

Sole Proprietorship Returns, 1992

by Michael Strudler and Marty Shiley

Non-farm sole proprietorship profits for 1992 increased from \$141.5 billion to \$154.0 billion (Figure A). This 8.8 percent increase reflects the recovery from the recession that began in the third quarter of 1990. For 1992, both receipts and deductions also increased, but receipts grew at a slightly faster rate, enabling profits to increase by a larger percentage than either receipts or deductions; receipts increased by 3.4 percent to \$737.1 billion and deductions increased by 2.1 percent to \$583.1 billion. The growth in profits was led by firms in the construction and finance, insurance, and real estate industries. The services division, the largest industrial division for sole proprietorships, also displayed a major increase in profits for 1992. Among services, which included over 60 percent of all sole proprietorship profits, the medical and health service industries continued to account for the largest amount of profits, \$32.4 billion for 1992. However, the 4.7 percent rate of growth in profits for this group lagged behind that for other industrial groups, with the percentage increase representing the lowest for this group since 1981. On the other hand, profits reported for legal services (\$11.2 billion) were up sharply, nearly 14 percent, compared to 1991.

Receipts and Profits

The number of individual income tax returns reporting non-farm sole proprietorship activity for 1992 rose 2.1 percent from 1991, to 15.5 million [1]. Sole proprietorship total receipts (the sum of "income from sales and operations" and "other income") increased from \$712.6 billion to \$737.1 billion over this period (3.4 percent) [2]. For 1992, all of the sole proprietorship industrial divisions reported increases in receipts, except for mining. Most reported moderate gains, with the largest relative increase being the 16.6 percent recorded for manufacturing. However, manufacturing is a small industrial division as far as sole proprietorships are concerned. Of the major sole proprietorship industrial divisions, services experienced the largest growth in total receipts, increasing 5.1 percent from \$246.9 billion to \$259.5 billion.

Profits for 1992 increased 8.8 percent over 1991, from \$141.5 billion to \$154.0 billion [3]. This increase represented a rebound from the small increase (0.1 percent) for 1991. When inflation is taken into account, 1991 profits actually decreased by 4.0 percent, while 1992 profits went up by 5.6 percent (Figure B) [4]. Using the inflation-

adjusted figures, 1992 was characterized by the largest increase in sole proprietorship net income less deficit since 1988. After the economy recovered from the recession of the early 1980's, sole proprietorship profits had risen sharply each year from 1983 through 1988, as receipts grew more rapidly than deductions. Since 1989 the growth in receipts slowed in terms of constant dollars, resulting in a small increase or decrease in each year (Figure C). For 1992, receipts grew by just 0.4 percent in constant dollars. Further, despite the apparent rebound for 1992, inflation-adjusted levels for receipts were still below 1987 levels. Figure D, which presents profits as a percentage of business receipts, shows that since 1983, profits had gradually increased as a percentage of receipts. This trend continued for 1992, with the strongest increase in profits as a percentage of receipts since 1988.

Deductions and Losses

Business deductions (business expenses, plus expenses for a home office, plus cost of sales and operations) increased 2.1 percent to \$583.1 billion for 1992 (Figure E) [5]. Most of this gain can be attributed to an increase of 3.5 percent in business expenses, which accounts for a little more than half of total business deductions, from \$295.6 billion for 1991 to \$306.0 billion for 1992. Cost of sales and operations, which typically account for most of the other half of total business deductions, increased only slightly for 1992 (0.6 percent) to \$274.2 billion. Home office expenses increased by 2.4 percent from 2.9 billion for 1991 to \$3.0 billion. In constant dollars, total deductions decreased by 0.9 percent for 1992 (Figure C). This was the fourth consecutive decline for sole proprietorship deductions (in constant dollars) since 1988.

The depreciation deduction increased by only 0.9 percent, the first increase since 1988. The deduction began to decline for 1987, following enactment of the Tax Reform Act of 1986 (TRA). The Act reduced the allowable depreciation deduction by lengthening the cost recovery periods and changing the depreciation methods for property placed in service after 1986. Depreciation fell 3.0 percent for 1987, the first such decrease since 1961. After increasing slightly for 1988, its decline resumed. The 1992 amount, \$23.3 billion, accounted for 4.0 percent of total deductions. For 1986, the last year prior to TRA, depreciation was \$26.4 billion and accounted for 5.6 percent of total deductions. Even with the increase in depreciation

The 8.8 percent increase in non-farm profits reflects the recovery from the 1990-1991 recession.

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Figure A

Nonfarm Sole Proprietorship Receipts, Deductions and Profits, Tax Years 1991-1992

[Money amounts are in billions of dollars]

	Total receipts			Total deductions			Net income less deficit		
	1991	1992	Percentage increase	1991	1992	Percentage increase	1991	1992	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries.....	712.6	737.1	3.4	571.2	583.1	2.1	141.5	154.0	8.8
Construction.....	92.5	96.6	4.4	77.6	79.7	2.8	14.9	16.9	12.7
Transportation and public utilities.....	33.2	33.3	0.3	28.6	28.6	0.1	4.6	4.7	1.2
Wholesale and retail trade.....	245.9	247.3	0.6	232.8	233.3	0.2	13.1	13.9	6.4
Wholesale trade.....	42.3	40.3	-4.8	37.4	34.8	-6.8	4.9	5.4	10.3
Retail trade.....	203.6	207.0	1.7	195.4	198.5	1.6	8.2	8.5	4.0
Food stores.....	38.2	35.5	-7.1	37.1	34.3	-7.5	1.1	1.2	5.9
Automotive dealers and service stations.....	51.6	54.8	6.2	50.1	53.6	6.9	1.5	1.2	-17.5
Finance, insurance and real estate.....	43.6	45.9	5.1	28.2	28.8	1.9	15.4	17.1	10.7
Services.....	246.9	259.5	5.1	159.9	166.4	4.0	87.0	93.1	7.1
Medical services.....	66.8	70.4	5.3	35.8	37.9	5.8	31.0	32.4	4.7
Legal services.....	21.5	23.6	9.9	11.6	12.4	6.8	9.8	11.2	13.6
All other industries.....	50.5	54.5	7.9	44.1	46.3	5.0	6.5	8.3	27.7

reported for 1992, the deduction was still less than that recorded for 1984 (Figure F).

TRA also placed restrictions on "passive losses," effective for 1987, in an effort to curb investment in "tax shelters" [6]. Although this change affected certain industrial groups more than others, the restrictions continued to have a very limited effect on overall sole proprietorship profits. Overall passive losses declined in

sole proprietorships by 24.0 percent, from \$132.3 million to \$100.6 million for 1992 (Figure G). Disallowed passive losses for services (concentrated in hotels, medical, and legal services) increased 13.5 percent from 1991 to 1992, accounting for 56.9 percent of total sole proprietorship disallowed passive losses. Disallowed losses reported for finance, insurance, and real estate (concentrated in insurance service and real estate), decreased dramatically from \$42.2 million for 1991 to \$12.7 million for 1992.

Figure B

Nonfarm Sole Proprietorship Profits, Tax Years 1981 - 1992

[Money amounts are in billions of dollars]

Tax year	Net income (less deficit) actual dollars	Percentage increase	Net income (less deficit) constant dollars ¹	Percentage increase
	(1)	(2)	(3)	(4)
1981.....	53.1	-3.7	58.4	5.9
1982.....	50.8	-4.7	52.4	-10.2
1983.....	60.4	19.4	60.6	15.6
1984.....	70.8	17.2	68.1	12.4
1985.....	78.8	11.3	73.2	7.5
1986.....	90.4	14.8	82.5	12.7
1987.....	105.5	16.6	92.9	12.5
1988.....	126.3	19.8	106.8	15.0
1989.....	132.7	5.1	107.0	0.2
1990.....	141.4	6.5	108.2	1.1
1991.....	141.5	0.1	103.9	-4.0
1992.....	154.0	8.8	109.8	5.6

¹ Constant dollars are based on the Consumer Price Index (CPI-U, 1982-1984=100), computed and reported by the U.S. Department of Labor, Bureau of Labor Statistics and published in the Consumer Price Index Detailed Report, Data for July 1993.

Figure C

Receipts and Deductions, Tax Years 1981-1992

[Money amounts are in billions of dollars]

Tax year	Receipts		Deductions	
	Current dollars	Constant dollars ¹	Current dollars	Constant dollars ¹
	(1)	(2)	(3)	(4)
1981.....	427.1	470.0	374.0	411.0
1982.....	433.7	449.4	383.1	397.0
1983.....	465.2	467.0	404.6	406.3
1984.....	516.0	496.7	445.3	428.6
1985.....	540.0	501.9	461.3	428.7
1986.....	559.4	510.4	469.0	427.9
1987.....	610.8	537.7	505.4	444.9
1988.....	672.0	568.0	545.7	461.3
1989.....	692.8	558.7	560.2	451.8
1990.....	730.6	559.0	589.2	450.8
1991.....	712.6	523.2	571.2	419.3
1992.....	737.1	525.4	583.1	415.6

¹ Constant dollars are based on the Consumer Price Index (CPI-U, 1982-1984=100), computed and reported by the U.S. Department of Labor, Bureau of Labor Statistics and published in the Consumer Price Index Detailed Report, Data for July 1993.

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Figure D

Profits as a Percentage of Receipts, Tax Years 1981-1992

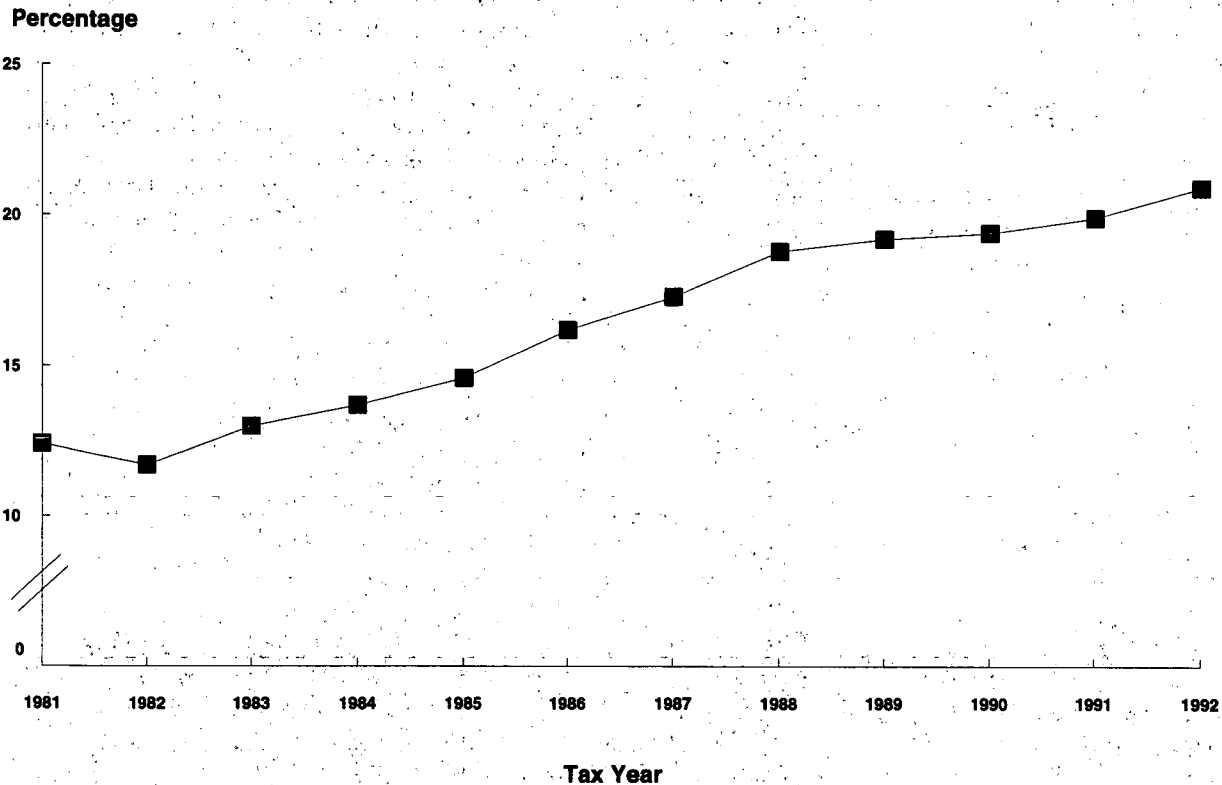


Figure E

Business Deductions as a Percentage of Receipts, Tax Years 1981-1992

[Money amounts are in billions of dollars]

Tax year	Total deductions	Percentage of Total Receipts
	(1)	(2)
1981.....	374.1	87.6
1982.....	383.1	88.3
1983.....	404.8	87.0
1984.....	445.3	86.3
1985.....	461.3	85.4
1986.....	469.0	83.8
1987.....	505.4	82.7
1988.....	545.7	81.2
1989.....	560.2	80.9
1990.....	589.2	80.7
1991.....	571.2	80.2
1992.....	583.1	79.1

Figure F

Depreciation and Net Income, Tax Years 1982-1992

[Money amounts are in billions of dollars]

Tax year	Net income	Net loss	Depreciation
	(1)	(2)	(3)
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
1991.....	162.4	20.9	23.1
1992.....	173.5	19.5	23.3

NOTE: Net losses after 1986 are after passive loss limitations.

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Figure G

Disallowed Passive Losses and Net Income or Deficit, Tax Year 1992

[Money amounts are in millions of dollars]

Selected industrial group	Disallowed passive losses		1992 profits after disallowed passive losses	
	1991	1992	Net deficit	Net income (less deficit)
	(1)	(2)	(3)	(4)
All industries.....	132.3	100.6	19,512.0	153,960.2
Mining.....	12.0	11.9	773.2	394.2
Oil and gas extraction.....	11.9	11.9	754.5	356.3
Transportation, and public utilities.....	13.7	0.5	770.4	4,706.6
Finance, insurance, and real estate.....	42.2	12.7	2,162.9	17,097.5
Finance and insurance.....	17.2	4.0	957.3	9,402.7
Finance.....	3.2	0.3	606.2	1,905.4
Insurance agents and brokers.....	6.3	3.3	321.7	7,086.1
Insurance service.....	7.7	0.4	29.4	411.2
Real estate.....	25.0	8.7	1,205.6	7,694.7
Subdividers and developers, except cemeteries.....	9.2	0.4	339.8	-30.7
All other real estate.....	15.7	8.2	865.8	7,725.5
Services.....	50.4	57.2	6,788.4	93,144.2
Hotels, motels, and tourist courts.....	19.9	6.0	371.7	11.9
Legal services.....	3.9	14.1	289.2	11,184.0
Medical and health services.....	4.0	14.6	493.2	32,449.8
All other services.....	26.1	22.6	5,634.0	49,498.6
All other industrial groups.....	14.0	18.3	9,017.6	38,617.8

Industry Trends

All industrial divisions showed an increase in profits for 1992. Of the principal industrial divisions that characterize sole proprietorship activity, construction showed the largest percentage increase. Net income less deficit for this division grew by 12.7 percent, from \$14.9 billion for 1991 to \$16.9 billion for 1992 (Figure A). This was followed by a 10.7 percent increase for the finance, insurance, and real estate division. Net income less deficit for this division increased from \$15.4 billion for 1991 to \$17.1 billion. Lower interest rates and the accompanying economic recovery appear to have had a positive effect on both of these divisions. The services industrial division showed the largest dollar gain in profits, increasing from \$87.0 billion for 1991 to \$93.1 billion. The 1992 total for this division represented 60.5 percent of all sole proprietorship profits. Mining and manufacturing showed the largest percentage increases in profits. However, these are both relatively minor industrial divisions for sole proprietorships since the bulk of mining and manufacturing receipts are concentrated in the corporate area.

Using receipts as a measure of business size, services

continued to be the largest sole proprietorship division with 35.2 percent of all receipts for 1992. Total receipts for this division were 5.1 percent more than 1991, at \$259.5 billion. Total deductions for the services division increased 4.0 percent to \$166.4 billion, which was smaller than the increase in receipts; the resulting profits of \$93.1 billion were 7.1 percent more than 1991.

For 1992, the largest profits of any industrial group within the services division was recorded for medical and health services. Profits increased 4.7 percent to \$32.4 billion. However, this increase was the smallest percentage-wise since 1981 (Figure H). For every year from 1984 through 1990, annual profits had shown double digit growth over the previous year for this industrial group. For 1991, when overall sole proprietorship profits were stagnant, profits for this group still increased by 8.7 percent. In comparison, net profits for all services increased by 3.4 percent. Yet, for 1992, when overall sole proprietorship profits increased by 8.8 percent, the profits for the medical field trailed other groups. On the other hand, the rate of growth in profits for legal services increased 13.6 percent, from \$9.8 billion for 1991 to \$11.2 billion for 1992. This continued the double-digit annual growth rate in profits for this industrial group reported for most years since 1984 (with 1989 and 1991 the exceptions).

Wholesale and retail trade was the second largest sole proprietorship division in terms of receipts, with 33.6 percent of all receipts for 1992. For this division, both receipts and deductions increased slightly, by 0.6 percent and 0.2 percent, respectively. Automotive dealers and service stations reported fairly healthy increases in both receipts and deductions over 1991 (6.2 percent and 6.9 percent, respectively). However, since their deductions increased more than receipts, their combined net profits decreased from \$1.5 billion to \$1.2 billion. On the other hand, food stores reported fairly large decreases in receipts and deductions (7.1 percent and 7.5 percent, respectively). The net effect of these changes was that profits for sole proprietorship food stores increased by 5.9 percent, from \$1.1 billion for 1991 to \$1.2 billion for 1992. Total profits for the entire trade division increased from \$13.1 billion (\$4.9 billion for wholesalers and \$8.2 billion for retailers) to \$13.9 billion (\$5.4 billion for wholesalers and \$8.5 billion for retailers) (Figure A).

The third largest industrial division for sole proprietorships was construction, with receipts totaling \$96.6 billion. This amount was 13.1 percent of all sole proprietorship receipts for 1992. This represented a 4.4 percent increase in comparison to \$92.5 billion the year before. Meanwhile, deductions only increased by 2.8 percent, from \$77.6 billion to \$79.7 billion. This led to the

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Figure H

Nonfarm Sole Proprietorship Receipts and Profits for Selected Service Industrial Groups, Tax Years 1981-1992

(Money amounts are in billions of dollars)

Tax year	Services		Legal services		Medical and health services	
	Net income (less deficit)	Percentage increase in profits	Net income (less deficit)	Percentage increase in profits	Net income (less deficit)	Percentage increase in profits
	(1)	(2)	(3)	(4)	(5)	(6)
1981.....	27.5	4.2	3.3	3.1	10.3	-1.0
1982.....	28.2	2.5	3.9	18.2	10.9	5.8
1983.....	31.9	13.1	4.1	5.1	11.8	8.3
1984.....	36.8	15.4	5.1	24.4	13.0	10.2
1985.....	43.0	16.8	5.8	13.7	14.8	13.8
1986.....	48.8	13.5	6.4	10.3	16.3	10.1
1987.....	56.0	14.8	7.1	10.9	18.7	14.7
1988.....	68.3	22.0	8.2	15.5	22.1	18.2
1989.....	73.5	7.6	7.8	-4.9	24.4	10.4
1990.....	84.2	14.7	9.3	19.0	28.5	15.6
1991.....	87.0	3.4	9.8	6.0	31.0	8.7
1992.....	93.1	7.1	11.2	13.6	32.4	4.7

NOTE: Net income (less deficit) after 1986 is after passive loss limitations.

largest percentage increase in profits of the principal industrial divisions. The fourth largest division was finance, insurance, and real estate, with 6.2 percent of sole proprietorship receipts for 1992. These receipts increased by 5.1 percent, from \$43.6 billion for 1991 to \$45.9 billion for 1992. When combined with only a 1.9 percent increase in deductions, the resulting increase of 10.7 percent in net profits gave finance, insurance, and real estate the second largest percentage gain in profits of all the principal industrial divisions.

Summary

For 1992, profits for sole proprietorships rose by 8.8 percent to \$154.0 billion; both receipts and deductions also increased, but by lesser percentages. Construction (12.7 percent) and finance, insurance, and real estate (10.7 percent) reported the largest percentage increase in profits among principal industrial divisions for 1992. The services division accounted for 60.5 percent of the overall profits for 1992, as profits increased by 7.1 percent to \$93.1 billion. This was exemplified by legal services, whose profits grew by 13.6 percent. However, medical services experienced its lowest increase in profits since 1981, despite the fact that this group had the largest profits in the services industry division for 1992. The 1992 depreciation deduction increased slightly, but with the gradual decline that began after enactment of the Tax Reform Act of 1986, was still lower than 1984 levels. Disallowed "passive losses" declined by 24.0 percent. However, the passive loss restrictions imposed by the Act continued to have only a minimal effect on the profits of proprietorships.

Data Sources and Limitations

The appendix to the *Bulletin* presents a general description of sampling procedures and data limitations applicable to the Statistics of Income (SOI) tabulations. Specific information applicable to sole proprietorship data for 1992 is presented below.

Sample Selection Criteria

The 1992 sole proprietorship estimates are based on a sample of individual income tax returns, Forms 1040 and 1040PC, processed by the Internal Revenue Service (IRS) during 1993. The sample was stratified based on presence or absence of Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; Schedule F, *Farm Income and Expenses*; the larger of total positive income or total negative income (i.e., income or loss before statutory adjustments) and tax year. The returns were selected at rates that ranged from 0.03 percent to 100 percent. For 1992, there were 32,978 non-farm sole proprietorship returns included in the sample. These were drawn from a population of 15,495,419 returns. By comparison, 40,248 returns were drawn from a population of 15,180,722 for 1991.

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, the magnitude of the potential sampling error should be known.

Figure I presents approximate coefficients of variation

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

Figure 1

Coefficients of Variation for Frequency Estimates, Tax Year 1992

Estimated number of returns	Approximate coefficients of variation
15,150,300.....	0.015
8,522,000.....	0.020
1,383,500.....	0.050
340,900.....	0.100
85,200.....	0.200
37,900.....	0.300
27,800.....	0.350
13,600.....	0.500

Notes and References

[1] For 1992, the 15,495,419 non-farm sole proprietorship returns filed accounted for 17,292,286 non-farm businesses. Actually, there may have been more businesses than those counted; processing for tax administration purposes allows only three businesses (reported on separate Schedules C) per return, and combines any remaining businesses on one (or more) of the three Schedules C. *Statistics of Income—1981, Sole Proprietorship Returns* contains a more detailed explanation of the relationship between proprietors and proprietorships.

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

The *Standard Industrial Classification Manual, 1987*, issued by the U.S. Office of Management and Budget, was used to classify data by industry. These classifications are applied on a "per business" (rather than on a "per establishment") basis for Statistics of

Income by combining various industry groups, although businesses were further combined as described above.

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

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

[4] U.S. Department of Labor, Bureau of Labor Statistics, *Consumer Price Index Detailed Report*, August, 1993. Represents annual averages of monthly figures; reflects buying patterns of all urban consumers; based on 1982-84 = 100. Indices used for Figures B and C were:

Year	Indices	Year	Indices
1981	90.9	1987	113.6
1982	96.5	1988	118.3
1983	99.6	1989	124.0
1984	103.9	1990	130.7
1985	107.6	1991	136.2
1986	109.6	1992	140.3

[5] Sole proprietors report all personal income and expense items on to their individual income tax returns, not on the attached Schedules C. Salaries paid to owners, for example, qualify as personal income, not as a business expense, and are therefore part of the owner's taxable income. Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses on Schedule A. However, the owner of a sole proprietorship may

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choose to deduct any foreign taxes paid as a business expense, unless the owner elects to claim these taxes as a credit against U.S. income tax.

- [6] Losses generated by any flow-through business activity in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. The Tax Reform Act of

1986 (TRA) gradually eliminated the use of passive losses as a means to offset nonpassive income, such as wages or dividends. TRA provided for a 5-year phase-in of the limitations on passive losses for investments made prior to 1987; for 1992, the restrictions applied to all passive losses. However, exceptions up to \$25,000 were made for certain real estate losses. Under prior law, passive losses were fully deductible.

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

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

Industrial group	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction ¹	Payroll ²	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All nonfarm industries.....	15,495,419	737,082,032	23,273,917	4,551,560	20,596,886	10,406,164	71,154,572	153,960,246
Agricultural services, forestry, and fishing.....	411,180	18,413,532	1,055,884	153,611	272,001	365,702	2,662,580	3,130,501
Agricultural services.....	340,205	15,781,236	806,050	122,028	227,867	290,176	2,412,354	2,602,871
Veterinary services, including pets.....	19,622	3,633,580	134,663	28,516	78,400	82,275	669,404	818,679
Livestock breeding.....	22,083	194,228	62,870	*1,951	7,800	41,400	16,997	-260,280
Animal services, except livestock breeding and veterinary.....	72,441	2,746,369	128,942	6,870	65,186	34,644	204,997	242,516
Landscape and horticultural services.....	162,796	6,685,033	353,098	72,449	63,637	92,992	944,893	1,411,233
Farm labor, management, and crop services.....	63,264	2,522,028	126,477	12,242	12,844	39,216	576,062	390,724
Forestry, except logging.....	16,549	694,196	65,465	*22,616	9,223	17,264	117,005	109,181
Commercial fishing.....	53,270	1,932,140	179,299	*8,966	34,910	57,423	133,221	423,585
Hunting and trapping.....	*1,156	*5,959	*5,070	--	--	*840	--	*-5,136
Mining.....	131,093	5,585,501	421,522	30,421	59,009	178,528	227,458	394,173
Metal mining.....	4,143	*41,192	*5,411	*2	*809	*187	*2,737	-2,764
Coal mining.....	76	181,551	*11,928	*6,468	*39	*3,573	*14,348	14,943
Oil and gas extraction.....	122,139	5,198,127	386,340	17,313	57,797	169,191	196,147	356,325
Quarrying and nonmetallic minerals, except fuels.....	4,736	164,631	17,842	*6,638	*364	5,577	*14,224	25,670
Construction.....	1,908,511	96,631,722	3,036,727	481,529	522,331	1,002,440	14,024,070	16,856,521
General building contractors and operative builders.....	315,583	27,948,192	554,258	122,736	99,913	313,321	4,036,287	3,284,151
General building contractors.....	273,157	25,060,510	498,420	106,153	89,791	291,632	3,596,840	2,945,504
Operative builders.....	42,427	2,887,682	55,838	16,583	10,122	21,689	439,447	338,647
Heavy construction contractors.....	20,393	1,755,669	164,241	61,711	4,942	35,983	281,821	273,108
Highway and street construction.....	8,641	720,393	71,604	21,660	*46	12,789	108,632	109,607
Heavy construction, except highway.....	11,751	1,035,276	92,637	40,052	*4,896	23,194	173,189	163,501
Special trade contractors.....	1,572,535	66,927,861	2,318,228	297,082	417,475	653,136	9,705,962	13,299,262
Plumbing, heating, and air conditioning.....	149,181	9,622,902	220,585	23,890	66,860	90,450	1,320,076	1,216,240
Painting and paperhanging.....	235,599	5,806,623	130,505	19,125	28,778	31,675	785,025	1,778,459
Electrical work.....	96,439	5,903,327	138,000	29,257	32,572	39,437	999,050	825,196
Masonry, stonework, tile setting, and plastering.....	168,403	6,766,611	168,352	40,904	39,444	51,617	1,342,950	1,584,708
Carpentering and flooring.....	497,631	15,999,892	483,969	45,981	111,778	120,462	1,874,482	4,415,507
Roofing, siding, and sheet metal work.....	98,235	5,966,095	147,311	13,892	55,154	48,123	1,032,153	889,746
Concrete work.....	54,916	2,164,855	67,761	24,164	*12,297	14,426	491,839	425,880
Miscellaneous special trade contractors.....	272,130	14,697,556	961,747	99,868	70,591	256,946	1,860,387	2,163,527
Manufacturing.....	460,845	27,243,502	1,360,860	217,287	734,919	391,421	4,120,182	3,508,402
Food and kindred products.....	10,310	1,092,904	27,782	*1,002	14,473	10,903	107,077	178,965
Textile mill products.....	*430	*100,401	*377	*92	*9,817	*728	*27,527	*649
Apparel and other textile products.....	37,257	1,511,938	33,563	*6,725	52,078	9,917	258,232	208,891
Lumber and wood products, except furniture (includes logging).....	90,635	7,138,970	602,223	74,212	28,166	147,853	1,097,951	762,595
Furniture and fixtures.....	30,478	1,351,161	47,762	*872	51,799	16,121	272,523	235,661
Printing, publishing, and allied industries.....	95,298	5,263,969	208,685	63,975	184,170	63,222	656,828	680,275
Leather and leather products.....	--	--	--	--	--	--	--	--
Stone, clay, and glass products.....	35,918	556,812	57,794	*20,262	*24,884	--	43,324	-452
Primary metal industries.....	*3,460	*1,156,480	*12,178	--	*338	*767	*1,174	*90,462
Fabricated metal products.....	26,666	2,117,147	81,456	10,977	63,816	25,453	402,764	220,351
Machinery, except electrical.....	33,050	2,914,554	165,219	24,269	159,768	58,534	579,308	547,099
Electrical and electronic equipment.....	18,463	574,322	19,983	*493	22,705	*2,307	*93,832	106,232
Paper and allied products.....	*1,289	*42,280	*867	--	--	*194	*7,298	*2,352
Other manufacturing industries.....	77,593	3,422,564	102,970	14,409	122,903	33,517	572,342	475,322
Transportation and public utilities.....	615,174	33,306,527	2,567,282	839,063	343,742	800,115	3,025,872	4,706,577
Local and interurban passenger transit.....	75,917	1,870,887	90,361	119,445	44,304	40,714	*61,263	477,571
Taxicabs.....	38,907	739,074	*17,201	*38,615	*36,366	*21,128	*16	271,430
Bus and limousine transportation.....	35,895	1,121,479	70,281	80,830	*7,937	19,097	*61,247	202,906
Other highway passenger transportation.....	*1,114	*10,334	*2,880	--	--	*489	--	*3,235
Trucking and warehousing.....	401,047	26,495,606	2,245,373	694,271	193,166	661,993	2,442,949	3,233,579
Trucking, local and long distance, including trash collection without own dump.....	327,014	25,259,802	2,200,309	691,586	166,411	649,274	2,361,009	2,834,315
Courier or package delivery service.....	73,925	1,200,356	42,152	*2,552	*23,492	*6,853	74,934	395,056
Public warehousing.....	108	35,447	2,912	*133	*3,263	*5,866	*7,005	4,208
Water transportation.....	15,223	542,182	28,697	*468	*21,882	18,268	*22,473	259,621
Air transportation.....	9,702	244,685	22,083	*337	6,834	*1,040	*1,040	52,930
Transportation services.....	72,440	2,892,305	112,451	22,376	65,833	35,347	301,847	396,686
Travel agents and tour operators.....	41,774	1,362,627	31,616	8,950	40,576	10,846	121,003	127,511
Other transportation services.....	30,666	1,529,677	80,835	13,426	25,257	24,501	180,844	269,175
Communication services.....	22,225	863,598	42,031	2,158	10,258	9,498	120,048	230,407
Utilities, including dumps, snowplowing, road cleaning, etc.....	18,620	397,264	26,285	*9	2,112	25,661	*76,252	55,783

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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 ¹							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction ¹	Payroll ²	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wholesale and retail trade.....	2,835,467	247,260,829	4,136,177	854,590	7,401,970	2,556,722	17,451,727	13,936,753
Wholesale trade.....	447,842	40,276,874	542,219	138,619	498,553	246,274	1,511,122	5,450,263
Durable goods, including machinery, wood, metals, etc.....	265,484	20,801,759	307,726	100,616	318,813	134,313	736,510	3,140,075
Nondurable goods, including food, fiber, chemicals, etc.....	182,358	19,474,915	234,492	38,003	179,741	113,961	774,613	2,310,188
Retail trade.....	2,387,625	206,984,155	3,593,958	715,971	6,903,417	2,308,448	15,940,604	8,486,490
Building materials, paint, hardware, garden supply, and mobile home supply, and mobile home dealers.....	44,554	5,448,591	157,567	10,788	105,225	80,863	579,615	466,687
Lumber and other building materials dealers.....	10,719	1,238,847	56,456	*375	*9,614	19,656	102,618	74,878
Paint, glass and wallpaper stores.....	*5,053	*479,233	*10,292	*8,720	*11,610	*4,840	*107,711	*41,595
Hardware stores.....	8,154	2,076,693	32,269	*486	60,446	24,899	218,348	124,669
Retail nurseries and garden supply stores	13,783	1,194,831	39,617	*1,184	*22,975	7,482	89,604	156,261
Mobile home dealers.....	6,844	458,987	18,932	*2	*581	23,983	61,334	69,284
General merchandise stores.....	41,051	4,040,449	47,052	*26,730	148,294	34,172	236,984	209,862
Variety stores.....	11,040	1,556,518	8,990	*22,656	65,660	*10,430	*83,387	120,725
Computer and software stores.....	18,066	1,256,153	20,906	*3,773	34,583	*16,145	*42,243	-8,336
Other general merchandise stores.....	11,945	1,227,778	17,155	*301	48,051	7,597	111,354	97,473
Food stores.....	157,776	35,487,300	488,618	83,825	845,871	336,839	2,133,699	1,205,442
Grocery stores.....	93,187	27,556,229	352,243	49,598	477,084	259,504	1,445,632	752,750
Retail bakeries.....	23,057	1,532,545	55,865	*6,031	93,907	28,785	282,157	189,023
Miscellaneous food stores.....	41,533	6,398,526	80,510	28,196	274,879	47,551	405,911	263,669
Automotive dealers and service stations.....	201,970	54,808,900	452,292	139,145	913,736	451,115	2,816,554	1,223,615
Motor vehicle dealers--new car dealers (franchised).....	10,106	1,549,736	12,900	*1,793	11,278	18,396	72,875	-14,353
Motor vehicle dealers--used cars only.....	77,491	14,423,740	63,260	9,000	134,909	170,279	350,274	399,239
Auto parts and accessories and selected home supply stores.....	36,830	5,220,123	69,616	56,390	152,461	58,736	531,014	212,314
Gasoline service stations.....	42,773	28,853,264	253,942	67,211	577,955	124,823	1,863,419	445,793
Boat dealers.....	4,270	748,957	9,012	*1	*12,578	*9,037	*565	48,383
Miscellaneous automotive dealers.....	30,500	4,013,079	43,562	4,750	24,555	69,844	198,607	132,239
Apparel and accessory stores.....	101,958	7,159,786	103,547	12,722	654,660	77,989	523,551	378,604
Men's and boy's clothing stores.....	*3,410	*844,717	*2,286	*845	*74,340	*2,544	*78,949	*28,048
Women's ready-to-wear stores.....	19,884	1,761,160	13,827	*3,099	213,443	11,297	101,426	15,298
Women's accessory and specialty store.....	12,683	455,127	*1,066	*34	*20,487	*12,837	*4,520	167,772
Family clothing stores.....	16,083	1,398,423	26,646	*2,104	104,410	21,501	112,868	-5,509
Shoe stores.....	8,560	993,956	14,173	*16	73,817	*13,445	96,465	60,639
Apparel and accessory stores, not elsewhere classified.....	41,357	1,708,402	45,550	*6,623	168,184	16,565	131,324	110,356
Furniture and home furnishings stores.....	86,554	9,101,480	248,290	26,255	340,107	151,028	858,009	332,853
Furniture stores.....	22,516	3,171,724	34,903	20,317	104,995	56,547	282,802	109,420
Home furnishings and equipment stores, except appliances.....	28,007	2,522,807	71,294	3,750	108,014	39,553	300,155	118,464
Household appliance stores.....	8,934	1,219,908	21,999	*1,343	68,896	29,669	114,985	53,729
Television, audio, and electronic stores.....	16,884	1,578,914	38,092	*617	23,352	16,338	111,185	74,530
Music and record stores.....	10,213	608,329	84,002	*227	*34,850	*8,921	*48,881	-23,289
Eating and drinking places.....	202,966	27,585,403	880,300	199,625	1,639,641	477,420	5,140,615	1,117,434
Eating places.....	138,646	22,461,550	699,596	173,837	1,415,692	369,257	4,570,901	843,637
Drinking places.....	49,157	4,642,510	170,062	19,461	196,239	105,464	522,883	260,919
Catering services.....	15,162	481,343	*10,642	*6,328	*27,710	*2,699	*48,830	12,877
Miscellaneous retail stores.....	1,550,777	63,352,244	1,216,293	216,901	2,255,883	700,022	3,851,577	3,553,993
Drug stores.....	8,324	4,351,385	44,027	9,431	58,785	16,343	291,481	378,394
Liquor stores.....	15,888	6,534,114	67,829	5,232	174,625	66,302	221,810	182,889
Used merchandise and antique stores.....	115,413	2,941,965	72,791	6,195	258,865	59,131	136,423	58,847
Sporting goods and bicycle shops.....	41,725	2,989,991	35,408	*5,785	89,522	41,872	168,882	94,733
Book stores.....	14,781	1,449,316	32,735	*1,701	84,804	18,300	254,347	69,902
Stationery stores.....	4,980	922,968	16,014	*160	*48,512	*16,141	100,878	77,070
Jewelry stores.....	52,526	4,215,450	68,688	41,704	195,291	36,936	266,223	582,551
Hobby, toy, and game shops.....	55,046	1,780,430	29,463	*834	107,697	12,765	53,765	42,840
Camera and photographic supply stores.....	*1,966	*196,242	*12,859	*1,065	*36,513	*7,141	*35,815	*-8,812
Luggage and leather goods stores.....	*4,186	*179,513	*1,490	*1,548	*10,046	*3,186	*3,602	*34,023
Fabric and needlework stores.....	8,681	289,124	*1,950	*87	33,953	*3,612	*22,065	8,173
Catalog or mail order.....	82,014	2,703,960	49,410	2,431	62,179	10,030	82,638	19,413
Vending machine selling.....	29,932	923,602	72,210	*6,364	*7,074	12,099	*56,666	140,281
Sales by door-to-door, telephone, etc.....	794,730	9,389,587	197,544	48,071	125,777	78,829	196,785	812,236
Gift, novelty, and souvenir shops.....	83,798	3,111,016	104,165	10,999	267,831	58,576	254,277	60,542
Fuel oil dealers.....	5,398	3,954,553	38,828	*2,592	*28,018	19,189	70,904	90,482
Florists.....	43,992	3,257,345	114,226	23,315	126,140	64,345	469,187	24,085
Other retail shops.....	187,598	14,181,672	258,656	49,387	530,240	177,225	963,612	886,363

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Industrial group	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction ¹	Payroll ²	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance, insurance, and real estate.....	1,277,992	45,857,790	1,112,269	315,152	1,181,034	1,284,735	2,218,421	17,097,512
Finance.....	135,716	6,916,847	97,916	48,594	172,110	294,223	212,143	1,905,419
Credit agencies and mortgage bankers.....	15,200	735,830	17,738	*2,562	16,561	12,808	*20,007	354,527
Security and commodity brokers and services.....	48,600	3,103,063	24,608	16,659	59,141	134,107	66,318	536,135
Security brokers and dealers.....	20,456	1,496,747	3,095	*1,654	12,817	21,154	5,352	159,118
Investment advisors and services.....	18,522	874,983	16,566	7,237	39,257	12,724	43,146	290,742
Commodity contract brokers, exchanges, and services.....	9,622	731,332	4,947	*7,769	7,067	100,230	17,820	86,274
Other financial services.....	71,916	3,077,954	55,572	29,373	96,408	147,307	125,818	1,014,757
Insurance agents and brokers.....	360,538	15,938,671	299,807	158,758	488,485	250,834	1,271,493	7,088,104
Insurance service.....	35,428	1,067,737	34,455	6,831	26,168	4,026	79,166	411,246
Real estate.....	748,310	21,934,534	680,091	100,969	498,271	735,652	653,619	7,694,744
Real estate property managers.....	36,424	1,532,906	51,692	2,548	28,229	63,822	132,619	389,269
Operators and lessors of buildings.....	10,593	498,304	61,100	534	8,541	78,852	38,518	94,497
Operators and lessors, other than buildings.....	5,635	502,432	55,208	1,314	37,200	104,184	13,255	90,670
Real estate agents and brokers.....	671,788	17,292,531	483,393	91,240	406,999	303,422	371,732	7,097,283
Title abstract companies.....	*6,610	*132,982	*5,915	*1,168	*7,081	*1,167	*12,648	*53,721
Subdividers and developers, except cemeteries.....	15,260	1,975,380	22,783	4,166	8,221	186,205	84,847	-30,695
Services.....	7,622,911	259,528,265	8,514,031	1,641,858	10,040,107	3,791,444	27,165,720	83,144,225
Hotels and other lodging places.....	45,689	4,702,303	574,064	16,278	216,372	648,161	687,378	48,258
Hotels, motels, and tourist courts.....	25,310	4,029,788	496,101	16,003	200,076	561,346	594,260	11,948
Rooming and boarding houses.....	14,498	458,909	37,867	*245	14,770	45,852	76,745	48,807
Camps and camping parks.....	5,881	213,606	40,095	*30	*1,526	40,963	16,374	-14,498
Personal services.....	1,106,770	24,482,120	1,024,088	231,623	1,888,404	295,838	3,054,968	6,623,627
Coin-operated laundries and dry cleaning.....	24,186	1,599,951	123,491	18,359	239,877	44,791	202,599	129,641
Other cleaning services, including laundry, dry cleaning, garment, carpet, and upholstery.....	54,004	3,051,530	123,287	32,786	245,744	42,563	625,798	545,943
Photographic portrait studios.....	67,723	1,936,369	121,054	13,198	111,504	14,974	125,745	332,583
Beauty shops.....	347,438	7,837,116	202,591	75,282	953,289	96,237	1,265,281	2,178,085
Barber shops.....	61,841	1,443,636	39,290	*30,790	101,820	15,756	184,891	639,647
Funeral service and crematories.....	8,688	939,364	65,370	*7,454	18,612	11,244	62,205	249,452
Miscellaneous personal services.....	542,891	7,674,155	349,005	53,774	217,559	70,273	588,449	2,548,277
Business services.....	1,974,209	47,338,542	1,882,624	323,451	975,191	504,145	3,815,450	14,441,221
Advertising, except direct mail.....	76,722	3,785,445	88,199	8,451	114,824	26,745	197,665	768,109
Consumer credit reporting and services.....	*1,292	*9,839	*311	-	*97	-	*3,267	*2,040
Janitorial and related services to bundling.....	381,660	5,060,186	171,164	22,448	44,119	39,107	827,119	1,787,073
Computer and data processing services.....	143,443	2,998,606	177,260	27,273	68,734	48,233	214,148	1,372,385
Mailing, reproduction, commercial art and photography, and stenographic services.....	181,168	4,363,221	187,415	47,938	150,495	28,187	205,695	1,531,309
Computer repair, maintenance, and leasing.....	14,748	479,771	19,993	*2,077	*15,759	2,248	*7,398	101,687
Equipment rental and leasing, except computer and automotive.....	28,199	1,342,800	256,564	63,539	30,117	78,795	63,209	217,148
Other business services.....	1,146,976	29,298,674	981,719	151,724	551,046	280,831	2,296,949	8,661,469
Automobile repair and services.....	367,759	22,298,189	1,001,359	147,492	832,061	386,220	3,112,257	1,949,922
Automotive rentals or leasing, without drivers.....	9,215	307,241	107,839	*4,377	*212	29,839	*2,192	58,644
Automobile parking, except valet.....	*2,411	*162,147	*6,466	*1	*79,800	*2,419	*23,101	*23,124
Automobile repair shops.....	281,411	18,182,204	697,787	128,767	709,123	286,176	2,632,859	1,419,824
Automotive services, except repair.....	74,722	3,646,596	189,298	14,347	42,925	67,787	454,104	448,330
Miscellaneous repair services.....	223,432	8,278,975	274,220	67,549	282,517	138,486	562,070	1,491,781
TV and audio equipment repair.....	36,087	1,398,566	60,775	*6,742	67,031	6,975	170,212	282,130
Electrical repair, except TV and audio equipment.....	29,676	695,509	28,050	*838	*30,350	*8,072	*47,687	211,067
Reupholstery and furniture repair.....	29,827	1,013,367	19,209	*8,409	67,118	*23,038	133,584	183,586
Other miscellaneous repair.....	128,842	4,971,533	166,186	51,583	118,018	100,401	210,587	634,999
Motion pictures.....	67,705	2,240,058	271,712	20,310	200,638	34,948	177,934	344,029
Motion picture and video production.....	43,746	789,577	74,549	11,206	33,648	8,102	18,010	223,636
Motion picture and tape distribution and allied services.....	8,371	143,465	*2,058	*2,115	*77	*480	*43	79,474
Motion picture theaters.....	*1,375	*78,705	*5,144	*297	*11,271	*1,693	*9,072	*4,588
Video tape rentals.....	14,214	1,228,310	189,961	6,892	155,642	24,673	150,810	36,334
Amusement and recreation services, except motion pictures.....	612,275	12,819,867	847,895	72,656	486,789	189,082	555,272	3,757,381
Entertainers, producers, agents, and related services.....	377,229	7,007,293	384,571	29,973	138,427	38,224	112,498	3,065,249
Bowling centers.....	*1,547	*286,553	*18,965	*539	*519	*21,218	*34,770	*88,860
Professional sports and racing, including promoters and managers.....	78,621	2,084,781	160,666	14,277	35,317	30,946	146,783	222,070
Other amusement and recreational services.....	140,281	3,220,615	271,754	24,172	284,158	89,926	238,574	345,437
Physical fitness facilities.....	18,597	210,628	11,939	*3,694	*28,366	*8,748	*22,646	35,786

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Industrial group	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction ¹	Payroll ²	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Services-Continued								
Medical and health services.....	765,069	70,355,493	1,831,126	366,196	2,895,212	901,083	9,406,680	32,449,802
Offices of physicians.....	192,545	29,814,553	594,995	160,891	1,080,098	219,250	3,064,319	16,758,876
Offices of dentists.....	96,748	19,524,152	614,666	81,111	832,353	333,803	3,785,638	7,073,531
Offices of osteopathic physicians.....	10,598	1,424,041	28,104	9,253	46,559	16,260	163,332	822,763
Offices of chiropractors.....	32,501	3,927,590	167,323	32,378	213,507	70,088	590,766	1,543,828
Offices of optometrists.....	12,576	2,459,694	83,950	16,195	133,315	34,795	306,271	756,080
Offices of podiatrists.....	5,460	714,612	38,387	*4,207	46,117	19,632	105,494	206,340
Registered and practical nurses.....	45,266	685,389	12,147	*343	*4,253	*5,543	*63,927	391,613
Nursing and personal care facilities.....	55,637	2,317,225	76,506	1,685	84,932	119,656	598,415	350,965
Medical and dental laboratories.....	28,101	1,134,561	28,253	*4,526	67,366	11,689	137,946	427,858
Other medical and health services.....	285,639	8,353,676	186,794	55,606	386,713	70,367	590,571	4,117,948
Legal services.....	280,946	23,576,336	482,938	126,345	1,098,081	245,756	2,824,113	11,183,922
Educational services.....	221,717	2,141,137	80,837	14,933	91,580	27,694	151,493	717,748
Child day care.....	481,322	4,283,258	116,203	14,011	104,638	71,471	436,327	1,360,127
Ministers and chaplains.....	250,846	3,157,406	56,843	*4,592	*33,786	19,144	—	1,948,957
Engineering services.....	81,640	2,732,853	114,668	31,915	84,687	37,408	426,885	1,178,655
Architectural services.....	59,176	2,313,029	96,246	26,820	92,315	19,745	256,215	903,317
Surveying services.....	12,760	414,628	*17,370	*3,642	*5,839	*3,867	*107,305	109,709
Accounting, auditing, and bookkeeping services.....	307,216	7,158,444	313,098	61,511	383,604	120,657	848,891	2,952,810
Management services.....	68,908	1,853,245	37,990	27,901	35,226	21,949	75,343	1,103,894
Consulting services.....	619,478	16,978,648	428,762	69,139	206,442	113,705	574,015	9,417,816
Public relations.....	17,758	463,244	8,860	*4,154	*15,886	*1,385	*9,597	184,150
Counseling, except health practitioners.....	58,236	1,938,487	53,128	11,341	110,839	10,719	83,526	979,101
Nature of business not allocable.....	232,247	3,256,366	69,165	18,050	41,773	35,056	260,544	1,185,580

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Industrial group	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction ¹	Payroll ²	Net income (less deficit)
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries.....	11,720,148	639,663,465	17,122,004	3,449,942	16,204,034	6,909,023	59,636,893	173,472,549
Agricultural services, forestry, and fishing.....	305,048	16,010,805	718,689	123,824	230,369	268,236	2,320,417	3,657,153
Agricultural services.....	251,460	14,008,909	579,067	101,090	192,733	236,134	2,140,100	3,209,521
Veterinary services, including pets.....	18,142	3,564,954	129,606	28,151	78,063	80,673	654,877	822,304
Livestock breeding.....	3,175	71,145	*1,202	—	*3,529	*23,548	*241	16,626
Animal services, except livestock breeding and veterinary.....	40,033	2,066,074	74,032	*919	48,286	21,212	176,199	428,663
Landscape and horticultural services.....	135,540	6,055,632	274,609	64,280	50,356	79,540	797,152	1,520,101
Farm labor, management, and crop services.....	54,570	2,251,103	99,618	7,740	12,500	31,160	511,631	421,827
Forestry, except logging.....	13,004	578,671	53,789	*20,289	*8,162	9,939	*111,942	145,313
Commercial fishing.....	39,469	1,417,946	85,806	*2,445	29,473	22,163	*68,374	499,443
Hunting and trapping.....	*1,114	*5,280	*8	—	—	—	—	*2,875
Mining.....	77,645	3,866,477	237,497	13,017	23,441	41,565	142,737	1,187,369
Metal mining.....	*14	*22,752	*364	*2	*801	*187	*2,737	*12,004
Coal mining.....	*26	*142,987	*8,773	*1,015	*39	*2,208	*8,696	*15,586
Oil and gas extraction.....	74,953	3,606,901	217,677	6,456	22,582	37,173	125,006	1,110,825
Quarrying and nonmetallic minerals, except fuels.....	2,653	93,837	10,682	*5,544	*19	1,996	*6,298	28,953
Construction.....	1,654,567	86,676,749	2,544,123	375,450	416,117	739,817	12,178,635	18,197,013
General building contractors and operative builders.....	255,233	23,876,053	408,351	105,441	78,257	185,410	3,487,820	3,781,533
General building contractors.....	221,552	21,299,531	362,681	96,010	69,304	172,799	3,053,403	3,353,529
Operative builders.....	33,681	2,576,522	45,671	9,431	8,952	12,611	434,418	428,004
Heavy construction contractors.....	16,465	1,577,754	140,357	47,600	*4,906	27,032	246,055	303,236
Highway and street construction.....	4,836	615,113	58,171	9,176	*10	9,303	92,983	128,049
Heavy construction, except highway.....	11,628	962,641	82,186	38,424	*4,896	17,729	153,072	175,188
Special trade contractors.....	1,382,869	61,222,942	1,995,415	222,409	332,954	527,375	8,444,759	14,112,243
Plumbing, heating, and air conditioning.....	117,248	9,018,504	200,458	21,916	40,316	81,264	1,202,910	1,318,957
Painting and paperhanging.....	214,679	5,381,125	114,526	17,056	19,259	27,077	655,377	1,827,683
Electrical work.....	78,650	5,386,973	113,673	26,971	28,644	32,957	927,489	887,897
Masonry, stonework, tile setting, and plastering.....	154,892	6,174,636	149,101	20,917	36,013	45,654	1,170,280	1,649,474
Carpentering and flooring.....	457,699	14,957,025	451,338	33,820	106,943	88,858	1,726,066	4,573,620
Roofing, siding, and sheet metal work.....	85,399	5,011,314	101,031	10,737	38,721	35,055	759,395	939,138
Concrete work.....	48,482	1,865,638	49,832	17,216	*10,613	9,831	434,427	447,267
Miscellaneous special trade contractors.....	225,821	13,427,728	815,455	73,777	52,446	206,679	1,568,816	2,468,207
Manufacturing.....	315,260	23,831,913	1,037,108	171,572	598,738	283,748	3,484,065	4,182,212
Food and kindred products.....	5,448	984,306	26,625	*924	*14,259	10,240	96,167	185,762
Textile mill products.....	*4	*61,208	*371	*92	*1,103	*417	*11,102	*1,950
Apparel and other textile products.....	24,654	1,430,271	30,113	*1,691	48,894	6,439	229,557	286,885
Lumber and wood products, except furniture (includes logging).....	71,041	5,913,553	466,538	55,566	24,068	98,139	859,668	876,481
Furniture and fixtures.....	18,797	1,009,931	29,157	*438	35,518	11,178	184,512	272,763
Printing, publishing, and allied industries.....	68,765	4,533,762	157,809	55,608	120,040	50,972	530,333	862,822
Leather and leather products.....	—	—	—	—	—	—	—	—
Stone, clay, and glass products.....	18,333	397,636	22,115	*19,940	*19,107	*9,161	*32,094	73,386
Primary metal industries.....	*3,460	*1,156,480	*12,178	—	*338	*767	*1,174	*90,462
Fabricated metal products.....	17,012	1,877,599	69,157	10,232	47,788	20,785	366,348	258,867
Machinery, except electrical.....	31,047	2,709,590	136,908	12,420	154,423	42,159	531,207	575,402
Electrical and electronic equipment.....	9,957	519,647	13,410	*361	*21,211	*2,307	*88,624	124,055
Paper and allied products.....	*1,289	*42,280	*867	—	—	*194	*7,298	*2,352
Other manufacturing industries.....	45,454	3,195,650	71,860	14,300	111,990	30,990	525,982	571,025
Transportation and public utilities.....	493,490	26,976,613	1,860,720	496,081	261,042	579,998	2,152,816	5,476,936
Local and interurban passenger transit.....	63,775	1,591,233	66,545	53,990	*38,604	36,089	*46,594	554,629
Taxicabs.....	37,793	724,587	*17,201	*35,160	*36,366	*21,128	*16	274,262
Bus and limousine transportation.....	24,867	856,312	46,465	*18,829	*2,238	14,471	*46,578	277,132
Other highway passenger transportation.....	*1,114	*10,334	*2,880	—	—	*489	—	*3,235
Trucking and warehousing.....	325,481	20,933,839	1,605,824	426,291	149,133	471,553	1,629,478	3,784,695
Trucking, local and long distance, including trash collection without own dump.....	259,138	19,789,511	1,563,542	423,867	123,680	462,252	1,556,262	3,376,298
Courier or package delivery service.....	66,295	1,125,360	40,730	*2,354	*23,492	*6,853	*71,621	403,399
Public warehousing.....	*48	*18,968	*1,551	*70	*1,961	*2,449	*1,595	*4,999
Water transportation.....	9,325	510,400	19,769	*54	*11,662	13,669	*22,206	283,744
Air transportation.....	7,787	150,771	*8,432	—	*2,371	*2,202	*101	83,143
Transportation services.....	54,299	2,627,282	95,082	13,635	49,548	28,400	289,017	466,108
Travel agents and tour operators.....	25,587	1,271,794	24,620	8,445	31,597	9,774	115,063	174,719
Other transportation services.....	28,712	1,355,489	70,461	5,190	17,951	18,626	173,965	291,389
Communication services.....	18,640	785,662	39,183	2,103	7,724	5,014	89,168	245,382
Utilities, including dumps, snowplowing, road cleaning, etc.....	14,183	377,426	25,885	*9	2,000	23,071	*76,252	59,235

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Industrial group	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction ¹	Payroll ²	Net income (less deficit)
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade.....	1,614,840	200,614,280	2,812,472	685,267	5,199,056	1,712,095	13,568,211	20,073,746
Wholesale trade.....	307,209	35,820,071	442,075	120,642	399,426	186,481	1,307,532	6,144,732
Durable goods, including machinery, wood, metals, etc.....	178,441	18,684,869	247,116	86,186	235,408	84,542	635,473	3,630,008
Nondurable goods, including food, fiber, chemicals, etc.....	128,768	17,135,202	194,959	34,457	164,018	93,939	672,059	2,514,724
Retail trade.....	1,307,631	164,794,209	2,370,397	544,624	4,799,630	1,523,615	12,260,680	13,929,014
Building materials, paint, hardware, garden supply, and mobile home supply, and mobile home dealers.....	32,816	4,305,392	120,443	10,736	89,776	56,469	437,915	588,514
Lumber and other building materials dealers.....	7,274	901,806	*53,895	*375	*9,208	16,287	*63,460	101,807
Paint, glass and wallpaper stores.....	*5,050	*472,639	*9,392	*8,720	*11,571	*4,115	*106,708	*42,531
Hardware stores.....	5,636	1,849,965	26,969	*488	54,836	19,922	173,441	156,341
Retail nurseries and garden supply stores	8,539	833,837	20,753	*1,154	*13,799	*3,456	59,532	192,781
Mobile home dealers.....	6,316	247,544	*9,434	--	*362	*12,689	*34,773	95,055
General merchandise stores.....	26,126	3,632,524	36,146	*25,357	111,472	20,868	217,150	351,413
Variety stores.....	11,040	1,556,518	8,990	*22,656	65,660	*10,430	*83,367	120,725
Computer and software stores.....	7,487	924,017	14,971	*2,400	*8,598	*2,861	*29,315	99,224
Other general merchandise stores.....	7,600	1,151,989	12,184	*301	37,216	*7,576	104,449	131,464
Food stores.....	118,525	29,894,758	367,768	74,132	664,373	256,437	1,755,603	1,516,404
Grocery stores.....	70,066	23,879,884	264,967	44,768	360,179	196,823	1,202,611	983,764
Retail bakeries.....	17,003	1,263,170	39,865	*1,276	71,246	19,608	193,418	212,053
Miscellaneous food stores.....	31,455	4,751,704	62,936	28,088	232,948	40,005	359,574	320,588
Automotive dealers and service stations.....	127,416	45,323,523	352,952	118,218	681,442	313,716	2,300,161	1,909,113
Motor vehicle dealers—new car dealers (franchised).....	2,760	1,356,063	12,076	*1,752	*8,213	16,141	61,127	23,264
Motor vehicle dealers—used cars only	51,530	12,679,695	46,028	8,728	92,418	112,558	286,386	652,730
Auto parts and accessories and selected home supply stores.....	24,345	4,595,701	58,002	55,878	123,990	40,329	459,014	348,181
Gasoline service stations.....	26,424	22,735,001	194,926	50,070	432,254	97,971	1,329,351	842,511
Boat dealers.....	*2,742	*609,759	*6,979	--	*11,204	*5,975	*464	*57,839
Miscellaneous automotive dealers.....	19,615	3,347,305	34,940	1,790	13,363	40,742	183,820	184,588
Apparel and accessory stores.....	58,157	5,356,924	60,871	9,524	400,348	44,715	382,193	667,407
Men's and boy's clothing stores.....	*2,819	*673,795	*1,338	*845	*56,225	*1,836	*59,626	*44,810
Women's ready-to-wear stores.....	9,582	1,358,271	*5,913	*3,098	140,074	*4,180	80,279	118,290
Women's accessory and specialty store.....	11,188	440,381	*366	*34	*11,971	*12,637	*4,520	181,521
Family clothing stores.....	9,471	724,689	11,460	*453	48,859	10,712	62,451	50,130
Shoe stores.....	4,367	708,202	*7,359	*16	*42,016	*4,341	*63,876	95,707
Apparel and accessory stores, not elsewhere classified.....	20,710	1,451,586	34,436	*5,077	101,104	11,208	111,443	176,949
Furniture and home furnishings stores.....	57,757	6,893,868	122,707	19,569	214,824	91,963	618,446	725,659
Furniture stores.....	14,690	2,448,067	29,535	14,914	51,754	43,243	230,039	226,856
Home furnishings and equipment stores, except appliances.....	21,854	1,993,399	36,226	3,138	66,449	26,039	219,963	229,335
Household appliance stores.....	6,689	907,665	*18,538	*1,343	*63,103	*13,143	*79,302	*99,856
Television, audio, and electronic stores.....	10,823	1,112,126	24,394	*173	*18,829	*8,260	*60,689	113,978
Music and record stores.....	*3,701	*434,610	*14,014	*1	*16,690	*1,277	*28,454	*55,635
Eating and drinking places.....	119,845	21,313,160	588,262	121,986	1,220,535	309,042	3,851,866	1,869,930
Eating places.....	79,015	17,687,232	482,682	101,360	1,074,376	258,917	3,473,388	1,405,519
Drinking places.....	28,970	3,261,063	98,836	15,419	133,508	47,838	331,848	414,767
Catering services.....	11,860	364,865	*6,744	*5,207	*12,650	*2,288	*46,830	49,644
Miscellaneous retail stores.....	766,990	48,074,061	721,247	165,103	1,416,860	430,404	2,697,348	6,300,574
Drug stores.....	6,843	4,175,815	41,301	8,726	52,347	15,219	275,548	382,365
Liquor stores.....	10,811	4,850,062	45,313	*3,963	130,288	43,315	151,441	238,840
Used merchandise and antique stores.....	81,928	2,341,362	34,101	*4,180	149,677	44,857	106,916	247,373
Sporting goods and bicycle shops.....	14,435	2,274,494	31,499	*1,089	42,111	26,151	148,855	207,940
Book stores.....	7,217	969,071	13,553	*1,484	57,972	14,159	102,411	130,446
Stationery stores.....	4,028	781,800	*12,923	*104	*37,291	*15,193	*70,663	80,178
Jewelry stores.....	43,943	3,688,340	61,845	*39,851	151,816	26,601	189,463	636,031
Hobby, toy, and game shops.....	25,245	1,230,312	*7,899	*493	*34,985	*5,393	*18,754	148,322
Camera and photographic supply stores.....	*1,453	*89,723	*5,279	--	*8,936	*1,329	*16,642	*7,755
Luggage and leather goods stores.....	*4,186	*179,513	*1,490	*1,548	*10,046	*3,186	*3,602	*34,023
Fabric and needlework stores.....	*5,279	*177,380	*795	*2	*17,588	*1,025	*14,101	*21,568
Catalog or mail order.....	17,517	1,823,165	16,968	1,842	47,881	7,933	67,006	236,948
Vending machine selling.....	13,545	802,480	57,725	*2,777	*4,164	*5,091	*46,633	164,095
Sales by door-to-door, telephone, etc.....	374,670	7,005,186	114,932	36,844	89,485	41,667	167,451	1,762,156
Gift, novelty, and souvenir shops.....	43,619	1,876,760	29,814	*7,486	141,184	18,932	198,944	293,328
Fuel oil dealers.....	3,987	2,043,687	31,279	*425	*5,214	13,325	*65,423	115,057
Florists.....	26,852	2,175,507	48,523	17,123	66,049	21,501	288,463	211,130
Other retail shops.....	101,835	11,789,405	166,008	37,170	349,827	125,527	764,008	1,363,000

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Industrial group	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction ¹	Payroll ²	Net income (less deficit)
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Finance, insurance, and real estate.....	962,638	41,724,702	841,896	272,879	967,012	631,543	1,937,849	19,260,374
Finance.....	107,077	5,991,803	80,022	38,128	134,381	83,082	170,986	2,511,580
Credit agencies and mortgage bankers.....	13,720	713,800	15,121	*1,991	14,338	12,182	*20,007	395,591
Security and commodity brokers and services.....	33,025	2,546,914	21,473	7,824	36,240	27,613	54,129	870,961
Security brokers and dealers.....	16,732	1,240,063	2,449	*704	11,179	11,687	*2,937	241,837
Investment advisors and services.....	9,184	729,065	14,468	*6,865	22,614	4,254	36,679	350,407
Commodity contract brokers, exchanges, and services.....	7,109	577,786	4,557	*256	2,448	11,672	14,513	278,717
Other financial services.....	60,332	2,731,089	43,428	28,312	83,603	43,307	96,860	1,245,027
Insurance agents and brokers.....	290,619	15,199,691	252,741	155,926	452,321	195,345	1,209,520	7,407,829
Insurance service.....	28,200	1,061,428	34,445	6,752	25,737	3,964	79,166	440,616
Real estate.....	536,742	19,471,780	474,788	72,073	354,573	349,152	478,168	8,900,348
Real estate property managers.....	32,598	1,430,981	42,396	2,212	22,450	41,860	110,453	447,948
Operators and lessors of buildings.....	5,847	329,219	27,339	*188	6,789	25,943	17,592	144,265
Operators and lessors, other than buildings.....	5,114	352,288	34,228	*1,223	34,463	43,760	10,503	101,063
Real estate agents and brokers.....	477,127	15,797,101	354,947	65,646	279,723	179,210	274,862	7,843,388
Title abstract companies.....	*6,272	*115,413	*4,402	*550	*6,066	—	*5,022	*54,537
Subdividers and developers, except cemeteries.....	9,784	1,446,777	11,475	2,255	5,083	58,379	59,736	309,128
Services.....	6,114,502	237,318,378	7,023,667	1,322,041	8,485,975	2,631,878	23,720,114	99,932,590
Hotels and other lodging places.....	24,797	3,020,555	268,597	8,113	181,699	259,347	390,105	491,595
Hotels, motels, and tourist courts.....	12,683	2,593,843	243,811	8,080	167,219	227,515	334,737	383,967
Rooming and boarding houses.....	7,997	332,814	*13,954	*33	*13,499	*18,782	*52,634	88,193
Camps and camping parks.....	4,117	93,898	*10,832	—	*981	*13,050	*2,734	19,735
Personal services.....	852,254	21,492,799	733,884	175,954	1,399,481	224,514	2,501,244	7,414,973
Coin-operated laundries and dry cleaning.....	17,910	1,313,915	74,563	*16,555	160,443	32,595	163,451	167,908
Other cleaning services, including laundry, dry cleaning, garment, carpet, and upholstery.....	43,951	2,655,150	96,976	31,483	206,711	37,541	469,999	626,790
Photographic portrait studios.....	36,587	1,641,088	80,852	*10,215	97,885	10,006	115,109	440,985
Beauty shops.....	301,085	6,969,786	158,877	54,618	729,984	79,436	1,105,338	2,304,748
Barber shops.....	58,851	1,384,017	26,382	*30,773	92,778	15,023	169,321	646,667
Funeral service and crematories.....	7,572	939,226	65,175	*7,454	*18,600	11,244	62,178	251,284
Miscellaneous personal services.....	386,518	6,589,607	231,058	24,876	38,669	93,080	395,849	2,978,592
Business services.....	1,618,263	43,563,313	1,376,422	253,829	827,580	354,525	3,355,511	15,673,854
Advertising, except direct mail.....	60,524	3,276,731	64,598	7,695	83,518	12,830	173,493	804,017
Consumer credit reporting and services.....	*12	*8,852	*311	—	*97	—	*3,267	*2,339
Janitorial and related services to bundling.....	346,570	4,741,674	139,113	17,521	27,891	32,049	771,503	1,846,903
Computer and data processing services.....	113,277	2,849,990	136,709	17,524	60,753	37,206	188,119	1,481,096
Mailing, reproduction, commercial art and photography, and stenographic services.....	149,196	3,980,925	137,620	32,075	141,544	24,165	183,765	1,653,201
Computer rental, maintenance, and leasing.....	7,914	472,703	19,990	*2,077	*15,740	1,398	*7,398	105,011
Equipment rental and leasing, except computer and automotive.....	18,346	1,167,680	189,543	50,002	29,801	64,953	52,784	285,611
Other business services.....	922,422	27,064,759	708,538	126,934	468,234	181,923	1,965,183	9,485,677
Automobile repair and services.....	276,414	17,266,661	631,455	107,036	630,583	258,106	2,250,311	2,587,838
Automotive rentals or leasing, without drivers.....	7,870	159,198	35,584	*2,593	—	18,117	*812	72,358
Automobile parking, except valet.....	*2,400	*155,390	*5,443	—	*79,744	*5	*22,255	*24,965
Automotive repair shops.....	207,716	14,145,895	455,063	95,991	518,520	199,862	1,901,762	1,965,596
Automotive services, except repair.....	58,428	2,806,179	135,366	8,453	32,118	40,123	325,462	524,889
Miscellaneous repair services.....	173,569	7,357,178	214,718	65,299	214,474	112,214	447,209	1,628,547
TV and audio equipment repair.....	23,435	1,231,967	42,725	*5,405	44,131	6,181	131,869	293,770
Electrical repair, except TV and audio equipment.....	26,282	848,714	19,437	*644	*29,422	*7,751	*47,687	230,403
Reupholstery and furniture repair.....	23,614	868,266	18,259	*8,408	*51,452	*20,627	*84,791	199,084
Other miscellaneous repair.....	100,239	4,408,230	134,297	50,842	89,469	77,656	182,861	905,290
Motion pictures.....	41,782	1,829,342	153,464	18,541	127,077	17,514	143,298	543,432
Motion picture and video production.....	28,333	671,651	33,229	*9,804	14,800	*3,374	*13,667	317,675
Motion picture and tape distribution and allied services.....	4,961	140,819	*2,058	*2,115	*77	*480	*43	90,764
Motion picture theaters.....	*1,283	*12,742	*274	*1	*81	*290	*1,152	*6,923
Video tape rentals.....	7,205	1,004,129	117,904	6,622	112,120	13,370	128,436	128,069
Amusement and recreation services, except motion pictures.....	401,877	10,654,308	445,827	35,337	331,742	78,445	411,643	4,970,323
Entertainers, producers, agents, and related services.....	256,188	6,383,696	217,523	18,663	79,596	22,051	104,463	3,689,162
Bowling centers.....	*1,412	*235,509	*13,864	*1	*266	*10,318	*24,056	*90,020
Professional sports and racing, including promoters and managers.....	31,714	1,585,694	41,848	1,840	22,241	7,810	118,245	640,096
Other amusement and recreational services.....	98,010	2,326,178	165,876	14,541	210,604	36,950	153,404	528,639
Physical fitness facilities.....	14,354	143,229	*6,717	*292	*19,035	*1,515	*13,475	42,406

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Industrial group	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction ¹	Payroll ²	Net income (less deficit)
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services-Continued								
Medical and health services.....	675,967	68,282,025	1,739,754	342,727	2,743,026	812,036	8,979,937	32,943,039
Offices of physicians.....	167,898	29,280,546	578,603	151,876	1,020,476	209,124	3,004,511	16,977,373
Offices of dentists.....	91,836	19,428,298	609,614	81,072	822,408	329,542	3,764,077	7,130,025
Offices of osteopathic physicians.....	10,210	1,423,041	27,800	9,253	46,457	16,260	162,994	823,614
Offices of chiropractors.....	27,667	3,749,368	150,845	30,742	193,032	64,020	571,074	1,561,471
Offices of optometrists.....	12,084	2,396,441	83,021	16,054	119,245	34,795	294,777	772,320
Offices of podiatrists.....	5,460	714,612	38,387	*4,207	46,117	19,632	105,494	206,340
Registered and practical nurses.....	39,940	589,292	*9,146	*238	*3,902	*5,351	*9,443	416,107
Nursing and personal care facilities.....	44,993	1,701,591	46,870	1,332	75,345	67,156	415,456	380,756
Medical and dental laboratories.....	26,988	1,107,394	28,124	*4,505	65,823	11,514	127,222	428,831
Other medical and health services.....	248,892	7,891,440	167,343	43,448	350,221	54,641	524,888	4,246,202
Legal services.....	243,398	23,095,037	448,258	120,091	1,056,007	192,960	2,703,258	11,473,166
Educational services.....	182,937	1,648,887	46,388	3,240	45,910	14,451	90,706	788,147
Child day care.....	428,229	3,768,925	88,667	3,275	62,123	50,975	333,117	1,435,789
Ministers and chaplains.....	216,321	3,055,480	42,729	*4,235	*27,768	*10,636	--	-2,039,199
Engineering services.....	64,396	2,425,598	99,320	19,143	73,603	19,730	301,617	1,273,958
Architectural services.....	47,217	2,239,382	81,482	16,368	88,679	15,979	231,841	954,626
Surveying services.....	12,704	405,730	*17,190	*3,628	*5,839	*2,961	*103,585	110,431
Accounting, auditing, and bookkeeping services.....	271,765	6,948,442	283,925	57,064	366,109	108,889	829,367	3,057,492
Management services.....	57,278	1,771,424	22,069	25,013	28,777	14,363	51,586	1,210,825
Consulting services.....	464,028	16,181,366	280,633	47,907	155,824	72,558	503,929	10,131,842
Public relations.....	12,150	426,056	6,191	*4,154	*15,886	*1,273	*8,395	189,992
Counseling, except health practitioners.....	49,354	1,885,870	42,696	11,087	103,790	10,503	83,457	1,013,521
Nature of business not allocable.....	182,156	2,643,548	45,752	9,811	22,284	20,042	152,039	1,325,158

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).

* 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.

Sole Proprietorship Returns, 1992

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	All nonfarm industries	Agricultural services, forestry and fishing					Mining	
		Total	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	All other agricultural services, forestry, and fishing	Total	Oil and gas extraction
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	15,495,419	411,180	22,083	72,441	162,796	153,860	131,093	122,139
Business receipts, total ¹.....	737,082,032	18,413,532	194,228	2,746,369	6,685,033	8,787,902	5,585,501	5,198,127
Income from sales and operations ¹	725,666,334	18,085,525	151,356	2,717,317	6,555,134	8,661,719	5,160,836	4,784,698
Other business income.....	11,415,698	328,006	42,871	29,052	129,899	126,184	424,665	413,429
Business deductions, total ^{1, 2}.....	583,148,571	15,290,196	460,582	2,504,399	5,273,800	7,051,414	5,202,867	4,853,341
Cost of sales and operations.....	274,219,623	4,787,439	31,181	1,225,617	1,770,231	1,760,409	685,592	564,782
Inventory, beginning of year.....	28,860,062	200,796	*2,160	44,251	43,369	111,017	39,703	23,324
Cost of labor.....	18,838,120	602,721	*137	*60,622	266,172	275,789	13,163	2,622
Purchases.....	204,316,835	2,897,682	*21,288	1,146,278	711,690	1,018,426	104,943	86,133
Materials and supplies.....	28,825,291	956,486	*738	32,916	643,843	278,988	15,419	4,440
Other costs.....	23,277,487	323,596	*14,054	13,019	139,963	156,561	558,847	475,701
Inventory, end of year.....	29,898,172	193,843	*7,196	71,468	34,807	80,372	46,482	27,438
Advertising expenses.....	7,344,070	119,284	7,541	22,958	62,990	25,795	10,108	8,663
Bad debts from sales or services.....	1,065,802	4,468	*61	*828	*350	3,228	13,881	13,708
Car and truck expenses.....	23,919,600	608,484	18,949	57,552	356,383	175,599	110,538	106,817
Commissions.....	10,456,775	205,587	10,944	52,121	31,641	110,881	33,336	32,772
Depletion.....	628,917	4,790	*16	*16	*15	*4,745	519,662	511,172
Depreciation.....	23,273,917	1,055,884	62,870	128,942	353,098	510,975	421,522	386,340
Employee benefit programs.....	1,186,031	20,706	*96	*641	6,643	13,325	3,385	3,363
Insurance.....	13,259,715	531,317	10,126	41,618	212,550	267,022	43,700	38,286
Legal and professional services.....	5,698,841	118,066	5,613	12,284	44,088	56,081	106,766	99,327
Meals and entertainment deducted.....	4,571,529	62,590	3,360	10,641	15,615	32,974	27,774	26,881
Mortgage interest.....	4,626,346	164,266	29,065	20,349	35,163	79,688	35,484	34,505
Other interest paid on business indebtedness.....	5,779,818	201,437	11,984	14,295	57,829	117,330	143,044	134,686
Office expenses.....	7,395,168	142,676	1,352	20,112	48,497	72,716	38,368	37,718
Pension and profit-sharing plans.....	527,945	6,854	—	*176	*2,575	4,103	1,768	1,672
Rent on machinery and equipment.....	4,551,560	153,611	*1,951	6,870	72,449	72,340	30,421	17,313
Rent on business property.....	20,596,886	272,001	7,800	65,186	63,637	135,378	59,009	57,797
Repairs.....	9,705,814	604,904	16,963	57,118	228,068	302,754	58,918	46,340
Net salaries and wages.....	52,316,452	2,059,859	16,860	144,375	678,720	1,219,904	214,293	193,525
Taxes paid.....	12,618,367	388,348	7,334	24,330	146,359	210,325	182,589	173,080
Travel.....	5,860,143	116,648	8,773	30,902	16,221	60,751	33,292	26,225
Utilities.....	14,546,685	355,823	7,486	62,254	133,343	152,740	53,401	50,353
Home office business deduction.....	2,966,899	60,153	*1	*9,526	37,663	12,964	3,831	3,831
Other business deductions.....	75,374,008	3,239,880	200,104	493,818	899,674	1,646,284	2,370,674	2,281,674
Net income less deficit ^{1, 2}.....	153,960,246	3,130,501	-260,280	242,516	1,411,233	1,737,033	394,173	356,325
Net income ^{1, 2}	173,472,549	3,857,153	16,626	428,663	1,520,101	1,891,763	1,167,369	1,110,825
Deficit ²	19,512,304	726,651	276,907	186,147	108,868	154,730	773,196	754,500

Footnotes at end of table.

Sole Proprietorship Returns, 1992

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	All nonfarm industries	Agricultural services, forestry and fishing					Mining	
		Total	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	All other agricultural services, forestry, and fishing	Total	Oil and gas extraction
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH NET INCOME								
Number of returns ¹	11,720,148	305,048	3,175	40,033	135,540	128,300	77,845	74,953
Business receipts, total ¹	639,663,485	16,010,805	71,145	2,068,074	6,055,632	7,817,955	3,868,477	3,606,901
Income from sales and operations ¹	629,830,956	15,726,319	51,365	2,052,059	5,928,348	7,694,547	3,561,553	3,306,990
Other business income.....	9,832,509	284,486	*19,780	14,014	127,284	123,408	304,924	299,911
Business deductions, total ^{1, 2}	466,207,375	12,153,618	54,519	1,637,411	4,535,532	5,826,157	2,699,191	2,496,159
Cost of goods sold and operations.....	222,642,859	3,847,288	*5,507	784,286	1,535,734	1,521,760	370,652	282,351
Inventory, beginning of year.....	19,423,877	155,190	--	35,998	35,924	83,268	15,006	9,274
Cost of labor.....	15,627,687	517,904	--	*60,800	221,462	235,843	6,022	*2,395
Purchases.....	164,959,543	2,321,045	*5,422	703,207	689,805	922,611	57,602	51,859
Materials and supplies.....	23,876,360	734,151	--	*32,899	489,934	211,317	8,128	3,609
Other costs.....	19,250,212	274,126	*85	*6,818	128,478	138,744	303,599	227,661
Inventory, end of year.....	20,494,819	155,129	--	55,237	29,869	70,023	19,705	12,446
Advertising expenses.....	5,586,343	100,667	*402	16,185	60,686	23,395	7,690	7,639
Bad debts from sales or services.....	590,662	3,468	--	*722	*342	2,404	1,746	1,573
Car and truck expenses.....	19,272,006	507,701	*6,918	44,827	310,150	145,806	78,483	78,206
Commissions.....	8,647,782	168,986	*81	35,693	29,710	103,501	13,666	13,142
Depletion.....	419,917	*1,774	--	*5	*15	*1,754	330,295	324,191
Depreciation.....	17,122,004	718,669	*1,202	74,032	274,609	368,827	237,497	217,677
Employee benefit programs.....	1,041,748	18,770	*1	*542	6,014	12,212	1,528	1,528
Insurance.....	10,873,365	431,352	*202	32,180	187,402	211,569	25,838	23,504
Legal and professional services.....	4,385,926	91,275	*63	7,474	37,005	46,733	42,930	37,235
Meals and entertainment deducted.....	3,760,986	55,066	*1,942	8,732	13,231	31,161	13,369	13,272
Mortgage interest.....	2,972,019	117,769	*17,008	11,294	30,597	58,870	12,039	11,060
Other interest paid on business indebtedness.....	3,937,003	150,467	*6,540	9,918	48,943	85,066	29,526	26,113
Office expenses.....	6,030,750	126,180	*135	17,001	40,204	68,840	19,892	19,744
Pension and profit-sharing plans.....	507,127	6,523	--	*175	*2,352	3,996	1,134	1,039
Rent on machinery and equipment.....	3,449,942	123,824	--	*919	64,280	58,626	13,017	6,456
Rent on business property.....	16,204,034	230,369	*3,529	48,286	50,356	126,198	23,441	22,582
Repairs.....	7,483,152	467,501	*1,052	37,904	191,447	237,098	40,398	33,266
Net salaries and wages.....	44,009,197	1,802,513	*241	115,599	575,690	1,110,982	136,715	122,612
Taxes paid.....	10,089,253	308,263	*1,554	15,233	107,066	184,411	121,346	115,503
Travel.....	4,420,243	73,423	*898	20,488	11,666	40,171	12,931	12,755
Utilities.....	11,246,386	308,016	*706	47,753	118,118	141,441	33,245	32,002
Home office business deduction.....	2,457,960	47,286	--	*4,546	32,387	10,353	*401	*401
Other business deductions.....	58,409,874	2,441,346	*8,388	301,745	807,330	1,325,883	1,128,969	1,089,844
Net income ^{1, 2}	173,472,549	3,857,153	16,626	428,663	1,520,101	1,891,783	1,167,389	1,110,825
Returns with Schedule C-EZ:								
Number of returns.....	1,395,494	30,476	*151	*1,322	*6,699	22,304	7,271	7,271
Business receipts.....	4,622,243	146,234	*227	*7,115	*18,262	120,630	6,753	6,753
Total deductions.....	655,659	5,123	*151	*1,871	--	3,101	2,511	2,511
Net income.....	3,966,584	141,111	*76	*5,243	*18,262	117,529	4,242	4,242

Footnotes at end of table.

Sole Proprietorship Returns, 1992

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Mining	Construction						
	Continued	Total	General building and heavy construction contractors	Special trade contractors				Masonry, stonework, tile setting, and plastering
	All other mining			Total	Plumbing, heating, and air conditioning	Painting and paperhanging	Electrical work	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	8,954	1,908,511	335,976	1,572,535	149,181	235,599	96,439	168,403
Business receipts, total ¹	387,374	98,631,722	29,703,861	68,927,861	9,622,902	5,806,823	5,903,327	6,766,811
Income from sales and operations ¹	376,138	95,981,982	29,453,188	66,528,813	9,610,952	5,766,912	5,881,410	6,728,531
Other business income.....	11,236	649,740	250,693	399,048	11,950	*39,710	21,917	38,079
Business deductions, total ¹ , ²	349,526	79,738,552	26,104,641	53,633,910	8,406,882	4,028,164	5,083,443	5,181,903
Cost of sales and operations.....	120,810	48,006,591	17,412,556	28,594,035	5,213,322	1,814,009	2,982,113	2,304,316
Inventory, beginning of year.....	*18,379	1,427,517	745,756	681,761	248,016	*22,886	67,509	*33,464
Cost of labor.....	*10,541	8,195,108	2,864,098	5,331,010	652,693	466,563	406,935	733,993
Purchases.....	*18,810	14,867,259	5,443,860	9,423,399	2,539,613	574,592	1,278,602	435,848
Materials and supplies.....	*10,979	16,479,122	6,212,846	10,266,275	1,670,497	582,806	1,104,814	958,178
Other costs.....	83,146	6,290,312	2,763,771	3,526,542	303,335	158,730	203,821	163,111
Inventory, end of year.....	*19,044	1,252,726	617,775	634,951	200,832	*1,568	98,367	*18,277
Advertising expenses.....	1,445	482,529	109,896	372,633	70,359	29,217	25,974	26,943
Bad debts from sales or services.....	*173	94,327	14,041	80,286	7,905	*10,547	15,934	*1,538
Car and truck expenses.....	3,721	4,636,252	947,449	3,688,803	468,849	439,211	253,639	504,116
Commissions.....	*583	647,882	214,572	433,311	5,163	30,110	11,524	161,252
Depletion.....	8,490	3,997	*1,107	*2,890	—	—	*4	—
Depreciation.....	35,182	3,036,727	718,499	2,318,228	220,585	130,505	138,000	168,352
Employee benefit programs.....	*22	122,032	26,722	95,309	21,748	*4,263	8,144	*3,227
Insurance.....	5,414	2,426,277	600,110	1,826,166	263,809	144,903	159,002	185,312
Legal and professional services.....	6,439	455,242	119,702	335,540	42,596	29,167	26,369	35,657
Meals and entertainment deducted.....	893	260,395	61,008	199,387	19,224	19,443	21,458	12,956
Mortgage interest.....	*979	371,156	179,886	191,270	20,966	*7,340	*9,121	14,846
Other interest paid on business indebtedness.....	8,359	631,284	169,417	461,867	69,464	24,335	30,316	36,771
Office expenses.....	649	418,503	105,597	313,906	63,234	35,785	47,271	18,897
Pension and profit-sharing plans.....	*96	13,038	1,735	11,304	*2,139	*3,129	*875	*163
Rent on machinery and equipment.....	13,108	481,529	184,447	297,082	23,890	19,125	29,257	40,904
Rent on business property.....	*1,212	522,331	104,855	417,475	66,860	28,778	32,572	39,444
Repairs.....	12,578	1,187,833	297,074	890,758	68,935	68,705	39,873	75,501
Net salaries and wages.....	20,768	5,828,962	1,454,010	4,374,952	667,383	318,462	593,115	608,957
Taxes paid.....	9,509	1,362,749	388,992	973,757	175,947	74,332	134,702	95,960
Travel.....	7,067	336,266	84,932	251,334	13,386	25,724	14,425	33,065
Utilities.....	3,048	957,633	202,398	755,235	119,375	59,758	76,894	50,793
Home office business deduction.....	—	294,324	81,077	213,247	19,548	18,567	19,493	26,420
Other business deductions.....	89,000	9,100,155	2,617,391	6,482,764	757,126	683,951	432,765	731,959
Net income less deficit ¹ , ²	37,848	18,856,521	3,557,259	13,299,262	1,216,240	1,778,459	825,196	1,584,708
Net income ¹ , ²	56,544	18,197,013	4,084,770	14,112,243	1,318,957	1,827,683	887,897	1,649,474
Deficit ²	18,696	1,340,491	527,511	812,980	102,717	49,224	62,701	64,766

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Net income status, item	Mining		Construction					
	All other mining	Total	General building and heavy construction contractors	Special trade contractors				
				Total	Plumbing, heating, and air conditioning	Painting and paperhanging	Electrical work	Masonry, stonework, tile setting, and plastering
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
BUSINESSES WITH NET INCOME								
Number of returns ¹	2,892	1,654,567	271,698	1,382,869	117,248	214,679	78,650	154,892
Business receipts, total ¹	259,576	86,876,749	25,453,806	61,222,942	9,018,504	5,381,125	5,366,973	6,174,636
Income from sales and operations ¹	254,563	86,118,811	25,251,675	60,867,136	9,006,578	5,341,414	5,368,185	6,142,197
Other business income.....	*5,013	557,938	202,132	355,806	11,926	*39,710	18,788	32,439
Business deductions, total ^{1, 2}	203,032	68,479,736	21,369,036	47,110,700	7,699,547	3,553,441	4,499,076	4,525,162
Cost of goods sold and operations.....	88,301	40,045,404	14,298,449	25,746,954	4,889,101	1,638,661	2,683,047	2,082,862
Inventory, beginning of year.....	*5,732	964,675	375,780	588,895	229,958	*22,875	51,398	*16,231
Cost of labor.....	*3,627	7,206,332	2,475,509	4,730,824	597,012	401,002	398,253	679,119
Purchases.....	*5,743	12,953,000	4,325,811	8,627,189	2,365,341	550,047	1,207,389	386,077
Materials and supplies.....	*4,519	14,396,843	5,293,266	9,102,577	1,576,874	507,337	908,325	875,385
Other costs.....	*75,938	5,409,064	2,176,897	3,232,167	294,722	158,641	197,573	141,436
Inventory, end of year.....	*7,259	883,511	348,813	534,698	174,807	*1,240	79,891	*15,388
Advertising expenses.....	*51	412,665	84,095	328,570	60,839	25,504	22,114	25,715
Bad debts from sales or services.....	*173	54,973	8,857	46,116	7,394	*5,471	*10,138	*1,538
Car and truck expenses.....	*257	3,972,399	789,139	3,183,260	383,611	403,557	203,965	428,092
Commissions.....	*525	583,489	192,870	390,619	2,762	30,029	10,756	148,078
Depletion.....	6,104	*3,670	*995	*2,675	—	—	—	—
Depreciation.....	19,820	2,544,123	548,708	1,995,415	200,458	114,526	113,673	149,101
Employee benefit programs.....	—	99,521	18,827	80,694	17,093	*1,109	*7,605	*1,067
Insurance.....	2,335	2,111,524	507,348	1,604,176	239,399	122,977	139,214	166,495
Legal and professional services.....	5,694	374,269	87,471	286,799	38,672	23,111	23,464	33,424
Meals and entertainment deducted.....	*97	230,951	55,182	175,770	18,161	15,434	14,385	12,262
Mortgage interest.....	*979	255,697	101,046	154,650	18,840	*7,273	*8,263	10,699
Other interest paid on business indebtedness.....	3,413	484,121	111,396	372,725	62,424	19,804	24,694	34,955
Office expenses.....	148	357,079	85,415	271,664	59,733	29,073	36,912	16,348
Pension and profit-sharing plans.....	*96	8,714	1,807	7,107	*2,139	*475	*875	*163
Rent on machinery and equipment.....	6,560	375,450	153,041	222,409	21,916	17,056	26,971	20,917
Rent on business property.....	*859	416,117	83,163	332,954	40,316	19,259	28,644	36,013
Repairs.....	7,132	1,023,429	246,779	776,650	65,970	58,404	32,149	62,528
Net salaries and wages.....	14,103	4,972,302	1,258,367	3,713,936	605,898	254,376	529,236	491,160
Taxes paid.....	5,843	1,133,911	326,921	806,990	162,325	53,774	115,466	68,733
Travel.....	*176	272,352	48,469	223,882	10,596	24,200	10,917	29,998
Utilities.....	1,243	802,342	169,955	632,387	103,930	48,572	63,460	46,104
Home office business deduction.....	—	266,743	66,892	199,851	19,137	17,834	18,867	23,890
Other business deductions.....	39,124	7,618,953	2,116,876	5,502,077	664,001	614,163	373,659	630,465
Net income ^{1, 2}	56,544	18,197,013	4,084,770	14,112,243	1,318,957	1,827,683	887,897	1,649,474
Returns with Schedule C-EZ:								
Number of returns.....	—	142,326	14,779	127,547	*13,783	23,009	*4,690	*9,583
Business receipts.....	—	467,555	55,636	411,919	*30,163	67,310	*4,564	*33,847
Total deductions.....	—	59,537	7,166	52,371	*4,832	8,798	*603	*4,554
Net income.....	—	408,018	48,470	359,548	*25,332	58,512	*3,961	*29,292

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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		Total	Manufacturing			
	Special trade contractors--Cont'd			Lumber and wood products, except furniture (includes logging)	Printing, publishing and allied industries	Machinery, except electrical	All other manufacturing industries
	Carpentering and flooring	All other special trade contractors					
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	497,631	425,281	460,845	90,635	95,298	33,050	241,862
Business receipts, total ¹	15,999,892	22,828,507	27,243,502	7,138,970	5,263,969	2,914,554	11,926,008
Income from sales and operations ¹	15,927,995	22,613,012	27,068,996	7,108,999	5,232,671	2,863,447	11,863,879
Other business income.....	71,897	215,495	174,505	29,970	31,298	*51,107	62,129
Business deductions, total ^{1, 2}	11,584,385	19,349,353	23,735,247	6,376,458	4,583,694	2,387,455	10,407,641
Cost of sales and operations.....	6,272,466	10,027,809	11,155,554	2,199,441	1,999,934	1,023,917	5,932,261
Inventory, beginning of year.....	87,279	222,608	741,318	129,840	112,159	44,449	454,870
Cost of labor.....	1,275,375	1,796,450	1,776,117	384,247	249,367	260,445	882,058
Purchases.....	1,493,206	3,101,539	6,367,908	1,194,591	919,487	479,389	3,774,442
Materials and supplies.....	2,412,326	3,529,854	1,648,117	187,096	456,676	92,910	911,435
Other costs.....	1,060,502	1,637,044	1,399,053	445,810	321,414	185,326	446,504
Inventory, end of year.....	56,222	259,687	776,958	142,141	59,169	38,601	537,047
Advertising expenses.....	62,605	157,534	190,360	12,014	74,737	10,449	93,159
Bad debts from sales or services.....	*9,228	35,135	58,986	8,300	7,301	*13,136	30,249
Car and truck expenses.....	1,129,524	893,464	679,099	158,902	148,580	83,517	288,099
Commissions.....	103,378	121,885	272,707	70,871	80,133	12,918	108,784
Depletion.....	--	*2,886	3,237	*717	*1,422	*417	*681
Depreciation.....	483,969	1,176,819	1,360,860	602,223	208,685	165,219	384,733
Employee benefit programs.....	*14,882	43,044	69,023	3,404	12,707	18,014	34,899
Insurance.....	306,030	767,111	639,235	306,119	74,372	63,805	194,940
Legal and professional services.....	67,699	134,052	169,561	19,829	46,456	18,132	85,144
Meals and entertainment deducted.....	58,467	67,838	77,031	5,764	30,125	3,849	37,292
Mortgage interest.....	35,205	103,772	136,148	43,707	18,645	*20,369	53,428
Other interest paid on business indebtedness.....	85,257	215,724	255,273	104,146	44,577	38,165	68,384
Office expenses.....	60,311	88,408	185,998	8,996	74,787	19,608	82,607
Pension and profit-sharing plans.....	*265	*4,734	13,598	*819	4,292	*6,599	1,888
Rent on machinery and equipment.....	45,981	137,924	217,287	74,212	63,975	24,269	54,831
Rent on business property.....	111,778	138,043	734,919	28,166	184,170	159,768	362,815
Repairs.....	97,712	540,033	668,490	429,581	70,252	35,138	133,519
Net salaries and wages.....	599,107	1,587,928	2,344,065	713,705	407,461	318,863	904,036
Taxes paid.....	115,811	377,005	579,542	140,628	102,671	78,863	257,380
Travel.....	74,751	89,983	174,008	31,322	58,964	8,411	75,311
Utilities.....	126,018	322,398	530,461	53,779	131,908	66,925	277,850
Home office business deduction.....	90,460	38,758	129,015	*3,770	59,683	*4,306	61,255
Other business deductions.....	1,615,797	2,261,166	3,071,702	1,351,686	673,597	172,796	873,623
Net income less deficit ^{1, 2}	4,415,507	3,479,153	3,508,402	762,595	680,275	547,099	1,518,433
Net income ^{1, 2}	4,573,620	3,854,611	4,182,212	876,481	862,822	575,402	1,867,507
Deficit ²	158,113	375,458	673,810	113,886	182,546	*28,303	349,075

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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		Total	Manufacturing			
	Special trade contractors—Cont'd			Lumber and wood products, except furniture (includes logging)	Printing, publishing and allied industries	Machinery, except electrical	All other manufacturing industries
	Carpentering and flooring	All other special trade contractors					
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH NET INCOME							
Number of returns ¹	457,699	359,702	315,260	71,041	68,785	31,047	144,408
Business receipts, total ¹	14,957,025	20,304,680	23,631,913	5,913,553	4,533,762	2,709,590	10,675,008
Income from sales and operations ¹	14,893,070	20,115,692	23,683,949	5,900,948	4,504,277	2,658,663	10,619,061
Other business income.....	63,955	188,988	147,964	12,605	29,485	*49,926	55,946
Business deductions, total ^{1, 2}	10,383,405	16,450,068	19,649,768	5,037,149	3,670,940	2,134,188	8,807,490
Cost of goods sold and operations.....	5,694,845	8,758,438	9,705,270	1,810,531	1,717,911	912,919	5,263,910
Inventory, beginning of year.....	75,818	192,816	568,446	100,768	89,203	39,305	339,171
Cost of labor.....	1,204,598	1,450,840	1,543,421	314,928	185,683	227,361	815,450
Purchases.....	1,334,563	2,783,770	5,596,267	1,058,577	818,708	455,978	3,263,005
Materials and supplies.....	2,203,757	3,030,899	1,393,257	162,391	367,644	54,969	808,253
Other costs.....	919,446	1,520,350	1,181,554	292,684	295,612	169,433	423,825
Inventory, end of year.....	43,337	220,037	577,675	118,817	38,938	34,127	385,794
Advertising expenses.....	58,796	135,602	132,885	8,361	42,878	10,443	71,202
Bad debts from sales or services.....	*4,356	17,219	41,464	*7,392	3,222	*13,136	17,714
Car and truck expenses.....	1,017,326	746,708	551,809	142,640	111,866	78,680	218,623
Commissions.....	102,751	96,243	249,029	60,579	78,852	12,456	97,141
Depletion.....	—	*2,675	*2,231	*128	*1,422	—	*681
Depreciation.....	451,338	966,317	1,037,108	466,538	157,809	136,908	275,853
Employee benefit programs.....	*14,882	38,938	64,390	2,362	9,871	18,014	34,143
Insurance.....	276,146	659,945	526,292	257,441	58,835	56,414	153,601
Legal and professional services.....	58,129	109,999	112,646	14,833	22,202	14,747	60,865
Meals and entertainment deducted.....	54,553	60,976	62,988	2,915	25,420	3,741	30,911
Mortgage interest.....	28,360	81,215	92,894	32,268	13,020	*6,945	40,662
Other interest paid on business indebtedness.....	60,497	170,350	190,855	65,871	37,952	35,214	51,817
Office expenses.....	55,478	74,119	146,344	6,583	54,254	17,482	68,025
Pension and profit-sharing plans.....	—	*3,457	13,551	*783	4,291	*6,599	*1,877
Rent on machinery and equipment.....	33,820	101,729	171,572	55,566	55,608	12,420	47,978
Rent on business property.....	106,943	101,780	598,738	24,068	120,040	154,423	300,207
Repairs.....	89,928	467,671	557,424	353,526	58,882	32,121	112,895
Net salaries and wages.....	521,468	1,311,798	1,920,644	544,741	344,650	303,847	727,406
Taxes paid.....	100,999	305,693	494,306	110,507	89,378	73,207	221,215
Travel.....	73,007	75,164	130,441	29,350	31,753	8,287	61,051
Utilities.....	115,342	254,978	421,569	39,756	103,431	58,287	220,095
Home office business deduction.....	83,435	36,688	103,669	*3,704	51,826	*4,306	43,832
Other business deductions.....	1,363,319	1,856,470	2,302,561	992,348	471,305	163,592	675,316
Net income ^{1, 2}	4,573,620	3,854,611	4,182,212	876,481	862,822	575,402	1,867,507
Returns with Schedule C-EZ:							
Number of returns.....	48,778	27,703	39,479	*4,758	*6,617	*1,280	24,824
Business receipts.....	189,502	86,533	107,522	*18,366	*17,654	*2,700	68,801
Total deductions.....	17,684	15,899	19,089	*4,358	*4,261	—	10,470
Net income.....	171,818	70,634	88,433	*14,008	*13,393	*2,700	58,331

Footnotes at end of table.

Sole Proprietorship Returns, 1992

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Transportation and public utilities					Wholesale and retail trade			
	Total	Local and interurban passenger transit	Trucking and warehousing	All other transportation	Communication services and utilities, including dumps, snow plowing, road clearing, etc.	Total	Wholesale trade		
							Total	Durable goods including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	615,174	75,917	401,047	97,365	40,846	2,835,467	447,842	265,484	182,358
Business receipts, total¹.....	33,306,527	1,870,887	26,495,606	3,679,172	1,260,862	247,260,829	40,276,874	20,801,759	19,474,915
Income from sales and operations ¹	32,830,833	1,839,888	26,089,944	3,652,610	1,248,391	244,034,973	39,622,854	20,365,088	19,257,765
Other business income.....	475,694	*31,000	405,662	26,561	12,472	3,225,855	653,820	436,670	217,150
Business deductions, total^{1, 2}.....	28,599,278	1,393,325	23,262,027	2,969,554	974,373	233,326,782	34,827,287	17,682,588	17,164,679
Cost of sales and operations.....	4,441,923	*87,474	2,989,176	1,136,470	228,803	164,564,353	24,996,313	11,972,401	13,023,913
Inventory, beginning of year.....	114,523	—	26,448	*77,793	*8,282	22,111,193	2,114,195	1,568,656	555,540
Cost of labor.....	848,194	*218	689,519	106,289	*52,168	2,828,058	284,597	150,035	134,562
Purchases.....	1,713,102	*3,166	871,639	725,815	*112,482	154,380,840	23,836,983	11,373,083	12,463,900
Materials and supplies.....	232,573	*148	190,730	*24,164	*17,532	3,984,263	341,212	223,290	117,922
Other costs.....	1,631,066	*83,943	1,234,390	284,367	48,356	4,434,817	621,866	230,992	390,874
Inventory, end of year.....	97,525	—	25,550	61,958	*10,017	23,174,816	2,202,540	1,563,654	638,885
Advertising expenses.....	122,457	14,898	50,957	36,859	19,743	2,621,611	194,900	137,595	57,305
Bad debts from sales or services.....	32,820	*12,798	12,378	7,577	*67	376,824	74,974	51,119	23,855
Car and truck expenses.....	1,896,537	103,402	1,510,750	189,686	92,699	4,220,422	1,253,391	688,422	564,969
Commissions.....	805,711	138,081	545,407	107,118	15,104	2,018,299	700,074	420,646	279,428
Depletion.....	3,718	*3	3,266	*130	*319	12,344	3,826	*3,816	*10
Depreciation.....	2,567,282	90,361	2,245,373	163,231	68,317	4,136,177	542,219	307,726	234,492
Employee benefit programs.....	44,776	*194	35,799	6,299	2,483	239,733	26,762	10,370	16,392
Insurance.....	1,677,318	109,859	1,449,021	78,036	40,402	2,463,407	262,762	142,139	120,623
Legal and professional services.....	149,102	6,724	104,257	27,857	10,264	869,719	132,554	75,649	56,905
Meals and entertainment deducted.....	553,907	8,180	520,609	15,860	9,259	655,397	310,896	203,109	107,787
Mortgage interest.....	248,759	13,632	189,791	22,322	23,014	1,123,028	77,897	35,336	42,561
Other interest paid on business indebtedness.....	551,356	27,083	472,201	39,928	12,144	1,433,894	170,376	98,977	71,399
Office expenses.....	148,526	6,204	105,569	26,170	10,583	1,190,163	281,621	173,445	108,176
Pension and profit-sharing plans.....	10,023	—	6,114	*1,912	*1,996	45,415	12,720	8,513	4,207
Rent on machinery and equipment.....	839,063	119,445	694,271	23,181	2,167	854,590	138,619	100,616	38,003
Rent on business property.....	343,742	44,304	193,166	93,902	12,370	7,401,970	498,553	318,813	179,741
Repairs.....	2,438,499	109,402	2,245,879	58,253	24,966	1,864,557	206,926	99,072	107,853
Net salaries and wages.....	2,177,678	*61,045	1,753,430	219,072	144,132	14,823,671	1,228,525	586,475	640,050
Taxes paid.....	814,621	22,103	709,734	60,934	21,850	4,262,716	287,276	147,472	139,603
Travel.....	334,308	12,814	231,922	77,709	11,863	1,253,384	466,598	312,998	153,601
Utilities.....	425,168	50,305	298,489	54,421	21,954	5,116,112	486,518	280,058	206,459
Home office business deduction.....	37,705	*585	31,039	1,504	*4,578	356,036	138,668	85,760	52,907
Other business deductions.....	7,911,262	345,810	6,852,467	519,286	193,698	11,562,175	2,318,985	1,388,187	930,798
Net income less deficit^{1, 2}.....	4,706,577	477,571	3,233,579	709,237	286,190	13,936,753	5,460,263	3,140,075	2,310,188
Net income ^{1, 2}	5,476,936	554,829	3,784,695	832,995	304,617	20,073,746	6,144,732	3,630,008	2,514,724
Deficit ²	770,359	77,058	551,116	123,758	18,427	6,136,993	694,469	489,933	204,536

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Net income status, item	Transportation and public utilities					Wholesale and retail trade			
	Total	Local and interurban passenger transit	Trucking and warehousing	All other transportation	Communication services and utilities, including dumps, snow plowing, road clearing, etc.	Total	Wholesale trade		
							Total	Durable goods including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
BUSINESSES WITH NET INCOME									
Number of returns ¹	493,490	63,775	325,481	71,411	32,823	1,614,840	307,209	178,441	128,768
Business receipts, total ¹	26,976,613	1,591,233	20,933,839	3,268,454	1,163,087	200,614,280	35,820,071	18,684,669	17,135,202
Income from sales and operations ¹	26,612,116	1,561,288	20,622,813	3,268,400	1,159,614	197,936,000	35,244,307	18,312,320	16,931,987
Other business income.....	364,497	*29,945	311,025	20,054	3,474	2,678,280	575,764	372,549	203,215
Business deductions, total ^{1, 2}	21,499,493	1,036,607	17,149,143	2,455,292	858,451	180,541,540	29,678,243	15,055,765	14,620,478
Cost of goods sold and operations.....	3,298,096	*84,978	2,069,373	939,142	204,603	130,573,834	21,471,710	10,386,356	11,085,355
Inventory, beginning of year.....	48,807	—	17,683	*22,881	*8,243	14,952,711	1,655,887	1,209,315	446,572
Cost of labor.....	540,939	*218	400,317	*105,902	*34,501	2,194,899	220,047	132,389	87,658
Purchases.....	1,257,532	*1,946	548,915	594,835	*111,837	123,359,875	20,452,237	9,861,782	10,590,455
Materials and supplies.....	210,228	*148	174,080	*21,574	*14,427	2,624,544	294,361	191,409	102,951
Other costs.....	1,287,835	*82,667	944,428	215,163	*45,577	3,551,782	516,457	192,008	324,448
Inventory, end of year.....	47,245	—	16,051	*21,213	*9,981	16,109,976	1,667,277	1,200,547	466,730
Advertising expenses.....	97,564	*6,273	40,524	32,968	17,799	1,853,583	161,449	113,497	47,952
Bad debts from sales or services.....	21,966	*12,798	5,573	3,594	—	239,644	38,406	18,010	20,396
Car and truck expenses.....	1,532,526	69,006	1,203,148	177,057	83,315	2,992,658	1,081,944	597,845	484,099
Commissions.....	629,738	128,989	387,217	106,196	7,336	1,516,904	576,845	339,079	237,766
Depletion.....	1,555	*3	*1,176	*57	*319	11,857	3,663	*3,653	*10
Depreciation.....	1,860,720	66,545	1,605,824	123,283	65,068	2,812,472	442,075	247,116	194,959
Employee benefit programs.....	36,279	*194	28,947	6,030	*1,107	194,840	21,425	7,368	14,057
Insurance.....	1,302,493	86,204	1,122,914	59,111	34,264	1,838,175	225,462	117,019	108,442
Legal and professional services.....	112,121	6,216	78,159	19,075	8,671	609,454	97,989	56,378	41,612
Meals and entertainment deducted.....	449,331	*5,440	425,734	9,325	8,833	498,365	269,905	171,562	98,343
Mortgage interest.....	188,948	*12,798	138,488	18,258	19,404	759,233	62,027	27,885	34,142
Other interest paid on business indebtedness.....	391,050	23,291	333,065	26,013	8,682	952,862	126,454	66,657	59,797
Office expenses.....	115,138	1,548	84,245	19,487	9,858	806,440	216,056	124,418	91,638
Pension and profit-sharing plans.....	7,084	—	3,294	*1,801	*1,989	44,733	12,562	8,412	4,150
Rent on machinery and equipment.....	496,081	53,990	426,291	13,689	2,112	665,267	120,642	86,186	34,457
Rent on business property.....	261,042	*38,604	149,133	63,581	9,724	5,199,056	399,426	235,408	164,018
Repairs.....	1,800,894	85,544	1,646,615	46,887	21,847	1,356,450	173,254	88,287	84,967
Net salaries and wages.....	1,611,878	*46,376	1,229,161	205,422	130,919	11,373,313	1,087,485	503,084	584,401
Taxes paid.....	588,264	15,434	504,884	48,438	19,508	3,231,317	253,240	132,862	120,377
Travel.....	238,396	*9,146	153,587	65,048	10,616	847,298	361,583	245,789	115,794
Utilities.....	308,386	32,903	214,428	44,544	16,511	3,655,876	422,772	245,304	177,468
Home office business deduction.....	34,088	*204	30,627	*612	*2,645	260,696	118,338	76,515	41,823
Other business deductions.....	6,092,838	241,503	5,255,775	423,838	171,722	8,188,789	1,914,219	1,143,204	771,015
Net income ^{1, 2}	5,476,936	554,629	3,784,695	832,995	304,617	20,073,746	6,144,732	3,630,008	2,514,724
Returns with Schedule C-EZ:									
Number of returns.....	33,831	*4,629	15,494	9,942	*3,766	99,981	25,185	15,438	9,747
Business receipts.....	145,453	*54,272	72,253	10,357	*8,570	315,321	87,733	43,688	44,046
Total deductions.....	23,018	*8,620	10,963	1,837	*1,597	60,984	17,314	13,873	3,441
Net income.....	122,436	*45,652	61,290	8,520	*6,973	254,336	70,420	29,815	40,605

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Net income status, item	Wholesale and retail trade--Continued					
	Retail trade					
	Total	Building materials, paint, hardware, garden supply and mobile home dealers				
		Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores and mobile home dealers
(33)	(34)	(35)	(36)	(37)	(38)	
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns ¹	2,387,625	44,554	10,719	*5,053	8,154	20,627
Business receipts, total ¹	206,984,155	5,448,591	1,238,847	*479,233	2,076,693	1,653,818
Income from sales and operations ¹	204,412,119	5,411,200	1,238,267	*479,144	2,046,548	1,647,240
Other business income.....	2,572,035	37,391	*580	*89	*30,145	6,577
Business deductions, total ^{1, 2}	198,499,515	4,981,913	1,163,969	*437,638	1,952,025	1,428,282
Cost of sales and operations.....	139,568,040	3,290,485	813,143	*211,645	1,366,440	899,257
Inventory, beginning of year.....	19,996,998	738,831	134,291	*19,278	500,420	84,841
Cost of labor.....	2,543,459	120,449	*23,432	*5,401	*28,045	*63,572
Purchases.....	130,543,858	2,902,190	656,883	*199,506	1,304,440	741,361
Materials and supplies.....	3,643,050	121,117	*36,694	*956	*1,037	82,430
Other costs.....	3,812,951	153,976	*29,236	*9,372	*84,160	31,208
Inventory, end of year.....	20,972,276	746,078	67,393	*22,867	551,663	104,155
Advertising expenses.....	2,426,711	98,054	19,890	*10,521	35,599	32,043
Bad debts from sales or services.....	301,850	5,487	*2,319	*412	*778	*1,977
Car and truck expenses.....	2,967,032	120,658	44,543	*6,190	13,770	56,154
Commissions.....	1,318,225	11,556	*4,854	*116	*1,580	5,006
Depletion.....	8,518	*111	--	*111	--	--
Depreciation.....	3,593,958	157,567	56,456	*10,292	32,269	58,550
Employee benefit programs.....	212,971	17,172	*2,938	*5,836	*8,329	*69
Insurance.....	2,200,644	91,139	14,983	*17,243	31,080	27,833
Legal and professional services.....	737,165	17,974	2,986	*1,817	7,127	6,043
Meals and entertainment deducted.....	344,501	7,112	*1,371	*561	*704	4,475
Mortgage interest.....	1,045,131	27,249	*2,227	*2,341	*13,915	*8,766
Other interest paid on business indebtedness.....	1,263,318	53,614	17,431	*2,499	10,984	22,699
Office expenses.....	908,542	26,176	6,461	*2,343	12,646	4,726
Pension and profit-sharing plans.....	32,695	*304	*303	--	--	*1
Rent on machinery and equipment.....	715,971	10,768	*375	*8,720	*486	1,186
Rent on business property.....	6,903,417	105,225	*9,614	*11,610	60,446	23,556
Repairs.....	1,657,631	50,975	6,830	*4,839	13,376	25,930
Net salaries and wages.....	13,397,145	459,166	79,186	*102,310	190,303	87,366
Taxes paid.....	3,975,440	110,797	17,700	*12,268	36,817	44,011
Travel.....	786,785	14,023	*1,022	*170	7,661	5,170
Utilities.....	4,629,595	110,853	14,865	*10,516	39,843	45,629
Home office business deduction.....	217,369	*2,489	*2,489	--	--	--
Other business deductions.....	9,243,190	192,960	41,979	*15,275	67,872	67,834
Net income less deficit ^{1, 2}	8,486,490	466,687	74,878	*41,595	124,669	225,544
Net income ^{1, 2}	13,929,014	588,514	101,807	*42,531	156,341	287,835
Deficit ²	5,442,524	121,828	*26,928	*936	*31,672	62,291

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Net Income status, item	Wholesale and retail trade—Continued					
	Retail trade					
	Total	Building materials, paint, hardware, garden supply and mobile home dealers				
		Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores and mobile home dealers
(33)	(34)	(35)	(36)	(37)	(38)	
BUSINESSES WITH NET INCOME						
Number of returns ¹	1,307,831	32,816	7,274	*5,050	5,636	14,855
Business receipts, total ¹	164,794,209	4,305,392	901,606	*472,639	1,849,965	1,081,180
Income from sales and operations ¹	162,691,693	4,270,137	901,059	*472,639	1,819,820	1,076,618
Other business income.....	2,102,516	35,255	*548	--	*30,145	4,562
Business deductions, total ^{1, 2}	150,865,296	3,716,877	799,800	*430,108	1,693,625	793,345
Cost of goods sold and operations.....	109,102,123	2,465,140	545,238	*209,541	1,224,578	485,782
Inventory, beginning of year.....	13,296,824	489,694	*51,868	*18,891	368,525	50,410
Cost of labor.....	1,974,852	95,116	*23,400	*5,401	*28,045	*38,271
Purchases.....	102,907,638	2,198,073	*447,101	*197,607	1,154,789	398,576
Materials and supplies.....	2,330,183	74,426	*36,289	*956	*1,037	*38,144
Other costs.....	3,035,325	144,500	*29,230	*9,372	*84,098	21,800
Inventory, end of year.....	14,442,699	536,669	*42,649	*22,685	411,915	59,420
Advertising expenses.....	1,692,134	55,465	5,507	*10,491	26,561	12,907
Bad debts from sales or services.....	201,238	4,922	*2,319	*354	*318	*1,930
Car and truck expenses.....	1,910,714	97,839	*38,000	*5,968	13,208	40,663
Commissions.....	940,059	7,363	*4,854	*116	*1,213	*1,180
Depletion.....	8,194	--	--	--	--	--
Depreciation.....	2,370,397	120,443	*53,895	*9,392	26,969	30,187
Employee benefit programs.....	173,415	14,909	*2,933	*5,836	*6,131	*8
Insurance.....	1,612,713	63,180	*7,338	*17,238	22,970	15,634
Legal and professional services.....	511,465	13,964	*2,777	*1,539	6,709	2,939
Meals and entertainment deducted.....	228,460	5,409	*1,371	*561	*704	2,772
Mortgage interest.....	697,206	17,109	*2,227	*2,003	*11,522	*1,358
Other interest paid on business indebtedness.....	826,408	39,360	*14,061	*2,112	*8,401	14,787
Office expenses.....	590,384	20,302	*4,551	*2,321	11,409	2,020
Pension and profit-sharing plans.....	32,171	*304	*303	--	--	*1
Rent on machinery and equipment.....	544,624	10,736	*375	*8,720	*486	*1,154
Rent on business property.....	4,799,630	89,776	*9,208	*11,571	54,836	14,161
Repairs.....	1,183,196	35,830	*5,531	*3,894	9,310	17,096
Net salaries and wages.....	10,285,828	342,798	*40,060	*101,308	145,397	56,034
Taxes paid.....	2,978,077	77,592	13,866	*11,661	28,300	23,765
Travel.....	485,715	9,014	*1,019	*163	*3,933	*3,898
Utilities.....	3,233,104	84,448	11,109	*10,334	34,650	28,355
Home office business deduction.....	142,357	*2,489	*2,489	--	--	--
Other business deductions.....	6,274,570	138,484	30,769	*14,984	56,018	36,713
Net income ^{1, 2}	13,929,014	588,514	101,807	*42,531	156,341	287,835
Returns with Schedule C-EZ:						
Number of returns.....	74,795	--	--	--	--	--
Business receipts.....	227,587	--	--	--	--	--
Total deductions.....	43,671	--	--	--	--	--
Net income.....	183,917	--	--	--	--	--

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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								
	General merchandise stores	Food stores			Automotive dealers and service stations				
		Total	Grocery stores	All other food stores	Total	New car dealers (franchised)	Used car dealers	Gasoline service stations	All other automotive dealers
(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	41,051	157,776	93,187	64,589	201,970	10,106	77,491	42,773	71,599
Business receipts, total ¹	4,040,449	35,487,300	27,556,229	7,931,071	54,608,900	1,549,736	14,423,740	28,853,264	9,982,159
Income from sales and operations ¹	4,027,887	35,108,629	27,285,979	7,822,650	54,480,508	1,527,496	14,333,572	28,751,560	9,867,879
Other business income.....	12,562	378,671	270,250	108,420	328,392	22,240	90,168	101,704	114,280
Business deductions, total ^{1, 2}	3,830,587	34,282,427	26,803,479	7,478,947	53,585,262	1,564,089	14,024,501	28,407,471	9,589,200
Cost of sales and operations.....	2,815,189	26,941,166	21,840,333	5,300,833	44,376,097	1,324,770	11,855,000	24,053,899	7,142,428
Inventory, beginning of year.....	487,955	2,155,085	1,845,385	309,700	3,703,928	265,260	1,048,848	548,090	1,841,728
Cost of labor.....	*15,351	355,848	129,149	226,699	361,528	*2,250	88,624	140,125	130,529
Purchases.....	2,751,404	25,785,601	20,814,319	4,971,282	42,601,203	1,451,439	11,095,283	23,172,620	6,881,861
Materials and supplies.....	*29,261	571,002	421,511	149,490	382,287	*6,641	171,291	74,813	129,542
Other costs.....	12,804	383,301	325,748	57,553	1,479,660	*353	719,789	688,842	70,876
Inventory, end of year.....	481,586	2,309,671	1,895,779	413,892	4,152,507	401,173	1,268,836	570,391	1,912,107
Advertising expenses.....	37,008	144,549	95,947	48,602	253,449	11,646	82,101	65,429	94,273
Bad debts from sales or services.....	*376	23,096	19,086	4,010	116,991	*5,848	61,058	13,760	36,525
Car and truck expenses.....	52,367	218,904	111,765	107,139	277,144	*8,819	104,735	66,622	96,968
Commissions.....	32,876	141,610	97,357	44,253	187,797	*3,887	121,480	20,790	51,640
Depletion.....	*13	*162	*162	--	*5,143	--	*1,427	*40	*3,676
Depreciation.....	47,052	488,618	352,243	136,376	452,292	12,900	63,260	253,942	122,189
Employee benefit programs.....	6,256	29,688	18,221	11,467	48,970	3,963	*4,593	23,864	16,550
Insurance.....	35,404	244,990	178,129	66,861	540,809	17,251	139,833	245,527	138,199
Legal and professional services.....	15,195	96,481	64,810	31,672	119,138	1,429	26,608	59,555	31,546
Meals and entertainment deducted.....	8,829	6,196	2,896	3,300	36,965	*2,101	16,700	4,522	13,642
Mortgage interest.....	*13,353	181,155	149,099	32,056	160,227	*1,851	55,524	64,282	38,570
Other interest paid on business indebtedness.....	20,819	154,684	110,405	44,279	290,888	16,546	114,756	60,540	99,046
Office expenses.....	17,206	48,383	31,613	16,770	142,218	3,786	57,103	33,751	47,579
Pension and profit-sharing plans.....	*256	3,582	*676	*2,906	6,459	*274	*1,321	*2,785	*2,079
Rent on machinery and equipment.....	*26,730	83,825	49,598	34,227	139,145	*1,793	9,000	67,211	61,142
Rent on business property.....	148,294	845,871	477,064	368,787	913,736	11,278	134,909	577,955	189,583
Repairs.....	29,759	262,076	209,606	52,469	319,251	1,358	128,529	129,007	60,357
Net salaries and wages.....	221,632	1,777,852	1,316,483	461,368	2,455,026	70,425	261,650	1,523,294	599,656
Taxes paid.....	37,984	509,297	360,319	148,978	713,028	17,498	160,865	337,237	197,428
Travel.....	20,015	13,921	7,672	6,249	57,602	*428	25,581	7,214	24,379
Utilities.....	68,436	854,003	682,246	171,757	599,433	9,049	125,715	289,229	175,440
Home office business deduction.....	*11,869	*34,228	*528	*33,699	*2,540	--	--	--	*2,540
Other business deductions.....	163,668	1,178,090	827,201	350,889	1,355,300	37,390	467,282	507,015	343,613
Net income less deficit ^{1, 2}.....	209,862	1,205,442	752,750	452,692	1,223,615	-14,363	399,239	445,793	382,936
Net income ^{1, 2}	351,413	1,516,404	983,764	532,640	1,909,113	23,264	652,730	842,511	590,608
Deficit ²	141,551	310,962	231,014	79,948	685,498	*37,617	253,491	196,718	187,672

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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 ¹								
	Retail trade—Continued								
	General merchandise stores	Food stores			Automotive dealers and service stations				
		Total	Grocery stores	All other food stores	Total	New car dealers (franchised)	Used car dealers	Gasoline service stations	All other automotive dealers
(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	
BUSINESSES WITH NET INCOME									
Number of returns ¹	26,126	118,525	70,066	48,458	127,416	2,760	51,530	26,424	46,702
Business receipts, total ¹	3,632,524	29,894,758	23,879,884	6,014,874	45,323,523	1,356,063	12,679,695	22,735,001	8,552,764
Income from sales and operations ¹	3,610,842	29,598,810	23,692,256	5,906,554	45,022,800	1,337,042	12,598,028	22,642,628	8,445,102
Other business income.....	21,682	295,948	187,628	108,320	300,723	19,021	81,667	92,373	107,662
Business deductions, total ^{1, 2}	3,281,111	28,378,354	22,896,120	5,482,234	43,414,410	1,332,799	12,026,965	22,092,490	7,962,156
Cost of goods sold and operations.....	2,484,712	22,529,877	18,830,392	3,699,485	36,328,392	1,155,134	10,383,703	18,735,289	6,054,267
Inventory, beginning of year.....	440,712	1,786,812	1,509,391	277,421	2,762,463	*169,286	719,378	413,692	1,460,106
Cost of labor.....	*7,737	307,336	120,119	187,217	296,347	*943	62,940	107,846	124,618
Purchases.....	2,443,217	21,383,607	18,059,733	3,323,874	34,984,573	1,362,133	9,812,805	17,920,238	5,889,396
Materials and supplies.....	*23,972	528,786	410,912	117,874	272,705	—	116,122	*69,619	86,964
Other costs.....	*11,894	381,489	324,590	56,898	1,384,829	*20	644,920	672,612	67,278
Inventory, end of year.....	442,820	1,858,152	1,594,353	263,800	3,372,525	377,249	972,462	448,719	1,574,095
Advertising expenses.....	28,336	128,156	82,961	45,196	214,392	9,630	73,064	55,457	76,240
Bad debts from sales or services.....	*216	18,498	14,537	3,961	97,855	*5,465	54,999	7,802	29,589
Car and truck expenses.....	44,661	152,988	71,900	81,089	208,628	*5,514	73,626	52,137	77,352
Commissions.....	*5,872	123,867	96,668	27,198	176,260	*856	110,253	17,589	47,562
Depletion.....	*13	*162	*162	—	*5,127	—	*1,427	*24	*3,676
Depreciation.....	36,146	367,768	264,967	102,802	352,952	12,076	46,028	194,926	99,922
Employee benefit programs.....	6,187	28,408	17,480	10,929	39,062	*3,707	*965	17,977	16,413
Insurance.....	28,350	183,624	128,828	54,796	414,188	9,873	94,464	196,375	113,476
Legal and professional services.....	12,373	75,820	51,459	24,361	82,758	*1,225	13,934	40,178	27,421
Meals and entertainment deducted.....	6,379	5,234	2,370	2,864	29,500	*736	13,288	3,115	12,362
Mortgage interest.....	*9,877	130,415	109,059	21,355	124,430	*1,449	42,600	48,196	32,186
Other interest paid on business indebtedness.....	10,990	126,022	87,764	38,258	189,286	14,693	69,958	49,775	54,859
Office expenses.....	9,861	36,253	23,140	13,113	102,755	1,999	46,403	25,416	28,936
Pension and profit-sharing plans.....	*254	3,582	*676	*2,906	6,322	*203	*1,321	*2,783	*2,015
Rent on machinery and equipment.....	*25,357	74,132	44,768	29,364	118,218	*1,752	8,728	50,070	57,667
Rent on business property.....	111,472	664,373	360,179	304,194	681,442	*8,213	92,418	432,254	148,557
Repairs.....	23,245	201,505	155,622	45,883	205,542	*1,103	78,443	82,122	43,874
Net salaries and wages.....	209,413	1,448,267	1,082,492	365,775	2,003,814	60,184	223,446	1,221,505	498,679
Taxes paid.....	33,014	433,109	306,121	126,988	538,872	12,494	131,091	241,741	153,546
Travel.....	17,994	12,197	6,130	6,067	50,103	*427	23,172	4,045	22,459
Utilities.....	57,243	689,153	545,922	143,231	444,486	7,024	95,309	210,994	131,159
Home office business deduction.....	*4,460	*33,322	—	*33,322	*2,540	—	—	—	*2,540
Other business deductions.....	114,685	911,619	612,522	299,097	991,873	19,043	342,852	402,721	227,258
Net income ^{1, 2}	351,413	1,516,404	983,764	532,640	1,909,113	23,264	652,730	642,511	590,608
Returns with Schedule C-EZ:									
Number of returns.....	—	*426	—	*426	*5,970	—	*4,690	—	*1,280
Business receipts.....	—	*3,273	—	*3,273	*12,016	—	*9,113	—	*2,903
Total deductions.....	—	—	—	—	*5,614	—	*5,473	—	*141
Net income.....	—	*3,273	—	*3,273	*6,402	—	*3,640	—	*2,762

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Net income status, item	Wholesale and retail trade—Continued							
	Retail trade—Continued							
	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores	Liquor stores	Used merchandise and antique stores	Sporting goods and bicycle shops
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	101,958	86,554	138,646	49,157	8,324	15,688	115,413	41,725
Business receipts, total ¹.....	7,159,786	9,101,482	22,461,550	4,642,510	4,351,395	6,534,114	2,941,965	2,989,991
Income from sales and operations ¹	7,091,392	8,990,747	22,335,131	4,544,200	4,338,481	6,443,635	2,829,385	2,927,819
Other business income.....	68,394	110,735	126,419	98,310	12,913	90,478	112,580	62,171
Business deductions, total ^{1, 2}.....	6,782,232	8,768,629	21,619,447	4,381,694	3,973,001	6,351,245	2,883,118	2,895,258
Cost of sales and operations.....	4,316,765	5,517,787	9,740,084	2,265,700	3,271,150	5,261,446	1,651,590	2,110,904
Inventory, beginning of year.....	1,706,548	1,295,718	274,455	159,546	342,354	530,841	1,148,837	821,124
Cost of labor.....	47,542	272,525	610,069	*21,825	*23,632	*551	12,105	*4,595
Purchases.....	4,062,151	4,537,740	8,755,978	1,963,313	3,252,273	4,984,443	1,668,356	2,058,557
Materials and supplies.....	130,686	422,137	264,354	131,486	*5,069	*20,566	44,082	*2,371
Other costs.....	94,971	183,493	155,194	109,192	*12,339	*352,070	21,672	*5,099
Inventory, end of year.....	1,725,133	1,193,825	319,965	119,663	364,517	627,025	1,243,462	780,842
Advertising expenses.....	131,928	266,732	510,403	45,889	31,167	27,903	41,633	66,576
Bad debts from sales or services.....	8,211	28,439	2,529	*7,457	6,049	4,992	*4,860	*1,404
Car and truck expenses.....	93,592	194,885	95,255	28,066	16,112	16,427	119,015	23,217
Commissions.....	23,767	65,300	110,143	*3,063	*22,666	*7,339	26,410	17,534
Depletion.....	*1,262	*9	*388	--	--	--	*73	--
Depreciation.....	103,547	248,290	699,596	170,062	44,027	67,829	72,791	35,408
Employee benefit programs.....	1,834	14,366	23,684	*5,984	7,059	*8,728	*2,124	*486
Insurance.....	49,885	139,307	432,053	89,611	25,433	42,903	27,211	34,895
Legal and professional services.....	36,193	34,168	136,207	29,858	15,688	24,551	11,774	7,348
Meals and entertainment deducted.....	14,598	38,108	8,821	2,397	532	1,080	15,929	3,117
Mortgage interest.....	43,657	61,812	164,861	78,178	*3,160	51,153	31,052	19,528
Other interest paid on business indebtedness.....	34,332	89,215	204,396	27,286	13,183	15,150	28,079	22,344
Office expenses.....	45,424	62,389	53,904	7,434	14,088	10,227	23,939	6,766
Pension and profit-sharing plans.....	*1,505	*2,697	3,394	--	*3,668	*895	*1,680	*3,157
Rent on machinery and equipment.....	12,722	26,255	173,837	19,461	9,431	5,232	6,195	*5,785
Rent on business property.....	654,660	340,107	1,415,692	196,239	58,795	174,625	258,865	89,522
Repairs.....	60,904	65,135	371,983	77,698	16,155	35,462	34,103	10,592
Net salaries and wages.....	476,010	585,485	3,960,832	501,058	267,849	221,258	124,318	164,287
Taxes paid.....	126,009	232,109	975,065	228,478	35,652	120,130	57,869	58,173
Travel.....	55,084	64,149	25,270	3,131	3,472	*3,430	49,469	14,708
Utilities.....	146,510	218,510	1,120,004	237,576	36,094	118,124	75,173	44,521
Home office business deduction.....	*7,688	14,532	4,735	*2,328	--	--	*8,950	*264
Other business deductions.....	333,588	458,843	1,386,311	354,740	71,570	132,361	207,457	154,723
Net income less deficit ^{1, 2}.....	376,604	332,853	843,637	260,919	378,394	182,869	58,847	94,733
Net income ^{1, 2}	667,407	725,659	1,405,519	414,767	382,385	238,840	247,373	207,940
Deficit ²	290,803	392,805	561,881	153,848	*3,991	55,971	188,526	113,207

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Net income status, item	Wholesale and retail trade--Continued							
	Retail trade--Continued							
	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores	Liquor stores	Used merchandise and antique stores	Sporting goods and bicycle shops
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
BUSINESSES WITH NET INCOME								
Number of returns ¹	58,157	57,757	79,015	28,970	6,843	10,811	61,928	14,435
Business receipts, total ¹	5,356,924	6,893,868	17,687,232	3,261,063	4,175,815	4,650,062	2,341,362	2,274,494
Income from sales and operations ¹	5,329,879	6,813,403	17,601,067	3,178,004	4,163,179	4,562,693	2,229,865	2,214,174
Other business income.....	27,045	80,464	86,165	83,060	12,636	87,368	*111,497	*60,319
Business deductions, total ^{1, 2}	4,689,517	6,188,209	16,281,713	2,848,296	3,793,429	4,411,221	2,093,988	2,066,553
Cost of goods sold and operations.....	3,035,642	4,015,987	7,446,355	1,555,743	3,131,298	3,682,762	1,310,278	1,519,104
Inventory, beginning of year.....	860,760	633,870	155,306	70,465	316,594	351,961	715,945	562,980
Cost of labor.....	*14,133	263,498	468,378	*10,341	*23,632	*551	*10,048	*4,585
Purchases.....	2,956,341	3,262,862	6,729,083	1,424,622	3,113,670	3,641,812	1,295,413	1,525,001
Materials and supplies.....	16,957	377,503	163,687	*32,794	*3,490	*1,510	36,090	--
Other costs.....	50,291	134,820	113,122	93,096	*11,840	*110,596	*20,807	*1,916
Inventory, end of year.....	962,839	656,567	183,221	75,576	337,928	423,669	768,024	575,387
Advertising expenses.....	78,281	186,545	419,636	27,628	28,300	14,135	30,266	48,762
Bad debts from sales or services.....	5,589	2,665	1,975	*6,514	5,927	4,983	*4,823	*478
Car and truck expenses.....	74,076	139,649	73,529	15,203	15,924	8,808	55,078	19,192
Commissions.....	18,865	56,043	86,518	*3,057	*22,615	*389	17,788	*13,842
Depletion.....	*1,255	--	*343	--	--	--	*73	--
Depreciation.....	60,871	122,707	482,682	98,836	41,301	45,313	34,101	31,499
Employee benefit programs.....	*1,659	11,075	19,811	*2,130	6,827	*5,095	*2,120	*280
Insurance.....	33,213	90,500	321,712	58,666	24,688	30,315	17,324	28,526
Legal and professional services.....	24,987	21,267	94,354	20,213	14,725	15,809	7,226	4,381
Meals and entertainment deducted.....	11,297	34,474	6,298	*1,225	527	*479	6,708	*1,591
Mortgage interest.....	26,512	41,329	120,914	29,058	*3,160	30,544	22,136	*17,860
Other interest paid on business indebtedness.....	18,203	50,634	138,002	18,779	12,059	12,771	22,720	*8,290
Office expenses.....	25,703	40,660	39,819	4,251	13,815	7,185	11,104	5,107
Pension and profit-sharing plans.....	*1,505	*2,697	3,393	--	*3,668	*895	*1,680	*3,157
Rent on machinery and equipment.....	9,524	19,569	101,360	15,419	8,726	*3,963	*4,180	*1,089
Rent on business property.....	400,348	214,824	1,074,376	133,508	52,347	130,288	149,677	42,111
Repairs.....	37,251	50,704	279,967	51,912	15,142	21,067	21,897	6,471
Net salaries and wages.....	368,060	354,947	3,005,009	321,307	251,915	150,889	96,668	144,261
Taxes paid.....	75,449	176,510	774,727	146,608	33,735	81,385	43,256	52,985
Travel.....	40,149	53,847	17,468	*1,559	3,328	*706	22,428	6,964
Utilities.....	99,521	149,255	772,582	135,793	33,810	83,280	51,945	24,375
Home office business deduction.....	*7,258	*10,944	3,082	--	--	--	*863	--
Other business deductions.....	231,742	321,376	997,799	198,897	69,390	80,159	159,445	86,228
Net income ^{1, 2}	667,407	725,659	1,405,519	414,767	382,385	238,640	247,373	207,940
Returns with Schedule C-EZ:								
Number of returns.....	*3,839	--	*3,350	--	--	--	*1,280	--
Business receipts.....	*9,747	--	*8,870	--	--	--	*2,560	--
Total deductions.....	*2,558	--	--	--	--	--	*2,560	--
Net income.....	*7,189	--	*8,870	--	--	--	--	--

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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			Total	Finance, insurance and real estate				
	Retail trade—Continued				Total	Finance			Other financial services
	Sales by door-to-door telephone, etc.	Gift, novelty and souvenir shops	All other retail stores			Total	Credit agencies and mortgage bankers	Security commodity brokers and services	
(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)		
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	794,730	83,798	506,282	1,277,992	135,716	15,200	48,600	71,916	
Business receipts, total ¹.....	9,369,587	3,111,016	34,535,519	45,857,790	6,916,847	735,830	3,103,063	3,077,964	
Income from sales and operations ¹	8,969,152	2,977,825	33,936,128	44,147,535	6,678,140	732,618	2,971,754	2,973,769	
Other business income.....	400,435	133,191	599,391	1,710,255	238,707	3,212	131,309	104,186	
Business deductions, total ^{1, 2}.....	8,557,763	3,050,474	32,556,466	28,762,448	5,006,523	381,295	2,566,927	2,060,302	
Cost of sales and operations.....	4,360,552	1,775,564	21,873,560	4,383,662	1,301,863	*38,650	935,181	330,032	
Inventory, beginning of year.....	780,065	699,311	5,152,402	1,170,081	95,953	—	41,239	54,713	
Cost of labor.....	65,237	*89,488	542,714	148,709	*11,322	—	*1,132	*10,190	
Purchases.....	3,779,762	1,400,226	20,040,660	2,132,818	899,458	—	635,584	263,874	
Materials and supplies.....	371,432	336,115	811,085	100,306	*7,519	*812	*2,669	*4,039	
Other costs.....	182,745	29,495	636,942	2,175,740	379,061	*35,838	288,368	54,854	
Inventory, end of year.....	818,689	779,070	5,310,244	1,343,992	91,450	—	33,811	57,639	
Advertising expenses.....	158,803	60,696	551,920	1,088,613	83,458	10,664	16,816	55,979	
Bad debts from sales or services.....	28,688	2,285	60,787	208,685	105,055	*9,222	*5,170	90,663	
Car and truck expenses.....	941,070	74,622	695,699	3,107,459	278,183	28,479	92,769	156,935	
Commissions.....	299,994	40,574	317,595	2,831,800	518,468	60,886	210,072	247,509	
Depletion.....	*778	*13	567	13,971	5,983	*11	360	5,612	
Depreciation.....	197,544	104,165	705,171	1,112,269	97,916	17,736	24,608	55,572	
Employee benefit programs.....	*2,484	*1,694	42,442	97,243	9,302	*1,629	5,253	2,419	
Insurance.....	78,427	27,759	340,818	538,761	50,792	2,748	15,415	32,629	
Legal and professional services.....	42,049	14,435	136,105	589,647	120,207	13,933	49,910	56,365	
Meals and entertainment deducted.....	124,592	7,741	68,484	878,750	107,518	11,430	57,593	38,495	
Mortgage interest.....	22,999	28,780	157,966	625,387	62,549	10,880	10,595	41,075	
Other interest paid on business indebtedness....	55,830	27,796	225,703	659,348	231,673	1,928	123,513	106,232	
Office expenses.....	132,343	53,657	284,387	1,043,506	100,444	19,522	32,218	48,705	
Pension and profit-sharing plans.....	*386	*200	4,510	34,263	3,996	—	*2,755	*1,241	
Rent on machinery and equipment.....	48,071	10,999	137,514	315,152	48,594	*2,562	16,659	29,373	
Rent on business property.....	125,777	267,831	1,308,178	1,181,034	172,110	16,561	59,141	96,408	
Repairs.....	78,784	20,129	224,626	274,995	39,011	*13,912	2,666	22,433	
Net salaries and wages.....	131,548	164,790	1,886,036	2,067,712	200,821	*20,007	65,186	115,628	
Taxes paid.....	78,538	67,525	624,787	479,988	40,147	3,728	12,023	24,396	
Travel.....	228,201	37,306	197,004	555,414	72,853	2,771	34,116	35,966	
Utilities.....	167,099	66,560	766,698	1,020,617	97,833	7,832	26,168	63,833	
Home office business deduction.....	64,193	*20,242	43,310	152,134	28,683	*1,647	2,787	24,249	
Other business deductions.....	1,161,679	175,110	1,916,793	5,453,189	1,228,682	84,233	765,950	378,500	
Net income less deficit ^{1, 2}.....	812,236	60,542	1,979,248	17,097,512	1,905,419	354,527	536,135	1,014,757	
Net income ^{1, 2}	1,782,156	293,326	3,198,197	19,260,374	2,511,580	395,591	870,961	1,245,027	
Deficit ²	969,920	232,783	1,218,949	2,162,861	606,161	41,064	334,826	230,271	

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Net income status, item	Wholesale and retail trade—Continued			Finance, insurance and real estate				
	Retail trade—Continued			Total	Finance			
	Sales by door-to-door telephone, etc.	Gift, novelty and souvenir shops	All other retail stores		Total	Credit agencies and mortgage bankers	Security commodity brokers and services	Other financial services
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
BUSINESSES WITH NET INCOME								
Number of returns ¹	374,670	43,619	266,545	962,638	107,077	13,720	33,025	60,332
Business receipts, total ¹.....	7,005,186	1,876,760	26,115,248	41,724,702	5,991,803	713,800	2,546,914	2,731,089
Income from sales and operations ¹	6,729,433	1,743,607	25,623,801	40,190,455	5,784,145	711,411	2,417,129	2,655,605
Other business income.....	275,753	*133,154	491,448	1,534,247	207,658	2,389	129,785	75,484
Business deductions, total ^{1, 2}.....	5,223,030	1,583,435	22,917,152	22,461,857	3,480,274	318,209	1,675,955	1,486,110
Cost of goods sold and operations.....	2,831,759	953,658	15,811,415	3,282,099	846,800	*36,650	614,104	196,046
Inventory, beginning of year.....	357,489	352,640	3,339,134	710,352	35,122	--	*29,992	5,130
Cost of labor.....	57,169	*88,788	327,181	132,366	*11,236	--	*1,128	*10,108
Purchases.....	2,433,595	854,878	14,660,890	1,395,199	646,346	--	*479,765	166,581
Materials and supplies.....	275,606	40,922	481,735	80,297	*7,519	*812	*2,668	*4,039
Other costs.....	100,193	14,462	461,470	1,719,251	186,155	*35,838	130,557	19,760
Inventory, end of year.....	392,294	398,033	3,458,995	755,366	39,578	--	*30,006	*9,572
Advertising expenses.....	71,023	23,544	337,664	903,139	70,497	9,545	14,874	46,078
Bad debts from sales or services.....	13,797	*1,287	31,709	51,519	18,745	*4,931	*4,988	8,825
Car and truck expenses.....	527,983	40,233	436,923	2,521,771	248,457	25,321	78,045	145,091
Commissions.....	155,590	5,519	246,471	2,358,855	450,090	55,023	150,181	244,886
Depletion.....	*676	*13	*533	9,223	5,312	*11	164	*5,137
Depreciation.....	114,932	29,814	431,031	841,996	80,022	15,121	21,473	43,428
Employee benefit programs.....	*2,361	*1,107	32,385	83,121	5,874	*1,629	3,029	1,217
Insurance.....	58,194	13,479	246,554	430,774	35,072	2,585	9,087	23,400
Legal and professional services.....	25,363	6,968	91,258	373,342	65,111	8,159	27,732	29,220
Meals and entertainment deducted.....	69,971	4,268	45,099	743,470	84,486	10,998	42,355	31,133
Mortgage interest.....	13,727	*11,105	99,029	313,981	34,721	*10,359	6,734	17,629
Other interest paid on business indebtedness.....	27,940	7,828	143,523	317,563	48,361	1,803	20,879	25,679
Office expenses.....	62,488	39,657	171,425	858,784	87,670	16,845	25,428	45,397
Pension and profit-sharing plans.....	*2	*200	4,510	31,457	3,277	--	*2,246	*1,031
Rent on machinery and equipment.....	36,844	*7,486	108,023	272,879	38,128	*1,991	7,824	28,312
Rent on business property.....	89,485	141,184	824,419	967,012	134,381	14,338	36,240	83,803
Repairs.....	65,830	11,059	155,772	223,905	35,674	*13,751	2,150	19,774
Net salaries and wages.....	110,282	110,156	1,367,840	1,805,483	159,760	*20,007	53,001	86,752
Taxes paid.....	51,601	37,977	421,255	373,484	31,299	3,062	10,408	17,830
Travel.....	100,419	21,816	127,724	470,817	63,480	2,193	28,474	32,813
Utilities.....	94,557	32,278	480,377	835,644	79,045	6,734	16,195	56,116
Home office business deduction.....	45,028	*3,425	28,945	130,484	28,653	*1,647	2,779	24,226
Other business deductions.....	626,045	79,376	1,267,461	4,213,272	822,982	53,183	497,561	272,238
Net income ^{1, 2}.....	1,782,156	293,326	3,198,197	19,260,374	2,511,580	395,591	870,961	1,245,027
Returns with Schedule C-EZ:								
Number of returns.....	47,100	*1	12,830	95,788	4,809	*1,838	*11	2,959
Business receipts.....	118,298	*5	72,819	306,419	47,870	*44,229	*20	3,621
Total deductions.....	27,132	--	5,807	48,852	2,379	*2,324	*3	52
Net income.....	91,166	*5	67,012	257,568	45,491	*41,905	*17	3,569

Footnotes at end of table.

Sole Proprietorship Returns, 1992

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Finance, insurance and real estate—Continued						
	Insurance		Total	Operators and lessors	Real Estate		
	Insurance agents and brokers	Insurance services			Real estate agents and brokers	Subdividers and developers, except cemeteries	All other real estate
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	360,538	35,428	746,310	16,228	671,788	15,260	43,034
Business receipts, total¹.....	15,938,671	1,067,737	21,934,534	1,000,736	17,292,531	1,975,380	1,665,888
Income from sales and operations ¹	15,216,931	1,065,927	21,186,536	929,039	16,790,361	1,875,595	1,591,541
Other business income.....	721,740	1,810	747,998	71,697	502,170	99,785	74,347
Business deductions, total^{1, 2}.....	8,855,888	656,248	14,241,788	817,834	10,195,237	2,005,772	1,222,945
Cost of sales and operations.....	628,471	*21,577	2,431,752	61,308	1,010,567	1,177,190	182,687
Inventory, beginning of year.....	*4,274	*2,464	1,067,391	79,599	367,551	611,533	8,708
Cost of labor.....	*31,112	*3,028	103,247	*3,651	82,489	*14,493	*2,614
Purchases.....	37,508	*338	1,195,514	73,703	650,564	464,909	6,338
Materials and supplies.....	22,566	*5,103	65,117	*1,713	23,835	38,223	*1,346
Other costs.....	541,848	*11,833	1,242,998	30,238	341,180	703,252	168,328
Inventory, end of year.....	*8,838	*1,189	1,242,515	127,597	455,051	655,220	4,647
Advertising expenses.....	296,227	22,542	686,385	8,963	638,789	16,392	22,242
Bad debts from sales or services.....	23,156	*5,531	74,943	1,542	51,583	16,018	5,800
Car and truck expenses.....	1,015,191	89,140	1,724,944	23,967	1,583,766	22,231	94,980
Commissions.....	805,841	104,516	1,402,975	27,060	1,256,668	40,146	79,101
Depletion.....	2,493	*4	5,491	*3,260	1,335	496	*400
Depreciation.....	299,807	34,455	680,091	116,308	483,393	22,783	57,607
Employee benefit programs.....	70,241	*1,720	15,980	1,970	6,014	2,169	5,827
Insurance.....	236,998	13,503	237,468	22,414	169,988	13,915	31,151
Legal and professional services.....	100,230	12,304	356,906	15,050	219,391	82,121	40,344
Meals and entertainment deducted.....	373,898	23,862	373,471	4,883	349,972	3,854	14,762
Mortgage interest.....	99,892	*1,502	461,444	154,652	176,442	84,843	45,508
Other interest paid on business indebtedness.....	150,942	2,525	274,207	26,384	126,980	101,362	19,481
Office expenses.....	370,992	37,295	534,774	6,025	489,678	12,880	26,192
Pension and profit-sharing plans.....	21,383	*1,812	7,071	*119	5,573	*92	1,287
Rent on machinery and equipment.....	158,758	6,831	100,969	1,847	91,240	4,166	3,716
Rent on business property.....	486,485	26,168	496,271	45,741	406,999	8,221	35,310
Repairs.....	70,071	7,428	158,485	41,761	83,977	11,514	21,234
Net salaries and wages.....	1,240,381	76,138	550,371	48,121	289,243	70,354	142,653
Taxes paid.....	179,470	9,128	251,241	57,125	127,818	28,687	37,611
Travel.....	242,812	40,751	198,999	4,548	178,008	6,629	9,813
Utilities.....	395,659	23,729	503,396	50,466	391,058	14,332	47,540
Home office business deduction.....	53,801	*4,515	65,134	*890	49,226	*1,703	13,315
Other business deductions.....	1,515,564	88,313	2,620,629	93,426	1,960,885	263,635	282,683
Net income less deficit^{1, 2}.....	7,086,104	411,246	7,694,744	185,166	7,097,283	-30,695	442,989
Net income ^{1, 2}	7,407,829	440,616	8,900,348	245,348	7,843,386	309,128	502,486
Deficit ²	321,725	29,371	1,205,605	60,182	746,103	339,823	59,497

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Net income status, item	Finance, insurance and real estate—Continued						
	Insurance		Total	Real Estate			
	Insurance agents and brokers	Insurance services		Operators and lessors	Real estate agents and brokers	Subdividers and developers, except cemeteries	All other real estate
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
BUSINESSES WITH NET INCOME							
Number of returns ¹	290,619	28,200	536,742	10,961	477,127	9,784	38,870
Business receipts, total ¹	15,199,691	1,061,428	19,471,760	681,507	15,797,101	1,446,777	1,546,394
Income from sales and operations ¹	14,513,070	1,060,934	18,832,307	626,138	15,338,150	1,381,891	1,468,128
Other business income.....	686,622	*494	639,473	55,370	460,951	64,886	58,266
Business deductions, total ^{1, 2}	7,791,879	620,811	10,568,892	433,664	7,953,732	1,137,589	1,043,908
Cost of goods sold and operations.....	600,056	*9,822	1,825,421	32,303	838,181	779,301	175,636
Inventory, beginning of year.....	*1,727	*2,464	671,039	*57,229	329,112	281,537	*3,160
Cost of labor.....	*29,440	*3,028	88,662	*3,213	69,250	*13,701	*2,498
Purchases.....	17,853	*338	730,663	68,439	344,661	311,953	5,611
Materials and supplies.....	*16,381	*5,103	51,293	*954	22,954	*26,532	*853
Other costs.....	539,567	*78	993,451	*14,995	291,066	520,404	*166,966
Inventory, end of year.....	*4,912	*1,189	709,687	*112,527	218,862	374,826	*3,472
Advertising expenses.....	242,871	22,524	567,247	4,784	529,016	12,814	20,633
Bad debts from sales or services.....	14,098	*5,531	13,145	*268	8,240	*1,012	*3,625
Car and truck expenses.....	826,166	75,580	1,371,568	16,771	1,258,908	13,756	84,133
Commissions.....	662,486	104,228	1,142,050	10,475	1,039,574	20,772	77,229
Depletion.....	2,430	*4	1,477	*17	1,052	*7	*400
Depreciation.....	252,741	34,445	474,788	61,568	354,947	11,475	46,798
Employee benefit programs.....	66,819	*1,700	8,727	659	2,227	833	5,008
Insurance.....	215,634	12,027	168,042	11,458	121,922	8,050	26,612
Legal and professional services.....	83,387	11,631	213,233	7,971	164,928	15,909	24,426
Meals and entertainment deducted.....	328,659	23,734	306,591	3,642	287,630	2,175	13,144
Mortgage interest.....	71,743	*1,502	206,015	58,539	87,904	27,883	31,689
Other interest paid on business indebtedness.....	123,602	2,463	143,137	11,164	91,306	30,495	10,171
Office expenses.....	326,666	38,599	407,849	3,716	375,733	8,789	19,611
Pension and profit-sharing plans.....	20,271	*1,812	6,097	*107	4,739	*77	*1,174
Rent on machinery and equipment.....	155,926	6,752	72,073	1,411	65,646	2,255	2,762
Rent on business property.....	452,321	25,737	354,573	41,252	279,723	5,083	28,516
Repairs.....	63,511	7,313	117,406	27,615	67,410	4,730	17,650
Net salaries and wages.....	1,180,080	76,138	389,504	24,882	205,612	46,034	112,977
Taxes paid.....	167,142	8,930	166,114	27,894	91,395	13,753	33,072
Travel.....	212,568	40,717	154,062	2,779	142,445	3,073	5,755
Utilities.....	361,237	23,653	371,709	34,072	289,503	6,537	41,597
Home office business deduction.....	42,855	*4,515	54,460	*684	40,742	*1,493	11,562
Other business deductions.....	1,301,506	82,494	2,006,291	49,648	1,587,372	121,244	248,027
Net income ^{1, 2}	7,407,829	440,616	8,900,348	245,348	7,843,366	308,128	502,486
Returns with Schedule C-EZ:							
Number of returns.....	37,076	*1,818	52,085	*40	45,017	*34	6,994
Business receipts.....	80,400	*5,853	172,296	*16	133,451	*41	38,787
Total deductions.....	17,125	*960	28,387	*4	26,643	*39	1,701
Net income.....	63,275	*4,893	143,908	*12	106,808	*3	37,086

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Net income status, item	Services						
	Total	Hotels and other lodging places			Personal services		
		Total	Hotels, motels and tourist courts	Other lodging places	Total	Coin-operated laundry and dry cleaning	Other cleaning, including laundry, dry cleaning, etc.
(71)	(72)	(73)	(74)	(75)	(76)	(77)	
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	7,822,911	45,688	25,310	20,378	1,106,770	24,186	54,004
Business receipts, total ¹	259,526,265	4,702,303	4,029,788	672,516	24,482,120	1,599,951	3,051,530
Income from sales and operations ¹	255,141,247	4,827,280	3,957,379	669,901	24,014,842	1,596,788	3,037,760
Other business income.....	4,385,017	75,023	72,408	2,615	467,479	*3,165	13,769
Business deductions, total ^{1, 2}	166,420,045	4,655,639	4,017,255	638,384	17,863,066	1,474,760	2,505,587
Cost of sales and operations.....	37,165,770	486,434	454,121	32,313	4,207,623	300,233	467,345
Inventory, beginning of year.....	2,966,843	70,128	61,783	8,345	418,392	*24,064	11,902
Cost of labor.....	4,267,394	79,944	78,237	*1,707	851,345	*69,811	97,821
Purchases.....	21,301,119	288,622	266,703	21,919	1,903,278	70,506	142,534
Materials and supplies.....	5,318,899	24,639	24,521	*118	879,686	41,530	127,368
Other costs.....	6,236,715	90,874	84,296	*6,576	569,163	*118,392	97,596
Inventory, end of year.....	2,923,200	67,773	61,421	6,352	414,241	*24,069	9,676
Advertising expenses.....	2,694,703	106,035	96,106	9,929	397,968	7,289	107,704
Bad debts from sales or services.....	258,340	12,821	12,726	*94	28,073	*1,299	10,758
Car and truck expenses.....	8,549,141	55,758	36,394	19,364	893,767	16,133	115,957
Commissions.....	3,632,966	55,117	51,925	3,192	311,108	11,886	*20,494
Depletion.....	63,249	1,299	*1,284	*15	*668	*45	—
Depreciation.....	9,514,031	574,064	496,101	77,962	1,024,088	123,491	123,287
Employee benefit programs.....	587,546	12,155	12,132	*23	30,684	*1,549	4,172
Insurance.....	4,912,430	141,645	119,008	22,637	384,069	31,978	74,854
Legal and professional services.....	3,226,329	42,900	37,413	5,487	163,259	10,063	23,539
Meals and entertainment deducted.....	2,039,729	7,471	6,879	592	106,069	*1,930	2,328
Mortgage interest.....	1,895,595	489,189	418,320	70,850	119,095	14,019	12,739
Other interest paid on business indebtedness....	1,895,849	158,992	143,027	15,965	176,743	30,772	29,824
Office expenses.....	4,148,413	28,195	25,607	2,587	224,718	7,579	15,074
Pension and profit-sharing plans.....	402,167	1,690	1,690	—	5,181	*212	*689
Rent on machinery and equipment.....	1,641,858	16,278	16,003	276	231,623	18,359	32,786
Rent on business property.....	10,040,107	216,372	200,076	16,296	1,888,404	239,877	245,744
Repairs.....	2,582,193	222,988	187,974	35,015	334,497	51,809	57,387
Net salaries and wages.....	22,898,325	607,434	516,023	91,411	2,203,622	132,788	528,178
Taxes paid.....	4,524,738	282,285	248,018	34,267	492,828	37,125	84,639
Travel.....	3,017,625	26,103	24,875	1,229	177,897	*1,706	8,147
Utilities.....	6,053,017	459,698	393,728	65,971	1,134,387	297,599	173,846
Home office business deduction.....	1,926,547	*6,917	*1,784	*5,152	207,323	*658	*4,377
Other business deductions.....	32,325,592	637,561	516,062	121,498	3,060,163	136,362	360,021
Net income less deficit ^{1, 2}	93,144,225	46,258	11,948	34,309	6,623,627	129,641	545,943
Net income ^{1, 2}	99,932,590	491,595	383,667	107,928	7,414,973	167,908	626,790
Deficit ²	6,788,365	445,337	371,719	73,618	791,347	38,267	80,847

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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

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

Net income status, item	Services						
	Total	Hotels and other lodging places			Personal services		
		Total	Hotels, motels and tourist courts	Other lodging places	Total	Coin-operated laundry and dry cleaning	Other cleaning, including laundry, dry cleaning, etc.
(71)	(72)	(73)	(74)	(75)	(76)	(77)	
BUSINESSES WITH NET INCOME							
Number of returns ¹	6,114,502	24,797	12,683	12,114	852,254	17,910	43,951
Business receipts, total ¹	237,318,378	3,020,555	2,593,843	426,711	21,492,799	1,313,915	2,655,150
Income from sales and operations ¹	233,398,990	2,978,477	2,553,913	424,565	21,099,941	1,310,794	2,641,471
Other business income.....	3,919,388	42,077	39,931	*2,147	392,858	*3,121	*13,679
Business deductions, total ^{1, 2}	137,403,782	2,529,141	2,210,180	318,961	14,077,828	1,146,006	2,028,360
Cost of goods sold and operations.....	30,882,178	326,683	319,692	*6,991	3,616,073	286,598	317,046
Inventory, beginning of year.....	2,004,077	28,431	28,112	*320	327,497	*20,038	11,537
Cost of labor.....	3,403,274	62,408	62,408	--	722,612	*62,539	*13,938
Purchases.....	17,604,056	229,478	222,966	*6,512	1,670,311	*69,445	118,701
Materials and supplies.....	4,366,094	11,973	11,973	--	700,777	38,079	114,722
Other costs.....	5,440,335	20,995	20,573	*422	512,787	*118,390	67,392
Inventory, end of year.....	1,935,658	26,602	26,340	*263	317,911	*21,893	*9,245
Advertising expenses.....	2,066,831	50,306	48,134	2,172	278,804	6,487	58,503
Bad debts from sales or services.....	167,542	1,543	1,542	*1	20,912	*594	9,648
Car and truck expenses.....	7,028,168	38,967	26,475	12,492	698,610	15,050	106,781
Commissions.....	3,118,839	29,701	29,409	*292	236,017	11,730	*18,597
Depletion.....	56,000	*191	*176	*15	*623	--	--
Depreciation.....	7,023,667	268,597	243,811	24,786	733,884	74,563	96,976
Employee benefit programs.....	542,432	7,700	7,676	*23	25,171	*59	*3,895
Insurance.....	4,189,963	78,114	66,678	11,436	301,803	27,428	59,994
Legal and professional services.....	2,661,759	19,774	16,885	2,889	125,857	6,034	18,286
Meals and entertainment deducted.....	1,698,295	5,782	5,443	*339	73,524	*1,927	1,943
Mortgage interest.....	1,217,164	177,374	151,872	25,502	94,548	11,419	11,171
Other interest paid on business indebtedness.....	1,414,814	81,973	75,643	6,329	129,966	21,176	26,370
Office expenses.....	3,532,436	16,127	15,094	1,033	157,043	6,112	10,377
Pension and profit-sharing plans.....	393,687	*1,286	*1,286	--	4,589	*212	*699
Rent on machinery and equipment.....	1,322,041	8,113	8,080	*33	175,954	*16,555	31,463
Rent on business property.....	8,485,975	181,699	167,219	*14,480	1,399,481	160,443	206,711
Repairs.....	2,001,715	123,203	106,436	16,767	256,439	35,098	47,944
Net salaries and wages.....	20,316,840	327,697	272,329	55,368	1,778,632	100,912	476,061
Taxes paid.....	3,828,938	161,242	145,778	15,464	415,779	30,372	73,214
Travel.....	2,349,475	8,328	8,209	*119	122,912	*1,564	7,554
Utilities.....	4,865,947	272,146	240,365	31,781	898,912	229,367	144,469
Home office business deduction.....	1,608,175	*1,550	--	*1,550	147,872	*658	*3,836
Other business deductions.....	26,212,260	334,790	251,948	82,842	2,326,839	101,648	295,135
Net income ^{1, 2}	99,932,590	491,595	383,667	107,928	7,414,973	167,908	626,790
Returns with Schedule C-EZ:							
Number of returns.....	906,586	*3,844	--	*3,844	114,021	--	*2,560
Business receipts.....	3,015,226	*38,009	--	*38,009	423,381	--	*4,399
Total deductions.....	423,786	*6,257	--	*6,257	59,208	--	*1,687
Net income.....	2,591,440	*31,752	--	*31,752	364,173	--	*2,712

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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	Service—Continued							
	Personal services—Continued				Total	Business service		
	Photographic portrait studios	Beauty shops	Barber shops	All other personal services		Advertising, except direct mail	Janitorial and related services to buildings	All other business services
(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	67,723	347,438	61,841	551,579	1,974,209	76,722	381,660	1,515,827
Business receipts, total ¹	1,936,369	7,837,116	1,443,636	8,613,518	47,338,542	3,785,445	5,060,186	38,492,910
Income from sales and operations ¹	1,936,343	7,715,068	1,421,682	8,307,042	46,789,115	3,767,208	4,919,568	38,102,339
Other business income.....	*26	122,048	*21,974	306,476	549,427	18,237	140,618	390,571
Business deductions, total ^{1, 2}	1,603,786	5,659,031	803,989	5,815,912	32,900,712	3,017,336	3,273,113	26,610,263
Cost of sales and operations.....	457,219	1,221,690	94,729	1,666,407	11,073,707	1,537,814	390,878	9,145,014
Inventory, beginning of year.....	24,981	112,592	*10,859	233,993	838,363	*11,327	*3,209	823,827
Cost of labor.....	*70,189	381,425	*36,044	196,256	1,032,632	*80,297	174,287	778,048
Purchases.....	168,445	475,354	47,012	999,427	6,125,763	757,212	41,732	5,326,820
Materials and supplies.....	82,169	329,642	*13,756	285,220	1,443,352	169,112	120,430	1,153,810
Other costs.....	134,337	39,935	*1,660	177,244	2,368,102	528,869	53,603	1,785,631
Inventory, end of year.....	22,902	117,260	*14,602	225,733	734,506	*9,003	*2,382	723,121
Advertising expenses.....	44,822	108,443	21,303	108,407	469,768	27,119	36,990	405,659
Bad debts from sales or services.....	*1,970	3,089	*26	10,931	75,642	*749	*6,492	68,401
Car and truck expenses.....	91,802	125,323	21,592	522,960	2,488,997	180,449	449,181	1,859,367
Commissions.....	16,539	130,753	*49,697	81,739	969,787	98,416	53,982	817,389
Depletion.....	—	*92	*525	*6	32,326	*512	—	31,814
Depreciation.....	121,054	202,591	39,290	414,375	1,882,624	88,199	171,164	1,623,262
Employee benefit programs.....	*135	10,233	*4,484	10,111	51,820	*1,462	5,045	45,313
Insurance.....	23,889	92,417	18,029	142,901	685,234	30,042	134,951	520,241
Legal and professional services.....	6,709	49,671	7,902	65,375	603,634	25,800	29,615	548,219
Meals and entertainment deducted.....	8,496	18,867	7,517	66,929	365,945	56,034	12,830	297,082
Mortgage interest.....	*6,448	43,043	14,452	28,394	184,860	*8,184	10,937	165,739
Other interest paid on business indebtedness.....	8,526	53,195	*1,304	53,122	319,285	18,561	28,170	272,555
Office expenses.....	52,654	46,887	8,938	93,585	642,363	44,496	34,816	563,051
Pension and profit-sharing plans.....	*609	*616	—	*3,045	14,369	*1,385	*102	12,882
Rent on machinery and equipment.....	13,198	75,262	*30,790	61,228	323,451	8,451	22,448	292,551
Rent on business property.....	111,504	953,289	101,820	236,171	975,191	114,824	44,119	816,248
Repairs.....	20,523	94,553	14,125	96,100	517,447	19,707	73,569	424,171
Net salaries and wages.....	55,556	883,856	148,848	454,397	2,782,818	117,367	652,832	2,012,619
Taxes paid.....	37,983	176,754	31,051	125,276	575,791	24,736	62,136	488,918
Travel.....	30,147	34,201	*1,512	102,183	558,572	39,558	6,941	512,073
Utilities.....	51,548	360,694	61,036	189,665	831,664	71,176	55,620	704,868
Home office business deduction.....	34,530	36,676	*1,575	129,506	452,162	39,586	34,400	378,175
Other business deductions.....	405,202	915,001	119,470	1,124,107	5,897,975	457,795	926,079	4,514,101
Net income less deficit ^{1, 2}	332,583	2,178,085	639,647	2,797,728	14,441,221	768,109	1,787,073	11,886,039
Net income ^{1, 2}	440,985	2,304,748	646,667	3,227,875	15,673,854	804,017	1,846,903	13,022,934
Deficit ²	108,402	126,663	*7,020	430,147	1,232,633	35,908	59,830	1,136,896

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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	Service—Continued							
	Personal services—Continued				Business service			
	Photographic portrait studios	Beauty shops	Barber shops	All other personal services	Total	Advertising, except direct mail	Janitorial and related services to buildings	All other business services
(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	
BUSINESSES WITH NET INCOME								
Number of returns ¹	38,567	301,085	58,651	394,091	1,618,263	60,524	348,570	1,211,168
Business receipts, total ¹	1,641,098	6,969,788	1,384,017	7,528,833	43,563,313	3,278,731	4,741,674	35,544,909
Income from sales and operations ¹	1,641,097	6,852,264	1,362,042	7,292,272	43,060,283	3,260,410	4,601,056	35,198,817
Other business income.....	*1	117,522	*21,974	236,561	503,030	*16,320	140,617	346,092
Business deductions, total ^{1, 2}	1,200,113	4,665,038	737,350	4,300,962	27,890,995	2,472,714	2,894,771	22,523,511
Cost of goods sold and operations.....	400,099	1,074,041	93,802	1,444,487	9,780,812	1,328,026	304,898	8,150,089
Inventory, beginning of year.....	*7,471	100,977	*10,859	176,614	595,449	*8,889	*3,209	583,352
Cost of labor.....	*64,875	369,553	*38,044	175,883	818,242	*80,297	126,435	611,510
Purchases.....	*155,249	377,903	45,626	903,387	5,538,384	702,890	40,122	4,795,373
Materials and supplies.....	*49,847	288,631	*13,756	185,743	1,173,180	130,880	84,270	958,031
Other costs.....	*129,567	39,609	*1,880	156,169	2,173,665	411,642	53,045	1,708,978
Inventory, end of year.....	*8,709	102,633	*14,142	163,290	518,108	*8,572	*2,382	507,154
Advertising expenses.....	34,897	86,478	20,306	72,132	365,437	25,905	33,245	306,286
Bad debts from sales or services.....	*1,964	2,550	*26	6,130	57,872	*345	*6,152	51,375
Car and truck expenses.....	51,734	100,452	12,713	411,879	2,091,298	133,439	392,130	1,565,729
Commissions.....	*15,471	70,506	*49,697	70,015	882,000	92,191	53,770	738,039
Depletion.....	—	*92	*525	*8	31,604	—	—	31,604
Depreciation.....	80,852	158,877	26,382	296,233	1,376,422	64,598	139,113	1,172,711
Employee benefit programs.....	*135	10,180	*4,484	6,418	45,827	*1,462	*5,027	39,138
Insurance.....	16,744	69,351	14,420	113,866	579,406	25,352	115,569	438,485
Legal and professional services.....	5,042	41,787	7,685	47,023	490,806	20,405	26,146	444,054
Meals and entertainment deducted.....	5,414	17,068	*4,084	43,108	298,854	40,392	9,391	248,870
Mortgage interest.....	*3,533	38,563	13,720	16,142	107,056	*1,133	10,672	95,251
Other interest paid on business indebtedness.....	*6,472	40,873	*1,304	33,770	247,469	11,698	21,377	214,395
Office expenses.....	32,988	38,143	8,813	60,610	502,983	32,650	29,610	440,722
Pension and profit-sharing plans.....	*609	*232	—	*2,837	14,297	*1,385	*102	12,810
Rent on machinery and equipment.....	*10,215	54,618	*30,773	32,330	253,829	7,695	17,521	228,612
Rent on business property.....	97,885	729,984	92,778	111,680	827,580	83,518	27,891	716,171
Repairs.....	13,061	69,554	13,348	77,438	413,531	14,822	68,060	330,630
Net salaries and wages.....	*50,434	735,785	*133,277	282,163	2,537,269	93,196	645,068	1,799,005
Taxes paid.....	28,243	147,549	29,061	107,339	490,414	18,932	57,511	413,971
Travel.....	24,818	29,138	*586	59,251	435,299	32,598	6,348	396,353
Utilities.....	33,859	290,480	57,873	142,863	670,899	50,062	46,964	573,873
Home office business deduction.....	*20,022	33,773	*1,575	88,008	377,890	27,226	29,817	320,846
Other business deductions.....	262,898	803,130	116,164	747,864	4,888,676	362,773	818,755	3,707,148
Net income ^{1, 2}	440,985	2,304,748	646,667	3,227,875	15,673,854	804,017	1,846,903	13,022,934
Returns with Schedule C-EZ:								
Number of returns.....	*2,382	27,707	*4,690	76,682	293,625	*7,350	62,350	223,924
Business receipts.....	*3,745	106,546	*7,076	301,616	934,122	*11,563	212,566	709,993
Total deductions.....	*2,722	21,834	*3,975	28,969	125,280	*4,914	29,814	90,552
Net income.....	*1,023	84,711	*3,100	272,827	808,841	*6,649	182,751	619,441

Footnotes at end of table.

Sole Proprietorship Returns, 1992

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Services—Continued						
	Automotive repair and services			Miscellaneous repair services	Amusement and recreation services, including motion pictures		
	Total	Automotive repair shops	All other automotive services		Total	Entertainers, producers, agents and related services	All other amusement and recreation services
(86)	(87)	(88)	(89)	(90)	(91)	(92)	
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	367,759	281,411	86,348	223,432	679,980	377,229	302,751
Business receipts, total ¹	22,296,189	18,182,204	4,115,985	8,278,975	15,059,926	7,007,293	8,052,633
Income from sales and operations ¹	22,058,544	18,046,384	4,012,160	8,171,695	14,808,240	6,719,105	7,889,135
Other business income.....	239,645	135,820	103,825	107,280	451,685	288,188	163,496
Business deductions, total ^{1, 2}	20,342,592	16,756,849	3,585,744	6,787,194	10,964,960	3,942,075	7,022,885
Cost of sales and operations.....	10,041,346	8,624,797	1,416,549	3,456,199	1,678,880	183,126	1,495,754
Inventory, beginning of year.....	763,065	672,434	90,630	256,289	298,729	44,836	253,894
Cost of labor.....	930,130	807,487	122,643	169,105	1,189,311	47,117	1,142,194
Purchases.....	7,337,760	6,286,456	1,051,304	2,576,632	1,189,311	47,117	78,119
Materials and supplies.....	1,231,373	1,155,777	75,597	489,234	99,180	23,061	189,833
Other costs.....	620,051	432,360	187,691	197,873	317,920	46,514	271,406
Inventory, end of year.....	841,032	729,717	111,316	232,935	317,920	46,514	160,018
Advertising expenses.....	264,818	236,239	28,579	97,937	258,382	88,364	9,970
Bad debts from sales or services.....	27,632	16,407	11,226	10,291	11,263	1,282	296,813
Car and truck expenses.....	467,163	314,015	153,149	444,726	653,041	354,229	275,975
Commissions.....	89,441	70,631	18,810	71,003	590,691	314,715	551
Depletion.....	*4,857	*1,794	*3,062	*1	688	137	735,036
Depreciation.....	1,001,359	697,767	303,592	274,220	1,119,607	384,571	18,101
Employee benefit programs.....	39,687	35,430	4,257	4,710	21,269	3,169	146,158
Insurance.....	592,728	411,748	180,980	142,790	191,932	45,774	83,687
Legal and professional services.....	158,044	124,319	33,724	51,607	253,086	169,399	81,566
Meals and entertainment deducted.....	42,160	29,651	12,509	27,522	252,104	170,538	117,024
Mortgage interest.....	159,805	119,481	40,325	75,882	126,898	9,874	68,762
Other interest paid on business indebtedness.....	226,415	166,695	59,720	62,604	97,112	28,350	71,082
Office expenses.....	157,584	124,034	33,549	59,574	161,551	90,469	1,827
Pension and profit-sharing plans.....	*1,722	*1,433	*289	*74	3,973	2,146	62,993
Rent on machinery and equipment.....	147,492	128,767	18,725	67,549	92,966	29,973	549,000
Rent on business property.....	832,061	709,123	122,938	282,517	687,427	138,427	163,459
Repairs.....	314,534	172,774	141,760	85,426	215,853	52,394	525,588
Net salaries and wages.....	2,182,126	1,825,371	356,755	392,965	625,358	99,770	171,339
Taxes paid.....	658,756	539,297	119,459	146,557	202,389	31,050	151,273
Travel.....	30,071	23,683	6,388	44,299	413,632	262,359	218,167
Utilities.....	607,388	500,355	107,032	294,153	329,368	111,201	36,290
Home office business deduction.....	15,405	6,282	*9,123	25,406	126,655	90,366	1,569,721
Other business deductions.....	2,256,565	1,858,736	397,829	658,218	2,823,100	1,253,379	1,036,161
Net income less deficit ^{1, 2}	1,949,822	1,419,824	530,098	1,491,781	4,101,410	3,065,249	1,844,593
Net income ^{1, 2}	2,587,838	1,965,596	622,242	1,628,547	5,513,755	3,669,162	808,433
Deficit ²	637,916	545,772	92,144	136,766	1,412,345	603,913	

Footnotes at end of table.

Sole Proprietorship Returns, 1992

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Services—Continued						
	Automotive repair and services			Miscellaneous repair services	Amusement and recreation services, including motion pictures		
	Total	Automotive repair shops	All other automotive services		Total	Entertainers, producers, agents and related services	All other amusement and recreation services
(86)	(87)	(88)	(89)	(90)	(91)	(92)	
BUSINESSES WITH NET INCOME							
Number of returns ¹	276,414	207,716	68,698	173,569	443,469	256,188	187,271
Business receipts, total ¹	17,266,661	14,145,895	3,120,766	7,357,178	12,483,650	6,383,698	6,099,952
Income from sales and operations ¹	17,052,636	14,034,611	3,018,025	7,264,856	12,154,756	6,135,392	6,019,365
Other business income.....	214,025	111,284	102,741	92,321	328,893	248,306	80,587
Business deductions, total ^{1, 2}	14,678,743	12,180,299	2,498,444	5,728,631	6,969,925	2,714,520	4,255,405
Cost of goods sold and operations.....	7,392,382	6,468,627	923,756	3,001,902	1,079,440	141,908	937,532
Inventory, beginning of year.....	427,036	378,748	48,288	171,355	221,612	8,796	212,816
Cost of labor.....	632,164	551,795	*80,369	132,328	67,811	9,362	58,449
Purchases.....	5,461,998	4,693,120	768,878	2,259,253	796,616	32,782	763,834
Materials and supplies.....	943,028	883,600	*59,429	427,806	44,592	15,781	28,810
Other costs.....	398,911	382,109	16,803	164,340	190,462	85,438	105,025
Inventory, end of year.....	470,756	420,745	50,011	153,180	241,653	10,250	231,403
Advertising expenses.....	161,934	136,235	25,698	78,496	160,573	72,757	87,816
Bad debts from sales or services.....	15,703	10,127	5,575	6,770	4,378	1,163	3,215
Car and truck expenses.....	368,628	236,234	132,394	363,901	417,960	227,660	190,200
Commissions.....	60,524	42,818	17,706	66,147	448,716	283,295	185,421
Depletion.....	*4,804	*1,794	*3,010	—	265	*130	135
Depreciation.....	631,455	455,063	178,392	214,718	599,291	217,523	381,768
Employee benefit programs.....	36,236	31,978	4,257	*4,479	17,426	3,099	14,328
Insurance.....	417,604	311,265	106,339	123,530	106,687	31,198	75,489
Legal and professional services.....	123,313	100,102	23,211	40,291	189,216	133,297	55,919
Meals and entertainment deducted.....	30,973	19,007	11,966	25,395	184,474	130,047	54,427
Mortgage interest.....	121,174	89,949	31,226	68,219	51,460	2,379	49,081
Other interest paid on business indebtedness.....	136,932	109,913	27,019	43,996	44,498	19,672	24,826
Office expenses.....	116,993	92,165	24,828	45,975	110,470	57,143	53,327
Pension and profit-sharing plans.....	*1,495	*1,206	*289	*74	3,625	2,133	1,492
Rent on machinery and equipment.....	107,036	95,991	11,045	65,299	53,878	18,663	35,215
Rent on business property.....	630,583	518,520	112,063	214,474	458,819	79,596	379,223
Repairs.....	244,291	125,738	118,552	62,203	117,572	32,304	85,268
Net salaries and wages.....	1,618,147	1,349,987	268,160	314,881	487,131	95,102	392,029
Taxes paid.....	484,726	401,163	83,563	113,415	145,025	26,148	118,877
Travel.....	23,182	17,603	5,579	43,769	268,620	178,784	89,835
Utilities.....	424,633	347,627	77,006	248,398	209,255	78,228	131,026
Home office business deduction.....	*10,740	*5,285	*5,455	19,364	105,324	72,308	33,016
Other business deductions.....	1,494,058	1,196,117	297,941	551,973	1,678,200	812,992	865,209
Net income ^{1, 2}	2,587,838	1,965,596	622,242	1,628,547	5,513,755	3,669,162	1,844,593
Returns with Schedule C-EZ:							
Number of returns.....	25,243	19,023	*6,220	13,130	59,101	30,551	28,550
Business receipts.....	67,788	36,482	*31,306	29,423	124,176	57,037	67,139
Total deductions.....	23,433	18,019	*5,414	10,962	27,735	17,003	10,732
Net income.....	44,354	18,463	*25,891	18,461	96,442	40,035	56,407

Footnotes at end of table.

Sole Proprietorship Returns, 1992

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Services—Continued									Nature of business not allocable
	Medical and health services				Legal services	Educational services	Accounting, auditing, and bookkeeping	Counseling, except health	Other services	
	Total	Offices of physicians	Offices of dentists	All other medical and health services						
(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	
BUSINESSES WITH AND WITHOUT NET INCOME										
Number of returns ¹	765,069	192,545	96,746	475,778	280,946	221,717	307,216	58,236	1,591,888	232,247
Business receipts, total ¹	70,355,493	29,814,553	19,524,152	21,016,788	23,576,336	2,141,137	7,158,444	1,938,487	32,196,311	3,256,366
Income from sales and operations ¹	69,467,158	29,225,535	19,448,685	20,792,938	23,009,225	2,100,256	7,123,778	1,934,831	31,236,483	3,214,407
Other business income.....	888,336	589,018	75,468	223,850	567,111	40,881	34,667	*3,656	959,828	41,959
Business deductions, total ^{1, 2}	37,920,259	13,057,460	12,450,622	12,412,178	12,408,530	1,423,353	4,205,635	959,386	15,990,718	2,071,156
Cost of sales and operations.....	3,716,338	640,629	1,364,370	1,711,339	598,630	110,122	164,572	53,601	1,578,318	1,028,738
Inventory, beginning of year.....	93,542	23,207	2,183	68,152	28,404	21,010	*4,440	*45,777	128,703	*88,088
Cost of labor.....	643,657	116,689	295,114	231,854	54,923	63,476	91,552	*13,622	554,911	551,164
Purchases.....	1,079,155	61,980	135,489	881,686	77,037	32,535	12,447	*757	143,595	92,107
Materials and supplies.....	947,997	144,591	432,045	371,360	12,103	*18,657	38,339	*20,453	484,531	227,350
Other costs.....	1,069,579	321,202	502,096	246,282	457,360	25,991	*2,255	*27,122	110,633	88,629
Inventory, end of year.....	117,593	27,040	2,557	87,996	31,198	34,972	69,634	20,021	162,421	14,405
Advertising expenses.....	501,938	100,468	145,631	255,839	310,809	*2,072	*12,831	--	38,561	*17,469
Bad debts from sales or services.....	27,586	6,798	5,994	14,794	11,568	102,127	306,957	64,455	1,595,116	111,668
Car and truck expenses.....	1,029,997	346,281	124,488	559,227	447,036	292,035	70,760	4,539	329,451	8,487
Commissions.....	808,829	175,772	383,870	249,187	292,035	4,850	*577	*15	12,625	*3,948
Depletion.....	5,341	408	*2,417	2,517	4,850	80,837	313,098	53,128	876,942	69,165
Depreciation.....	1,831,126	594,995	614,666	621,464	482,938	80,485	*2,369	35,598	*2,876	64,728
Employee benefit programs.....	241,163	103,445	73,777	63,941	80,485	24,956	104,576	17,844	279,185	27,272
Insurance.....	1,931,531	1,068,885	400,807	461,839	415,939	25,011	53,258	41,239	599,072	15,410
Legal and professional services.....	838,670	388,173	197,866	252,630	396,548	26,320	63,961	30,110	501,920	15,957
Meals and entertainment deducted.....	342,666	124,565	77,021	141,079	273,481	111,213	*15,500	33,237	*3,468	141,526
Mortgage interest.....	434,941	108,459	141,649	184,833	111,213	12,195	87,421	7,251	147,147	8,533
Other interest paid on business indebtedness.....	466,142	110,791	192,153	163,198	134,543	35,818	229,581	54,527	546,646	78,016
Office expenses.....	1,366,643	491,979	429,051	445,614	641,214	79	4,903	*1,267	31,165	*819
Pension and profit-sharing plans.....	283,469	147,950	104,466	31,053	54,276	14,933	61,511	11,341	182,174	18,050
Rent on machinery and equipment.....	366,196	160,891	81,111	124,193	126,345	91,580	383,604	110,839	578,819	41,773
Rent on business property.....	2,895,212	1,080,098	832,353	982,761	1,098,081	25,009	72,337	9,705	181,502	25,426
Repairs.....	478,982	128,548	166,506	183,928	123,912	151,058	828,842	83,412	1,508,476	101,886
Net salaries and wages.....	8,763,023	2,947,631	3,490,524	2,324,869	2,769,190	27,609	111,595	14,218	304,432	23,080
Taxes paid.....	1,337,387	449,368	504,387	383,633	370,890	57,000	80,987	37,137	993,040	39,198
Travel.....	408,664	151,987	71,327	185,350	190,223	43,575	161,860	44,854	519,478	34,450
Utilities.....	1,138,226	353,276	318,783	466,167	488,366	40,642	58,671	41,974	797,364	7,155
Home office business deduction.....	112,317	29,712	*8,042	74,563	41,712	406,173	908,196	247,558	3,954,421	339,379
Other business deductions.....	8,536,885	3,339,206	2,719,295	2,478,384	2,938,777	717,748	2,952,810	979,101	16,206,624	1,185,580
Net income less deficit ^{1, 2}	32,449,802	16,758,876	7,073,531	8,617,395	11,183,922	788,147	3,057,492	1,013,521	17,346,663	1,325,158
Net income ^{1, 2}	32,943,039	16,977,373	7,130,025	8,835,641	11,473,166	70,398	104,682	34,420	1,140,039	139,578
Deficit ²	493,238	218,497	56,494	218,246	289,244					

Footnotes at end of table.

Sole Proprietorship Returns, 1992

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									
	Medical and health services				Legal services	Educational services	Accounting, auditing, and bookkeeping	Counseling, except health	Other services	Nature of business not allocable
	Total	Offices of physicians	Offices of dentists	All other medical and health services						
(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	
BUSINESSES WITH NET INCOME										
Number of returns ¹	675,967	167,898	91,836	416,234	243,398	182,937	271,785	49,354	1,302,324	182,156
Business receipts, total ¹	68,282,025	29,280,546	19,428,298	19,573,181	23,096,037	1,648,887	6,948,442	1,885,870	30,273,982	2,643,548
Income from sales and operations ¹	67,422,338	28,695,852	19,353,215	19,373,270	22,544,621	1,608,282	6,920,919	1,882,330	29,409,550	2,602,764
Other business income.....	859,687	584,693	75,083	199,910	550,416	40,605	27,523	*3,540	864,412	40,784
Business deductions, total ^{1, 2}	35,340,933	12,304,914	12,298,273	10,737,746	11,635,841	880,740	3,890,951	872,349	12,927,705	1,318,390
Cost of goods sold and operations.....	3,406,044	617,150	1,361,126	1,427,769	575,714	53,175	151,163	53,414	1,445,377	638,038
Inventory, beginning of year.....	72,004	9,395	2,183	60,428	27,727	*3,032	*2,211	*45,777	81,945	*4,612
Cost of labor.....	537,493	116,653	294,008	126,832	53,489	*412	20,049	*114	356,152	*82,530
Purchases.....	949,742	58,097	134,570	757,075	65,352	34,835	88,300	*13,435	496,351	414,966
Materials and supplies.....	926,193	143,349	432,006	350,839	12,102	*5,784	*12,023	*757	107,878	*63,817
Other costs.....	1,010,804	299,766	500,916	210,121	448,048	*10,796	29,719	*20,453	459,356	82,666
Inventory, end of year.....	90,182	10,111	2,557	77,524	31,003	*1,684	*1,140	*27,122	56,305	*10,554
Advertising expenses.....	463,587	96,446	142,721	224,420	291,428	17,777	66,226	14,400	117,863	11,320
Bad debts from sales or services.....	16,507	6,798	5,994	3,715	9,339	*1,927	*12,831	—	19,761	*8,340
Car and truck expenses.....	921,168	318,691	114,575	487,902	411,310	78,031	280,487	58,041	1,299,867	86,510
Commissions.....	720,723	160,603	383,013	177,107	284,801	63,608	40,205	4,533	281,862	8,276
Depreciation.....	4,573	407	*2,417	1,749	3,134	*577	*15	—	10,214	*3,311
Depreciation.....	1,739,754	578,603	609,614	551,537	448,258	46,388	283,925	42,696	638,280	45,752
Employee benefit programs.....	236,402	102,974	73,548	59,880	69,886	*1,902	35,275	*2,876	59,454	*868
Insurance.....	1,835,777	1,032,123	397,164	406,490	402,235	9,821	95,985	17,805	221,397	16,954
Legal and professional services.....	759,917	351,452	198,825	211,640	370,404	20,533	37,438	37,438	434,074	8,129
Meals and entertainment deducted.....	309,782	118,163	75,580	116,039	251,153	20,578	58,123	27,834	412,024	9,151
Mortgage interest.....	372,472	104,834	140,820	126,817	87,082	*8,474	29,755	*3,468	96,082	*14,296
Other interest paid on business indebtedness.....	439,564	104,290	188,722	146,552	105,878	5,977	79,134	7,035	92,392	5,746
Office expenses.....	1,292,855	466,014	427,159	399,682	589,442	19,761	200,972	51,303	428,512	68,456
Pension and profit-sharing plans.....	280,384	147,887	104,457	28,040	53,563	*79	4,903	*1,287	28,125	*243
Rent on machinery and equipment.....	342,727	151,876	81,072	109,779	120,091	3,240	57,064	11,087	123,724	9,811
Rent on business property.....	2,743,026	1,020,476	822,408	900,142	1,058,007	45,910	366,109	103,790	458,498	22,284
Repairs.....	442,401	124,714	164,569	153,118	114,042	14,378	55,310	8,267	150,078	11,437
Net salaries and wages.....	8,442,444	2,887,858	3,470,069	2,084,517	2,649,769	90,293	809,318	83,343	1,177,917	69,509
Taxes paid.....	1,280,670	439,593	494,674	346,404	351,790	15,794	104,677	13,805	251,601	9,424
Travel.....	336,447	133,075	81,854	141,518	172,158	44,844	77,539	32,657	783,719	25,109
Utilities.....	1,045,832	342,825	314,887	388,120	468,067	23,050	152,877	41,506	410,351	15,362
Home office business deduction.....	94,986	16,985	*8,042	69,958	39,773	28,136	49,251	37,930	695,359	*6,419
Other business deductions.....	7,755,911	2,973,939	2,656,896	2,125,076	2,707,028	224,458	811,308	214,033	3,224,985	210,884
Net income ^{1, 2}	32,943,039	16,977,373	7,130,025	8,835,641	11,473,166	788,147	3,057,492	1,013,521	17,346,663	1,325,158
Returns with Schedule C-EZ:										
Number of returns.....	99,751	15,145	*51	84,555	8,853	50,824	62,157	*7,277	168,762	39,757
Business receipts.....	446,309	72,780	*183	373,346	45,340	140,215	163,390	*20,169	582,904	111,760
Total deductions.....	56,988	7,146	*68	49,774	3,470	22,058	18,185	*4,021	66,188	12,760
Net income.....	389,321	65,634	*115	323,572	41,871	118,157	145,205	*16,148	516,716	99,000

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

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

* Estimate should be used with caution because of the small number of sample returns on which it is based.
 NOTE: Detail may not add to totals because of rounding.