7,063	*31,879	218,388	207,566	791,540	2,949,206	2,251,621	242,508
Bad debts from sales or services	2,481,049	197,449	145,503	51,945	2,081,620	59,823	16,801	*12,378	22,429	*8,215	50,760	104,335	76,584	27,751
Car and truck expenses	249,325	43,179	39,731	3,448	206,146	8,339	*549	*207	*7,352	*30	*5,195	11,447	10,198	*1,250
Commissions	1,152,151	738,922	413,229	2,988,233	13,367,627	38,067	*6,349	15,455	73,001	67,325	199,864	136,230	63,634	
Depreciation	2,482,748	657,196	229,152	428,244	1,825,352	15,164	*10,277	*1	*1,461	*3,425	50,492	5,226	*4,465	*862
Depletion	24,062	3,907	*3,491	*416	20,155	*9,740	*10	*124	*6,617	—	—	*7,260	*3,027	*4,236
Depreciation	3,900,762	554,750	303,626	251,124	3,346,012	110,121	*48,156	*6,629	*8,225	49,111	47,200	542,675	418,159	124,517
Employee benefit programs	196,875	23,509	4,465	19,044	173,367	10,778	*6,721	*7,998	*12	*547	*15,870	14,788	12,761	*2,027
Insurance	2,503,190	365,134	215,234	149,900	218,056	84,458	16,867	*10,597	*11,638	45,356	36,738	251,143	172,192	78,952
Legal and professional services	905,448	179,252	109,778	69,474	726,196	19,717	4,177	*1,936	*2,781	10,823	26,354	82,115	62,160	19,955
Meals and entertainment deducted	649,513	205,437	178,572	106,865	364,076	11,614	4,450	*1,187	*3,954	2,023	2,077	11,105	9,062	2,043
Total meals and entertainment expenses	812,024	356,833	223,239	133,594	455,191	14,521	5,563	*1,485	*4,944	2,529	2,597	13,881	11,327	2,554
Mortgage interest	1,383,808	106,673	56,624	48,049	1,277,135	48,904	*21,471	*571	*55	26,888	*4,430	205,008	157,540	47,467
Other interest on business indebtedness	1,627,802	208,790	122,483	86,307	1,419,012	23,491	*2,978	*3	*8,514	12,176	26,562	136,861	101,302	35,559
Office expenses	1,025,473	238,846	110,522	78,627	256,631	8,606	*1,037	*1,178	14,810	40,668	48,652	25,907	22,745	
Pension and profit-sharing plans	1,408,209	190,209	16,994,180	19,717,983	144,15,846	1,040	44,450	*1	—	*1	*248	*3,150	*160	*2,969
Rent on machinery and equipment	82,570	115,839	58,383	57,456	70,731	16,510	*60	—	*16,435	*15	*1,936	47,789	45,309	*2,480
Rent on business property	6,586,327	608,091	310,241	277,850	5,978,237	125,070	*30,800	*14,198	*34,662	45,410	161,496	899,123	536,123	363,000
Repairs	1,538,366	174,602	62,235	1,246,601	1,363,764	67,223	3,472	*5,530	*14,206	44,015	22,151	202,132	163,935	38,197
Net salaries and wages	131,491,163	1,370,470	802,271	568,139	117,785,121	374,563	92,860	*93,421	*56,386	131,897	134,207	1,549,517	1,244,856	304,661
Taxes paid	3,568,220	292,584	160,524	132,060	3,275,636	90,219	30,542	*5,175	9,648	44,854	57,232	468,006	40,662	58,344
Travel	1,331,980	434,818	283,628	151,190	896,162	10,664	4,237	*128	*131	3,166	6,664	39,397	36,106	3,291
Utilities	4,502,413	426,037	250,578	176,259	4,076,577	85,748	14,890	*15,576	18,409	36,874	73,100	869,180	700,545	168,643
Other business deductions	13,413,174	2,403,788	1,143,799	1,259,990	11,009,386	200,722	26,733	*51,828	53,996	146,165	181,548	1,437,962	1,060,794	377,178
Net income less deficit ¹	14,085,762	5,291,952	3,222,190	3,049,563	3,783,809	251,723	48,882	*64,345	76,424	59,873	358,180	1,224,471	1,004,599	227,972
Net income ¹	19,756,979	5,854,371	3,550,838	2,303,533	13,902,468	453,578	73,639	*68,154	*18,118	193,645	439,659	1,500,858	1,230,021	350,837
Deficit	5,671,217	542,104	318,448	233,971	5,108,799	201,855	*24,757	*1,611	*14,695	133,792	81,479	346,187	233,322	122,665
BUSINESSES WITH NET INCOME														
Number of returns	1,572,378	284,808	167,110	117,699	1,287,570	34,834	3,167	*4,763	18,033	34,130	113,811	80,133	33,679	
Business receipts, total	200,585,039	42,564,734	20,545,218	18,201,516	150,018,305	4,910,389	944,990	*655,973	*1,366,364	1,943,062	3,991,361	30,154,148	24,619,993	5,514,154
Income from sales and operations	198,494,262	41,817,327	20,017,374	18,000,274	156,676,250	4,872,553	913,853	*655,577	*1,362,170	1,941,170	3,901,211	29,912,535	24,429,218	5,403,317
Other business income	2,090,777	74,407	58,165	21,242	1,341,370	37,836	*31,175	*723	*4,047	*1,892	90,150	241,613	210,775	*30,838
Business deductions, total	162,850,256	20,340,556	12,468,967	15,871,569	104,509,700	3,338,100	595,620	*360,518	*98,267	*1,382,796	3,551,702	28,573,190	23,409,972	5,163,317
Cost of sales and operations	15,604,706	1,736,107	349,717	13,998,882	14,111,769	16,969	*33,400	*20,340	140,061	667,120	1,873,662	1,673,707	199,875	
Inventory, beginning of year	1,186,028	398,969	274,368	124,601	1,465,060	150,010	*126,999	*27,120	*29,311	*64,251	102,453	*20,478	*81,974	
Purchases	121,915,798	28,082,189	10,183,495	14,268,694	96,833,610	3,058,437	472,199	*358,822	*968,257	1,259,159	2,463,941	20,975,276	17,477,427	3,497,849
Materials and supplies	1,531,224	*990,909	302,102	688,807	2,541,316	*234,645	*5,518	—	*18,127	*21,235	739,806	*633,062	116,724	
Other costs	5,844,137	1,927,139	926,533	1,000,666	3,916,997	104,801	*178	*26,705	*77,918	214,270	892,765	892,253	*512	
Inventory, end of year	15,914,638	1,764,474	1,203,617	560,857	14,150,164	425,563	*19,043	*31,704	*141,700	1,942,454	1,761,615	180,841		
Advertising expenses	1,737,137	133,597	92,022	41,575	1,601,540	53,583	*16,480	*12,371	*6,459	30,631	89,143	71,003	18,060	
Bad debts from sales or services	196,390	39,735	36,119	3,156	157,114	*2,888	*2,888	*527	*205	*7,553	*5,105	8,507	7,358	*1,350
Car and truck expenses	3,057,270	988,177	639,936	358,241	2,069,093	101,419	*32,305	*6,310	*14,905	43,998	50,195	35,586	9,270	*4,236
Commissions	1,767,385	534,661	171,263	163,398	1,232,724	*15,155	*10,277	*349	*349	*770	*5,310	*2,815	*4,226	
Depreciation	2,819,646	450,546	250,529	205,006	2,269,122	*89,222	*46,510	*4,247	*8,186	30,279	44,174	340,344	101,399	
Equipment	136,592	20,895	2,268	18,517	115,707	*10,140	*6,121	*3,991	*11	*17	*15,870	6,104	4,350	*1754
Employee benefit programs	1,873,717	12,925	108,589	134,361	1,550,767	62,047	11,726	*10,577	*10,050	31,494	31,490	220,517	149,042	71,475
Inventories	609,237	155,008	95,760	60,048	453,429	15,992	3,411	*1,922	*2,598	8,06				

Sole Proprietorships, 1990

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													
	Automotive dealers and service stations					Used merchandise and antique stores								
	Total	New car dealers (franchised)	Used car dealers	Gasoline service stations	All other automotive dealers	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores	Liquor stores	Sporting goods and bicycle shops	Sales by door-to-door, telephone, etc.	
(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
BUSINESSES WITH AND WITHOUT NET INCOME														
Number of returns	178,912	10,090	67,212	34,856	66,755	71,502	95,784	146,043	56,752	7,168	25,069	84,485	25,571	
Business receipts, total	\$1,426,735	2,475,081	10,770,172	26,371,029	11,808,403	5,774,531	11,459,180	17,701,446	5,129,493	4,950,034	7,461,575	1,755,203	1,025,314	
Income from sales and operations	51,156,042	2,467,509	10,682,079	26,297,652	11,708,801	5,706,436	11,380,180	17,621,266	5,108,688	4,920,639	7,462,213	1,747,643	1,016,319	
Other business income	270,693	7,571	88,093	75,426	99,602	68,095	79,000	80,180	20,804	29,395	41,361	7,560	*18,995	
Business deductions, total	50,369,791	2,480,286	10,611,145	25,809,961	11,448,399	5,384,813	10,540,024	17,339,479	4,993,982	4,380,595	7,443,442	1,899,343	1,976,228	
Cost of sales and operations	41,332,125	2,137,159	8,289,038	22,504,052	8,401,876	3,677,223	6,500,689	7,691,128	2,530,510	3,499,946	6,266,750	1,161,040	1,407,255	
Inventory, beginning of year	1,993,911	343,159	753,293	477,683	2,419,576	1,383,201	1,254,493	313,490	87,499	373,858	692,157	976,878	412,239	
Cost of labor	408,404	*251	38,902	107,185	259,465	263,184	277,724	477,724	*10,601	*168	*1,126	*1,258	233,615	
Purchases	38,871,827	2,096,796	7,528,026	21,674,962	7,572,041	3,112,491	5,621,666	6,497,000	2,241,905	3,476,344	5,951,286	1,271,802	1,249,478	
Materials and supplies	252,533	20,941	83,376	41,899	104,316	418,229	330,710	327,429	167,349	*5,981	14,190	*72,287	414,893	
Other costs	1,444,475	*17,447	595,118	733,166	98,744	17,553	294,051	413,898	*121,253	*6,932	*292,555	27,344	197,802	149,271
Inventory, end of year	3,639,024	343,436	709,681	533,644	2,052,264	1,490,238	1,269,415	229,303	97,896	360,436	680,516	1,130,332	526,529	964,331
Advertising expenses	336,900	19,928	64,472	66,954	185,546	80,528	374,009	337,812	81,937	22,784	27,021	14,343	32,425	223,851
Bad debts from sales or services	50,137	720	5,405	15,951	28,062	5,965	15,982	8,094	4,737	7,424	*3,086	*35	*1,977	31,595
Car and truck expenses	215,551	*8,691	72,709	51,354	82,797	48,771	31,124	91,887	18,677	39,960	32,104	69,492	31,276	1,082,617
Commissions	246,986	*15,581	196,487	*23,998	11,820	26,541	37,847	25,600	--	*7,227	--	38,475	*41,204	1,098,996
Depletion	*2,351	*2,194	--	*126	*40	*438	*110	--	*26	--	*6	*73	*73,287	414,893
Depreciation	489,239	5,353	57,229	236,650	190,006	84,334	274,456	522,440	173,687	35,538	69,088	47,776	21,976	261,214
Employee benefit programs	51,379	2,970	*460	15,570	32,280	2,169	4,974	38,990	*3,414	*7,847	*3,202	*960	-2	*87,111
Insurance	491,230	16,111	119,292	164,208	191,619	67,172	175,862	329,477	131,697	44,074	42,401	20,401	14,715	126,011
Legal and professional services	121,364	2,536	25,143	45,937	47,749	21,982	37,274	97,289	51,872	15,376	19,485	7,935	4,189	67,795
Meals and entertainment deducted	45,558	969	17,829	3,752	23,007	14,101	43,086	9,995	*2,126	5,425	*542	9,106	6,595	116,279
Total meals and entertainment expenses	56,953	1,211	22,290	4,692	28,761	17,634	51,865	12,495	6,782	*678	11,385	8,244	145,955	
Mortgage interest	241,682	*4,910	74,439	61,240	100,913	30,354	102,231	129,644	118,216	*6,160	*40,873	49,650	*12,303	59,722
Other interest on business indebtedness	375,207	27,574	95,833	47,262	204,538	75,967	168,993	58,544	17,010	22,381	7,636	*23,688	111,465	
Office expenses	111,185	3,929	36,725	23,348	47,383	23,089	55,910	56,656	17,499	12,492	12,896	3,552	131,319	
Pension and profit-sharing plans	5,444	*1,901	*53	*3,334	*156	*1,699	*3,063	*16,192	--	*2,810	*267	*42	*3,128	*1,804
Rent on machinery and equipment	71,481	*4,148	*1,488	28,974	36,871	13,493	84,776	116,264	33,839	*11,844	*5,179	*15,480	*308	100,724
Rent on business property	731,952	12,469	87,385	44,926	184,172	32,918	42,945	1,172,976	200,818	38,417	139,148	119,410	43,855	99,866
Repairs	296,374	2,492	154,679	81,943	57,160	25,678	41,685	266,524	70,997	16,253	26,258	14,656	10,354	93,703
Net salaries and wages	2,044,590	86,917	130,722	1,073,323	753,628	345,245	742,553	3,261,367	523,374	349,936	216,680	41,897	124,149	118,215
Taxes paid	603,769	15,813	111,143	28,873	192,940	72,118	31,154	556,136	227,495	48,093	109,020	28,475	27,840	64,688
Travel	46,971	1,289	7,998	4,731	12,903	5,259	5,128	22,376	*1,752	18,418	*969	22,213	18,386	435,787
Utilities	479,772	13,586	104,420	212,461	149,304	79,398	282,723	850,413	253,833	34,372	141,415	36,098	29,732	199,439
Other business deductions	1,978,596	93,047	958,196	413,717	513,637	307,132	622,216	1,577,031	500,800	134,458	285,012	179,318	119,289	154,9370
Net income less deficit	1,057,090	-5,093	159,037	543,118	340,040	189,709	918,813	341,767	135,511	549,439	199,933	-143,933	49,086	1,102,258
Net income	1,663,356	41,968	414,604	649,525	557,259	570,425	100,716	719,367	266,053	*1,860	*70,881	259,506	71,228	945,128
BUSINESSES WITH NET INCOME														
Number of returns	111,130	6,117	43,295	23,156	36,563	53,034	76,606	72,353	27,841	7,166	17,909	29,274	12,046	389,278
Business receipts, total	36,189,262	7,116,409	7,449,834	20,178,873	7,444,145	4,516,925	9,544,884	12,233,345	4,708,380	4,937,000	6,452,980	97,1620	979,046	10,368,364
Income from sales and operations	36,147,392	1,310,968	7,372,649	20,09,967	7,353,808	4,502,919	9,474,345	12,192,920	4,699,051	4,907,604	6,418,335	964,389	861,501	10,187,594
Other business income	241,070	5,441	77,186	68,908	24,006	68,539	10,406	9,329	9,329	34,645	7,332	*115,545	180,486	
Business deductions, total	34,725,999	1,274,534	7,035,231	19,529,448	6,886,886	3,956,492	8,331,896	11,142,211	4,306,816	4,365,701	6,181,164	856,037	858,731	8,220,794
Cost of sales and operations	29,268,651	1,132,679	5,789,063	16,980,475	5,366,484	2,787,059	5,230,516	5,042,140	2,286,506	3,490,522	5,261,416	500,17	594,520	4,332,010
Inventory, beginning of year	2,653,183	204,063	361,244	370,280	1,175,979	936,718	935,678	54,079	373,086	538,560	375,384	194,656	422,611	
Cost of labor	201,080	*1,440	*12,477	95,551	91,612	*35,899	199,743	382,345	*10,601	*168	*66	224,485		
Purchases	27,119,000	1,125,325	5,552,183	16,167,647	4,473,645	2,419,174	4,478,335	4,556,688	2,001,745	3,472,487	4,968,272	604,057	510,599	3,918,577
Materials and supplies	211,052	*8	70,282	43,625	97,137	416,703	254,384	168,869	17,005	*2,981	*7,112	*1,867	240,466	
Other costs	55,190	*15,914	116,683	731,349	87,245	14,725	272,974	*						

Sole Proprietorships, 1990

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

Net income status, item	Wholesale and retail trade--Cont'd			Finance, insurance and real estate										Services			
	Retail trade--Continued			Finance			Real estate										
	Gift, novelty and souvenir shops	All other retail stores	Total	Total	Credit agencies and mortgage bankers	Security, commodity brokers and services	Insurance agents, brokers and service	Total	Operators and lessors	Real estate agents and brokers	Subdividers and developers, except cemeteries	Property managers and other real estate	Other finance and real estate	Total			
(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)				
BUSINESSES WITH AND WITHOUT NET INCOME																	
Number of returns	79,984	461,881	1,330,638	64,936	11,050	53,886	416,997	742,634	18,981	659,000	18,557	46,097	106,072	7,334,996			
Business receipts, total	2,665,195	32,679,394	49,049,306	4,360,626	314,539	4,054,088	17,326,148	23,081,556	1,755,559	17,354,632	1,920,411	2,050,955	4,272,977	252,307,536			
Income from sales and operations	2,807,627	32,410,098	47,086,578	4,030,207	297,556	3,736,282	16,735,500	22,174,297	1,674,206	16,723,134	1,807,044	1,969,913	4,146,743	247,369,497			
Other business income	57,668	268,947	1,962,730	338,588	20,702	317,806	590,648	907,260	81,353	631,498	113,367	81,041	126,234	4,938,040			
Business deductions, total	2,761,427	30,573,872	32,711,135	3,281,134	15,677	3,124,457	10,192,440	15,797,736	1,624,952	10,476,882	2,059,544	1,634,337	3,259,825	168,170,382			
Cost of sales and operations	1,521,446	21,153,917	6,903,477	1,461,375	*2,397	1,461,278	1,479,491	3,240,776	337,108	1,394,428	1,075,049	634,191	719,535	4,773,066			
Inventory, beginning of year	504,951	5,454,211	1,109,804	58,055	*2,310	55,745	*5,826	878,417	163,714	257,204	453,907	145,307	170,507	1,705,389			
Cost of labor	*119	423,396	370,528	339,13	--	339,13	*251,058	63,466	*4,895	28,387	15,666	*14,518	*20,093	5,518,177			
Purchases	1,424,106	19,329,596	3,323,404	95,756	--	95,756	295,794	1,889,455	264,035	1,327,392	243,248	54,780	185,400	24,123,068			
Materials and supplies	17,103	813,403	268,399	21,396	--	21,396	*4,055	182,368	*5,796	48,171	112,140	*16,361	59,579	6,207,153			
Other costs	70,424	1,146,015	3,215,563	476,511	*2,397	474,114	923,436	1,404,662	13,877	124,515	756,356	*45,713	373,154	7,643,108			
Inventory, end of year	495,457	6,012,983	1,384,421	7,995,66	*2,110	7,995,66	6,677	1,213,392	215,210	491,420	506,260	194	86,196	3,413,828			
Advertising expenses	56,040	481,053	994,096	37,554	*4,787	32,467	260,973	662,049	12,513	598,527	4,813	37,556	33,460	2,188,511			
Bad debts from sales or services	*3,818	50,289	335,109	31,321	6,190	27,132	18,990	205,039	*6,515	71,547	17,251	*1,706	6,758	277,558			
Car and truck expenses	64,476	581,415	2,954,413	97,497	22,185	75,312	1,149,542	1,524,385	29,868	1,407,503	21,342	65,671	182,991	7,457,008			
Commissions	4,052	227,551	15,737	4,983	--	4,969	1,043	7,305	*140	5,810	*1,266	*89	2,405	47,701			
Depreciation	*11	1,102	5,737	--	--	--	--	--	--	--	--	--	--	--			
Mortgage interest	66,857	598,502	1,577,888	74,210	5,049	69,271	399,713	957,665	205,472	660,606	31,345	60,242	146,189	9,723,146			
Employee benefit programs	*75	10,306	78,004	6,806	*2,372	4,433	44,828	14,894	2,073	9,655	1,572	1,594	11,476	545,726			
Insurance	30,683	291,723	613,680	20,802	4,146	16,655	214,580	262,350	53,281	228,139	15,777	29,154	51,948	5,049,493			
Legal and professional services	22,907	130,540	613,782	7,393	4,099	69,824	119,629	369,415	21,129	23,002	80,345	33,140	68,816	3,304,674			
Meals and entertainment deducted	11,214	74,802	84,943	51,771	2,888	46,903	375,666	357,442	5,172	334,937	4,506	12,828	50,065	1,962,667			
Total meals and entertainment expenses	14,020	93,520	1,043,782	64,720	3,587	61,133	465,619	446,854	6,465	48,720	5,612	16,036	62,588	2,478,689			
Mortgage interest	*34,462	193,387	1,14,308	16,547	*965	15,582	157,587	849,719	334,323	283,974	180,621	50,801	90,455	2,542,021			
Other interest on business indebtedness	38,910	251,159	839,339	119,582	4,430	115,152	183,151	453,409	62,437	254,841	108,093	28,039	83,197	2,403,746			
Office expenses	37,382	211,857	954,993	47,508	5,164	42,344	372,361	471,315	7,139	414,612	14,099	35,465	63,809	3,912,103			
Pension and profit-sharing plans	*10	6,591	42,109	1,903	--	1,903	24,430	10,929	*164	8,718	1,070	977	*4,847	440,224			
Rent on machinery and equipment	*28,971	159,137	250,648	4,442	--	4,442	171,313	62,775	1,355	54,348	4,892	2,180	11,518	1,327,359			
Rent on business property	267,954	1,219,482	1,108,727	71,382	*4,508	66,874	473,648	454,275	17,103	387,708	9,187	40,277	109,422	10,114,167			
Repairs	20,549	189,058	374,692	5,822	*1,248	4,574	72,488	259,401	81,176	137,649	8,857	31,719	36,981	2,380,237			
Net salaries and wages	186,356	1,764,003	1,901,686	114,410	*10,519	96,891	1,103,819	430,432	38,027	262,548	45,057	84,799	251,207	21,224,655			
Taxes paid	46,711	564,591	501,198	15,639	*2,221	13,418	159,221	272,902	66,047	142,494	26,331	28,031	53,436	3,822,934			
Travel	32,295	138,495	526,533	40,954	5,104	35,850	249,433	165,758	5,307	139,891	10,370	10,191	70,387	2,963,648			
Utilities	75,344	630,002	1,169,561	37,241	8,746	28,495	476,650	603,494	213,943	327,055	12,668	52,175	58,885,720				
Other business deductions	210,692	1,645,220	61,040,037	741,586	34,554	707,032	1,847,580	2,661,090	135,589	1,922,794	211,089	381,618	889,782	34,900,618			
Net income less deficit	103,849	2,105,672	16,359,345	1,047,524	159,841	927,643	6,935,844	7,311,459	14,738	4,885,413	113,737	414,833	1,014,538	84,162,121			
Net income	273,233	3,002,416	19,210,128	1,390,123	73,239	1,216,885	7,442,058	8,902,610	246,761	7,742,410	166,254	526,185	1,475,337	90,933,852			
Deficit	169,364	896,744	2,850,763	302,599	13,377	289,222	506,213	1,581,151	102,033	877,775	489,991	111,352	460,799	6,771,731			
BUSINESSES WITH NET INCOME																	
Number of returns	42,675	265,483	954,481	44,320	9,952	34,168	313,445	533,203	13,429	474,993	7,061	37,721	63,512	5,911,048			
Business receipts, total	2,214,856	25,647,932	42,864,973	3,303,511	311,488	3,192,023	16,272,242	15,817,196	1,211,703	1,403,077	15,817,196	3,255,810	228,339,035				
Income from sales and operations	2,159,122	25,473,364	41,285,355	3,323,074	291,193	3,031,880	15,760,826	19,043,897	1,211,328	15,29,891	1,161,397	1,51,281	3,157,459	223,893,740			
Other business income	*55,733	174,567	1,581,179	180,438	20,795	160,143	51,416	71,507	62,098	58,307	70,307	71,795	98,358	4,455,565			
Business deductions, total	1,941,623	22,645,578	23,656,987	2,113,388	138,250	1,975,138	8,830,258	10,932,861	936,579	8,053,809	845,582	1,076,892	1,780,481	137,409,862			
Cost of sales and operations	1,145,298	15,700,428	837,379	*461	836,928	1,239,063	18,276,760	180,091	967,612	605,208	434,849	209,084	37,049,451				
Inventory, beginning of year	368,835	3,929,548	529,948	*19,380	*2,110	16,970	*1,711	488,632	161,445	198,580	128,043	*563	*18,665	2,741,479			
Cost of labor	--	86,591	339,239	33,913	--	33,913	*250,937	549,270	287,204	1,511,936	*21,037	1,087,807	160,505	*10,641	4,971,015		
Purchases	1,085,177	15,202,843	2,138,136	549,270	--	549,270	20,434	20,434	*4,055	89,458	*5,459	45,741	*15,800	5,337,330			
Materials and supplies	*2,350	283,634	114,815	20,434	--	20,434	1,141,772	97,769	1,152,497	76,516	1,037,719	27,838	69,791	542,335	*18,539	192,566	
Other costs	*1,394	622,443	2,136,759	267,551	*461	267,090	696,699	979,943	*9,278	69,791	*14,409	461,692	*283	16,141	2,548,605		
Inventory, end of year	31,248	4,424,651	1,028,800	*510,59	*2,110	*50,749	3,002	936,598	545,810	19,411	1,855	18,705	*56	17,941	157,179		
Advertising expenses	27,255	357,900	838,826	33,998	*4,719	29,279	231,596	545,810	4,515	351,531	282,362	502,637	17,579	35,755	98,929	7,181,067	
Bad debts from sales or services	*2,701	36,429	62,991	18,214	*985	17,230	18,741	8,095	17,186,611	323,953	31,111	174,970	9,802	18,070	42,409	4,265,708	
Car and truck expenses	*47,268	418,701	2,000,084	79,191	22,056	57,135	171,732	171,769	1,152,497	76,516	1,037,719	27,838	11,424	18,175	46,1450		
Commissions	*1,688	193,271	2,442,829	189,287	*14,0												

Sole Proprietorships, 1990

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												
	Hotels and other lodging places			Personal services						Business 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	Beauty shops	Barber shops	All other personal services	Total	Advertising, except direct mail	Janitorial and related services to buildings
(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
BUSINESSES WITH AND WITHOUT NET INCOME													
Number of returns	50,146	22,236	27,910	1,095,248	21,605	44,716	58,524	308,635	58,355	583,214	1,844,859	76,089	354,976
Business receipts, total	4,319,606	3,150,563	1,169,248	24,430,645	1,376,557	3,886,563	1,446,534	6,701,074	1,193,895	9,832,104	54,211,253	4,055,209	4,671,498
Income from sales and operations	4,235,758	3,078,279	1,157,479	23,996,967	1,373,155	3,837,266	1,439,463	6,671,436	1,182,055	9,492,322	53,463,904	4,040,186	4,635,543
Other business income	84,053	72,285	*1,769	433,899	*3,402	*48,957	*1,191	29,635	*11,840	338,873	747,349	35,954	35,954
Business deductions, total	4,537,216	3,141,742	1,195,454	18,400,743	1,277,317	2,048,851	1,200,194	5,169,532	607,532	7,296,717	39,697,079	3,239,845	3,043,765
Cost of sales and operations	525,624	504,285	*1,238	5,026,066	241,360	603,517	277,124	1,233,946	35,777	2,644,342	16,362,719	1,452,601	544,591
Inventory, beginning of year	10,913	29,285	*1,628	415,101	*6,595	*45,416	*92,192	74,608	*305	195,985	823,960	*8,544	*29,294
Cost of labor	58,048	57,978	*69	1,023,385	*134,477	*94,527	*175,509	434,684	*8,629	333,560	1,748,702	*170,412	165,640
Purchases	401,374	383,242	*20,102	2,181,960	*26,825	*162,522	*60,764	481,165	*8,545	1,422,339	9,001,391	378,513	8,441,481
Materials and supplies	11,939	11,822	*117	935,991	*21,798	116,245	121,593	313,214	*19,680	343,461	2,298,016	343,066	199,535
Other costs	60,714	59,194	*1,519	797,667	*55,430	*189,652	*6,706	*23,385	*1,571	520,923	3,430,158	552,133	*11,790
Inventory, end of year	39,363	37,235	*2,128	328,038	*3,765	*4,846	*21,640	103,110	*2,953	191,725	939,508	*68	*43,067
Advertising expenses	79,152	71,764	7,389	302,480	7,583	51,701	27,104	109,568	8,164	98,359	528,706	37,154	41,822
Bad debts from sales or services	6,229	2,853	*3,377	17,049	*318	*3,644	*2,250	*1,894	*186	8,756	63,273	*29	*1,077
Car and truck expenses	54,376	20,627	33,749	800,652	9,782	125,385	104,951	74,446	8,855	477,233	2,278,862	144,428	403,872
Commissions	25,362	19,346	*6,016	214,002	*774	*45,370	*7,843	47,600	*18,634	93,782	630,024	50,315	41,100
Depletion	575	575	--	699	*6	--	--	*21	--	672	16,861	*30	--
Depreciation	583,569	460,887	123,482	1,060,969	120,824	164,786	93,073	232,041	18,514	413,731	2,164,476	130,517	194,386
Employee benefit programs	7,469	7,392	--	25,755	--	*481	*62	*18,167	*4,502	12,543	102,132	*2,843	*2,130
Insurance	115,235	89,746	25,489	381,405	31,092	77,310	12,611	87,616	8,599	164,378	798,225	28,172	119,248
Legal and professional services	37,156	25,672	11,483	161,022	8,449	15,054	20,694	47,910	5,005	63,920	490,439	39,554	25,534
Meals and entertainment deducted	5,114	3,298	*1,816	128,631	*304	3,198	9,065	13,169	*1,062	109,813	412,118	76,753	321,639
Total meals and entertainment expenses	6,296	4,124	*2,272	173,320	*380	3,999	11,361	16,468	*2,827	137,284	515,220	95,949	171,161
Mortgage interest	51,151	31,888	189,437	169,071	23,549	*4,273	*9,812	46,300	*9,105	75,951	351,806	35,841	15,606
Other interest on business indebtedness	147,722	123,492	*24,129	202,495	31,700	47,974	10,389	55,251	1,1324	55,857	543,428	19,725	55,240
Office expenses	14,867	11,530	3,336	234,357	2,880	--	--	45,593	1,710	110,495	682,981	51,400	31,749
Pension and profit-sharing plans	*1,224	*1,217	*7	16,263	--	--	--	*1,283	*854	14,119	26,058	*6,621	*19
Rent on machinery and equipment	11,700	11,149	*551	100,409	*9,996	*42,293	*5,614	27,124	*1,855	13,539	252,660	21,133	26,734
Rent on business property	194,384	21,760	*172,824	1,975,959	189,010	345,651	104,664	838,663	89,037	1,200,342	77,942	87,800	1,114,600
Repairs	219,513	176,493	43,021	274,964	30,017	53,806	11,529	79,256	8,673	91,682	467,124	22,464	63,494
Net salaries and wages	569,836	421,089	147,477	2,088,241	51,041	462,749	*71,367	86,776	*209,797	425,520	1,358,757	21,251,17	491,294
Taxes paid	197,746	147,802	49,945	419,437	27,883	87,104	18,542	151,307	20,733	123,867	575,946	42,880	59,709
Travel	33,158	17,159	*5,998	237,870	*2,121	*6,231	17,766	31,869	*143	179,339	505,499	44,991	12,094
Utilities	412,663	314,559	98,105	1,079,684	230,460	191,145	59,143	342,016	47,259	209,662	909,414	97,297	67,692
Other business deductions	793,027	-183,761	-26,206	6,030,998	99,240	1,037,733	219,860	1,531,540	586,363	2,534,261	6,735,251	628,629	744,079
Net income less deficit	-209,967												
Net income	247,059	170,995	*76,065	8,835,321	150,341	1,053,731	333,543	1,764,651	599,929	2,913,126	15,940,929	894,575	1,752,890
Deficit	457,026	354,756	102,371	804,323	51,101	*15,998	93,683	233,112	*13,566	396,864	685,10	125,158	1,232,805
BUSINESSES WITH NET INCOME													
Number of returns	21,921	10,703	*11,217	845,446	13,572	58,509	39,105	248,309	53,664	452,287	1,501,590	58,057	122,003
Business receipts, total	1,960,782	1,484,410	*474,371	21,577,546	1,115,295	1,668,129	1,318,299	5,882,841	1,152,196	4,400,477	48,474,992	1,908,517	4,184,941
Income from sales and operations	1,915,279	1,452,524	*462,754	21,214,770	1,111,893	1,639,372	1,337,730	5,875,107	1,140,355	4,426,436	47,826,430	1,892,842	4,149,041
Other business income	45,503	33,886	*11,617	362,686	*3,402	*48,957	*568	7,754	*1,1840	290,164	648,555	15,674	*35,900
Business deductions, total	1,713,901	1,115,595	*398,307	14,742,224	964,954	2,614,598	1,004,755	4,110,267	552,267	5,667,381	31,514,028	3,013,942	2,431,051
Cost of sales and operations	275,431	275,431	--	4,285,451	*201,142	436,385	262,889	1,096,394	33,330	2,255,310	13,158,224	1,422,096	425,969
Inventory, beginning of year	11,157	11,157	--	268,709	*525	*567	*18,967	51,589	(*1)	134,062	481,671	*8514	*646,541
Cost of labor	*6,036	*6,036	--	920,298	*134,477	*34,832	*17,509	399,664	*8,629	315,188	1,596,925	*170,277	165,640
Purchases	247,591	247,591	--	1,827,379	*88,820	*188,777	*180,762	488,956	*6,051	1,243,670	7,580,876	378,809	67,751
Materials and supplies	*4,017	*4,017	--	867,101	*18,877	110,762	119,153	297,690	*19,680	200,939	1,765,222	325,834	1,254,522
Other costs	19,466	19,466	--	630,609	*39,271	*166,918	*50,081	*23,363	*1,571	394,040	2,343,096	544,100	*11,073
Inventory, end of year	12,835	12,835	--	228,646	*829	*4,846	*9,776	67,641	*2,601	142,952	809,575	*38	*8,168
Advertising expenses	35,421	35,336	*85	226,165	*5,158	*49,317	*19,492	82,468	*8,047	61,684	431,494	36,880	32,097
Bad debts from sales or services	531	531	--	15,368	--	*3,644	*2,233	*1,123	*186	8,181	42,624	*29	*1,077
Car and truck expenses	43,998	15,195	*28,803	644,681	*6,308	124,797	82,824	59,187	*7,917	363,649	1,936,564	132,033	351,223
Commissions	3,602	3,597	--	185,425	*745	*45,370	*7,443	32,874	*18,634	80,360	508,839	50,315	40,154
Depletion	*66	*66	--	698	*6	--	--	*21	--	672	14,506	*30	--
Depreciation	199,413	155,085	*44,028	682,146	73,054	161,521	62,998	165,806	18,514	200,253	1,645,501	99,573	155,578
Employee benefit programs	4,137	4,132	*5	13,851	--	*11	*62	*1,132	*4,502	2,144	88,034	*2,799	*2,074
Insurance	47,949	34,648	*13,301	306,863	26,367	73,504	9,699	69,961	7,778	119,554	677,608	24,143	94,136
Legal and professional services	22,354	12,401	*9,953	179,946	5,694	14,203	17,636	37,738	5,005	47,670	436,818	34,782	20,995
Meals and entertainment deducted	3,513	2,180	*1,334	89,487	*27	3,009	5,545	9,839	*3,062	68,004	340,039	60,700	8,848
Total meals and entertainment expenses	4,394	2,726	*1,668	111,885	*34	3,763	6,935	12,305	*3,827	85,020	425,108	75,902	11,064
Mortgage interest	11,075	76,956	*39,120	110,366	*11,998	*3,435	*8,963	39,271	*9,105	38,495	224,719	18,193	*6,569
Other interest on business indebtedness	19,486	35,477	*4,209	147,911	*27,111	45,923	*4,128	40,198	*1,324	28,627	456,380	12,823	50,925
Office expenses	6,507	5,063	*1,444	192,644	*1,918	24,236	41,764	32,444	2,553	89,741	556,722	47,406	22

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										
	Automobile repair and services			Amusement and recreation services, including motion pictures				Medical and health services			All other medical and health services
	Total	Automotive repair shops	All other automotive services	Miscellaneous repair services	Total	Entertainers, producers, agents and related services	All other amusement and recreation services	Total	Offices of physicians	Offices of dentists	
(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	
BUSINESSES WITH AND WITHOUT NET INCOME											
Number of returns	320,538	247,988	72,551	232,624	632,111	305,777	326,334	755,389	191,492	100,526	463,371
Business receipts, total	20,216,222	16,780,963	3,645,239	8,156,457	13,132,117	5,428,325	7,703,792	64,871,534	27,038,193	15,463,139	22,170,201
Income from sales and operations	20,156,005	16,721,555	3,434,451	8,139,427	12,665,742	5,213,113	7,452,428	63,576,650	26,175,200	15,490,845	21,902,605
Other business income	270,216	59,428	210,788	17,030	466,375	215,012	251,364	1,294,884	86,994	164,294	267,597
Business deductions, total	18,182,780	14,957,368	3,225,412	4,606,930	10,418,353	3,557,434	6,840,919	16,373,881	12,154,318	9,958,594	14,358,969
Costs of sales and operations	9,955,311	8,362,349	1,592,962	3,377,667	1,955,282	534,860	1,420,422	3,513,969	628,489	868,342	2,017,137
Inventory, beginning of year	961,545	670,628	209,916	229,590	720,421	58,459	661,963	292,030	31,964	*1,433	258,632
Cost of labor	892,812	806,260	186,552	202,107	157,767	15,353	142,413	586,988	95,764	187,153	304,074
Purchases	7,499,018	6,470,595	1,028,423	2,325,206	1,015,573	379,203	636,370	1,096,701	181,770	128,688	788,242
Materials and supplies	650,144	639,165	10,978	605,699	200,650	81,984	118,666	1,139,280	202,423	336,344	599,513
Other costs	883,037	438,259	444,778	224,821	343,977	73,594	270,382	592,824	148,539	21,096	226,189
Inventory, end of year	931,245	662,559	*268,687	209,756	483,106	73,733	409,373	195,853	32,971	*1,373	161,509
Advertising expenses	161,248	113,566	47,682	95,967	196,887	48,687	148,201	372,091	68,362	62,180	241,549
Bad debts from sales or services	23,875	20,326	*3549	27,079	13,718	135	13,583	21,463	3,706	5,074	14,683
Car and truck expenses	405,310	284,549	120,761	316,112	467,890	254,886	21,003	863,370	288,267	94,950	480,153
Commissions	86,898	18,793	68,105	*50,760	192,448	101,417	91,031	181,115	32,208	81,378	67,429
Depreciation	*3	*	*	2,528	*1,651	877	12,996	3,208	*1,415	8,273	
Depreciation	677,416	521,847	155,549	242,293	1,148,713	405,308	743,405	1,816,894	645,471	538,346	635,076
Employee benefit programs	28,931	24,978	*3,952	30,976	12,171	5,277	6,896	210,653	64,940	51,005	94,709
Insurance	457,637	356,089	101,528	171,204	174,593	43,969	130,625	2,038,170	1,126,558	374,735	536,857
Legal and professional services	115,811	97,455	18,357	46,611	201,821	106,216	93,605	305,354	379,300	126,883	447,172
Meals and entertainment deducted	28,245	18,098	10,158	35,248	226,336	114,414	111,922	216,863	105,245	72,383	139,224
Total meals and entertainment expenses	35,311	32,611	12,700	44,048	202,056	14,020	139,917	396,132	131,571	90,490	174,071
Mortgage interest	121,146	103,624	23,522	58,909	172,695	12,340	160,355	484,907	100,830	139,416	244,662
Other interest on business indebtedness	186,163	147,222	36,941	61,126	170,204	13,021	37,086	600,505	163,111	182,983	254,411
Office expenses	155,384	107,731	47,662	80,827	120,292	56,285	72,007	1,158,335	419,204	309,915	429,215
Pension and profit-sharing plans	12,445	*12,445	--	*2,052	15,093	11,986	3,108	254,744	183,186	33,242	
Rent on machinery and equipment	74,821	72,142	*2,678	30,934	16,955	51,115	65,840	346,017	134,223	43,668	168,126
Rent on business property	609,530	549,606	59,924	127,981	538,227	174,742	363,485	3,017,540	1,115,693	665,750	1,236,097
Repairs	263,031	134,503	128,527	87,617	185,306	54,042	131,264	425,134	97,580	145,319	182,235
Net salaries and wages	1,806,141	1,545,414	260,727	474,195	618,92	182,035	490,757	8,069,111	2,785,792	2,809,052	2,474,267
Taxes paid	513,351	416,126	97,225	125,299	171,040	46,080	124,960	1,083,439	318,179	349,182	396,078
Travel	66,124	37,552	28,572	50,701	407,177	189,953	217,224	382,199	143,763	56,740	181,896
Utilities	510,602	396,031	112,499	261,174	256,787	76,001	180,786	1,117,044	339,313	262,937	514,794
Other business deductions	1,917,368	1,614,869	302,499	661,899	3,080,574	1,096,950	1,981,625	9,177,770	3,084,360	2,631,736	3,461,673
Net income less deficit	2,243,797	1,823,615	410,182	1,550,464	2,724,722	1,870,997	835,725	28,500,042	14,884,279	5,704,545	7,911,238
Net income	2,560,234	2,071,151	489,083	1,680,365	3,970,969	2,246,088	1,724,881	29,138,101	15,013,130	5,808,685	8,316,285
Deficit	316,436	247,536	68,900	129,901	1,246,247	375,091	871,156	638,039	128,851	104,140	405,048
BUSINESSES WITH NET INCOME											
Number of returns	254,032	195,570	58,442	181,884	404,279	195,860	210,419	655,802	167,576	92,616	395,409
Business receipts, total	17,734,736	14,206,386	3,524,349	7,724,870	11,271,284	4,819,601	6,451,685	61,199,134	26,415,541	15,436,591	19,356,981
Income from sales and operations	17,501,809	14,186,228	3,215,571	7,706,921	10,920,698	4,688,333	6,241,364	59,942,792	25,586,195	15,263,037	19,093,560
Other business income	232,927	22,148	210,779	15,949	340,588	131,267	209,321	1,156,342	829,366	163,554	263,421
Business deductions, total	15,174,502	12,137,236	3,037,266	6,044,505	7,100,480	2,573,513	4,726,987	32,643,413	11,404,806	9,617,906	11,040,701
Costs of sales and operations	8,607,054	7,016,502	1,590,552	3,175,295	1,675,457	521,558	1,153,899	2,963,588	562,124	868,212	1,513,252
Inventory, beginning of year	70,133	41,436	209,916	197,121	491,436	40,834	450,601	226,527	31,964	*1,433	193,130
Cost of labor	818,460	733,141	*85,319	197,145	150,140	14,967	135,173	441,217	90,960	187,153	161,04
Purchases	6,299,748	5,271,541	1,028,207	1,176,494	866,896	378,135	488,761	1,008,974	181,766	128,688	698,520
Materials and supplies	607,353	596,769	*10,584	596,810	178,604	77,495	101,109	982,922	203,331	336,298	441,293
Other costs	847,905	403,694	*444,211	187,078	269,927	63,370	206,557	442,145	87,074	216,012	139,059
Inventory, end of year	668,766	400,079	268,687	179,554	281,547	53,244	288,303	138,197	32,971	*1,373	103,854
Advertising expenses	136,400	94,569	41,831	86,438	142,019	41,254	100,765	334,593	65,412	55,984	213,197
Bad debts from sales or services	9,685	6,162	*1,523	*26,670	11,897	135	11,762	12,217	1,747	4,163	6,307
Car and truck expenses	335,989	224,580	111,408	304,899	321,806	176,486	145,320	778,013	267,621	88,800	423,592
Commissions	82,581	*14,692	*67,889	*49,701	160,785	91,486	69,299	178,090	30,865	81,378	65,847
Depreciation	*3	*	*	1,883	*1,651	233	2,614	603	*1,402	608	
Depreciation	543,133	420,252	122,882	199,227	668,622	240,806	427,816	1,616,291	588,771	491,368	536,151
Employee benefit programs	27,484	24,801	*2,683	*30,976	7,621	3,113	4,508	182,952	62,238	50,407	70,307
Insurance	349,901	271,349	78,552	157,274	111,585	28,478	81,107	1,006,397	1,103,794	344,633	459,970
Legal and professional services	95,901	79,894	16,008	43,707	142,955	75,961	66,995	829,796	303,518	124,947	401,311
Meals and entertainment deducted	21,654	12,574	9,080	33,364	174,195	84,203	89,992	275,552	97,837	64,420	113,295
Total meals and entertainment expenses	27,071	15,719	11,352	41,711	217,772	105,271	112,501	344,492	122,311	80,534	141,646
Mortgage interest	76,907	59,026	17,881	55,788	78,093	10,291	67,803	434,313	97,726	139,416	197,170
Other interest on business indebtedness	154,821	126,033	28,787	56,221	72,118	13,429	58,699	478,780	157,811	173,045	147,924
Office expenses	127,054	80,876	46,178	76,017	88,867	40,327	48,541	1,062,067	402,013	296,355	361,699
Pension and profit-sharing plans	*12,445	*12,445	--	*2,002	14,547	11,979	2,569	249,993	131,702	81,186	33,105
Rent on machinery and equipment	26,235	23,558	*2,677	15,659	70,107	31,276	38,830	265,245	134,048	30,828	96,370
Rent on business property	447,365	399,220	48,145	275,195	369,305	92,004	274,301	2,712,097	1,092,867	636,763	902,467
Repairs	217,941	109,470	108,470	84,096	103,434	31,974	71,460	383,827	92,796	143,802	145,239
Net salaries and wages	1,395,219	1,141,420	252,799	407,212	521,089	104,813	414,275	7,387,670	2,704,962	2,763,162	1,919,346
Taxes paid	434,499	340,917	92,582	118,091	122,568	41,555	91,013	1,017,644	219,532	344,805	343,207
Travel	52,466	24,594	17,872	44,633							

Sole Proprietorships, 1990

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
	Legal services		Educational services		Counseling, except health practitioners	
	(%)	(97)	(98)	(99)	(100)	
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns	259,991	192,544	271,475	67,009	1,613,060	195,361
Business receipts, total	21,123,833	1,799,454	6,594,180	1,540,847	31,481,196	2,454,006
Income from sales and operations	20,750,210	1,704,516	6,497,902	1,551,085	30,550,953	2,381,287
Other business income	37,273	14,938	96,398	*9,782	11,190,243	73,719
Business deductions, total	11,431,222	1,411,517	3,004,246	778,544	16,125,149	1,610,402
Cost of sales and operations	734,908	61,026	157,273	10,931	2,092,211	655,670
Inventory, beginning of year	24,673	*4,344	*2,428	*16	201,279	54,439
Cost of labor	24,377	*4,241	*68,136	*146	751,467	18,466
Purchases	55,285	11,220	*13,044	*7,486	520,809	567,009
Materials and supplies	6,597	19,822	32,485	*11,114	305,116	33,138
Other costs	645,217	*31,325	43,445	*2,272	567,153	64,944
Inventory, end of year	21,161	9,015	*2,265	*104	273,612	84,325
Advertising expenses	189,355	28,322	67,613	16,965	150,065	16,546
Bad debts from sales or services	22,545	*3,498	*2,064	(*1)	74,564	6,108
Car and truck expenses	394,471	120,504	249,875	32,012	1,453,573	68,906
Commissions	52,793	1,451	69,132	*20,801	359,139	9,833
Depreciation	1,680	*103	*6,355	--	5,903	*99
Depreciation	546,063	92,060	348,877	58,830	980,985	57,135
Employee benefit programs	57,024	*1,154	27,184	*1,878	40,008	557
Insurance	481,837	30,966	94,983	18,604	286,444	38,359
Legal and professional services	580,175	28,059	82,866	15,030	637,332	16,383
Mile and entertainment deducted	275,958	29,208	100,382	17,165	397,399	28,638
Total miles and entertainment expenses	344,974	36,519	125,497	21,459	496,836	35,801
Mortgage interest	146,584	26,538	70,214	6,514	416,122	24,225
Other interest on business indebtedness	170,125	11,159	99,076	7,385	236,539	15,175
Office expenses	585,743	29,910	185,998	37,029	618,381	20,855
Pension and profit-sharing plans	60,026	*564	9,070	*102	42,582	*173
Rent on machinery and equipment	178,661	8,741	37,504	*28,339	140,018	11,457
Rent on business property	940,963	11,3534	438,813	70,445	606,648	28,903
Repairs	170,691	64,943	50,995	9,995	161,025	19,002
Net salaries and wages	2,370,513	240,228	587,790	14,393	1,063,338	86,126
Taxes paid	314,875	28,242	72,387	16,619	294,653	13,927
Travel	195,146	45,637	82,003	34,000	853,981	40,975
Utilities	433,183	75,266	147,655	45,752	556,497	21,468
Other business deductions	2,820,502	369,701	796,340	151,176	4,657,944	429,703
Net income less deficit	9,289,392	386,092	2,790,041	783,203	15,557,541	846,324
Net income	9,562,283	579,993	2,885,365	801,168	16,732,066	1,067,791
Deficit	273,691	191,301	95,304	18,845	1,174,525	223,567
BUSINESSES WITH NET INCOME						
Number of returns	218,352	145,863	242,813	55,209	1,361,856	153,104
Business receipts, total	19,497,222	1,273,358	6,467,290	1,543,309	29,615,769	1,498,668
Income from sales and operations	19,157,539	1,262,346	6,371,111	1,512,258	28,528,609	1,633,482
Other business income	339,783	*10,112	96,178	*9,781	1,087,160	65,006
Business deductions, total	9,935,045	693,522	1,581,953	741,142	1,885,216	624,897
Cost of sales and operations	727,740	41,141	153,063	*10,917	1,976,092	136,704
Inventory, beginning of year	18,754	*1,896	*2,428	*16	139,211	*10,24
Cost of labor	24,029	*4,241	*68,136	*146	744,240	*648
Purchases	55,173	*4,361	*10,352	*7,486	449,220	85,596
Materials and supplies	6,437	17,804	*31,718	*11,114	278,228	26,983
Other costs	640,882	*16,580	42,694	*2,257	571,143	31,445
Inventory, end of year	17,515	*3,641	*2,265	*104	205,950	18,712
Advertising expenses	134,573	9,183	63,350	16,876	94,409	8,823
Bad debts from sales or services	9,016	*2,410	--	(*1)	26,752	*18
Car and truck expenses	353,180	65,131	229,725	26,390	1,222,704	44,702
Commissions	43,186	1,413	88,987	*10,801	173,856	3,649
Depreciation	1,310	*103	*6,352	--	5,728	*75
Depreciation	453,198	45,972	306,109	52,998	768,756	36,004
Employee benefit programs	48,832	*21	27,153	*1,878	28,711	*510
Insurance	356,707	13,903	91,137	16,228	226,077	24,213
Legal and professional services	405,473	12,746	82,261	13,571	502,874	8,843
Mile and entertainment deducted	233,547	15,859	97,284	16,765	337,683	19,649
Total miles and entertainment expenses	291,956	19,829	121,621	20,958	422,172	24,562
Mortgage interest	122,337	10,119	58,789	6,514	304,585	8,700
Other interest on business indebtedness	146,297	8,437	96,930	5,614	176,519	8,037
Office expenses	501,128	16,150	178,591	33,472	469,947	10,275
Pension and profit-sharing plans	60,018	*565	9,044	*102	42,219	*173
Rent on machinery and equipment	61,155	1,545	24,530	*28,753	120,774	6,836
Rent on business property	859,086	43,520	423,366	66,559	465,313	4,945
Repairs	140,409	20,487	47,826	9,268	127,713	13,025
Net salaries and wages	1,998,661	96,012	581,049	14,393	772,509	59,244
Taxes paid	276,894	16,446	69,134	15,910	227,016	5,870
Travel	153,241	32,013	80,309	33,440	702,552	11,477
Utilities	352,242	38,056	134,910	44,148	435,970	13,010
Other business deductions	2,494,747	202,082	730,056	304,945	3,675,457	203,870
Net income	9,562,283	579,993	2,885,365	801,168	16,732,066	1,069,791

¹ Total deductions are before subtraction of nonallowable passive losses and any passive loss carryover from the prior year. However, these losses and any carryover are reflected in net income or deficit. Therefore, business receipts minus total deductions may not always equal net income or deficit.

² Less than \$500.

³ 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.