

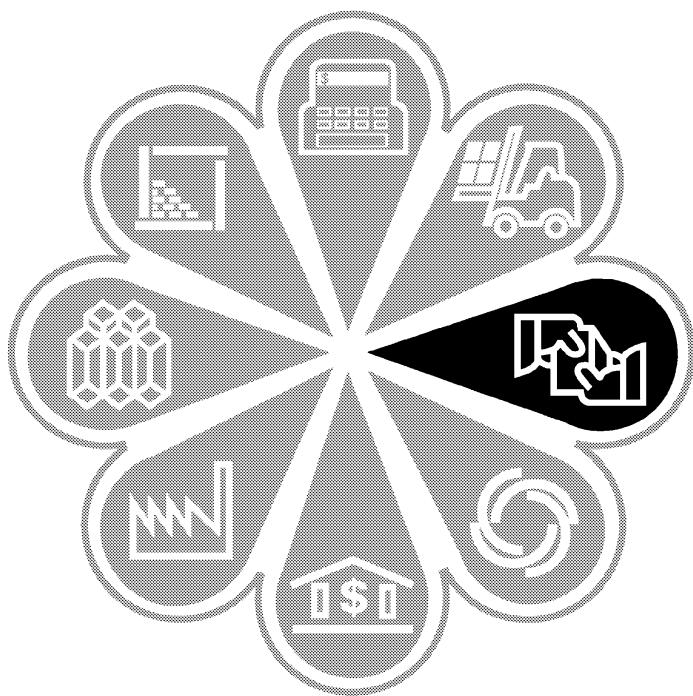
1992

Census of Service Industries

SC92-S-2

SUBJECT SERIES

Capital Expenditures, Depreciable Assets, and Operating Expenses



Acknowledgments

Many persons participated in the various activities of the 1992 Assets and Expenditures Survey. The overall planning and review of the census operations were performed by the staff of the Office of the Assistant Director for Economic and Agriculture Censuses.

This report was prepared in the Agriculture and Financial Statistics Division. **Bobby E. Russell**, Assistant Chief for Census Programs, Services Division, and **Ruth A. Runyan**, Assistant Chief for Financial Statistics, Agriculture and Financial Statistics Division, were responsible for the overall planning, management, and coordination of the assets and expenditures survey. Planning and implementation were under the direction of **Dennis L. Shoemaker**, Economic Planning and Coordination Division, and **Eddie J. Salyers**, Chief, Company Statistics Branch, Agriculture and Financial Statistics Division. Forms design, processing and tabulation procedures, and text were developed by **Sheldon G. Ziman**, assisted by **Mary Burke Dollar**, **John P. Seabold**, **Edward A. Cottrill**, **Amy Peregoy**, **Traci Gillespie-Brown** and **Tammy Anderson**.

Shirin A. Ahmed and **John Guest**, Economic Planning and Coordination Division, provided valuable assistance in coordinating the current survey interface. Sample design and statistical methodology were developed under the general direction of **Howard Hogan**, Assistance Chief for Research and Methodology, Services Division. Estimation and variance methodology was under the supervision of **Patrick Cantwell**, Chief, Program Research and Development Branch, assisted by **Timothy Braam**.

Coordination of data collection efforts was under the direction of **Judith N. Petty**, Chief, Data Preparation Division, assisted by **Kenny Miller**, **Carlene Bottorff**, and **Michael Lutz**.

The computer processing systems were developed and coordinated in the Economic Statistical Methods and Programming Division, **Charles P. Pautler, Jr.**, Chief. **H. Ray Dennis**, and **Sarah W. Baumgardner**, Assistant Chiefs were responsible for design and implementation of the computer systems. The computer programs were prepared under the supervision of **Barry F. Sessamen** and **Frank Bush**, assisted by **Laura A. Osborn**, **Ernesto Matos, Jr.**, **Robert S. Jewett**, **Carol Blatt**, **Clifton D. Exley**, and **Debbie Mullen**.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

If you have any questions concerning the statistics in this report, call 301-763-7596.

Publication Program

1992 CENSUS OF SERVICE INDUSTRIES

Publications of the 1992 Census of Service Industries containing data on service industries establishments in the United States are described below. Publication order forms for specific reports may be obtained from any Department of Commerce district office or from Customer Services, Bureau of the Census, Washington, DC 20233-1900. The first results were issued in press releases. Final detailed statistics are issued in separate paperbound reports and compact discs-read only memory (CD-ROM).

Final Reports

Geographic area series—52 reports (SC92-A-1 to -52)

A separate paperbound report containing data for establishments with payroll is published for each State, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each State report presents general statistics on number of establishments, receipts, payroll, and employment, by varied service classifications, for the State, metropolitan areas (MA's), counties, and places with 350 service establishments or more, by kind of business. Greater kind-of-business detail is shown for larger areas. In addition, for places with 2,500 inhabitants or more and for all counties, statistics are provided on number of establishments and receipts for 10 major kind-of-business groups. For establishments of firms exempt from Federal income tax, each State report presents statistics on number of establishments, revenue, payroll, and employment by varied service classifications, for the State and MA's. Greater kind-of-business detail is shown for larger areas.

The United States Summary report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications. Statistics on number of establishments and receipts/revenue are also shown for States and MA's by kind of business.

For each State, the District of Columbia, and the United States, 1992 data are provided on receipts/revenue and employees per establishment and on receipts/revenue and payroll per employee. Comparative statistics showing percent changes in receipts/expenses and payroll between 1987 and 1992 also are shown.

Nonemployer statistics series—1 report (SC92-N-1)

This report includes data by kind of business for all establishments, establishments with payroll, and establishments without payroll for the United States and States. Also presented are statistics for establishments without payroll including number of establishments and receipts/revenue by varied service classifications for MA's.

Similar data for counties and places with 2,500 inhabitants or more are available on electronic media only.

Subject series—5 reports (SC92-S-1 to -5)

The *Establishment and Firm Size report* (SC92-S-1) presents data for establishments with payroll, based on size of establishment, size of company or firm, and legal form of organization. Establishment statistics are presented by receipts/revenue size and by employment size; statistics for firms, by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented by kind of business on the number of establishments, receipts/revenue, payroll, and employment for the United States.

The *Capital Expenditures, Depreciable Assets, and Operating Expenses report* (SC92-S-2) presents data for firms with payroll for the United States by major kinds of business. Operating expenses include annual payroll, supplemental labor costs, purchased services, etc. Receipts data also are provided.

Three other reports (*Hotels, Motels, and Other Lodging Places* (SC92-S-3), *Sources of Receipts or Revenue* (SC92-S-4), and *Miscellaneous Subjects* (SC92-S-5)) present data for the United States as a whole and, where feasible, for States and MA's.

Electronic Media

All data included in the printed reports are available on compact discs-read only memory (CD-ROM). The CD-ROM's provide the same information found in the final reports as well as additional information not published in the final reports, such as ZIP Code statistics available from series SC92-Z, and nonemployer data for counties and places from series SC92-N. Electronic media products are available for users who wish to summarize, rearrange, or process large amounts of data. These products, with corresponding technical documentation, are sold by Customer Services, Bureau of the Census, Washington, DC 20233-1900.

OTHER ECONOMIC CENSUS REPORTS

Data on retail trade, wholesale trade, financial, insurance, real estate, construction industries, manufactures, mineral industries, transportation, communications, utilities, enterprise statistics, minority-owned business enterprises, and women-owned businesses also are available from the 1992 Economic Census. A separate series of reports covers the census of outlying areas—Puerto Rico, Virgin Islands of the United States, Guam, and the Northern Marianas. Separate announcements describing these reports are available free of charge from Customer Services, Bureau of the Census, Washington, DC 20233-1900.

1992

Census of Service Industries

SC92-S-2

SUBJECT SERIES

Capital Expenditures, Depreciable Assets, and Operating Expenses

Issued November 1996



U.S. Department of Commerce
Michael Kantor, Secretary

Economics and Statistics Administration
Everett M. Ehrlich, Under Secretary
for Economic Affairs

BUREAU OF THE CENSUS
Martha Farnsworth Riche, Director



**Economics and Statistics
Administration**
Everett M. Ehrlich, Under Secretary
for Economic Affairs



BUREAU OF THE CENSUS
Martha Farnsworth Riche, Director
Bryant Benton, Deputy Director
Paula J. Schneider, Principal Associate
Director for Programs
Frederick T. Knickerbocker, Associate
Director for Economic Programs
Thomas L. Mesenbourg, Assistant Director
for Economic Programs
**ECONOMIC PLANNING AND COORDINATION
DIVISION**
John P. Govoni, Chief
**AGRICULTURE AND FINANCIAL STATISTICS
DIVISION**
Ewen M. Wilson, Chief

Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions.

Policymaking agencies of the Federal Government use the data, especially in monitoring economic activity and providing assistance to business.

State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.

Trade associations study trends in their own and competing industries and keep their members informed of market changes.

Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

AUTHORITY AND SCOPE

Title 13 of the United States Code (sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7. The 1992 Economic Census consists of the following eight censuses:

- Census of Retail Trade
- Census of Wholesale Trade
- Census of Service Industries
- Census of Financial, Insurance, and Real Estate Industries
- Census of Transportation, Communications, and Utilities
- Census of Manufactures
- Census of Mineral Industries
- Census of Construction Industries

Special programs also cover enterprise statistics and minority-owned and women-owned businesses. (The 1992 Census of Agriculture and 1992 Census of Governments are conducted separately.) The next economic census is scheduled to be taken in 1998 covering the year 1997.

AVAILABILITY OF THE DATA

The results of the economic census are available in printed reports for sale by the U.S. Government Printing Office and on compact discs for sale by the Census Bureau. Order forms for all types of products are available on request from Customer Services, Bureau of the Census, Washington, DC 20233-1900. A more complete description of publications being issued from this census is on the inside back cover of this document.

Census facts are also widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. Finally, State data centers in every State as well as business and industry data centers in many States also supply economic census statistics.

WHAT'S NEW IN 1992

The 1992 Economic Census covers more of the economy than any previous census. New for 1992 are data on communications, utilities, financial, insurance, and real estate, as well as coverage of more transportation industries. The economic, agriculture, and governments censuses now collectively cover nearly 98 percent of all economic activity.

Among other changes, new 1992 definitions affect the boundaries of about a third of all metropolitan areas. Also, the Survey of Women-Owned Businesses has now been expanded to include all corporations.

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1963, 1958, and 1954. Prior to that time, the individual subcomponents of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic

activities was expanded for 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 Manufactures Census was the first time a census was taken apart from the regular every-10-year population census.

The first census of business was taken in 1930, covering 1929. Initially it covered retail and wholesale trade and construction industries, but it was broadened in 1933 to include some of the service trades.

The 1954 Economic Census was the first census to be fully integrated—providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires. The Enterprise Statistics Program, which publishes combined data from the economic census, was made possible with the implementation of the integrated census program in 1954.

The range of industries covered in the economic censuses has continued to expand. The census of construction industries began on a regular basis in 1967, and the scope of service industries was broadened in 1967, 1977, and 1987. The census of transportation began in 1963 as a set of surveys covering travel, transportation of commodities, and trucks, but expanded in 1987 to cover business establishments in several transportation industries. For 1992, these statistics are incorporated into a broadened census of transportation, communications, and utilities. Also new for 1992 is the census of financial, insurance, and real estate industries. This is part of a gradual expansion in coverage of industries previously subjected to government regulation.

The Survey of Minority-Owned Business Enterprises was first conducted as a special project in 1969 and was incorporated into the economic census in 1972 along with the Survey of Women-Owned Businesses.

An economic census has also been taken in Puerto Rico since 1909, in the Virgin Islands of the United States and Guam since 1958, and in the Commonwealth of the Northern Mariana Islands since 1982.

Statistical reports from the 1987 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census data published since 1967 are still available for sale on microfiche from the Census Bureau.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

While the census provides complete enumerations every 5 years, there are many needs for more frequent data as well. The Census Bureau conducts a number of monthly, quarterly, and annual surveys, with the results appearing in publication series such as Current Business Reports (retail and wholesale trade and service industries), the Annual Survey of Manufactures, Current Industrial Reports, and the Quarterly Financial Report. Most of these surveys, while providing more frequent observations, yield less kind-of-business and geographic detail than the census. The County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1992 Economic Census and Related Statistics*. More information on the methodology, procedures, and history of the census will be published in the *History of the 1992 Economic Census*. Contact Customer Services for information on availability.

Assets and Expenditures Survey

GENERAL

This report, which was prepared in conjunction with the 1992 Census of Service Industries, provides data on selected characteristics of service industry firms, including capital expenditures, depreciable assets, and operating expenses.

Data in this report are based on information collected from a probability sample of service firms used to produce annual national estimates of receipts and revenue published in the *Service Annual Survey* report. A description of the survey methodology, estimating procedures, and concepts is presented in appendix A.

The 1992 statistics are summarized by kind-of-business classifications based on the *Standard Industrial Classification Manual: 1987¹* (SIC). This report covers a majority of service industries in the Nation. A description of each kind of business represented by data shown in this report is included in appendix A.

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars; i.e., 1992 data are expressed in 1992 dollars.

SPECIAL TABULATIONS AND UNPUBLISHED DATA

Special tabulations of data collected in the 1992 Assets and Expenditures Survey may be obtained, depending on availability of time and personnel, on computer disk or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or

¹*Standard Industrial Classification Manual: 1987*. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock No. 041-001-00314-2.

other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Agriculture and Financial Statistics Division, Bureau of the Census, Washington, DC 20233.

To discuss a special tabulation before submitting specifications, call 301-763-7596.

Some estimates have not been published in this report because their sampling variability or imputation is so high as to make them potentially misleading. Some unpublished data can be derived directly by subtracting appropriate published data from their respective totals. However, the figures obtained by such subtraction would be subject to high sampling variability described above for unpublished kinds of business, and their use would be subject to the same hazards. Unpublished data may be obtained upon request from the Chief, Agriculture and Financial Statistics Division, Bureau of the Census, Washington, DC 20233.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

*	Measure of sampling variability not shown since estimated data not published.
–	Represents zero.
(M)	Less than \$500,000.
(NA)	Not available.
(S)	Withheld because estimates did not meet publication standards on the basis of either response rate, associated relative standard error, or consistency review.
(V)	Less than .05 percent.
(X)	Not applicable.
n.e.c.	Not elsewhere classified.
pt.	Part.
SIC	Standard Industrial Classification.

Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table											
	1	2	3	4	5	6	7	8	9	10	11	
Receipts/Revenue	X				X	X					X	
Acquisition value of depreciable assets at end of 1992	X	X		X					X		X	
Buildings and structures		X		X								
Machinery and equipment		X		X								
Acquisition value of depreciable assets at end of 1986	X	X		X							X	
Buildings and structures		X		X								
Machinery and equipment		X		X								
Deductions from depreciable assets		X										
Capital expenditures (other than land)	X	X	X						X		X	
Used capital expenditures		X	X									
New capital expenditures		X	X									
New buildings and structures			X									
New highway vehicles			X									
New computer hardware and data processing equipment			X									
All other capital expenditures			X									
Annual payroll	X				X	X	X					
Employer cost for fringe benefits					X	X	X					
Legally required expenditures					X	X						
Voluntary expenditures					X	X						
Taxes and license fees							X					
Depreciation charges				X			X					
Buildings and structures				X								
Machinery and equipment				X								
Lease and rental payments				X			X					
Buildings and structures				X								
Machinery and equipment				X								
Purchased electricity							X	X				
Purchased fuels							X	X				
Miscellaneous utilities							X	X				
Communication services							X					
Office supplies							X					
Advertising services							X					
Data processing							X					
Repairs							X			X		
Buildings and structures										X		
Machinery and equipment										X		
Other operating expenses							X					
Total operating expenses	X				X		X	X			X	
Estimated relative standard errors												X

Users' Guide for Locating Statistics in the 1992 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category										
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts/revenue lines	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multi-units	Legal form of organization	Selected topics
GEOGRAPHIC AREA SERIES											
United States	X	X	X	X	X						
State	X	X	X	X	X						
CMSA, PMSA, MSA	X	X	X	X							
County	X	X	X	X							
Place	X	X	X	X							
NONEMPLOYER STATISTICS SERIES											
United States	X	X									
State	X	X									
CMSA, PMSA, MSA	X	X									
County	X	X									
Place	X	X									
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)											
United States	X	X	X	X			X	X	X	X	
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES											
United States		X	X								X
RECEIPTS/REVENUE LINES											
United States	X	X				X					
State	X	X				X					
CMSA, PMSA, MSA	X	X				X					
HOTELS, MOTELS, AND OTHER LODGING PLACES											
United States	X	X	X	X		X					X
State	X	X	X	X		X					X
CMSA, PMSA, MSA	X	X				X					X

Report and geographic area	Information shown in reports by kind of business or industry category										
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts/revenue lines	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multi-units	Legal form of organization	Selected topics
ZIP CODES											
United States	X	X	X	X							
States	X	X	X	X							
MISCELLANEOUS SUBJECTS											
United States	X	X	X	X							X
State	X	X									X
CMSA, PMSA, MSA	X	X									X

Contents

Capital Expenditures, Depreciable Assets, and Operating Expenses

[Page numbers listed here omit the prefix that appears as part of the number of each page]

	Page
Introduction to the Economic Census	III
Assets and Expenditures Survey	V
Users' Guide for Locating Statistics in This Report by Table Number	VI
Users' Guide for Locating Statistics in the 1992 Census of Service Industries Reports	VII
Summary of Findings	2

FIGURES

1. Distribution of Capital Expenditures of Selected Service Industries: 1992	4
2. Distribution of Capital Expenditures and Receipts and Revenue for Selected Industries: 1992	4
3. Fringe Benefits as Percent of Annual Payroll: 1992	5

TABLES

1. General Statistics: 1992	7
2. Capital Expenditures and Acquisition Value of Depreciable Assets by Kind of Business: 1992	8
3. Detailed Capital Expenditures by Kind of Business: 1992	10
4. Detailed Acquisition Value of Depreciable Assets, Depreciation Charges, and Lease and Rental Payments by Kind of Business: 1992	11
5. Receipts or Revenue, Annual Payroll, and Employer Costs for Fringe Benefits by Kind of Business: 1992	13
6. Annual Payroll and Employer Costs for Fringe Benefits by Legal Form of Organization and Kind of Business: 1992	15
7. Operating Expenses by Type and Kind of Business: 1992	16
8. Detailed Purchased Utilities by Kind of Business: 1992	22
9. Detailed Repair Services by Kind of Business: 1992	23
10. Acquisition Value of Depreciable Assets, Capital Expenditures, Receipts or Revenue, and Total Operating Expenses of Corporations by Kind of Business: 1992	25
11. Estimated Relative Standard Errors by Kind of Business: 1992	26

APPENDIXES

A. General Explanation	A-1
B. Sample Report Form	B-1
C. Changes in Service Industries Kind-of-Business Classifications for 1992	C-1

Publication Program	Inside back cover
---------------------------	-------------------

Summary of Findings

Data presented in this report on taxable receipts and tax-exempt revenue in 1992 amounted to \$59.6 billion for personal services; \$309.4 billion for business services; \$78.5 billion for automotive repair, services, and garages; \$623.5 for health services; and \$102.3 billion for legal services. Comparisons to 1987 receipts/revenue data for individual kinds of business can be made using the Census of Service Industries, Nonemployer Statistics reports for the 2 years. Data presented on capital expenditures, depreciable assets, and operating expenses for service industries are summarized below. Note that some data presented in this report are not directly comparable to those in the 1987 report due to their inclusion of nonemployer businesses and changes to kind-of-business classifications.

CAPITAL EXPENDITURES

Capital expenditures for depreciable assets for personal services, business services, automotive repair services and garages, health services and legal services amounted to \$2.3, \$18.1, \$21.1, \$31.3, and \$1.8 billion, respectively.

Expenditures for new facilities, structures, and equipment for these kinds of business amounted to \$2.0, \$16.8, \$20.8, \$29.7, and \$1.6 billion, respectively. These amounts accounted for 85.9, 92.6, 98.7, 94.9, and 89.9 percent of total capital expenditures, respectively.

The kinds of business reporting the largest capital expenditures in 1992 included hospitals, with \$22.0 billion and automotive rental and leasing, without drivers, \$19.5 billion.

DEPRECIABLE ASSETS

The gross (acquisition) value of depreciable assets at the end of 1991 for personal services, business services, automotive repair services and garages, health services, and legal services amounted to \$21.7, \$90.6, \$42.0, \$306.7, and \$16.9 billion, respectively. After adding capital expenditures and deducting assets sold, retired, scrapped, and destroyed, the year 1992 ended with the gross value of depreciable assets for these kinds of business amounting to \$23.5, \$101.4, \$43.9, \$332.8, and \$18.1 billion, respectively. These amounts represented percent annual increases of 8.3, 11.9, 4.6, 8.5, and 7.0, respectively.

The kinds of business representing the highest values of depreciable assets at the end of 1992 were hospitals, with \$236.8 billion; and hotels, motels, and tourist courts, with \$101.8 billion.

OPERATING EXPENSES

Operating expenses in 1992 for personal services, business services, automotive repair services and garages, health services, and legal services amounted to \$43.5, \$243.6, \$50.6, \$527.9, and \$72.4 billion, respectively. These amounts represented 73.0, 78.7, 64.4, 84.7, and 70.8 percent of total receipts and revenue, respectively. The following summarizes the findings for specific types of operating expenses.

Supplemental labor costs (employer cost for fringe benefits). Supplemental labor costs in 1992 for personal services, business services, automotive repair services and garages, health services, and legal services amounted to \$2.8, \$22.0, \$3.3, \$50.6, and \$6.2 billion, respectively. Legally required supplemental labor costs for these kinds of business, such as employers' social security contributions, unemployment tax, workers' compensation insurance, and State disability insurance programs, amounted to \$1.9, \$13.7, \$2.2, \$23.6, and \$6.1 billion, respectively.

Depreciation charges. Depreciation and amortization charges against depreciable assets in 1992 for personal services, business services, automotive repair services and garages, health services, and legal services amounted to \$2.1, \$11.5, \$5.4, \$20.4, and \$1.7 billion, respectively.

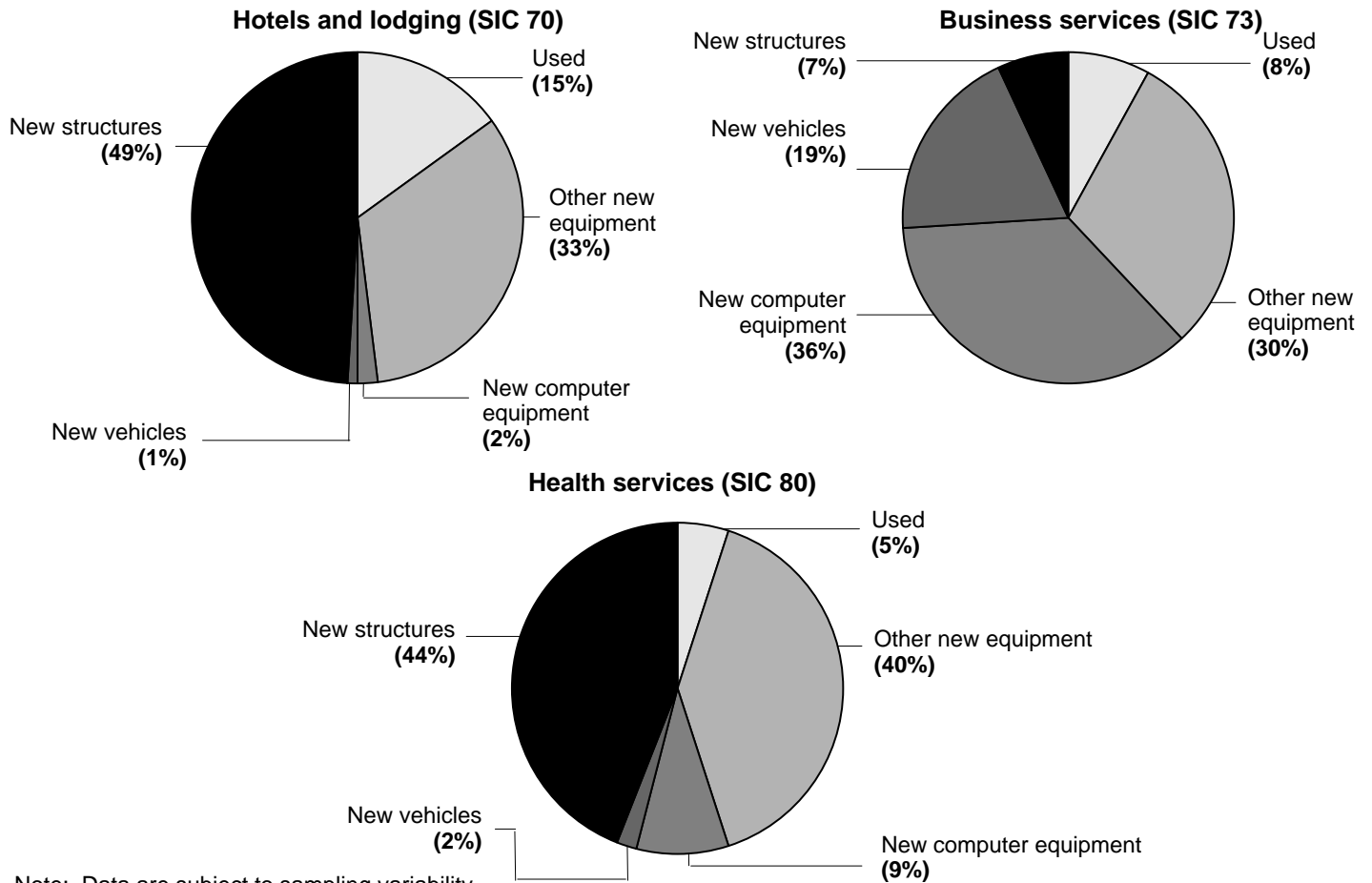
Lease and rental payments. Lease and rental payments in 1992 for personal services, business services, automotive repair services, and garages, health services, and legal services amounted to \$4.4, \$12.6, \$5.8, \$17.7, and \$7.4 billion, respectively. These payments represented 10.2, 5.2, 11.5, 3.4, and 10.3 percent of total operating expenses, respectively. Payments for office space, buildings, and other structures amounted to \$4.1, \$8.8, \$4.5, \$13.3, and \$6.9 billion, respectively.

Communication and utility expenses. Communication services purchased in 1992 for personal services, business services, automotive repair services and garages, health services, and legal services represented 1.8, 1.9, 1.4, 0.9,

and 1.9 percent of total operating expenses, respectively. Total purchased utilities in 1992 for these kinds of business represented 4.6, 0.7, 2.4, 1.4, and 0.4 percent of total operating expenses, respectively. Note that these data

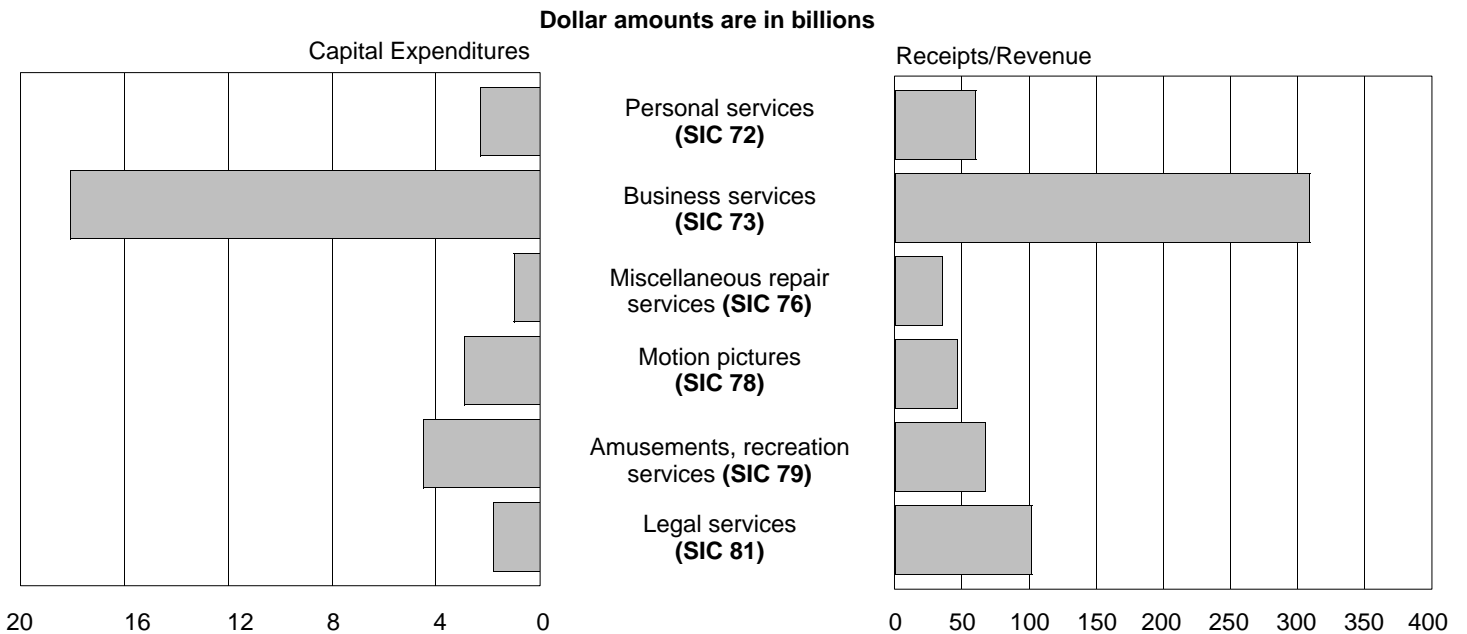
represent only utilities which were purchased by firms in 1992, and exclude those utility costs which were part of normal lease and rental payments or franchise fees.

Figure 1.
Distribution of Capital Expenditures of Selected Service Industries: 1992





Note: Data are subject to sampling variability.
 Source: U.S. Bureau of the Census, 1992 Assets and Expenditures Survey.

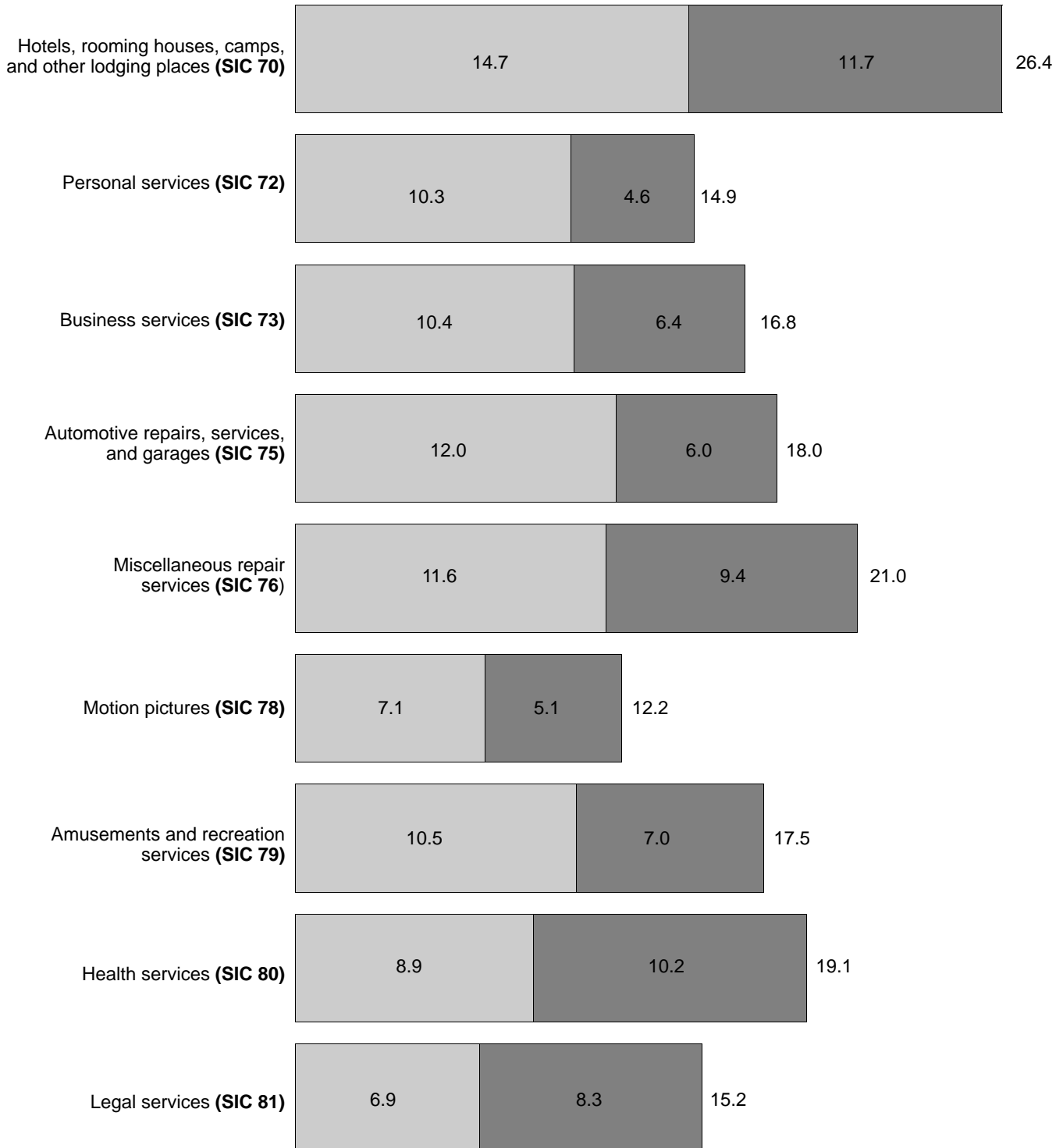
Figure 2.
Distribution of Capital Expenditures and Receipts and Revenue for Selected Service Industries: 1992



Source: U.S. Bureau of the Census, 1992 Assets and Expenditures Survey.

Figure 3.
Fringe Benefits as Percent of Annual Payroll: 1992
 (Percent)

 Legally required benefits
 Voluntary benefits



Note: Data are subject to sampling variability. Data are based on the 1987 Standard Industrial Classification.
 Source: U.S. Bureau of the Census, 1992 Assets and Expenditures Survey.

Table 1. General Statistics: 1992

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Receipts or revenue ¹	Operating expenses	Annual payroll ²	Acquisition value of depreciable assets		Capital expenditures (other than land)
					End of 1992	End of 1991	
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailering parks, and organization and lodging houses.....	71 846	57 852	19 674	106 184	100 958	6 313
701	Hotels, motels, tourist courts.....	68 508	55 151	18 868	101 846	96 791	6 109
702, 3, 4	Rooming and boarding houses; camps and trailering parks; organization and lodging houses, on membership basis.....	3 338	2 701	806	4 338	4 166	205
72	Personal services.....	59 597	43 482	18 843	23 540	21 740	2 308
721	Laundry, cleaning, and garment services.....	18 805	14 121	5 908	9 461	8 799	888
722	Photographic studios, portrait.....	4 280	3 083	1 318	1 612	1 395	(S)
723	Beauty shops.....	14 436	10 980	5 335	3 759	(S)	264
724	Barber shops.....	1 515	(S)	367	347	(S)	9
725	Shoe repair shops and shoe shine parlors.....	1 810	1 144	512	484	482	(S)
726	Funeral service and crematories.....	7 588	4 922	2 109	5 000	4 622	465
729	Miscellaneous personal services.....	11 163	8 326	3 295	2 876	2 557	392
73	Business services.....	309 439	243 594	130 382	101 368	90 565	18 098
731	Advertising.....	22 672	17 400	8 628	8 671	8 106	655
7311	Advertising agencies.....	15 956	12 420	6 692	3 204	3 052	308
7312, 3, 9	Other advertising.....	6 716	4 979	1 937	5 466	5 054	346
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.....	6 377	5 273	2 492	1 165	1 166	133
733	Mailing, reproduction, commercial art and photography, and stenographic services.....	20 990	14 508	6 708	5 716	5 126	797
7331	Direct mail advertising services.....	6 805	4 182	2 055	1 538	1 400	190
7336	Commercial art and graphic design.....	6 168	4 168	1 963	1 484	1 340	222
7334, 5, 8	Other reproduction, photography, and stenographic services.....	8 017	6 159	2 690	2 693	2 386	(S)
734	Services to dwellings and other buildings.....	23 586	19 067	11 487	4 186	3 749	525
735	Miscellaneous equipment rental and leasing.....	22 782	15 661	5 988	27 242	23 474	6 189
736	Personnel supply services.....	38 710	34 882	26 273	1 427	1 288	224
7361	Employment agencies.....	4 981	4 044	2 877	291	286	35
7363	Help supply services.....	33 729	30 838	23 396	1 136	1 002	189
737	Computer and data processing services.....	104 651	84 676	41 979	33 996	30 361	6 270
7371	Computer programming services.....	24 973	21 940	12 272	5 772	5 133	954
7372	Prepackaged software.....	21 236	17 477	8 649	5 614	4 445	1 419
7373	Computer integrated systems design.....	15 177	9 607	4 548	3 831	3 368	737
7374	Computer processing and data preparation and processing services.....	20 447	18 340	7 970	10 406	9 480	1 610
7375, 6, 7, 8, 9	Other computer related services.....	22 818	17 312	8 539	8 374	7 935	1 551
738	Miscellaneous business services.....	69 671	52 128	26 828	18 966	17 295	(S)
75	Automotive repair, services, and garages.....	78 511	50 577	18 561	43 898	41 962	21 112
751	Automotive rental and leasing, without drivers.....	20 906	15 349	3 538	26 089	25 310	19 516
752	Automobile parking.....	3 744	3 148	1 120	(S)	(S)	64
753	Automotive repair shops.....	46 200	26 622	11 490	12 853	11 832	1 325
754	Automotive services, except repair.....	7 661	5 458	2 413	3 854	3 742	207
76	Miscellaneous repair services.....	35 238	21 742	10 757	(S)	(S)	997
762	Electrical repair shops.....	11 876	7 664	3 952	2 678	2 508	282
763, 4	Other repair services.....	1 989	1 318	605	427	400	(S)
769	Miscellaneous repair shops.....	21 373	12 760	6 200	(S)	(S)	682
78	Motion pictures.....	45 662	26 210	8 888	17 725	15 567	2 858
781, 2	Motion picture production, distribution, and allied services.....	34 288	19 157	6 915	9 323	8 018	1 527
783	Motion picture theaters.....	5 879	3 556	940	5 006	4 670	426
784	Video tape rental.....	5 495	3 497	1 032	3 395	2 878	906
79	Amusement and recreation services.....	66 692	52 605	20 631	58 883	55 201	4 544
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers.....	16 658	12 264	5 467	6 376	6 119	354
793	Bowling centers.....	2 915	2 240	851	3 791	3 636	196
794	Commercial sports services.....	9 010	7 510	3 218	4 455	4 335	(S)
799	Miscellaneous amusement and recreation services.....	38 109	30 591	11 095	44 261	41 110	3 759
80	Health services^{3, 4}.....	623 482	527 901	264 923	332 813	306 665	31 309
801	Offices of physicians ³	157 977	133 827	76 632	31 256	28 713	3 331
802	Offices of dentists ³	35 597	27 199	13 317	10 473	9 720	902
803	Offices of osteopathic physicians ³	3 638	2 905	1 674	896	849	(S)
804	Offices of other health practitioners ³	18 926	13 967	6 869	4 825	4 288	653
805	Nursing and personal care facilities ³	(S)	(S)	(S)	(S)	(S)	(S)
806	Hospitals ^{3, 4}	310 819	266 091	123 468	236 798	218 089	21 978
807	Medical and dental laboratories ³	14 459	12 291	5 331	4 504	4 026	662
808	Home health care services ³	16 128	13 341	7 699	2 060	1 697	446
809	Health and allied services, n.e.c. ³	16 727	13 639	6 473	5 952	5 137	(S)
81	Legal services³.....	102 275	72 366	40 564	18 114	16 935	1 785
823	Libraries³.....	557	508	245	541	518	26
824	Correspondence schools and vocational schools³.....	4 442	3 613	1 745	1 926	1 808	206
83	Social services³.....	67 022	55 289	26 173	28 640	26 744	2 877
832, 839	Individual and family social services, n.e.c. ³	35 980	27 346	11 911	10 083	9 444	(S)
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ³	31 042	27 943	14 262	18 557	17 300	1 520

See footnotes at end of table.

Table 1. General Statistics: 1992—Con.

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Receipts or revenue ¹	Operating expenses	Annual payroll ²	Acquisition value of depreciable assets		Capital expenditures (other than land)
					End of 1992	End of 1991	
84	Museums, art galleries, and botanical and zoological gardens³	3 391	2 900	1 253	5 115	4 535	(S)
86 pt.	Membership organizations^{3 5}	36 256	29 355	11 244	21 136	19 572	1 727
871	Engineering, architectural, and surveying services	83 033	61 683	33 139	16 258	14 923	2 007
872	Accounting, auditing, and bookkeeping services	37 191	29 019	16 210	7 799	7 223	899
873	Research, development, and testing services ...	35 444	27 573	12 480	15 062	13 318	2 261
874	Management and public relation services	74 736	57 121	29 176	14 257	12 886	1 781

Note: Detail may not add to total because of rounding. See table 11 for estimated measures of sampling variability (coefficients of variation).

¹Data represent receipts of taxable firms and revenue of tax-exempt organizations. See appendix A for a description.

²Payroll data are not the same as in other reports from the 1992 Census of Service Industries due to their sample basis and inclusion of auxiliaries.

³Estimates are obtained from a sample of employers only and, therefore, do not include nonemployer data.

⁴Due to the inclusion of government operated hospitals, these data are not comparable to those compiled for 1987.

⁵Data on total operating expenses may differ from those compiled in the 1992 Service Annual Survey since they were collected separately.

Table 2. Capital Expenditures and Acquisition Value of Depreciable Assets by Kind of Business: 1992

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Acquisition value of depreciable assets						Capital expenditures (other than land)			Deductions from depreciable assets in 1992
		End of 1992			End of 1991			Total	New	Used	
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other				
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailering parks, and organization and lodging houses	106 184	78 942	27 242	100 958	76 037	24 921	6 313	5 394	(S)	1 087
701	Hotels, motels, tourist courts	101 846	75 650	26 196	96 791	72 807	23 984	6 109	5 219	(S)	(S)
702, 3, 4	Rooming and boarding houses; camps and trailering parks; organization and lodging houses, on membership basis	4 338	3 292	1 046	4 166	3 230	937	205	175	(S)	33
72	Personal services	23 540	8 061	15 479	21 740	7 377	14 363	2 308	1 982	(S)	508
721	Laundry, cleaning, and garment services	9 461	2 348	7 114	8 799	2 181	6 619	888	766	(S)	226
722	Photographic studios, portrait	1 612	508	1 104	1 395	376	1 019	(S)	(S)	(S)	(S)
723	Beauty shops	3 759	(S)	(S)	(S)	(S)	(S)	264	230	(S)	(S)
724	Barber shops	347	(S)	(S)	(S)	(S)	(S)	9	9	(S)	(S)
725	Shoe repair shops and shoe shine parlors	484	(S)	(S)	482	(S)	(S)	(S)	(S)	(S)	(S)
726	Funeral service and crematories	5 000	2 924	2 076	4 622	2 739	1 883	465	419	(S)	87
729	Miscellaneous personal services	2 876	651	2 224	2 557	582	1 975	392	328	(S)	(S)
73	Business services	101 368	13 851	87 517	90 565	12 377	78 188	18 098	16 760	1 337	7 447
731	Advertising	8 671	(S)	7 128	8 106	(S)	6 580	655	640	(S)	231
7311	Advertising agencies	3 204	445	2 760	3 052	424	2 628	308	298	(S)	156
7312, 3, 9	Other advertising	5 466	(S)	4 368	5 054	(S)	3 953	346	342	(S)	75
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1 165	142	1 023	1 166	184	982	133	127	6	135
733	Mailing, reproduction, commercial art and photography, and stenographic services	5 716	732	4 984	5 126	697	4 430	797	708	(S)	207
7331	Direct mail advertising services	1 538	245	1 293	1 400	241	1 160	190	178	(S)	(S)
7336	Commercial art and graphic design	1 484	128	1 356	1 340	(S)	1 236	222	203	(S)	(S)
7334, 5, 8	Other reproduction, photography, and stenographic services	2 693	(S)	(S)	2 386	(S)	(S)	(S)	(S)	(S)	(S)
734	Services to dwellings and other buildings	4 186	(S)	(S)	3 749	(S)	(S)	525	499	26	87
735	Miscellaneous equipment rental and leasing	27 242	2 025	25 217	23 474	1 729	21 745	6 189	5 659	530	2 432
736	Personnel supply services	1 427	225	1 202	1 288	198	1 090	224	223	(S)	(S)
7361	Employment agencies	291	(S)	(S)	286	(S)	(S)	35	34	(S)	(S)
7363	Help supply services	1 136	201	935	1 002	179	823	189	189	(M)	(S)
737	Computer and data processing services	33 996	5 891	28 105	30 361	4 998	25 363	6 270	5 705	565	2 635
7371	Computer programming services	5 772	(S)	4 883	5 133	(S)	4 312	954	915	(S)	314
7372	Prepackaged software	5 614	1 222	4 393	4 445	713	3 732	1 419	1 047	372	(S)
7373	Computer integrated systems design	3 831	495	3 335	3 368	452	2 916	737	711	26	(S)
7374	Computer processing and data preparation and processing services	10 406	2 037	8 368	9 480	1 812	7 668	1 610	1 558	(S)	685
7375, 6, 7, 8, 9	Other computer related services	8 374	1 249	7 125	7 935	1 200	6 735	1 551	1 474	76	1 112
738	Miscellaneous business services	18 966	2 833	16 132	17 295	2 635	14 660	(S)	(S)	(S)	(S)
75	Automotive repair, services, and garages ...	43 898	9 411	34 487	41 962	9 117	32 845	21 112	20 840	(S)	19 175
751	Automotive rental and leasing, without drivers	26 089	2 016	24 073	25 310	2 265	23 045	19 516	19 444	(S)	18 737
752	Automobile parking	(S)	(S)	415	(S)	(S)	410	64	(S)	11	(S)
753	Automotive repair shops	12 853	(S)	7 901	11 832	(S)	7 366	1 325	1 152	(S)	303
754	Automotive services, except repair	3 854	(S)	(S)	3 742	(S)	(S)	207	191	(S)	(S)

See footnotes at end of table.

Table 2. Capital Expenditures and Acquisition Value of Depreciable Assets by Kind of Business: 1992—Con.

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Acquisition value of depreciable assets						Capital expenditures (other than land)			Deductions from depreciable assets in 1992
		End of 1992			End of 1991			Total	New	Used	
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other				
76	Miscellaneous repair services	(S)	1 785	(S)	(S)	1 629	(S)	997	859	(S)	376
762	Electrical repair shops	2 678	470	2 208	2 508	(S)	2 084	282	267	(S)	112
763, 4	Other repair services	427	124	(S)	400	114	(S)	(S)	(S)	(S)	(S)
769	Miscellaneous repair shops	(S)	1 191	(S)	(S)	1 092	(S)	682	562	(S)	258
78	Motion pictures	17 725	5 255	12 470	15 567	4 796	10 770	2 858	2 641	217	702
781, 2	Motion picture production, distribution, and allied services	9 323	2 614	6 710	8 018	2 401	5 617	1 527	1 470	56	221
783	Motion picture theaters	5 006	2 254	2 752	4 670	2 072	2 599	426	382	44	91
784	Video tape rental	3 395	(S)	(S)	2 878	323	2 555	906	789	(S)	389
79	Amusement and recreation services	58 883	33 743	25 140	55 201	31 964	23 237	4 544	4 165	379	862
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers	6 376	3 909	(S)	6 119	3 773	(S)	354	349	(S)	97
793	Bowling centers	3 791	1 620	2 171	3 636	1 578	2 058	196	164	(S)	(S)
794	Commercial sports services	4 455	3 155	1 300	4 335	3 065	1 270	(S)	(S)	10	(S)
799	Miscellaneous amusement and recreation services	44 261	25 060	19 201	41 110	23 548	17 562	3 759	3 427	332	608
80	Health services^{1 2}	332 813	188 760	144 054	306 665	175 702	130 963	31 309	29 707	1 602	5 171
801	Offices of physicians ¹	31 256	11 180	20 077	28 713	10 384	18 329	3 331	3 099	(S)	788
802	Offices of dentists ¹	10 473	2 946	7 527	9 720	2 665	7 055	902	791	(S)	(S)
803	Offices of osteopathic physicians ¹	896	325	571	849	299	550	(S)	(S)	(S)	(S)
804	Offices of other health practitioners ¹	4 825	1 388	3 437	4 288	1 143	3 144	653	577	(S)	(S)
805	Nursing and personal care facilities ¹	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
806	Hospitals ^{1 2}	236 798	139 625	97 173	218 089	129 696	88 393	21 978	21 261	717	3 271
807	Medical and dental laboratories ¹	4 504	931	3 573	4 026	858	3 168	662	551	(S)	192
808	Home health care services ¹	2 060	724	1 337	1 697	(S)	1 138	446	429	17	(S)
809	Health and allied services, n.e.c. ¹	5 952	2 501	3 451	5 137	2 222	2 914	(S)	(S)	(S)	223
81	Legal services¹	18 114	4 402	13 713	16 935	4 265	12 669	1 785	1 605	(S)	605
823	Libraries¹	541	370	(S)	518	358	(S)	26	26	(M)	(S)
824	Correspondence schools and vocational schools¹	1 926	607	1 319	1 808	560	1 248	206	167	(S)	88
83	Social services¹	28 640	21 346	7 294	26 744	20 034	6 710	2 877	2 488	(S)	(S)
832, 839	Individual and family social services, n.e.c. ¹ ..	10 083	7 059	3 024	9 444	6 569	2 876	(S)	(S)	(S)	(S)
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ¹	18 557	14 287	4 269	17 300	13 465	3 835	1 520	1 288	232	263
84	Museums, art galleries, and botanical and zoological gardens¹	5 115	4 237	878	4 535	3 715	819	(S)	(S)	(S)	(S)
86 pt.	Membership organizations¹	21 136	14 279	6 856	19 572	13 391	6 181	1 727	(S)	(S)	164
871	Engineering, architectural, and surveying services	16 258	2 742	13 516	14 923	2 328	12 596	2 007	1 749	(S)	673
872	Accounting, auditing, and bookkeeping services	7 799	1 759	6 040	7 223	1 729	5 494	899	853	(S)	323
873	Research, development, and testing services	15 062	5 863	9 199	13 318	5 060	8 257	2 261	2 085	(S)	519
874	Management and public relation services ...	14 257	(S)	9 311	12 886	4 504	8 382	1 781	1 627	(S)	414

Note: Detail may not add to total because of rounding. See table 11 for estimated measures of sampling variability (coefficients of variation). The value of assets at end of 1991 plus 1992 capital expenditures minus asset deductions may not necessarily equal the value of assets at end of 1992 due to corporate mergers, exchange of stock, and other noncategorized acquisitions, not shown separately.

¹Estimates are obtained from a sample of employers only and, therefore, do not include nonemployer data.

²Due to the inclusion of government operated hospitals, these data are not comparable to those compiled for 1987.

Table 3. Detailed Capital Expenditures by Kind of Business: 1992

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Capital expenditures (other than land)						
		New capital expenditures						Used buildings, structures, machinery, equipment, and other depreciable assets acquired from others
		Total	Total	Buildings, structures, and related facilities	Highway vehicles	Computer hardware and data processing equipment	All other	
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailering parks, and organization and lodging houses.....	6 313	5 394	3 116	80	124	2 074	(S)
701	Hotels, motels, tourist courts.....	6 109	5 219	3 007	(S)	119	2 030	(S)
702, 3, 4	Rooming and boarding houses; camps and trailering parks; organization and lodging houses, on membership basis.....	205	175	109	(S)	4	44	(S)
72	Personal services.....	2 308	1 982	514	297	138	1 032	(S)
721	Laundry, cleaning, and garment services.....	888	766	110	99	26	531	(S)
722	Photographic studios, portrait.....	(S)	(S)	(S)	(S)	15	96	(S)
723	Beauty shops.....	264	230	(S)	(S)	12	131	(S)
724	Barber shops.....	9	9	(S)	(M)	(S)	(S)	(S)
725	Shoe repair shops and shoe shine parlors.....	(S)	(S)	(S)	(S)	(S)	(S)	(S)
726	Funeral service and crematories.....	465	419	184	(S)	13	85	(S)
729	Miscellaneous personal services.....	392	328	66	(S)	(S)	168	(S)
73	Business services.....	18 098	16 760	1 271	3 448	6 573	5 467	1 337
731	Advertising.....	655	640	51	26	154	408	(S)
7311	Advertising agencies.....	308	298	(S)	(S)	104	159	(S)
7312, 3, 9	Other advertising.....	346	342	29	13	(S)	249	(S)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.....	133	127	4	(S)	72	48	6
733	Mailing, reproduction, commercial art and photography, and stenographic services.....	797	708	(S)	(S)	219	(S)	(S)
7331	Direct mail advertising services.....	190	178	(S)	(S)	75	81	(S)
7336	Commercial art and graphic design.....	222	203	(S)	(S)	(S)	(S)	(S)
7334, 5, 8	Other reproduction, photography, and stenographic services.....	(S)	(S)	(S)	(S)	(S)	(S)	(S)
734	Services to dwellings and other buildings.....	525	499	(S)	(S)	(S)	(S)	26
735	Miscellaneous equipment rental and leasing.....	6 189	5 659	150	2 575	1 166	1 768	530
736	Personnel supply services.....	224	223	(S)	(S)	85	(S)	(S)
7361	Employment agencies.....	35	34	(S)	(S)	72	(S)	(S)
7363	Help supply services.....	189	189	(S)	(S)	(S)	(S)	(M)
737	Computer and data processing services.....	6 270	5 705	783	163	3 890	869	565
7371	Computer programming services.....	954	915	(S)	(S)	680	149	(S)
7372	Prepackaged software.....	1 419	1 047	364	(S)	496	184	372
7373	Computer integrated systems design.....	737	711	(S)	(S)	563	85	26
7374	Computer processing and data preparation and processing services.....	1 610	1 558	223	92	1 078	165	(S)
7375, 6, 7, 8, 9	Other computer related services.....	1 551	1 474	92	(S)	1 073	286	76
738	Miscellaneous business services.....	(S)	(S)	(S)	(S)	(S)	(S)	(S)
75	Automotive repair, services, and garages.....	21 112	20 840	474	19 393	129	844	(S)
751	Automotive rental and leasing, without drivers.....	19 516	19 444	136	19 099	40	170	(S)
752	Automobile parking.....	64	(S)	(S)	(S)	(S)	21	11
753	Automotive repair shops.....	1 325	1 152	(S)	246	73	551	(S)
754	Automotive services, except repair.....	207	191	(S)	(S)	(S)	(S)	(S)
76	Miscellaneous repair services.....	997	859	94	272	89	404	(S)
762	Electrical repair shops.....	282	267	35	61	29	143	(S)
763, 4	Other repair services.....	(S)	(S)	(S)	(S)	4	(S)	(S)
769	Miscellaneous repair shops.....	682	562	58	202	57	245	(S)
78	Motion pictures.....	2 858	2 641	563	(S)	157	1 873	217
781, 2	Motion picture production, distribution, and allied services.....	1 527	1 470	319	(S)	101	(S)	56
783	Motion picture theaters.....	426	382	174	(S)	(S)	184	44
784	Video tape rental.....	906	789	71	(S)	37	678	(S)
79	Amusement and recreation services.....	4 544	4 165	1 741	170	147	2 106	379
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers.....	354	349	(S)	(S)	43	122	(S)
793	Bowling centers.....	196	164	28	(S)	(S)	(S)	(S)
794	Commercial sports services.....	(S)	(S)	(S)	(S)	12	60	10
799	Miscellaneous amusement and recreation services.....	3 759	3 427	1 415	121	76	1 814	332
80	Health services^{1 2}.....	31 309	29 707	13 815	671	2 807	12 414	1 602
801	Offices of physicians ¹	3 331	3 099	988	238	595	1 279	(S)
802	Offices of dentists ¹	902	791	(S)	(S)	85	514	(S)
803	Offices of osteopathic physicians ¹	(S)	(S)	(S)	(S)	(S)	(S)	(S)
804	Offices of other health practitioners ¹	653	577	(S)	(S)	69	237	(S)
805	Nursing and personal care facilities ¹	(S)	(S)	(S)	(S)	(S)	(S)	(S)
806	Hospitals ^{1 2}	21 978	21 261	10 608	(S)	1 690	8 808	717
807	Medical and dental laboratories ¹	662	551	(S)	30	111	340	(S)
808	Home health care services ¹	446	429	(S)	(S)	71	196	17
809	Health and allied services, n.e.c. ¹	(S)	(S)	263	51	83	(S)	(S)
81	Legal services¹.....	1 785	1 605	(S)	(S)	684	540	(S)
823	Libraries¹.....	26	26	9	(S)	(S)	(S)	(M)
824	Correspondence schools and vocational schools¹.....	206	167	(S)	(S)	40	89	(S)

See footnotes at end of table.

Table 3. Detailed Capital Expenditures by Kind of Business: 1992—Con.

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Capital expenditures (other than land)						
		New capital expenditures						Used buildings, structures, machinery, equipment, and other depreciable assets acquired from others
		Total	Total	Buildings, structures, and related facilities	Highway vehicles	Computer hardware and data processing equipment	All other	
83	Social services¹	2 877	2 488	1 430	231	(S)	577	(S)
832, 839	Individual and family social services, n.e.c. ¹	(S)	(S)	(S)	(S)	(S)	(S)	(S)
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ¹	1 520	1 288	816	119	65	289	232
84	Museums, art galleries, and botanical and zoological gardens¹	(S)	(S)	(S)	(S)	15	48	(S)
86 pt.	Membership organizations¹	1 727	(S)	(S)	64	231	356	(S)
871	Engineering, architectural, and surveying services	2 007	1 749	(S)	183	489	917	(S)
872	Accounting, auditing, and bookkeeping services ..	899	853	(S)	73	513	183	(S)
873	Research, development, and testing services	2 261	2 085	840	49	309	887	(S)
874	Management and public relation services	1 781	1 627	(S)	117	576	620	(S)

Note: Detail may not add to total because of rounding. See table 11 for estimated measures of sampling variability (coefficients of variation).

¹Estimates are obtained from a sample of employers only and, therefore, do not include nonemployer data.

²Due to the inclusion of government operated hospitals, these data are not comparable to those compiled for 1987.

Table 4. Detailed Acquisition Value of Depreciable Assets, Depreciation Charges, and Lease and Rental Payments by Kind of Business: 1992

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Acquisition value of depreciable assets						Depreciation charges in 1992			Lease and rental payments		
		End of 1992			End of 1991			Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other						
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailering parks, and organization and lodging houses	106 184	78 942	27 242	100 958	76 037	24 921	5 747	2 754	2 993	2 357	2 007	350
701	Hotels, motels, tourist courts	101 846	75 650	26 196	96 791	72 807	23 984	5 531	2 626	2 905	2 208	1 879	328
702, 3, 4	Rooming and boarding houses; camps and trailering parks; organization and lodging houses, on membership basis ...	4 338	3 292	1 046	4 166	3 230	937	217	128	88	150	128	(S)
72	Personal services	23 540	8 061	15 479	21 740	7 377	14 363	2 138	458	1 680	4 447	4 073	374
721	Laundry, cleaning, and garment services ..	9 461	2 348	7 114	8 799	2 181	6 619	927	135	792	1 052	862	190
722	Photographic studios, portrait	1 612	508	1 104	1 395	376	1 019	139	(S)	117	181	154	(S)
723	Beauty shops	3 759	(S)	(S)	(S)	(S)	(S)	342	86	256	1 631	1 574	57
724	Barber shops	347	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
725	Shoe repair shops and shoe shine parlors ..	484	(S)	(S)	482	(S)	(S)	(S)	(S)	(S)	196	(S)	(S)
726	Funeral service and crematories	5 000	2 924	2 076	4 622	2 739	1 883	319	138	181	315	269	45
729	Miscellaneous personal services	2 876	651	2 224	2 557	582	1 975	340	60	281	911	866	(S)
73	Business services	101 368	13 851	87 517	90 565	12 377	78 188	11 456	1 381	10 075	12 556	8 788	3 768
731	Advertising	8 671	(S)	7 128	8 106	(S)	6 580	785	103	681	1 635	1 293	343
7311	Advertising agencies	3 204	445	2 760	3 052	424	2 628	331	43	288	1 091	863	229
7312, 3, 9	Other advertising	5 466	(S)	4 368	5 054	(S)	3 953	454	(S)	393	544	430	114
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1 165	142	1 023	1 166	184	982	181	18	163	283	183	100
733	Mailing, reproduction, commercial art and photography, and stenographic services ..	5 716	732	4 984	5 126	697	4 430	649	49	600	1 113	778	334
7331	Direct mail advertising services	1 538	245	1 293	1 400	241	1 160	147	14	133	279	198	81
7336	Commercial art and graphic design	1 484	128	1 356	1 340	(S)	1 236	192	(S)	181	321	234	(S)
7334, 5, 8	Other reproduction, photography, and stenographic services	2 693	(S)	(S)	2 386	(S)	(S)	310	24	286	513	347	(S)
734	Services to dwellings and other buildings ..	4 186	(S)	(S)	3 749	(S)	(S)	(S)	(S)	(S)	490	335	(S)
735	Miscellaneous equipment rental and leasing	27 242	2 025	25 217	23 474	1 729	21 745	2 411	148	2 263	1 095	635	460
736	Personnel supply services	1 427	225	1 202	1 288	198	1 090	196	10	186	685	561	(S)
7361	Employment agencies	291	(S)	(S)	286	(S)	(S)	(S)	(S)	(S)	131	117	(S)
7363	Help supply services	1 136	201	935	1 002	179	823	164	(S)	156	555	445	(S)
737	Computer and data processing services ..	33 996	5 891	28 105	30 361	4 998	25 363	4 762	599	4 163	4 633	3 165	1 468
7371	Computer programming services	5 772	(S)	4 883	5 133	(S)	4 312	708	72	636	991	776	215
7372	Prepackaged software	5 614	1 222	4 393	4 445	713	3 732	1 030	205	825	981	747	234
7373	Computer integrated systems design ...	3 831	495	3 335	3 368	452	2 916	436	30	407	538	408	129
7374	Computer processing and data preparation and processing services ..	10 406	2 037	8 368	9 480	1 812	7 668	1 497	229	1 268	1 274	671	604
7375, 6, 7, 8, 9	Other computer related services	8 374	1 249	7 125	7 935	1 200	6 735	1 091	63	1 028	850	563	286
738	Miscellaneous business services	18 966	2 833	16 132	17 295	2 635	14 660	1 928	(S)	1 569	2 622	1 838	784

See footnotes at end of table.

Table 4. Detailed Acquisition Value of Depreciable Assets, Depreciation Charges, and Lease and Rental Payments by Kind of Business: 1992—Con.

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Acquisition value of depreciable assets						Depreciation charges in 1992			Lease and rental payments		
		End of 1992			End of 1991			Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other						
75	Automotive repair, services, and garages	43 898	9 411	34 487	41 962	9 117	32 845	5 426	540	4 886	5 835	4 530	1 305
751	Automotive rental and leasing, without drivers	26 089	2 016	24 073	25 310	2 265	23 045	3 860	164	3 696	1 533	871	662
752	Automobile parking	(S) 415	(S) 415	(S) 415	(S) 410	(S) 410	(S) 410	66	(S) 36	36	1 120	1 035	85
753	Automotive repair shops	12 853	(S) 7 901	(S) 7 901	(S) 11 832	(S) 7 366	(S) 7 366	1 158	241	917	2 559	2 102	457
754	Automotive services, except repair	3 854	(S) 3 854	(S) 3 854	(S) 3 742	(S) 3 742	(S) 3 742	342	105	236	623	523	(S) 103
76	Miscellaneous repair services	(S) 1 785	(S) 1 785	(S) 1 785	(S) 1 629	(S) 1 629	(S) 1 629	778	95	683	992	823	168
762, 4	Electrical repair shops	2 678	470	2 208	2 508	(S) 2 084	(S) 2 084	237	24	213	321	259	62
763, 4	Other repair services	427	124	(S) 400	(S) 400	(S) 114	(S) 114	38	(S) 32	32	92	89	(S) 89
769	Miscellaneous repair shops	(S) 1 191	(S) 1 191	(S) 1 191	(S) 1 092	(S) 1 092	(S) 1 092	503	(S) 439	439	578	475	103
78	Motion pictures	17 725	5 255	12 470	15 567	4 796	10 770	2 115	430	1 685	2 081	1 856	225
781, 2	Motion picture production, distribution, and allied services	9 323	2 614	6 710	8 018	2 401	5 617	870	122	748	975	814	160
783	Motion picture theaters	5 006	2 254	2 752	4 670	2 072	2 599	441	248	193	532	491	(S) 160
784	Video tape rental	3 395	(S) 3 395	(S) 3 395	(S) 2 878	(S) 323	(S) 2 555	804	60	744	574	551	24
79	Amusement and recreation services	58 883	33 743	25 140	55 201	31 964	23 237	3 613	1 368	2 245	3 028	2 530	498
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers	6 376	3 909	(S) 2 171	6 119	3 773	(S) 3 773	(S) 2 058	115	(S) 138	640	524	(S) 160
793	Bowling centers	3 791	1 620	2 171	3 636	1 578	2 058	205	67	170	170	157	(S) 157
794	Commercial sports services	4 455	3 155	1 300	4 335	3 065	1 270	294	129	165	268	178	89
799	Miscellaneous amusement and recreation services	44 261	25 060	19 201	41 110	23 548	17 562	2 742	1 058	1 684	1 951	1 671	280
80	Health services^{1 2}	332 813	188 760	144 054	306 665	175 702	130 963	20 412	8 094	12 319	17 721	13 268	4 452
801	Offices of physicians ¹	31 256	11 180	20 077	28 713	10 384	18 329	2 730	519	2 211	7 087	5 826	1 261
802	Offices of dentists ¹	10 473	2 946	7 527	9 720	2 665	7 055	833	138	695	1 959	1 744	215
803	Offices of osteopathic physicians ¹	896	325	571	849	299	550	72	18	54	178	146	31
804	Offices of other health practitioners ¹	4 825	1 388	3 437	4 288	1 143	3 144	419	72	350	1 357	1 174	183
805	Nursing and personal care facilities ¹	(S) 236 798	(S) 139 625	(S) 97 173	(S) 218 089	(S) 129 696	(S) 88 393	(S) 13 217	(S) 5 874	(S) 7 342	(S) 3 227	(S) 1 256	(S) 1 971
806	Hospitals ^{1 2}	4 504	931	3 573	4 026	858	3 168	454	41	414	626	377	249
807	Medical and dental laboratories ¹	2 060	724	1 337	1 697	(S) 1 138	(S) 1 138	226	33	193	480	273	207
808	Home health care services ¹	5 952	2 501	3 451	5 137	2 222	2 914	507	120	386	715	551	163
809	Health and allied services, n.e.c. ¹												
81	Legal services¹	18 114	4 402	13 713	16 935	4 265	12 669	1 667	258	1 409	7 443	6 866	577
823	Libraries¹	541	370	(S) 518	518	358	(S) 20	12	7	13	11	1	
824	Correspondence schools and vocational schools¹	1 926	607	1 319	1 808	560	1 248	155	27	128	295	266	30
83	Social services¹	28 640	21 346	7 294	26 744	20 034	6 710	1 593	833	759	2 627	2 369	258
832, 839	Individual and family social services, n.e.c. ¹	10 083	7 059	3 024	9 444	6 569	2 876	617	282	335	1 083	948	135
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ¹	18 557	14 287	4 269	17 300	13 465	3 835	976	551	425	1 544	1 421	123
84	Museums, art galleries, and botanical and zoological gardens¹	5 115	4 237	878	4 535	3 715	819	188	113	74	47	35	13
86 pt.	Membership organizations¹	21 136	14 279	6 856	19 572	13 391	6 181	1 023	472	551	1 028	862	166
871	Engineering, architectural, and surveying services	16 258	2 742	13 516	14 923	2 328	12 596	1 503	125	1 378	2 910	2 466	444
872	Accounting, auditing, and bookkeeping services	7 799	1 759	6 040	7 223	1 729	5 494	817	111	706	2 321	2 168	152
873	Research, development, and testing services	15 062	5 863	9 199	13 318	5 060	8 257	1 301	247	1 053	1 337	1 012	326
874	Management and public relation services	14 257	(S) 9 311	12 886	4 504	8 382	1 377	305	1 072	3 360	2 785	575	

Note: Detail may not add to total because of rounding. See table 11 for estimated measures of sampling variability (coefficients of variation).

¹Estimates are obtained from a sample of employers only and, therefore, do not include nonemployer data.

²Due to the inclusion of government operated hospitals, these data are not comparable to those compiled for 1987.

Table 5. Receipts or Revenue, Annual Payroll, and Employer Costs for Fringe Benefits by Kind of Business: 1992

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Receipts or revenue ¹	Operating expenses	Annual payroll ²	Employer costs for fringe benefits			Annual payroll as percent of—		Employer costs for fringe benefits as percent of—	
					Total	Legally required expenditures	Voluntary expenditures	Receipts or revenue	Operating expenses	Operating expenses	Annual payroll
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailering parks, and organization and lodging houses	71 846	57 852	19 674	5 191	2 899	2 292	27.4	34.0	9.0	26.4
701	Hotels, motels, tourist courts	68 508	55 151	18 868	5 030	2 789	2 241	27.5	34.2	9.1	26.7
702, 3, 4	Rooming and boarding houses; camps and trailering parks; organization and lodging houses, on membership basis	3 338	2 701	806	161	110	51	24.1	29.8	5.9	19.9
72	Personal services	59 597	43 482	18 843	2 802	1 937	865	31.6	43.3	6.4	14.9
721	Laundry, cleaning, and garment services	18 805	14 121	5 908	1 073	722	350	31.4	41.8	7.6	18.2
722	Photographic studios, portrait	4 280	3 083	1 318	196	132	64	30.8	42.8	6.4	14.9
723	Beauty shops	14 436	10 980	5 335	561	(S)	(S)	37.0	48.6	5.1	10.5
724	Barber shops	1 515	(S)	367	(S)	(S)	(S)	24.2	(S)	(S)	(S)
725	Shoe repair shops and shoe shine parlors	1 810	1 144	512	(S)	(S)	(S)	28.3	44.7	(S)	(S)
726	Funeral service and crematories	7 588	4 922	2 109	386	198	187	27.8	42.8	7.8	18.3
729	Miscellaneous personal services	11 163	8 226	3 295	477	316	160	29.5	39.6	5.7	14.5
73	Business services	309 439	243 594	130 382	21 965	13 663	8 302	42.1	53.5	9.0	16.8
731	Advertising	22 672	17 400	8 628	1 580	795	785	38.1	49.6	9.1	18.3
7311	Advertising agencies	15 956	12 420	6 692	1 212	614	598	41.9	53.9	9.8	18.1
7312, 3, 9	Other advertising	6 716	4 979	1 937	368	181	187	28.8	38.9	7.4	19.0
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6 377	5 273	2 492	402	239	163	39.1	47.3	7.6	16.1
733	Mailing, reproduction, commercial art and photography, and stenographic services	20 990	14 508	6 708	1 092	619	473	32.0	46.2	7.5	16.3
7331	Direct mail advertising services	6 805	4 182	2 055	353	186	167	30.2	49.1	8.5	17.2
7336	Commercial art and graphic design	6 168	4 168	1 963	287	167	120	31.8	47.1	6.9	14.6
7334, 5, 8	Other reproduction, photography, and stenographic services	8 017	6 159	2 690	452	266	186	33.6	43.7	7.3	16.8
734	Services to dwellings and other buildings	23 586	19 067	11 487	(S)	(S)	(S)	48.7	60.2	(S)	(S)
735	Miscellaneous equipment rental and leasing	22 782	15 661	5 988	1 123	707	416	26.3	38.2	7.2	18.7
736	Personnel supply services	38 710	34 882	26 273	4 045	3 491	554	67.9	75.3	11.6	15.4
7361	Employment agencies	4 981	4 044	2 877	452	(S)	(S)	57.8	71.1	11.2	15.7
7363	Help supply services	33 729	30 838	23 396	3 593	3 134	459	69.4	75.9	11.7	15.4
737	Computer and data processing services	104 651	84 676	41 979	7 261	3 388	3 874	40.1	49.6	8.6	17.3
7371	Computer programming services	24 973	21 940	12 272	2 072	1 066	1 066	49.1	55.9	9.4	16.9
7372	Prepackaged software	21 236	17 477	8 649	1 180	502	678	40.7	49.5	6.8	13.6
7373	Computer integrated systems design	15 177	9 607	4 548	921	381	541	30.0	47.3	9.6	20.3
7374	Computer processing and data preparation and processing services	20 447	18 340	7 970	1 547	713	834	39.0	43.5	8.4	19.4
7375, 6, 7, 8, 9	Other computer related services	22 818	17 312	8 539	1 541	787	754	37.4	49.3	8.9	18.0
738	Miscellaneous business services	69 671	52 128	26 828	4 182	2 764	1 419	38.5	51.5	8.0	15.6
75	Automotive repair, services, and garages	78 511	50 577	18 561	3 338	2 230	1 109	23.6	36.7	6.6	18.0
751	Automotive rental and leasing, without drivers	20 906	15 349	3 538	769	410	359	16.9	23.0	5.0	21.7
752	Automobile parking	3 744	3 148	1 120	201	137	63	29.9	35.6	6.4	17.9
753	Automotive repair shops	46 200	26 622	11 490	1 969	1 368	601	24.9	43.2	7.4	17.1
754	Automotive services, except repair	7 661	5 458	2 413	400	315	85	31.5	44.2	7.3	16.6
76	Miscellaneous repair services	35 238	21 742	10 757	2 256	1 244	1 013	30.5	49.5	10.4	21.0
762	Electrical repair shops	11 876	7 664	3 952	840	429	410	33.3	51.6	11.0	21.2
763, 4	Other repair services	1 989	1 318	605	95	62	33	30.4	45.9	7.2	15.7
769	Miscellaneous repair shops	21 373	12 760	6 200	1 322	752	569	29.0	48.6	10.4	21.3
78	Motion pictures	45 662	26 210	8 888	1 088	630	458	19.5	33.9	4.2	12.2
781, 2	Motion picture production, distribution, and allied services	34 288	19 157	6 915	813	426	388	20.2	36.1	4.2	11.8
783	Motion picture theaters	5 879	3 556	940	139	97	42	16.0	26.4	3.9	14.8
784	Video tape rental	5 495	3 497	1 032	136	107	29	18.8	29.5	3.9	13.2
79	Amusement and recreation services	66 692	52 605	20 631	3 602	2 160	1 442	30.9	39.2	6.8	17.5
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers	16 658	12 264	5 467	737	419	(S)	32.8	44.6	6.0	13.5
793	Bowling centers	2 915	2 240	851	156	106	50	29.2	38.0	7.0	18.4
794	Commercial sports services	9 010	7 510	3 218	443	246	196	35.7	42.9	5.9	13.8
799	Miscellaneous amusement and recreation services	38 109	30 591	11 095	2 266	1 389	878	29.1	36.3	7.4	20.4
80	Health services^{3, 4}	623 482	527 901	264 923	50 551	23 584	26 966	42.5	50.2	9.6	19.1
801	Offices of physicians ³	157 977	133 827	76 632	11 491	4 252	7 239	48.5	57.3	8.6	15.0
802	Offices of dentists ³	35 597	27 199	13 317	2 060	1 106	954	37.4	49.0	7.6	15.5
803	Offices of osteopathic physicians ³	3 638	2 905	1 674	256	122	133	46.0	57.6	8.8	15.3
804	Offices of other health practitioners ³	18 926	13 967	6 869	946	597	349	36.3	49.2	6.8	13.8
805	Nursing and personal care facilities ³	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
806	Hospitals ^{3, 4}	310 819	266 091	123 468	27 114	12 501	14 613	39.7	46.4	10.2	22.0
807	Medical and dental laboratories ³	14 459	12 291	5 331	1 244	470	775	36.9	43.4	10.1	23.3
808	Home health care services ³	16 128	13 341	7 699	1 343	835	508	47.7	57.7	10.1	17.4
809	Health and allied services, n.e.c. ³	16 727	13 639	6 473	1 177	577	601	38.7	47.5	8.6	18.2
81	Legal services³	102 275	72 366	40 564	6 187	2 818	3 368	39.7	56.1	8.5	15.3
823	Libraries³	557	508	245	50	23	27	44.0	48.2	9.9	20.5
824	Correspondence schools and vocational schools³	4 442	3 613	1 745	302	162	141	39.3	48.3	8.4	17.3

See footnotes at end of table.

Table 5. **Receipts or Revenue, Annual Payroll, and Employer Costs for Fringe Benefits by Kind of Business: 1992—Con.**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Receipts or revenue ¹	Operating expenses	Annual payroll ²	Employer costs for fringe benefits			Annual payroll as percent of—		Employer costs for fringe benefits as percent of—	
					Total	Legally required expenditures	Voluntary expenditures	Receipts or revenue	Operating expenses	Operating expenses	Annual payroll
83	Social services³	67 022	55 289	26 173	5 069	2 939	2 130	39.1	47.3	9.2	19.4
832, 839	Individual and family social services, n.e.c. ³	35 980	27 346	11 911	2 381	1 295	1 085	33.1	43.6	8.7	20.0
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ³	31 042	27 943	14 262	2 688	1 643	1 045	45.9	51.0	9.6	18.8
84	Museums, art galleries, and botanical and zoological gardens³	3 391	2 900	1 253	257	124	133	37.0	43.2	8.9	20.5
86 pt.	Membership organizations^{3 5}	36 256	29 355	11 244	2 303	1 088	1 215	31.0	38.3	7.8	20.5
871	Engineering, architectural, and surveying services	83 033	61 683	33 139	6 523	2 980	3 544	39.9	53.7	10.6	19.7
872	Accounting, auditing, and bookkeeping services	37 191	29 019	16 210	2 446	1 288	1 158	43.6	55.9	8.4	15.1
873	Research, development, and testing services ...	35 444	27 573	12 480	2 826	1 089	1 736	35.2	45.3	10.2	22.6
874	Management and public relation services	74 736	57 121	29 176	5 493	2 425	3 068	39.0	51.1	9.6	18.8

Note: Detail may not add to total because of rounding. For estimated measures of sampling variability (coefficients of variation) see explanation in appendix A for percentage columns and table 11 for other columns.

¹Data represent receipts of taxable firms and revenue of tax-exempt organizations. See appendix A for a description.

²Payroll data are not the same as in other reports from the 1992 Census of Service Industries due to their sample basis and inclusion of auxiliaries.

³Estimates are obtained from a sample of employers only and, therefore, do not include nonemployer data.

⁴Due to the inclusion of government operated hospitals, these data are not comparable to those compiled for 1987.

⁵Data on total operating expenses may differ from those compiled in the 1992 Service Annual Survey since they were collected separately.

Table 6. Annual Payroll and Employer Costs for Fringe Benefits by Legal Form of Organization and Kind of Business: 1992

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Legal form of organization and kind of business	Annual payroll ¹	Employer costs for fringe benefits			Employer costs for fringe benefits as percent of annual payroll
			Total	Legally required expenditures	Voluntary expenditures	
70	Hotels, rooming houses, camps, and other lodging places	19 674	5 191	2 899	2 292	26.4
	Corporations	14 467	3 925	2 143	1 782	27.1
	All other	5 207	1 266	756	510	24.3
72	Personal services	18 843	2 802	1 937	865	14.9
	Corporations	11 378	1 836	1 193	643	16.1
	All other	7 465	966	744	(S)	12.9
73	Business services	130 382	21 965	13 663	8 302	16.8
	Corporations	111 699	18 903	11 700	7 203	16.9
	All other	18 683	3 062	1 963	1 099	16.4
75	Automotive repair, services, and garages	18 561	3 338	2 230	1 109	18.0
	Corporations	13 827	2 551	1 609	942	18.4
	All other	4 734	788	(S)	(S)	16.6
76	Miscellaneous repair services	10 757	2 256	1 244	1 013	21.0
	Corporations	8 222	1 772	945	827	21.5
	All other	2 536	485	299	186	19.1
78	Motion pictures	8 888	1 088	630	458	12.2
	Corporations	7 481	925	525	400	12.4
	All other	1 407	164	105	(S)	11.6
79	Amusement and recreation services	20 631	3 602	2 160	1 442	17.5
	Corporations	15 845	2 890	1 698	1 192	18.2
	All other	4 786	712	462	250	14.9
80	Health services^{2 3}	264 923	50 551	23 584	26 966	19.1
	Corporations	246 104	47 170	21 682	25 488	19.2
	All other	18 819	3 381	1 902	1 479	18.0
81	Legal services²	40 564	6 187	2 818	3 368	15.3
	Corporations	24 070	3 225	1 352	1 874	13.4
	All other	16 493	2 961	1 467	1 494	18.0
83	Social services²	26 173	5 069	2 939	2 130	19.4
	Corporations	24 749	4 836	2 772	2 064	19.5
	All other	1 424	232	166	(S)	16.3
84	Museums, botanical, zoological, gardens²	1 253	257	124	133	20.5
	Corporations	1 232	252	122	130	20.5
	All other	21	4	2	(S)	20.9
871	Engineering, architectural, and surveying services	33 139	6 523	2 980	3 544	19.7
	Corporations	29 105	5 794	2 623	3 172	19.9
	All other	4 034	729	357	372	18.1
872	Accounting, auditing, and bookkeeping services	16 210	2 446	1 288	1 158	15.1
	Corporations	7 174	1 054	546	508	14.7
	All other	9 036	1 392	742	650	15.4
873	Research and testing services	12 480	2 826	1 089	1 736	22.6
	Corporations	12 288	2 805	1 074	1 731	22.8
	All other	(S)	(S)	15	(S)	(S)
874	Management and public relations services	29 176	5 493	2 425	3 068	18.8
	Corporations	21 702	4 260	1 807	2 452	19.6
	All other	7 474	1 233	617	616	16.5

Note: Detail may not add to total because of rounding. For estimated measures of sampling variability (coefficients of variation) see explanation in appendix A for percentage columns and table 11 for other columns.

¹Payroll data are not the same as in other reports from the 1992 Census of Service Industries due to their sample basis and inclusion of auxiliaries.

²Estimates are obtained from a sample of employers only and, therefore, do not include nonemployer data.

³Due to the inclusion of government operated hospitals, these data are not comparable to those compiled for 1987.

Table 7. Operating Expenses by Type and by Kind of Business: 1992

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses	Annual payroll ¹		Employer costs for fringe benefits		Taxes and license fees		Depreciation and amortization charges	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses.....	57 852	19 674	34.0	5 191	9.0	2 677	4.6	5 747	9.9
701	Hotels, motels, tourist courts.....	55 151	18 868	34.2	5 030	9.1	2 596	4.7	5 531	10.0
702, 3, 4	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis.....	2 701	806	29.8	161	5.9	81	3.0	217	8.0
72	Personal services.....	43 482	18 843	43.3	2 802	6.4	466	1.1	2 138	4.9
721	Laundry, cleaning, and garment services.....	14 121	5 908	41.8	1 073	7.6	158	1.1	927	6.6
722	Photographic studios, portrait.....	3 083	1 318	42.8	196	6.4	(S)	(S)	139	4.5
723	Beauty shops.....	10 980	5 335	48.6	561	5.1	79	.7	342	3.1
724	Barber shops.....	(S)	367	(S)	(S)	(S)	10	(S)	(S)	(S)
725	Shoe repair shops and shoe shine parlors.....	1 144	512	44.7	(S)	(S)	(S)	(S)	(S)	(S)
726	Funeral service and crematories.....	4 922	2 109	42.8	386	7.8	128	2.6	319	6.5
729	Miscellaneous personal services.....	8 326	3 295	39.6	477	5.7	48	.6	340	4.1
73	Business services.....	243 594	130 382	53.5	21 965	9.0	1 330	.5	11 456	4.7
731	Advertising.....	17 400	8 628	49.6	1 580	9.1	143	.8	785	4.5
7311	Advertising agencies.....	12 420	6 692	53.9	1 212	9.8	(S)	(S)	331	2.7
7312, 3, 9	Other advertising.....	4 979	1 937	38.9	368	7.4	85	1.7	454	9.1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.....	5 273	2 492	47.3	402	7.6	26	.5	181	3.4
733	Mailing, reproduction, commercial art and photography, and stenographic services.....	14 508	6 708	46.2	1 092	7.5	98	.7	649	4.5
7331	Direct mailing advertising services.....	4 182	2 055	49.1	353	8.5	24	.6	147	3.5
7336	Commercial art and graphic design.....	4 168	1 963	47.1	287	6.9	(S)	(S)	192	4.6
7334, 5, 8	Other reproduction, photography, and stenographic services.....	6 159	2 690	43.7	452	7.3	30	.5	310	5.0
734	Services to dwellings and other buildings.....	19 067	11 487	60.2	(S)	(S)	(S)	(S)	(S)	(S)
735	Miscellaneous equipment rental and leasing.....	15 661	5 988	38.2	1 123	7.2	196	1.3	2 411	15.4
736	Personnel supply services.....	34 882	26 273	75.3	4 045	11.6	(S)	(S)	196	.6
7361	Employment agencies.....	4 044	2 877	71.1	452	11.2	4	.1	(S)	(S)
7363	Help supply services.....	30 838	23 396	75.9	3 593	11.7	(S)	(S)	164	.5
737	Computer programming, data processing, and other computer related services.....	84 676	41 979	49.6	7 261	8.6	394	.5	4 762	5.6
7371	Computer programming services.....	21 940	12 272	55.9	2 072	9.4	81	.4	708	3.2
7372	Prepackaged software.....	17 477	8 649	49.5	1 180	6.8	55	.3	1 030	5.9
7373	Computer integrated systems design.....	9 607	4 548	47.3	921	9.6	35	.4	436	4.5
7374	Computer processing and data preparation and processing services.....	18 340	7 970	43.5	1 547	8.4	144	.8	1 497	8.2
7375, 6, 7, 8, 9	Other computer related services.....	17 312	8 539	49.3	1 541	8.9	80	.5	1 091	6.3
738	Miscellaneous business services.....	52 128	26 828	51.5	4 182	8.0	(S)	(S)	1 928	3.7
75	Automotive repair, services, and garages.....	50 577	18 561	36.7	3 338	6.6	987	2.0	5 426	10.7
751	Automotive rental and leasing, without drivers.....	15 349	3 538	23.0	769	5.0	438	2.9	3 860	25.1
752	Automobile parking.....	3 148	1 120	35.6	201	6.4	81	2.6	66	2.1
753	Automotive repair shops.....	26 622	11 490	43.2	1 969	7.4	377	1.4	1 158	4.3
754	Automotive services, except repair.....	5 458	2 413	44.2	400	7.3	92	1.7	342	6.3
76	Miscellaneous repair services.....	21 742	10 757	49.5	2 256	10.4	186	.9	778	3.6
762	Electrical repair shops.....	7 664	3 952	51.6	840	11.0	44	.6	237	3.1
763, 4	Other repair services.....	1 318	605	45.9	95	7.2	15	1.2	38	2.9
769	Miscellaneous repair shops.....	12 760	6 200	48.6	1 322	10.4	126	1.0	503	3.9
78	Motion pictures.....	26 210	8 888	33.9	1 088	4.2	254	1.0	2 115	8.1
781, 2	Motion picture production, distribution, and allied services.....	19 157	6 915	36.1	813	4.2	(S)	(S)	870	4.5
783	Motion picture theaters.....	3 556	940	26.4	139	3.9	107	3.0	441	12.4
784	Video tape rental.....	3 497	1 032	29.5	136	3.9	44	1.3	804	23.0
79	Amusement and recreation services.....	52 605	20 631	39.2	3 602	6.8	1 137	2.2	3 613	6.9
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers.....	12 264	5 467	44.6	737	6.0	99	.8	(S)	(S)
793	Bowling centers.....	2 240	851	38.0	156	7.0	105	4.7	205	9.1
794	Commercial sports services.....	7 510	3 218	42.9	443	5.9	129	1.7	294	3.9
799	Miscellaneous amusement and recreation services..	30 591	11 095	36.3	2 266	7.4	803	2.6	2 742	9.0
80	Health services^{3 4}.....	527 901	264 923	50.2	50 551	9.6	(S)	(S)	20 412	3.9
801	Offices of physicians ³	133 827	76 632	57.3	11 491	8.6	585	.4	2 730	2.0
802	Offices of dentists ³	27 199	13 317	49.0	2 060	7.6	216	.8	833	3.1
803	Offices of osteopathic physicians ³	2 905	1 674	57.6	256	8.8	(S)	(S)	72	2.5
804	Offices of other health practitioners ³	13 967	6 869	49.2	846	6.8	106	.8	419	3.0
805	Nursing and other health care facilities ³	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
806	Hospitals ^{3 4}	266 091	123 468	46.4	27 114	10.2	(S)	(S)	13 217	5.0
807	Medical and dental laboratories ³	12 291	5 331	43.4	1 244	10.1	72	.6	454	3.7
808	Home health care services ³	13 341	7 699	57.7	1 343	10.1	(S)	(S)	226	1.7
809	Health and allied services, n.e.c. ³	13 639	6 473	47.5	1 177	8.6	50	.4	507	3.7
81	Legal services³.....	72 366	40 564	56.1	6 187	8.5	405	.6	1 667	2.3
823	Libraries³.....	508	245	48.2	50	9.9	1	.2	20	3.9
824	Correspondence schools and vocational schools³.....	3 613	1 745	48.3	302	8.4	29	.8	155	4.3
83	Social services³.....	55 289	26 173	47.3	5 069	9.2	290	.5	1 593	2.9
832, 839	Individual and family social services, n.e.c. ³	27 346	11 911	43.6	2 381	8.7	49	.2	617	2.3
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ³	27 943	14 262	51.0	2 688	9.6	241	.9	976	3.5

See footnotes at end of table.

Table 7. Operating Expenses by Type and by Kind of Business: 1992—Con.

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses	Annual payroll ¹		Employer costs for fringe benefits		Taxes and license fees		Depreciation and amortization charges	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
84	Museums, art galleries, and botanical and zoological gardens ³	2 900	1 253	43.2	257	8.9	13	.5	188	6.5
86 pt.	Membership organizations ³	29 355	11 244	38.3	2 303	7.8	244	.8	1 023	3.5
871	Engineering, architectural, and survey services	61 683	33 139	53.7	6 523	10.6	324	.5	1 503	2.4
872	Accounting, auditing, and bookkeeping services	29 019	16 210	55.9	2 446	8.4	173	.6	817	2.8
873	Research, development, and testing services	27 573	12 480	45.3	2 826	10.2	147	.5	1 301	4.7
874	Management and public relation services	57 121	29 176	51.1	5 493	9.6	(S)	(S)	1 377	2.4

See footnotes at end of table.

Table 7. Operating Expenses by Type and by Kind of Business: 1992—Con.

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Lease and rental payments		Telephone and other purchased communications		Purchased utilities ²		Purchased office supplies		Advertising services	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses.....	2 357	4.1	768	1.3	3 495	6.0	480	.8	1 471	2.5
701	Hotels, motels, tourist courts.....	2 208	4.0	729	1.3	3 269	5.9	437	.8	1 418	2.6
702, 3, 4	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis.....	150	5.5	38	1.4	226	8.4	43	1.6	53	2.0
72	Personal services.....	4 447	10.2	797	1.8	2 022	4.6	640	1.5	1 625	3.7
721	Laundry, cleaning, and garment services.....	1 052	7.4	155	1.1	1 075	7.6	131	.9	242	1.7
722	Photographic studios, portrait.....	181	5.9	71	2.3	45	1.5	63	2.1	204	6.6
723	Beauty shops.....	1 631	14.9	(S)	(S)	488	4.4	164	1.5	300	2.7
724	Barber shops.....	(S)	(S)	(S)	(S)	53	(S)	22	(S)	(S)	(S)
725	Shoe repair shops and shoe shine parlors.....	196	17.1	(S)	(S)	41	3.6	(S)	(S)	(S)	(S)
726	Funeral service and crematories.....	315	6.4	90	1.8	141	2.9	60	1.2	157	3.2
729	Miscellaneous personal services.....	911	10.9	207	2.5	179	2.1	181	2.2	663	8.0
73	Business services.....	12 556	5.2	4 663	1.9	1 739	.7	3 371	1.4	3 006	1.2
731	Advertising.....	1 635	9.4	285	1.6	133	.8	260	1.5	(S)	(S)
7311	Advertising agencies.....	1 091	8.8	185	1.5	60	.5	203	1.6	(S)	(S)
7312, 3, 9	Other advertising.....	544	10.9	100	2.0	72	1.5	57	1.2	(S)	(S)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.....	283	5.4	274	5.2	29	.5	215	4.1	(S)	(S)
733	Mailing, reproduction, commercial art and photography, and stenographic services.....	1 113	7.7	216	1.5	166	1.1	278	1.9	156	1.1
7331	Direct mailing advertising services.....	279	6.7	71	1.7	49	1.2	(S)	(S)	31	.7
7336	Commercial art and graphic design.....	321	7.7	61	1.5	38	.9	74	1.8	51	1.2
7334, 5, 8	Other reproduction, photography, and stenographic services.....	513	8.3	85	1.4	79	1.3	122	2.0	74	1.2
734	Services to dwellings and other buildings.....	490	2.6	260	1.4	(S)	(S)	168	.9	307	1.6
735	Miscellaneous equipment rental and leasing.....	1 095	7.0	214	1.4	231	1.5	171	1.1	288	1.8
736	Personnel supply services.....	685	2.0	212	.6	(S)	(S)	177	.5	247	.7
7361	Employment agencies.....	131	3.2	63	1.6	(S)	(S)	41	1.0	57	1.4
7363	Help supply services.....	555	1.8	149	.5	(S)	(S)	137	.4	190	.6
737	Computer programming, data processing, and other computer related services.....	4 633	5.5	1 941	2.3	478	.6	1 186	1.4	1 065	1.3
7371	Computer programming services.....	991	4.5	395	1.8	90	.4	(S)	(S)	(S)	(S)
7372	Prepackaged software.....	981	5.6	338	1.9	69	.4	311	1.8	425	2.4
7373	Computer integrated systems design.....	538	5.6	(S)	(S)	(S)	(S)	(S)	(S)	87	.9
7374	Computer processing and data preparation and processing services.....	1 274	6.9	615	3.4	140	.8	232	1.3	147	.8
7375, 6, 7, 8, 9	Other computer related services.....	850	4.9	357	2.1	122	.7	167	1.0	197	1.1
738	Miscellaneous business services.....	2 622	5.0	1 260	2.4	435	.8	917	1.8	736	1.4
75	Automotive repair, services, and garages.....	5 835	11.5	710	1.4	1 227	2.4	490	1.0	1 402	2.8
751	Automotive rental and leasing, without drivers.....	1 533	10.0	174	1.1	113	.7	117	.8	498	3.2
752	Automobile parking.....	1 120	35.6	14	.4	(S)	(S)	19	.6	(S)	(S)
753	Automotive repair shops.....	2 559	9.6	440	1.7	798	3.0	295	1.1	720	2.7
754	Automotive services, except repair.....	623	11.4	82	1.5	258	4.7	59	1.1	174	3.2
76	Miscellaneous repair services.....	992	4.6	373	1.7	349	1.6	252	1.2	343	1.6
762	Electrical repair shops.....	321	4.2	127	1.7	92	1.2	95	1.2	130	1.7
763, 4	Other repair services.....	92	7.0	30	2.2	34	2.6	12	.9	24	1.8
769	Miscellaneous repair shops.....	578	4.5	216	1.7	223	1.7	145	1.1	190	1.5
78	Motion pictures.....	2 081	7.9	211	.8	396	1.5	233	.9	2 163	8.3
781, 2	Motion picture production, distribution, and allied services.....	975	5.1	140	.7	116	.6	147	.8	1 870	9.8
783	Motion picture theaters.....	532	15.0	22	.6	166	4.7	27	.7	190	5.3
784	Video tape rental.....	574	16.4	(S)	(S)	114	3.3	59	1.7	103	2.9
79	Amusement and recreation services.....	3 028	5.8	548	1.0	1 821	3.5	560	1.1	1 619	3.1
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers.....	640	5.2	156	1.3	154	1.3	152	1.2	294	2.4
793	Bowling centers.....	170	7.6	(S)	(S)	179	8.0	21	.9	55	2.4
794	Commercial sports services.....	268	3.6	55	.7	118	1.6	(S)	(S)	(S)	(S)
799	Miscellaneous amusement and recreation services..	1 951	6.4	305	1.0	1 369	4.5	319	1.0	1 001	3.3
80	Health services^{3, 4}.....	17 721	3.4	4 643	.9	7 410	1.4	8 958	1.7	2 468	.5
801	Offices of physicians ³	7 087	5.3	1 604	1.2	755	.6	2 440	1.8	744	.6
802	Offices of dentists ³	1 959	7.2	391	1.4	320	1.2	957	3.5	269	1.0
803	Offices of osteopathic physicians ³	178	6.1	46	1.6	22	.8	79	2.7	18	.6
804	Offices of other health practitioners ³	1 357	9.7	286	2.0	161	1.2	458	3.3	353	2.5
805	Nursing and personal care facilities ³	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
806	Hospitals ^{3, 4}	3 227	1.2	(S)	(S)	4 404	1.7	4 256	1.6	793	.3
807	Medical and dental laboratories ³	626	5.1	169	1.4	107	.9	163	1.3	42	.3
808	Home health care services ³	480	3.6	147	1.1	49	.4	144	1.1	63	.5
809	Health and allied services, n.e.c. ³	715	5.2	143	1.1	150	1.1	212	1.6	80	.6
81	Legal services³.....	7 443	10.3	1 360	1.9	325	.4	1 844	2.5	461	.6
823	Libraries³.....	13	2.5	4	.9	17	3.4	11	2.2	(S)	(S)
824	Correspondence schools and vocational schools³..	295	8.2	58	1.6	51	1.4	77	2.1	198	5.5

See footnotes at end of table.

Table 7. Operating Expenses by Type and by Kind of Business: 1992—Con.

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Lease and rental payments		Telephone and other purchased communications		Purchased utilities ²		Purchased office supplies		Advertising services	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
83	Social services³	2 627	4.8	601	1.1	1 161	2.1	1 134	2.1	337	.6
832, 839	Individual and family social services, n.e.c. ³	1 083	4.0	353	1.3	409	1.5	(S)	(S)	149	.5
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ³	1 544	5.5	248	.9	753	2.7	406	1.5	187	.7
84	Museums, art galleries, and botanical and zoological gardens³	47	1.6	24	.8	98	3.4	66	2.3	51	1.8
86 pt.	Membership organizations³	1 028	3.5	(S)	(S)	961	3.3	736	2.5	(S)	(S)
871	Engineering, architectural, and survey services	2 910	4.7	549	.9	(S)	(S)	851	1.4	180	.3
872	Accounting, auditing, and bookkeeping services	2 321	8.0	502	1.7	202	.7	765	2.6	139	.5
873	Research, development, and testing services	1 337	4.8	353	1.3	307	1.1	405	1.5	(S)	(S)
874	Management and public relation services	3 360	5.9	892	1.6	331	.6	936	1.6	374	.7

See footnotes at end of table.

Table 7. Operating Expenses by Type and by Kind of Business: 1992—Con.

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Purchased repair services		Cost of purchased legal services		Cost of purchased accounting, auditing, and bookkeeping services		Cost of data processing and other computer-related services		Other operating expenses	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses.....	1 630	2.8	308	.5	251	.4	73	.1	13 731	23.7
701	Hotels, motels, tourist courts.....	1 503	2.7	295	.5	229	.4	(S)	(S)	12 973	23.5
702, 3, 4	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis.....	127	4.7	13	.5	22	.8	(S)	(S)	758	28.1
72	Personal services.....	873	2.0	202	.5	372	.9	70	.2	8 183	18.8
721	Laundry, cleaning, and garment services.....	381	2.7	58	.4	84	.6	21	.1	2 858	20.2
722	Photographic studios, portrait.....	47	1.5	7	.2	17	.5	4	.1	762	24.7
723	Beauty shops.....	171	1.6	(S)	(S)	122	1.1	(S)	(S)	(S)	(S)
724	Barber shops.....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
725	Shoe repair shops and shoe shine parlors.....	9	.8	(S)	(S)	16	1.4	(S)	(S)	(S)	(S)
726	Funeral service and crematories.....	160	3.2	20	.4	56	1.1	(S)	(S)	970	19.7
729	Miscellaneous personal services.....	(S)	(S)	79	1.0	67	.8	(S)	(S)	1 762	21.2
73	Business services.....	3 275	1.3	1 482	.6	1 186	.5	1 714	.7	45 469	18.7
731	Advertising.....	159	.9	122	.7	135	.8	103	.6	3 257	18.7
7311	Advertising agencies.....	111	.9	78	.6	100	.8	70	.6	2 100	16.9
7312, 3, 9	Other advertising.....	48	1.0	44	.9	35	.7	(S)	(S)	1 157	23.2
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.....	62	1.2	107	2.0	32	.6	107	2.0	1 032	19.6
733	Mailing, reproduction, commercial art and photography, and stenographic services.....	327	2.3	59	.4	106	.7	(S)	(S)	3 433	23.7
7331	Direct mailing advertising services.....	67	1.6	25	.6	20	.5	(S)	(S)	905	21.6
7336	Commercial art and graphic design.....	69	1.6	19	.5	44	1.0	(S)	(S)	993	23.8
7334, 5, 8	Other reproduction, photography, and stenographic services.....	191	3.1	15	.2	43	.7	(S)	(S)	1 535	24.9
734	Services to dwellings and other buildings.....	237	1.2	80	.4	113	.6	39	.2	(S)	(S)
735	Miscellaneous equipment rental and leasing.....	566	3.6	108	.7	102	.7	44	.3	3 124	20.0
736	Personnel supply services.....	(S)	(S)	57	.2	(S)	(S)	35	.1	(S)	(S)
7361	Employment agencies.....	(S)	(S)	15	.4	(S)	(S)	6	.1	(S)	(S)
7363	Help supply services.....	(S)	(S)	42	.1	(S)	(S)	(S)	(S)	(S)	(S)
737	Computer programming, data processing, and other computer related services.....	1 183	1.4	627	.7	278	.3	1 096	1.3	17 793	21.0
7371	Computer programming services.....	216	1.0	149	.7	84	.4	(S)	(S)	(S)	(S)
7372	Prepackaged software.....	139	.8	229	1.3	76	.4	52	.3	3 945	22.6
7373	Computer integrated systems design.....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	2 365	24.6
7374	Computer processing and data preparation and processing services.....	461	2.5	69	.4	32	.2	403	2.2	3 808	20.8
7375, 6, 7, 8, 9	Other computer related services.....	243	1.4	82	.5	53	.3	390	2.3	3 601	20.8
738	Miscellaneous business services.....	609	1.2	(S)	(S)	327	.6	183	.4	11 470	22.0
75	Automotive repair, services, and garages.....	1 245	2.5	211	.4	335	.7	170	.3	10 641	21.0
751	Automotive rental and leasing, without drivers.....	656	4.3	90	.6	30	.2	87	.6	3 447	22.5
752	Automobile parking.....	41	1.3	15	.5	9	.3	(S)	(S)	(S)	(S)
753	Automotive repair shops.....	390	1.5	82	.3	252	.9	70	.3	6 022	22.6
754	Automotive services, except repair.....	158	2.9	24	.4	44	.8	(S)	(S)	(S)	(S)
76	Miscellaneous repair services.....	329	1.5	95	.4	151	.7	55	.3	4 827	22.2
762	Electrical repair shops.....	85	1.1	29	.4	47	.6	25	.3	1 639	21.4
763, 4	Other repair services.....	(S)	(S)	14	1.1	11	.8	(S)	(S)	333	25.2
769	Miscellaneous repair shops.....	230	1.8	52	.4	93	.7	(S)	(S)	2 855	22.4
78	Motion pictures.....	294	1.1	206	.8	188	.7	77	.3	8 015	30.6
781, 2	Motion picture production, distribution, and allied services.....	147	.8	175	.9	154	.8	63	.3	6 669	34.8
783	Motion picture theaters.....	88	2.5	21	.6	12	.3	(S)	(S)	864	24.3
784	Video tape rental.....	59	1.7	10	.3	22	.6	7	.2	482	13.8
79	Amusement and recreation services.....	1 220	2.3	413	.8	488	.9	80	.2	13 845	26.3
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers.....	(S)	(S)	159	1.3	(S)	(S)	18	.1	(S)	(S)
793	Bowling centers.....	115	5.1	10	.4	18	.8	(S)	(S)	319	14.2
794	Commercial sports services.....	84	1.1	69	.9	26	.3	12	.2	2 456	32.7
799	Miscellaneous amusement and recreation services.....	915	3.0	176	.6	216	.7	47	.2	7 386	24.1
80	Health services^{3, 4}.....	5 777	1.1	1 759	.3	2 306	.4	2 179	.4	134 881	25.6
801	Offices of physicians ³	982	.7	520	.4	1 124	.8	993	.7	26 141	19.5
802	Offices of dentists ³	290	1.1	119	.4	281	1.0	(S)	(S)	6 104	22.4
803	Offices of osteopathic physicians ³	25	.8	21	.7	31	1.1	14	.5	435	15.0
804	Offices of other health practitioners ³	146	1.0	(S)	(S)	148	1.1	42	.3	2 577	18.5
805	Nursing and personal care facilities ³	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
806	Hospitals ^{3, 4}	3 518	1.3	624	.2	301	.1	772	.3	80 714	30.3
807	Medical and dental laboratories ³	212	1.7	(S)	(S)	71	.6	(S)	(S)	3 628	29.5
808	Home health care services ³	52	.4	(S)	(S)	75	.6	(S)	(S)	2 840	21.3
809	Health and allied services, n.e.c. ³	178	1.3	59	.4	73	.5	50	.4	3 772	27.7
81	Legal services³.....	550	.8	583	.8	427	.6	275	.4	10 276	14.2
823	Libraries³.....	13	2.5	(S)	(S)	2	.4	5	1.0	124	24.4
824	Correspondence schools and vocational schools³.....	48	1.3	26	.7	28	.8	13	.4	587	16.3

See footnotes at end of table.

Table 7. Operating Expenses by Type and by Kind of Business: 1992—Con.

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Purchased repair services		Cost of purchased legal services		Cost of purchased accounting, auditing, and bookkeeping services		Cost of data processing and other computer-related services		Other operating expenses	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
83	Social services³	722	1.3	155	.3	367	.7	145	.3	14 916	27.0
832, 839 833, 5, 6	Individual and family social services, n.e.c. ³	267	1.0	69	.3	192	.7	72	.3	9 068	33.2
	Job training, vocational rehabilitation, child day care, and residential care ³	455	1.6	86	.3	175	.6	74	.3	5 848	20.9
84	Museums, art galleries, and botanical and zoological gardens³	53	1.8	11	.4	16	.6	(S)	(S)	817	28.2
86 pt.	Membership organizations³	581	2.0	372	1.3	228	.8	108	.4	9 780	33.3
871	Engineering, architectural, and survey services	342	.6	(S)	(S)	226	.4	(S)	(S)	14 029	22.7
872	Accounting, auditing, and bookkeeping services	207	.7	441	1.5	(S)	(S)	262	.9	4 403	15.2
873	Research, development, and testing services	303	1.1	198	.7	118	.4	(S)	(S)	7 367	26.7
874	Management and public relation services	436	.8	681	1.2	395	.7	(S)	(S)	12 831	22.5

Note: Detail may not add to total because of rounding. For estimated measures of sampling variability (coefficients of variation) see explanation in appendix A for percentage columns and table 11 for other columns.

¹Payroll data are not the same as in other reports from the 1992 Census of Service Industries due to their sample basis and inclusion of auxiliaries.

²These data represent only utilities which were purchased by firms in 1992, and exclude those utilities costs which were part of normal lease and rental payments or franchise fees.

³Estimates are obtained from a sample of employers only and, therefore, do not include nonemployer data.

⁴Due to the inclusion of government operated hospitals, these data are not comparable to those compiled for 1987.

Table 8. Detailed Purchased Utilities by Kind of Business: 1992

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses ¹	Cost of purchased utilities ²			
			All utilities	Electricity	Fuels (nonhighway)	Water, sewer, and other utilities
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailering parks, and organization and lodging houses	57 852	3 495	2 252	497	746
701	Hotels, motels, tourist courts	55 151	3 269	2 108	458	703
702, 3, 4	Rooming and boarding houses; camps and trailering parks; organization and lodging houses, on membership basis	2 701	226	144	39	43
72	Personal services	43 482	2 022	1 114	518	391
721	Laundry, cleaning, and garment services	14 121	1 075	434	387	254
722	Photographic studios, portrait	3 083	45	34	6	6
723	Beauty shops	10 980	488	359	64	64
724	Barber shops	(S)	53	(S)	8	(S)
725	Shoe repair shops and shoe shine parlors	1 144	41	32	(S)	(S)
726	Funeral service and crematories	4 922	141	85	32	24
729	Miscellaneous personal services	8 326	179	132	16	31
73	Business services	243 594	1 739	1 225	314	200
731	Advertising	17 400	133	118	10	5
7311	Advertising agencies	12 420	60	54	4	2
7312, 3, 9	Other advertising	4 979	72	64	(S)	(S)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	5 273	29	24	(S)	3
733	Mailing, reproduction, commercial art and photography, and stenographic services	14 508	166	127	22	17
7331	Direct mail advertising services	4 182	49	38	6	5
7336	Commercial art and graphic design	4 168	38	27	6	5
7334, 5, 8	Other reproduction, photography, and stenographic services	6 159	79	62	(S)	7
734	Services to dwellings and other buildings	19 067	(S)	(S)	(S)	(S)
735	Miscellaneous equipment rental and leasing	15 661	231	108	(S)	22
736	Personnel supply services	34 882	(S)	(S)	(S)	(S)
7361	Employment agencies	4 044	(S)	(S)	(S)	(S)
7363	Help supply services	30 838	(S)	(S)	(S)	(S)
737	Computer and data processing services	84 676	478	391	44	43
7371	Computer programming services	21 940	90	73	(S)	(S)
7372	Prepackaged software	17 477	69	59	(S)	(S)
7373	Computer integrated systems design	9 607	(S)	(S)	(S)	(S)
7374	Computer processing and data preparation and processing services	18 340	140	123	6	11
7375, 6, 7, 8, 9	Other computer related services	17 312	122	85	25	12
738	Miscellaneous business services	52 128	435	324	47	64
75	Automotive repair, services, and garages	50 577	1 227	753	255	219
751	Automotive rental and leasing, without drivers	15 349	113	70	30	13
752	Automobile parking	3 148	(S)	(S)	(S)	3
753	Automotive repair shops	26 622	798	491	178	129
754	Automotive services, except repair	5 458	258	144	42	73
76	Miscellaneous repair services	21 742	349	215	78	56
762	Electrical repair shops	7 664	92	55	21	16
763, 4	Other repair services	1 318	34	20	(S)	4
769	Miscellaneous repair shops	12 760	223	139	48	36
78	Motion pictures	26 210	396	324	30	42
781, 2	Motion picture production, distribution, and allied services	19 157	116	95	7	13
783	Motion picture theaters	3 556	166	131	14	21
784	Video tape rental	3 497	114	98	8	8
79	Amusement and recreation services	52 605	1 821	1 314	216	291
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers	12 264	154	106	11	(S)
793	Bowling centers	2 240	179	143	20	17
794	Commercial sports services	7 510	118	87	10	21
799	Miscellaneous amusement and recreation services ..	30 591	1 369	978	175	216
80	Health services^{3 4}	527 901	7 410	4 662	1 517	1 231
801	Offices of physicians ³	133 827	755	552	87	116
802	Offices of dentists ³	27 199	320	211	(S)	48
803	Offices of osteopathic physicians ³	2 905	22	16	(S)	(S)
804	Offices of other health practitioners ³	13 967	161	119	25	17
805	Nursing and personal care facilities ³	(S)	(S)	(S)	(S)	(S)
806	Hospitals ^{3 4}	266 091	4 404	2 648	1 054	702
807	Medical and dental laboratories ³	12 291	107	81	7	19
808	Home health care services ³	13 341	49	35	(S)	9
809	Health and allied services, n.e.c. ³	13 639	150	106	15	29
81	Legal services³	72 366	325	263	38	24
823	Libraries³	508	17	13	3	2
824	Correspondence schools and vocational schools³ ..	3 613	51	43	4	4
83	Social services³	55 289	1 161	678	262	221
832, 839	Individual and family social services, n.e.c. ³	27 346	409	224	(S)	72
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ³	27 943	753	454	150	149

See footnotes at end of table.

Table 8. Detailed Purchased Utilities by Kind of Business: 1992—Con.

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses ¹	Cost of purchased utilities ²			
			All utilities	Electricity	Fuels (nonhighway)	Water, sewer, and other utilities
84	Museums, art galleries, and botanical and zoological gardens³	2 900	98	71	18	9
86 pt.	Membership organizations³	29 355	961	547	175	239
871	Engineering, architectural, and surveying services	61 683	(S)	(S)	(S)	(S)
872	Accounting, auditing, and bookkeeping services ...	29 019	202	144	(S)	20
873	Research, development, and testing services	27 573	307	235	36	36
874	Management and public relation services	57 121	331	(S)	(S)	(S)

Note: Detail may not add to total because of rounding. See table 11 for estimated measures of sampling variability (coefficients of variation).

¹Data on total operating expenses may differ from those compiled in the 1992 Service Annual Survey since they were collected separately.

²These data represent only utilities which were purchased by firms in 1992, and exclude those utilities costs which were part of normal lease and rental payments or franchise fees.

³Estimates are obtained from a sample of employers only and, therefore, do not include nonemployer data.

⁴Due to the inclusion of government operated hospitals, these data are not comparable to those compiled for 1987.

Table 9. Detailed Repair Services by Kind of Business: 1992

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses ¹	Purchased repair services			Acquisition value of depreciable assets at end of 1992	Capital expenditures (other than land)
			Total	Buildings, structures, and related facilities	Machinery, equipment, and other		
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailering parks, and organization and lodging houses	57 852	1 630	1 031	598	106 184	6 313
701	Hotels, motels, tourist courts	55 151	1 503	938	565	101 846	6 109
702, 3, 4	Rooming and boarding houses; camps and trailering parks; organization and lodging houses, on membership basis	2 701	127	94	33	4 338	205
72	Personal services	43 482	873	366	507	23 540	2 308
721	Laundry, cleaning, and garment services	14 121	381	76	305	9 461	888
722	Photographic studios, portrait	3 083	47	18	29	1 612	(S)
723	Beauty shops	10 980	171	(S)	(S)	3 759	264
724	Barber shops	(S)	(S)	(S)	(S)	347	9
725	Shoe repair shops and shoe shine parlors	1 144	9	(S)	6	484	(S)
726	Funeral service and crematories	4 922	160	114	46	5 000	465
729	Miscellaneous personal services	8 326	(S)	37	(S)	2 876	392
73	Business services	243 594	3 275	522	2 753	101 368	18 098
731	Advertising	17 400	159	40	119	8 671	655
7311	Advertising agencies	12 420	111	25	86	3 204	308
7312, 3, 9	Other advertising	4 979	48	(S)	32	5 466	346
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	5 273	62	11	51	1 165	133
733	Mailing, reproduction, commercial art and photography, and stenographic services	14 508	327	43	285	5 716	797
7331	Direct mail advertising services	4 182	67	11	56	1 538	190
7336	Commercial art and graphic design	4 168	69	10	58	1 484	222
7334, 5, 8	Other reproduction, photography, and stenographic services	6 159	191	21	170	2 693	(S)
734	Services to dwellings and other buildings	19 067	237	(S)	203	4 186	525
735	Miscellaneous equipment rental and leasing	15 661	566	67	499	27 242	6 189
736	Personnel supply services	34 882	(S)	18	(S)	1 427	224
7361	Employment agencies	4 044	(S)	3	(S)	291	35
7363	Help supply services	30 838	(S)	16	(S)	1 136	189
737	Computer and data processing services	84 676	1 183	214	969	33 996	6 270
7371	Computer programming services	21 940	216	57	159	5 772	954
7372	Prepackaged software	17 477	139	27	111	5 614	1 419
7373	Computer integrated systems design	9 607	(S)	(S)	(S)	3 831	737
7374	Computer processing and data preparation and processing services	18 340	461	78	383	10 406	1 610
7375, 6, 7, 8, 9	Other computer related services	17 312	243	37	206	8 374	1 551
738	Miscellaneous business services	52 128	609	95	514	18 966	(S)
75	Automotive repair, services, and garages	50 577	1 245	298	947	43 898	21 112
751	Automotive rental and leasing, without drivers ...	15 349	656	100	556	26 089	19 516
752	Automobile parking	3 148	41	19	(S)	(S)	64
753	Automotive repair shops	26 622	390	148	242	12 853	1 325
754	Automotive services, except repair	5 458	158	31	127	3 854	207
76	Miscellaneous repair services	21 742	329	91	237	(S)	997
762	Electrical repair shops	7 664	85	25	60	2 678	282
763, 4	Other repair services	1 318	(S)	6	(S)	427	(S)
769	Miscellaneous repair shops	12 760	230	60	170	(S)	682

See footnotes at end of table.

Table 9. Detailed Repair Services by Kind of Business: 1992—Con.

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses ¹	Purchased repair services			Acquisition value of depreciable assets at end of 1992	Capital expenditures (other than land)
			Total	Buildings, structures, and related facilities	Machinery, equipment, and other		
78	Motion pictures	26 210	294	133	161	17 725	2 858
781, 2	Motion picture production, distribution, and allied services	19 157	147	60	87	9 323	1 527
783	Motion picture theaters	3 556	88	38	50	5 006	426
784	Video tape rental	3 497	59	(S)	(S)	3 395	906
79	Amusement and recreation services	52 605	1 220	538	682	58 883	4 544
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers	12 264	(S)	(S)	(S)	6 376	354
793	Bowling centers	2 240	115	43	72	3 791	196
794	Commercial sports services	7 510	84	(S)	33	4 455	(S)
799	Miscellaneous amusement and recreation services	30 591	915	389	527	44 261	3 759
80	Health services^{2 3}	527 901	5 777	2 118	3 659	332 813	31 309
801	Offices of physicians ²	133 827	982	313	669	31 256	3 331
802	Offices of dentists ²	27 199	290	124	166	10 473	902
803	Offices of osteopathic physicians ²	2 905	25	(S)	15	896	(S)
804	Offices of other health practitioners ²	13 967	146	69	77	4 825	653
805	Nursing and personal care facilities ²	(S)	(S)	(S)	(S)	(S)	(S)
806	Hospitals ^{2 3}	266 091	3 518	1 296	2 222	236 798	21 978
807	Medical and dental laboratories ²	12 291	212	29	183	4 504	662
808	Home health care services ²	13 341	52	14	39	2 060	446
809	Health and allied services, n.e.c. ²	13 639	178	48	130	5 952	(S)
81	Legal services²	72 366	550	124	426	18 114	1 785
823	Libraries²	508	13	8	4	541	26
824	Correspondence schools and vocational schools²	3 613	48	23	26	1 926	206
83	Social services²	55 289	722	467	255	28 640	2 877
832, 839	Individual and family social services, n.e.c. ²	27 346	267	154	112	10 083	(S)
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ²	27 943	455	312	143	18 557	1 520
84	Museums, art galleries, and botanical and zoological gardens²	2 900	53	30	22	5 115	(S)
86 pt.	Membership organizations²	29 355	581	334	247	21 136	1 727
871	Engineering, architectural, and surveying services	61 683	342	101	241	16 258	2 007
872	Accounting, auditing, and bookkeeping services	29 019	207	50	157	7 799	899
873	Research, development, and testing services	27 573	303	87	217	15 062	2 261
874	Management and public relation services	57 121	436	(S)	296	14 257	1 781

Note: Detail may not add to total because of rounding. See table 11 for estimated measures of sampling variability (coefficients of variation).

¹Data on total operating expenses may differ from those compiled in the 1992 Service Annual Survey since they were collected separately.

²Estimates are obtained from a sample of employers only and, therefore, do not include nonemployer data.

³Due to the inclusion of government operated hospitals, these data are not comparable to those compiled for 1987.

Table 10. **Acquisition Value of Depreciable Assets, Capital Expenditures, Receipts or Revenue, and Total Operating Expenses of Corporations by Kind of Business: 1992**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Acquisition value of depreciable assets at—		Capital expenditures (other than land)	Receipts or revenue ¹	Operating expenses
		End of 1992	End of 1991			
70	Hotels, rooming houses, camps, and other lodging places	68 120	64 676	4 230	52 544	41 201
72	Personal services	13 974	12 871	1 446	32 276	24 472
73	Business services	86 289	77 074	15 525	257 287	205 822
75	Automotive repair, services, and garages	35 267	33 930	19 965	54 991	38 267
76	Miscellaneous repair services	(S)	(S)	683	25 837	16 221
78	Motion pictures	15 114	13 313	2 370	38 177	22 071
79	Amusement and recreation services	46 196	43 201	3 618	48 811	40 044
80	Health services ^{2 3}	309 358	285 086	29 166	553 309	482 637
81	Legal services ²	5 305	4 881	559	39 960	36 389
83	Social services ²	25 238	23 470	2 667	63 325	52 213
84	Museums, botanical, zoological, gardens ²	5 015	4 443	(S)	3 324	2 845
86 pt.	Membership organizations ^{2 4}	21 136	19 572	1 727	36 256	29 355
871	Engineering, architectural, and surveying services	14 300	13 077	1 778	72 645	53 851
872	Accounting, auditing, and bookkeeping services	2 436	2 216	322	13 735	11 939
873	Research and testing services	15 097	13 338	2 275	34 738	27 107
874	Management and public relations services	10 735	9 670	1 345	54 488	42 663

Note: See table 11 for estimated measures of sampling variability (coefficients of variation).

¹Data represent receipts of taxable firms and revenue of tax-exempt organizations. See appendix A for a description.

²Estimates are obtained from a sample of employers only and, therefore, do not include nonemployer data.

³Due to the inclusion of government operated hospitals, these data are not comparable to those compiled for 1987.

⁴Data on total operating expenses may differ from those compiled in the 1992 Service Annual Survey since they were collected separately.

Table 11. Estimated Relative Standard Error by Kind of Business: 1992

[Coefficient of variation in percent. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Capital expenditures (other than land)							Acquisition value of depreciable assets		
		Total	New capital expenditures	New buildings, structures, and related facilities	New highway vehicles	New computer hardware and data processing equipment	All other new capital expenditures	Used capital expenditures	End of 1992		
									Total	Buildings, structures, and related facilities	Machinery, equipment, and other
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses	9.2	9.3	10.9	15.5	11.6	10.0	*	3.2	3.7	3.2
701	Hotels, motels, tourist courts	9.5	9.6	11.3	*	12.0	10.2	*	3.3	3.8	3.3
702, 3, 4	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis	8.3	8.2	9.6	*	11.7	9.4	*	4.4	5.2	8.5
72	Personal services	5.0	4.6	9.9	11.4	4.9	5.0	*	2.0	3.3	2.1
721	Laundry, cleaning, and garment services	6.4	5.3	10.2	9.9	8.0	6.9	*	3.4	7.9	3.3
722	Photographic studios, portrait	*	*	*	*	11.6	17.2	*	7.5	14.8	8.5
723	Beauty shops	14.6	16.2	*	*	14.8	15.7	*	4.4	*	*
724	Barber shops	14.9	14.9	*	*	*	*	*	12.6	*	*
725	Shoe repair shops and shoe shine parlors	*	*	*	*	*	*	*	8.6	*	*
726	Funeral service and crematories	12.0	12.3	14.7	*	12.6	14.8	*	2.9	4.0	4.1
729	Miscellaneous personal services	10.1	9.7	11.5	*	11.9	11.9	*	7.1	11.3	7.6
73	Business services	3.9	4.1	5.2	4.3	3.6	6.6	7.0	2.2	4.2	2.2
731	Advertising	4.9	5.0	12.5	11.3	9.9	6.0	*	6.0	*	5.7
7311	Advertising agencies	5.9	6.0	*	*	6.8	7.0	*	4.0	15.0	4.1
7312, 3, 9	Other advertising	7.6	7.8	7.8	12.0	*	8.8	*	9.3	*	8.9
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7.3	7.5	11.5	*	13.2	8.9	10.3	4.4	15.8	4.9
733	Mailing, reproduction, commercial art and photography, and stenographic services	9.9	11.2	*	*	9.5	*	*	4.3	6.9	4.4
7331	Direct mailing advertising services	8.6	9.0	*	*	7.0	15.7	*	6.8	7.6	7.4
7336	Commercial art and graphic design	10.4	11.5	*	*	*	*	*	8.7	13.4	9.2
7334, 5, 8	Other reproduction, photography, and stenographic services	*	*	*	*	*	*	*	6.8	*	*
734	Services to dwellings and other buildings	15.8	16.6	*	*	*	*	17.3	14.1	*	*
735	Miscellaneous equipment rental and leasing	3.6	3.7	14.2	4.0	4.5	7.1	13.4	3.9	11.3	3.9
736	Personnel supply services	9.9	9.9	*	*	6.8	*	*	7.2	13.4	7.0
7361	Employment agencies	12.9	12.8	*	*	*	*	*	9.8	*	*
7363	Help supply services	11.5	11.5	*	*	7.4	*	*	8.7	14.3	8.7
737	Computer programming, data processing, and other computer related services	2.3	2.4	4.9	13.5	2.9	4.7	5.2	2.1	4.3	2.2
7371	Computer programming services	11.2	11.2	*	*	12.3	15.7	*	9.4	*	8.4
7372	Prepackaged software	3.4	4.3	8.6	*	6.4	13.0	6.1	4.8	6.4	6.3
7373	Computer integrated systems design	5.3	5.5	*	*	6.3	11.1	6.6	4.7	9.0	5.3
7374	Computer processing and data preparation and processing services	3.8	3.7	2.6	9.4	5.0	4.3	*	2.8	3.5	3.1
7375, 6, 7, 8, 9	Other computer related services	2.3	2.3	7.6	*	2.4	6.9	4.8	2.6	6.1	2.6
738	Miscellaneous business services	*	*	*	*	*	*	*	8.3	10.2	8.4
75	Automotive repair, services, and garages	2.6	2.6	13.3	2.7	8.5	6.2	*	2.1	4.5	2.1
751	Automotive rental and leasing, without drivers	2.7	2.7	3.7	2.8	9.8	12.0	*	2.6	5.2	2.8
752	Automobile parking	15.7	*	*	*	*	11.2	5.1	*	*	7.8
753	Automotive repair shops	8.5	7.5	*	9.2	13.2	7.5	*	2.9	*	2.9
754	Automotive services, except repair	14.9	15.9	*	*	*	*	*	9.9	*	*
76	Miscellaneous repair services	6.7	4.5	11.4	7.0	4.3	8.1	*	*	7.3	*
762	Electrical repair shops	3.9	3.9	12.2	10.8	7.4	5.7	*	4.2	16.3	3.2
763, 4	Other repair services	*	*	*	*	13.8	*	*	14.5	16.8	*
769	Miscellaneous repair shops	9.6	6.5	17.0	8.7	5.6	12.8	*	*	8.6	*
78	Motion pictures	9.0	9.4	9.7	*	9.1	10.6	11.7	5.5	7.3	5.5
781, 2	Motion picture production, distribution, and allied services	16.1	16.4	14.3	*	13.0	*	16.9	9.6	11.7	9.7
783	Motion picture theaters	13.2	14.0	16.3	*	*	13.3	10.3	7.2	10.1	6.7
784	Video tape rental	5.1	4.9	13.0	*	7.6	5.2	*	3.0	*	*
79	Amusement and recreation services	5.8	6.2	7.7	10.4	8.1	10.3	14.7	2.9	3.7	3.4
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers	15.3	15.5	*	*	10.9	10.5	*	7.8	11.7	*
793	Bowling centers	17.4	17.3	17.2	*	*	*	*	6.4	10.0	4.9
794	Commercial sports services	*	*	*	*	7.8	6.7	6.6	9.0	10.2	10.4
799	Miscellaneous amusement and recreation services	6.6	7.2	8.4	13.1	12.4	11.9	16.4	3.6	4.4	4.2
80	Health services^{1 2}	4.4	4.6	7.3	10.0	7.3	4.1	10.4	2.1	2.4	2.8
801	Offices of physicians ¹	5.3	5.0	12.2	13.1	8.7	6.6	*	2.9	7.3	3.4
802	Offices of dentists ¹	10.1	9.6	*	*	16.1	9.7	*	3.2	7.1	4.0
803	Offices of osteopathic physicians ¹	*	*	*	*	*	*	*	8.7	16.4	6.3
804	Offices of other health practitioners ¹	13.5	12.9	*	*	10.0	9.2	*	5.8	7.9	6.6
805	Nursing and personal care facilities ¹	*	*	*	*	*	*	*	*	*	*
806	Hospitals ^{1 2}	6.1	6.1	9.2	*	11.5	5.4	16.9	2.8	3.0	4.1
807	Medical and dental laboratories ¹	17.2	11.1	*	16.4	14.4	14.1	*	7.2	10.8	7.2
808	Home health care services ¹	15.3	16.0	*	*	12.1	4.6	17.0	9.1	16.7	8.5
809	Health and allied services, n.e.c. ¹	*	*	9.0	6.7	8.7	*	*	4.7	7.0	4.8
81	Legal services¹	7.9	6.9	*	*	8.2	5.8	*	3.2	6.8	3.0
823	Libraries¹	10.1	10.2	10.2	*	*	*	*	11.0	8.7	*

See footnotes at end of table.

Table 11. Estimated Relative Standard Error by Kind of Business: 1992—Con.

[Coefficient of variation in percent. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Capital expenditures (other than land)							Acquisition value of depreciable assets		
									End of 1992		
		Total	New capital expenditures	New buildings, structures, and related facilities	New highway vehicles	New computer hardware and data processing equipment	All other new capital expenditures	Used capital expenditures	Total	Buildings, structures, and related facilities	Machinery, equipment, and other
824	Correspondence schools and vocational schools¹	11.6	9.5	*	*	10.9	8.0	*	6.9	11.7	6.6
83	Social services¹	15.0	15.1	14.8	12.8	*	14.8	*	3.4	4.0	2.7
832, 839	Individual and family social services, n.e.c. ¹	*	*	*	*	*	*	*	6.6	7.8	5.7
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ¹	7.9	9.4	14.2	7.6	6.4	4.2	14.8	3.9	4.7	2.3
84	Museums, art galleries, and botanical and zoological gardens¹	*	*	*	*	13.6	14.2	*	9.1	9.8	10.2
86 pt.	Membership organizations¹	17.6	*	*	12.2	11.4	13.0	*	5.2	7.8	6.7
871	Engineering, architectural, and survey services	9.8	7.0	*	12.4	9.9	8.9	*	4.1	8.0	4.0
872	Accounting, auditing, and bookkeeping services	9.0	8.4	*	16.2	11.0	6.8	*	3.2	9.4	2.6
873	Research, development, and testing services	4.6	4.0	7.2	11.0	5.3	6.6	*	2.7	5.8	2.3
874	Management and public relation services	10.2	8.6	*	14.2	9.0	15.0	*	9.4	*	7.2

See footnotes at end of table.

Table 11. Estimated Relative Standard Error by Kind of Business: 1992—Con.

[Coefficient of variation in percent. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Acquisition value of depreciable assets—Con.			Deductions from depreciable assets	Depreciation charges			Operating expenses	Annual payroll
		End of 1991				Total	Buildings, structures, and related facilities	Machinery, equipment, and other		
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other						
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses.....	3.5	4.0	3.4	17.9	4.6	4.7	7.3	1.1	1.2
701	Hotels, motels, tourist courts.....	3.6	4.2	3.5	*	4.8	4.9	7.5	1.1	1.2
702, 3, 4	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis.....	4.5	6.1	6.1	17.7	6.9	9.2	9.2	1.3	3.2
72	Personal services.....	2.1	3.5	2.3	7.3	2.6	5.0	2.8	.9	1.2
721	Laundry, cleaning, and garment services.....	3.6	8.4	3.4	10.3	3.9	11.5	4.0	1.5	1.9
722	Photographic studios, portrait.....	9.5	11.4	10.7	*	10.6	*	10.7	3.4	2.4
723	Beauty shops.....	*	*	*	*	5.6	11.4	5.6	1.4	2.0
724	Barber shops.....	*	*	*	*	*	*	*	*	6.7
725	Shoe repair shops and shoe shine parlors.....	7.6	*	*	*	*	*	*	3.6	5.9
726	Funeral service and crematories.....	3.2	4.7	4.2	14.1	4.3	7.3	7.7	2.4	3.6
729	Miscellaneous personal services.....	8.5	12.7	9.4	*	8.6	13.3	9.2	2.6	4.1
73	Business services.....	2.3	4.6	2.3	9.8	2.1	6.1	2.1	1.0	2.0
731	Advertising.....	6.4	*	6.0	10.1	4.4	16.3	5.0	1.4	2.3
7311	Advertising agencies.....	3.9	16.0	4.0	14.4	3.8	14.8	3.8	1.6	2.6
7312, 3, 9	Other advertising.....	9.9	*	9.6	7.9	7.1	*	8.2	2.8	5.5
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.....	4.6	12.8	5.1	4.9	4.2	15.6	4.8	2.3	3.3
733	Mailing, reproduction, commercial art and photography, and stenographic services.....	5.0	7.6	5.0	16.7	5.1	8.9	5.5	2.3	3.0
7331	Direct mailing advertising services.....	6.8	9.4	7.5	*	7.2	12.7	7.3	4.7	5.0
7336	Commercial art and graphic design.....	10.3	*	10.2	*	13.3	*	14.1	3.2	3.9
7334, 5, 8	Other reproduction, photography, and stenographic services.....	8.2	*	*	*	6.0	14.2	6.3	3.6	5.8
734	Services to dwellings and other buildings.....	16.0	*	*	11.7	*	*	*	1.6	2.5
735	Miscellaneous equipment rental and leasing.....	4.3	14.2	4.2	16.7	4.3	11.7	4.6	1.9	2.8
736	Personnel supply services.....	7.4	14.7	7.0	*	6.8	15.3	7.0	1.5	2.4
7361	Employment agencies.....	7.8	*	*	*	*	*	*	2.2	2.1
7363	Help supply services.....	9.3	15.4	9.0	*	8.0	*	8.1	1.7	2.7
737	Computer programming, data processing, and other computer related services.....	2.3	4.6	2.3	4.4	2.0	3.4	2.1	1.0	1.5
7371	Computer programming services.....	9.6	*	8.3	12.5	7.8	16.2	7.1	2.5	4.0
7372	Prepackaged software.....	6.9	6.1	8.4	*	4.5	7.0	5.2	2.3	3.1
7373	Computer integrated systems design.....	5.6	8.3	6.1	*	10.6	5.6	11.3	4.4	4.3
7374	Computer processing and data preparation and processing services.....	2.8	3.6	3.1	7.0	2.1	3.2	2.0	.8	1.0
7375, 6, 7, 8, 9	Other computer related services.....	2.7	6.3	2.6	2.5	2.8	6.1	2.9	1.4	1.7
738	Miscellaneous business services.....	8.5	10.3	8.5	*	9.2	*	8.8	4.3	9.2
75	Automotive repair, services, and garages.....	2.1	4.6	2.2	2.6	2.3	4.5	2.4	1.0	1.5
751	Automotive rental and leasing, without drivers.....	2.7	5.3	2.8	2.7	2.9	3.7	3.0	1.8	2.5
752	Automobile parking.....	*	*	8.5	*	14.5	*	10.4	1.4	3.6
753	Automotive repair shops.....	3.0	*	2.8	16.7	4.0	6.0	4.5	1.5	2.0
754	Automotive services, except repair.....	9.9	*	*	*	9.6	16.2	9.9	3.2	4.5
76	Miscellaneous repair services.....	*	6.9	*	10.9	4.9	16.0	3.9	2.0	2.1
762	Electrical repair shops.....	4.3	*	3.4	7.9	5.2	9.7	5.7	2.5	3.5
763, 4	Other repair services.....	14.8	17.0	*	*	14.2	*	16.0	7.3	7.1
769	Miscellaneous repair shops.....	*	7.2	*	15.5	7.1	*	5.3	3.1	2.8
78	Motion pictures.....	6.0	7.6	6.0	6.9	4.9	6.5	5.4	1.1	2.8
781, 2	Motion picture production, distribution, and allied services.....	10.9	12.6	11.0	15.7	10.7	9.6	11.3	1.4	3.5
783	Motion picture theaters.....	7.0	10.0	6.7	11.0	7.7	9.9	5.8	3.3	5.1
784	Video tape rental.....	3.0	4.9	3.2	8.2	3.7	8.2	4.0	2.0	2.6
79	Amusement and recreation services.....	3.1	3.9	3.5	9.9	2.8	4.1	3.4	1.8	3.5
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers.....	7.6	11.4	*	15.3	*	15.0	*	7.3	12.7
793	Bowling centers.....	6.1	10.0	4.7	*	5.8	8.2	6.8	1.8	2.5
794	Commercial sports services.....	10.0	10.4	15.7	*	10.2	8.8	13.6	2.5	3.0
799	Miscellaneous amusement and recreation services.....	3.8	4.8	4.2	8.2	3.3	4.9	3.8	.9	1.3
80	Health services^{1 2}.....	2.1	2.5	2.9	5.3	2.3	4.2	2.3	.7	1.0
801	Offices of physicians ¹	3.2	7.9	3.5	11.2	3.4	7.3	4.6	1.1	1.8
802	Offices of dentists ¹	3.2	8.3	3.8	*	4.6	9.4	5.8	1.3	2.8
803	Offices of osteopathic physicians ¹	8.7	16.2	5.9	*	8.0	14.8	11.0	5.2	6.4
804	Offices of other health practitioners ¹	5.9	7.4	7.3	*	5.8	9.7	6.3	1.6	3.4
805	Nursing and personal care facilities ¹	*	*	*	*	*	*	*	*	*
806	Hospitals ^{1 2}	2.8	3.1	4.2	7.6	3.1	5.4	3.5	1.2	1.6
807	Medical and dental laboratories ¹	8.7	11.0	8.8	9.2	7.4	10.0	7.7	1.6	2.2
808	Home health care services ¹	10.7	*	8.9	*	8.1	15.4	8.0	2.6	3.1
809	Health and allied services, n.e.c. ¹	4.9	7.5	5.0	15.8	6.4	12.0	6.4	2.3	3.2
81	Legal services¹.....	3.3	6.5	2.9	14.7	4.3	10.9	4.1	1.1	2.0
823	Libraries¹.....	11.2	9.1	*	*	8.2	9.2	14.0	1.5	1.6
824	Correspondence schools and vocational schools¹.....	6.9	12.5	6.3	17.5	6.0	13.0	6.5	4.9	5.7

See footnotes at end of table.

Table 11. Estimated Relative Standard Error by Kind of Business: 1992—Con.

[Coefficient of variation in percent. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Acquisition value of depreciable assets—Con.			Deductions from depreciable assets	Depreciation charges			Operating expenses	Annual payroll
		End of 1991				Total	Buildings, structures, and related facilities	Machinery, equipment, and other		
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other						
83	Social services¹	3.6	4.3	2.5	*	3.4	4.2	3.8	1.6	1.5
832, 839	Individual and family social services, n.e.c. ¹	6.8	8.3	5.2	*	7.0	8.7	7.4	3.1	3.0
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ¹	4.2	4.9	2.2	16.9	3.2	4.5	3.3	.7	1.3
84	Museums, art galleries, and botanical and zoological gardens¹	9.1	9.6	10.0	*	10.2	10.8	13.1	2.0	3.0
86 pt.	Membership organizations¹	5.2	7.9	7.0	16.2	6.1	6.9	9.9	1.4	3.3
871	Engineering, architectural, and survey services	4.0	7.6	4.1	8.9	7.0	8.1	7.5	3.9	3.6
872	Accounting, auditing, and bookkeeping services	3.9	10.2	2.8	10.7	2.7	6.4	2.8	1.0	1.6
873	Research, development, and testing services	3.0	6.6	2.3	8.1	3.3	7.5	3.5	1.2	1.5
874	Management and public relation services	9.7	18.0	7.9	9.5	8.4	17.5	7.2	1.8	3.3

See footnotes at end of table.

Table 11. Estimated Relative Standard Error by Kind of Business: 1992—Con.

[Coefficient of variation in percent. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Total	Employer cost for fringe benefits (other than land)		Lease and rental payments			Purchased utilities			
			Legally required	Voluntary programs	Total	Buildings, structures, and related facilities	Machinery, structures, and related facilities	Total	Cost of electricity	Cost of fuel	Cost of water, sewer, and other utilities
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses.....	1.1	1.7	2.0	7.2	7.7	8.8	1.7	2.3	3.2	2.5
701	Hotels, motels, tourist courts.....	1.1	1.8	2.0	7.6	8.2	9.2	1.8	2.4	3.4	2.6
702, 3, 4	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis.....	3.7	4.5	4.6	10.8	11.9	*	5.3	6.0	7.2	8.9
72	Personal services.....	1.6	1.7	2.6	2.4	2.4	7.1	2.3	2.4	3.6	3.6
721	Laundry, cleaning, and garment services.....	2.2	2.3	3.3	5.9	5.7	11.6	3.7	4.3	4.6	5.2
722	Photographic studios, portrait.....	3.7	2.9	7.1	14.5	12.6	*	8.5	7.7	15.5	14.4
723	Beauty shops.....	4.1	*	*	3.1	3.2	10.0	3.4	3.7	7.2	5.6
724	Barber shops.....	*	*	*	*	*	*	8.5	*	17.5	*
725	Shoe repair shops and shoe shine parlors.....	*	*	*	7.8	*	*	6.9	8.1	*	*
726	Funeral service and crematories.....	4.0	3.4	6.2	9.0	10.3	9.5	3.3	3.9	7.7	8.0
729	Miscellaneous personal services.....	5.2	5.7	7.4	6.5	6.3	*	8.2	9.6	13.6	7.7
73	Business services.....	1.4	1.9	1.9	2.4	2.5	3.7	4.5	4.2	12.9	7.5
731	Advertising.....	5.5	5.6	5.8	4.3	5.4	5.0	7.5	8.0	13.0	13.7
7311	Advertising agencies.....	6.8	6.9	6.8	1.9	1.8	3.3	6.5	6.8	11.8	15.5
7312, 3, 9	Other advertising.....	7.5	7.3	10.8	12.5	15.8	13.5	12.6	13.6	*	*
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.....	3.5	4.4	5.1	4.1	4.1	5.6	7.1	6.9	*	14.1
733	Mailing, reproduction, commercial art and photography, and stenographic services.....	4.0	3.4	6.6	5.1	4.5	11.2	4.4	4.7	12.4	8.1
7331	Direct mailing advertising services.....	6.4	5.8	8.4	6.6	7.5	9.0	7.8	7.5	15.0	11.0
7336	Commercial art and graphic design.....	4.8	5.0	7.5	9.8	9.3	*	9.1	9.9	13.5	14.9
7334, 5, 8	Other reproduction, photography, and stenographic services.....	7.8	5.9	14.2	8.6	6.8	*	6.6	7.2	*	14.0
734	Services to dwellings and other buildings.....	*	*	*	4.5	4.7	*	*	*	*	*
735	Miscellaneous equipment rental and leasing.....	3.7	5.6	4.1	5.9	3.7	13.9	14.9	6.2	*	7.7
736	Personnel supply services.....	4.4	4.4	13.3	13.0	11.6	*	*	*	*	*
7361	Employment agencies.....	6.5	*	*	7.3	7.8	*	*	*	*	*
7363	Help supply services.....	4.9	4.9	16.0	16.0	14.5	*	*	*	*	*
737	Computer programming, data processing, and other computer related services.....	1.8	1.9	2.5	2.1	2.5	3.3	3.8	4.2	5.4	8.0
7371	Computer programming services.....	5.3	5.5	6.9	6.6	6.5	9.2	13.7	15.9	*	*
7372	Prepackaged software.....	1.7	2.8	2.8	4.5	6.8	8.4	13.2	11.3	*	*
7373	Computer integrated systems design.....	4.7	5.4	5.0	5.3	5.3	10.2	*	*	*	*
7374	Computer processing and data preparation and processing services.....	1.6	2.6	2.6	2.4	2.1	3.5	4.3	4.7	7.6	6.3
7375, 6, 7, 8, 9	Other computer related services.....	3.5	1.9	5.9	4.7	4.3	10.5	5.3	6.8	2.6	6.2
738	Miscellaneous business services.....	3.7	6.2	5.4	9.2	9.6	10.4	11.9	12.8	11.1	15.6
75	Automotive repair, services, and garages.....	1.8	1.7	2.9	2.7	3.0	6.5	2.4	2.2	6.4	4.0
751	Automotive rental and leasing, without drivers.....	3.1	2.2	4.5	5.1	2.2	11.8	4.6	4.2	10.7	4.1
752	Automobile parking.....	5.6	4.9	7.9	8.2	8.8	4.2	*	*	*	14.7
753	Automotive repair shops.....	2.5	2.3	4.3	3.5	4.3	5.8	2.5	1.9	8.6	4.3
754	Automotive services, except repair.....	4.9	5.6	7.7	7.2	8.7	*	7.0	6.5	8.8	9.4
76	Miscellaneous repair services.....	3.3	3.5	4.1	3.7	4.2	7.8	5.3	4.0	11.4	7.3
762	Electrical repair shops.....	4.4	5.1	5.0	3.8	5.0	8.1	8.2	7.0	15.6	15.4
763, 4	Other repair services.....	10.1	9.4	14.9	11.5	11.7	*	17.9	9.9	*	15.5
769	Miscellaneous repair shops.....	4.9	4.9	6.3	5.7	6.4	11.7	7.1	5.4	14.5	8.9
78	Motion pictures.....	4.2	4.9	3.6	2.8	3.1	11.8	2.6	2.7	6.8	4.7
781, 2	Motion picture production, distribution, and allied services.....	5.4	7.0	4.2	3.7	3.8	15.0	7.6	7.7	7.0	11.0
783	Motion picture theaters.....	6.2	5.8	8.1	7.2	8.3	*	2.3	2.8	12.0	5.9
784	Video tape rental.....	3.0	3.6	8.7	4.4	4.4	15.1	3.2	3.4	11.9	6.3
79	Amusement and recreation services.....	3.1	2.7	4.6	3.4	4.4	6.8	2.2	2.4	3.9	4.6
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers.....	12.9	9.3	*	8.4	13.4	*	15.5	14.4	16.7	*
793	Bowling centers.....	5.4	4.8	8.2	9.9	10.1	*	2.1	2.6	7.9	8.5
794	Commercial sports services.....	7.4	7.0	9.0	6.7	6.3	13.2	6.2	7.3	11.2	5.1
799	Miscellaneous amusement and recreation services.....	2.1	2.8	2.9	4.3	5.0	6.4	2.2	2.7	4.6	5.0
80	Health services^{1 2}.....	1.6	1.8	2.3	1.9	2.2	3.4	2.1	2.1	7.3	3.4
801	Offices of physicians ¹	2.9	3.1	3.6	2.9	3.0	9.3	6.5	7.3	8.7	7.7
802	Offices of dentists ¹	3.8	2.4	6.6	2.8	3.1	7.8	7.8	3.2	*	7.1
803	Offices of osteopathic physicians ¹	6.3	5.7	9.4	6.5	6.2	15.1	12.4	12.5	*	*
804	Offices of other health practitioners ¹	2.9	3.2	5.3	3.2	3.7	11.8	4.0	4.0	10.5	8.8
805	Nursing and personal care facilities ¹	*	*	*	*	*	*	*	*	*	*
806	Hospitals ^{1 2}	2.6	3.0	3.7	5.3	8.2	4.4	3.2	3.2	10.2	5.5
807	Medical and dental laboratories ¹	3.1	1.9	4.7	5.0	6.1	10.4	5.4	5.4	7.1	10.8
808	Home health care services ¹	4.1	4.9	4.4	3.5	4.4	5.4	6.6	5.8	*	13.8
809	Health and allied services, n.e.c. ¹	3.3	3.2	4.0	4.3	4.6	9.3	4.6	5.6	6.4	5.1
81	Legal services¹.....	1.8	1.3	2.8	3.4	3.5	10.3	11.2	11.7	14.8	16.8
823	Libraries¹.....	2.7	3.6	3.1	6.7	6.8	17.0	5.9	8.1	10.5	8.3
824	Correspondence schools and vocational schools¹.....	6.8	7.6	7.3	6.0	6.5	7.0	8.3	8.5	12.1	10.7

See footnotes at end of table.

Table 11. Estimated Relative Standard Error by Kind of Business: 1992—Con.

[Coefficient of variation in percent. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Total	Employer cost for fringe benefits (other than land)		Lease and rental payments			Purchased utilities			
			Legally required	Voluntary programs	Total	Buildings, structures, and related facilities	Machinery, structures, and related facilities	Total	Cost of electricity	Cost of fuel	Cost of water, sewer, and other utilities
83	Social services¹	1.9	2.3	2.7	4.7	5.0	8.7	3.9	3.0	10.6	4.8
832, 839	Individual and family social services, n.e.c. ¹	3.7	5.0	4.7	8.0	8.7	15.0	10.3	8.0	*	13.1
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ¹	1.6	1.5	2.5	5.7	6.0	7.5	2.0	2.1	3.5	3.3
84	Museums, art galleries, and botanical and zoological gardens¹	3.3	4.1	3.6	9.4	11.6	8.5	5.0	7.1	11.6	13.1
86 pt.	Membership organizations¹	3.0	5.4	4.9	8.1	9.9	11.8	6.8	5.0	9.2	12.8
871	Engineering, architectural, and survey services	4.3	3.6	5.3	4.2	4.2	7.3	*	*	*	*
872	Accounting, auditing, and bookkeeping services	1.5	1.3	3.0	2.3	2.2	8.4	9.7	8.1	*	12.4
873	Research, development, and testing services	1.8	2.0	1.9	2.9	3.1	7.2	2.5	2.6	5.2	9.4
874	Management and public relation services	7.5	3.5	12.2	5.4	6.3	8.8	8.2	*	*	*

See footnotes at end of table.

Table 11. Estimated Relative Standard Error by Kind of Business: 1992—Con.

[Coefficient of variation in percent. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Purchased office supplies	Advertising services	Repair work			Telephone and other communication services	Cost of purchased legal services	Cost of purchased accounting, auditing, and book-keeping services	Cost of purchased data processing and other computer-related services	Other expenses
				Total	Buildings, structures, and related facilities	Machinery, equipment, and other					
70	Hotels, motels, tourist courts, rooming and boarding houses, camps, trailer parks, and organization and lodging houses.....	3.2	2.9	5.3	5.7	5.6	6.9	7.5	4.2	17.1	2.4
701	Hotels, motels, tourist courts.....	3.5	3.0	5.7	6.2	5.9	7.2	7.8	4.6	*	2.5
702, 3, 4	Rooming and boarding houses; camps and trailer parks; organization and lodging houses, on membership basis.....	4.0	5.7	5.9	8.8	8.2	8.4	13.7	6.7	*	3.7
72	Personal services.....	2.9	4.0	3.0	3.9	4.4	2.5	8.3	2.8	11.9	2.2
721	Laundry, cleaning, and garment services.....	4.0	5.8	3.4	6.2	3.4	2.4	9.7	4.2	12.7	3.1
722	Photographic studios, portrait.....	8.8	6.7	10.2	12.7	11.0	6.7	9.0	9.1	13.0	8.6
723	Beauty shops.....	7.5	7.1	6.6	*	*	*	*	5.5	*	*
724	Barber shops.....	15.8	*	*	*	*	*	*	*	*	*
725	Shoe repair shops and shoe shine parlors.....	*	*	13.7	*	17.4	*	*	6.2	*	*
726	Funeral service and crematories.....	5.5	4.9	3.9	6.2	9.3	4.3	8.6	6.7	*	6.4
729	Miscellaneous personal services.....	5.3	8.6	*	15.5	*	7.5	17.2	8.6	*	5.9
73	Business services.....	4.9	3.5	3.4	4.0	3.9	3.4	5.1	4.0	4.2	2.3
731	Advertising.....	2.7	*	6.9	12.3	8.4	4.2	4.7	5.7	13.4	5.7
7311	Advertising agencies.....	3.1	*	8.9	8.8	11.5	3.6	5.2	6.9	6.4	3.7
7312, 3, 9	Other advertising.....	5.9	*	9.7	*	4.3	9.8	9.5	9.7	*	14.6
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies.....	8.8	*	6.0	16.2	6.1	7.4	13.3	11.8	9.2	5.5
733	Mailing, reproduction, commercial art and photography, and stenographic services.....	10.1	8.6	6.7	9.3	7.6	6.7	7.9	5.8	*	6.1
7331	Direct mailing advertising services.....	*	10.4	10.5	10.4	11.9	16.0	8.9	7.9	*	7.6
7336	Commercial art and graphic design.....	12.2	15.3	12.0	15.2	14.1	5.4	17.5	8.3	*	10.8
7334, 5, 8	Other reproduction, photography, and stenographic services.....	12.7	14.1	9.9	16.2	11.1	10.0	15.1	11.0	*	10.9
734	Services to dwellings and other buildings.....	4.1	9.0	11.1	*	13.3	9.7	12.6	12.7	10.6	*
735	Miscellaneous equipment rental and leasing.....	3.3	6.4	9.6	13.1	10.1	4.7	8.6	9.0	7.1	5.6
736	Personnel supply services.....	6.8	7.1	*	10.5	*	7.5	5.9	*	16.3	*
7361	Employment agencies.....	8.3	8.8	*	14.8	*	6.8	6.1	*	17.9	*
7363	Help supply services.....	8.4	8.9	*	12.0	*	10.2	7.8	*	*	*
737	Computer programming, data processing, and other computer related services.....	10.7	4.6	3.4	5.4	3.8	3.1	5.9	5.3	5.2	2.6
7371	Computer programming services.....	*	*	13.9	14.5	17.0	7.0	9.4	6.6	*	*
7372	Prepackaged software.....	14.0	5.1	7.8	11.1	9.8	9.9	12.9	16.7	14.3	5.3
7373	Computer integrated systems design.....	*	6.5	*	*	*	*	*	*	*	9.6
7374	Computer processing and data preparation and processing services.....	3.5	4.1	4.3	7.5	5.0	4.7	3.0	8.1	3.4	1.8
7375, 6, 7, 8, 9	Other computer related services.....	3.1	5.4	3.0	11.6	2.7	6.7	8.3	4.7	5.5	2.8
738	Miscellaneous business services.....	10.5	10.4	8.9	11.4	9.6	11.0	*	12.0	13.7	6.8
75	Automotive repair, services, and garages.....	3.0	5.3	3.2	4.6	4.0	2.6	5.2	2.8	7.6	2.5
751	Automotive rental and leasing, without drivers.....	7.4	2.3	5.0	7.1	5.6	2.8	4.2	7.2	3.8	3.4
752	Automobile parking.....	9.5	*	11.7	5.6	*	11.8	13.7	9.3	*	*
753	Automotive repair shops.....	3.5	9.7	3.9	7.6	5.3	3.7	11.5	3.5	17.6	3.7
754	Automotive services, except repair.....	8.7	13.4	11.0	10.3	12.4	7.9	14.8	6.2	*	*
76	Miscellaneous repair services.....	3.3	5.3	6.4	12.2	7.6	3.6	7.5	6.2	11.6	6.8
762	Electrical repair shops.....	4.7	11.1	7.9	11.6	7.1	5.0	10.1	6.1	7.0	6.2
763, 4	Other repair services.....	11.9	13.1	*	16.1	*	10.6	9.8	12.2	*	11.9
769	Miscellaneous repair shops.....	4.7	5.6	8.6	17.8	10.3	5.2	12.1	9.6	*	10.9
78	Motion pictures.....	6.1	3.5	5.2	4.7	7.5	3.9	7.1	5.5	8.8	2.5
781, 2	Motion picture production, distribution, and allied services.....	9.3	4.0	9.5	6.3	13.0	4.8	8.2	6.6	9.5	2.8
783	Motion picture theaters.....	10.0	6.4	3.2	9.3	4.5	5.5	11.0	12.8	*	7.0
784	Video tape rental.....	4.5	5.2	8.9	*	*	*	9.4	5.0	9.9	6.4
79	Amusement and recreation services.....	4.0	5.2	3.5	5.5	4.8	5.6	6.1	6.1	6.7	2.0
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers.....	11.9	16.1	*	*	*	10.4	7.8	*	15.6	*
793	Bowling centers.....	9.3	10.9	4.6	9.6	5.5	*	16.5	6.9	*	9.6
794	Commercial sports services.....	*	*	12.9	*	8.8	9.2	7.1	10.2	10.5	5.4
799	Miscellaneous amusement and recreation services.....	3.8	4.5	4.3	6.8	6.0	7.8	12.1	4.3	9.2	2.5
80	Health services^{1, 2}.....	7.1	4.3	3.4	6.8	3.6	12.1	4.4	3.5	6.7	1.7
801	Offices of physicians ¹	3.3	12.7	6.5	6.0	8.6	7.9	5.8	6.8	11.8	3.0
802	Offices of dentists ¹	4.1	7.7	4.0	8.2	4.6	4.5	10.4	3.5	*	2.4
803	Offices of osteopathic physicians ¹	5.7	14.0	11.4	*	11.4	9.4	17.7	6.8	12.1	7.6
804	Offices of other health practitioners ¹	2.9	3.7	4.9	6.0	6.5	3.7	*	4.1	12.1	5.0
805	Nursing and personal care facilities ¹	*	*	*	*	*	*	*	*	*	*
806	Hospitals ^{1, 2}	14.8	5.2	5.2	11.0	5.3	*	5.0	5.3	10.2	2.5
807	Medical and dental laboratories ¹	7.5	12.5	9.5	8.5	11.0	3.6	*	11.9	*	4.2
808	Home health care services ¹	5.6	6.6	6.1	12.1	7.9	7.7	*	16.3	*	11.4
809	Health and allied services, n.e.c. ¹	4.5	10.1	5.6	5.8	6.8	4.1	6.5	5.1	10.4	2.9
81	Legal services¹.....	2.4	11.9	4.5	9.4	5.1	5.3	7.8	5.1	10.7	4.4
823	Libraries¹.....	5.6	*	4.5	6.0	6.3	3.0	*	12.3	8.4	5.9
824	Correspondence schools and vocational schools¹.....	5.7	9.1	9.0	13.5	7.3	9.7	7.4	5.5	15.3	9.2

See footnotes at end of table.

Table 11. Estimated Relative Standard Error by Kind of Business: 1992—Con.

[Coefficient of variation in percent. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Purchased office supplies	Advertising services	Repair work			Telephone and other communication services	Cost of purchased legal services	Cost of purchased accounting, auditing, and bookkeeping services	Cost of purchased data processing and other computer-related services	Other expenses
				Total	Buildings, structures, and related facilities	Machinery, equipment, and other					
83	Social services¹	13.9	6.7	2.8	3.6	3.8	3.4	5.8	3.3	10.2	4.4
832, 839	Individual and family social services, n.e.c. ¹	*	13.7	5.4	7.3	6.5	4.7	8.3	5.6	11.7	7.2
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ¹	2.8	5.0	3.2	4.0	4.4	4.6	8.0	3.2	16.6	1.9
84	Museums, art galleries, and botanical and zoological gardens¹	5.4	9.3	11.2	16.5	7.7	5.4	6.7	8.5	*	5.6
86 pt.	Membership organizations¹	4.5	*	8.4	8.0	15.1	*	11.6	9.4	11.1	3.4
871	Engineering, architectural, and survey services	4.4	13.0	5.1	9.0	6.5	4.1	*	8.3	*	7.3
872	Accounting, auditing, and bookkeeping services	3.4	5.8	4.0	7.8	3.8	6.2	3.3	*	11.8	4.0
873	Research, development, and testing services	3.5	*	3.1	5.5	3.3	3.1	7.5	5.6	*	3.4
874	Management and public relation services	5.5	9.8	8.9	*	8.2	3.7	8.1	5.4	*	4.8

Note: This table excludes estimated measures of sampling variability (coefficients of variation) for percentages shown in other tables. For an explanation of these measures, see in Appendix A, Limitations of the Data.

¹Estimates are obtained from a sample of employers only and, therefore, do not include nonemployer data.

²Due to the inclusion of government operated hospitals, these data are not comparable to those compiled for 1987.

Appendix A.

General Explanation

SAMPLE DESIGN

The *1992 Assets and Expenditures Survey* sample consists of all sampling units in SIC's 7 and 8 tabulated in the production of annual estimates of service receipts published in the Current Business Report Series BS, *1992 Service Annual Survey*. The sampling procedures as carried out for the *1992 Service Annual Survey* are described below.

The annual sample consists of a list component and an area component. The list component is composed of a fixed panel of large businesses, most of which were selected with certainty (i.e., probability of selection = 1.0), and two rotating panels of smaller businesses. The area component consists of three panels of land segments.

The list sample component. The frame for the initial sample was constructed using information from the Standard Statistical Establishment List (SSEL) as updated to December 31, 1989. The frame consisted of two lists. One list was composed of companies (multiestablishment enterprises) as determined by the *1989 Company Organization Survey*. The other list was composed of all retail Employer Identification Numbers (EIN's) issued by the Internal Revenue Service (IRS) that (1) reported payroll in at least one quarter of 1989 and (2) were on the latest available IRS mailing file of Federal Insurance Contributions Act (FICA) taxpayers. Each list contained information on receipts, payroll, employment, name and address, kind-of-business classification, type-of-operation classification, etc.

Because the frame consisted of a list of companies and a list of EIN's (some of which were associated with companies on the first list), the sampling units consisted of both companies and EIN's. If a company had total service receipts above a prescribed cutoff corresponding to its major kind of business, the company was selected into the sample with certainty. In this case, the company, which could consist of many EIN's, was the sampling unit. Consequently, any new establishments that the company might acquire, even if under new or different EIN's, were in the sample with certainty. All EIN's associated with the company were then removed from the second list to avoid duplication on the frame. After all certainty companies had been selected, the unduplicated EIN frame was sampled.

All multiestablishment retail companies that were not selected with certainty and all single establishment firms were treated on an EIN basis; that is, the EIN was the

sampling unit. The EIN's were stratified according to their major kind of business and their estimated sales. A separate determination of certainty EIN's was performed using the same cutoffs as for companies. After certainty EIN's were selected, the remaining EIN's were subjected to simple random sampling within strata. The sampling rates for these EIN's varied between 1 in 1.5 to 1 in 250. Three such samples of EIN's, called panels, were drawn.

For those EIN's in the initial sample that were not classified in a kind-of-business category and for all EIN "births" after the frame creation, a two-phase selection procedure was used. EIN births, as used here, are new EIN's recently assigned by the IRS that are also on the latest available IRS mailing list for FICA taxpayers. They may be assigned a kind-of-business classification by the Social Security Administration (SSA). In the first phase, births were stratified by kind of business (if available) and size (expected employment or quarterly payroll). A relatively large sample was drawn and canvassed for more reliable and detailed information on the amount of receipts in two recent months and kind-of-business code.

Using this additional information, the cases selected in the first phase were restratified and the final sample drawn with probability-proportional-to-size sampling. The overall selection probabilities for the birth sampling are equivalent to those used in drawing the initial sample. Because of the lag in reporting births to the IRS and the SSA and the time needed to accomplish the two-phase birth-selection procedure carried out quarterly, births were actually tabulated in the sample about 9 to 12 months after they began operation.

The area sample component. The area sample component is a multistage sample. In the first stage, 12 primary sampling units (single counties or small groups of contiguous counties) were selected with certainty and 47 were drawn with probability proportional to size (population). Each selected primary sampling unit (PSU) was then subdivided into small land segments containing, at the time of selection, an average of about four service stores each. Twelve subsamples of these land segments were drawn in each PSU at an overall rate of 1 in 1,000 (1 in 2,000 or 1 in 3,000 in the smallest PSU's). Each of these 12 panels include approximately 420 land segments.

In the service annual survey sample, three area sample panels are used. This reduces the overall sampling rate to 1 in 333 (1 in 667 or 1 in 1,000 in the smallest PSU's).

All service establishments in these selected land segments are canvassed. Sufficient information (mainly concerning the EIN) is obtained to determine whether the business has had a chance of selection in the list sample component. If it has no EIN or if its EIN fails to match either the list component universe or the current FICA mailing list, it is tabulated in the area sample. The area sample used in the service annual survey thus includes employer and nonemployer businesses, mainly recent EI "births", not represented in the list component. The same area sample was used in the *Assets and Expenditures Survey*. Since the sample for several service SIC's excludes an area sample component, an interim procedure is required to account for "births" during the period between the onset of activity and the time of birth selection. This consists of imputing for all cases which go out of business, but which are still active on the IRS mailing list.

METHOD OF ESTIMATION

Data on service receipts and revenue presented in this report are reproduced from the *United States Summary* and the *Nonemployer Statistics* reports of the 1992 Census of Service Industries. All other data are statistical estimates which were developed from summation of weighted information from the sampling units. The weights used are the inverses of the probabilities of selection (or sampling rate) of sampling units in the survey. Each weighted estimate was multiplied by a ratio of taxable receipts and tax-exempt revenue reported in the 1992 Census of Service Industries to corresponding amounts reported in the *1992 Service Annual Survey* to ensure comparability of the estimate to receipts and revenue data reproduced from census reports.

LIMITATIONS OF THE DATA

Because the estimates were based on a sample, exact agreement with the results that would be obtained from a complete census of service establishments using the same enumeration procedures should not be expected.

However, because every service operation in the United States had a chance of being selected for the sample, and because the probability of selection for each unit in the sample was known, it was possible to estimate the sampling variability of the estimates made from the sample.

The sampling error, or standard error of the estimate, is a measure of variability among the estimates from all possible samples of the same size and design and, thus, is a measure of the precision with which an estimate from a particular sample approximates the results of a complete enumeration. The coefficient of variation is the standard error of the estimate divided by the value being estimated. It is not expressed here as a percent. Note that measures of sampling variability, such as the standard error and the coefficient of variation, are estimates derived from the sample and are also subject to sampling variability.

The coefficients of variation permit certain confidence statements about the sample estimates. The particular sample used in this survey was one of a large number of

samples of the same size that could have been selected using the same design. In about 2 out of 3 of these samples, the estimate would differ from a complete enumeration by less than the corresponding percentage for that estimate shown in the sampling variability columns. In about 9 out of 10 samples, the estimates would differ from the results of a complete enumeration by less than 1.65 times the percentages shown. To illustrate the computations involved in the above confidence statements as related to dollar volume sales estimates, assume that an estimate of sales is \$10,750 million and that the coefficient of variation for this estimate is 1.8 percent, or 0.018. First obtain the standard error of the estimate by multiplying the estimate by the coefficient of variation. In this example, \$10,750 million times 0.018 equals a standard error of \$194 million. The 67-percent confidence interval for this example is \$10,556 million to \$10,944 million (i.e., \$10,750 million plus or minus \$194 million). Bounds for a 90-percent confidence interval are computed by adding or subtracting 1.65 times the standard error from the estimate; consequently, the 90-percent confidence interval ranges from \$10,430 million to \$11,070 million. If corresponding 67-percent confidence intervals were constructed for all possible samples of the same size and design, approximately 2 out of 3 (67 percent) intervals would contain the value obtained from a complete enumeration. Similarly, for 90-percent confidence intervals, 9 out of 10 of all possible intervals would contain the value obtained in a complete enumeration.

Although coefficients of variation have not been calculated for the percent estimates shown in this report, they will be less than:

$$\sqrt{CV^2 (\text{VALUE IN DENOMINATOR}) + CV^2 (\text{VALUE IN NUMERATOR})}$$

Coefficients of variation for all other published estimates are presented in table 11.

RESPONSE AND OTHER NONSAMPLING ERRORS

The coefficients of variation shown in this report do not measure biases which might arise from nonsampling errors such as the failure of respondents to submit correct figures on time for tabulation. Nonsampling errors can be attributed to many sources: inability to obtain information about all cases in the sample; response errors; definition difficulties; differences in the interpretation of questions; mistakes in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing data. These nonsampling errors also occur in complete censuses. Information is not available on the extent of bias that may be due to reporting errors. To minimize nonsampling biases, all reports were reviewed for completeness and consistency.

Various ratios were calculated from the data of each report (e.g., employer contributions for plans required by law to total annual payroll). All extreme and unusual ratios were verified or corrected where necessary. Some firms did

not report prior to the closeout of this survey. Data were therefore imputed for these firms based on other available records for like firms in the same kind of business. Imputation amounted to about 14.0 percent for capital expenditures, 14.2 percent for depreciable assets, and 16.6 percent for operating expenses.

COMPARABILITY OF THE 1987 AND 1992 SURVEYS

The 1987 and 1992 surveys were conducted under similar conditions and procedures except for the following:

The 1987 publications for wholesale trade, retail trade, and service industries all presented data limited to employer business establishments. However, for 1992 the retail and service reports include data on nonemployer establishments. It should be noted that in the 1992 Census of Retail Trade, nonemployers accounted for only 2.8 percent of total sales. In the 1992 Census of Service Industries, nonemployers accounted for only 10.6 percent of total receipts.

It should also be noted that the 1987 publication used kinds of business definitions based on the 1972 *Standard Industrial Classification (SIC) manual*. This report uses kinds of business definitions based on the *Standard Industrial Classification Manual: 1987*¹ (SIC). For a list of significant changes in SIC codes from 1972 to 1987, see appendix C.

COMPARISONS WITH OTHER DATA

Data on receipts and revenue presented in this report generally reflect those presented in other reports from the 1992 Census of Service Industries. All other statistics shown are estimates developed from the sample of service firms participating in the 1992 Service Annual Survey. Items from this report are comparable, in whole or in part, to statistics developed from other sources; notably the 1992 Census of Service Industries, the *Annual Capital Expenditures Survey*, the national income and products accounts (NIPA) tables published in the Survey of Current Business, and Statistics of Income published by the IRS. Estimates from these varying sources may differ for reasons of sampling variability and methodology. Broad descriptions of the differences in concept or methodology which should be observed when comparing other data series to those from this report follow.

Annual Capital Expenditures Survey. This annual publication of the Bureau of the Census provides detailed information on investment in structures and equipment by nonfarm businesses. The data are used to improve the quality of monthly and quarterly economic indicators of

¹*Standard Industrial Classification Manual: 1987*. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock No. 041-001-00314-2.

investments and planned investments. These measures contribute to improved quarterly estimates of the gross domestic product from the Bureau of Economic Analysis (BEA). Differences in sampling methodology, independent processing and editing, variability in respondents completing the forms, and timing of the data collection contribute to variations in the estimates of capital expenditures.

Statistics of Income From the Internal Revenue Service (IRS). These annual publications and quarterly bulletins of the IRS provide information on business receipts, cost of goods sold, selected expense items, and depreciable assets compiled from the Federal income tax returns.

The company or subcompany level of reporting on income tax returns may not be the same as used for reporting in the assets and expenditures survey. For example, manufacturing and other establishments operated by firms which are primarily service firms may be included in the IRS data. Service establishments operated by firms primarily engaged in other industries are not represented in the IRS statistics for service industries.

EXPLANATION OF TERMS

Receipts (for firms subject to payment of Federal income tax). Receipts include, except for certain professional services, the total amounts received from customers or clients for services rendered and merchandise sold during 1992 whether or not payment was received in 1992. For offices of physicians, legal services, architectural and engineering services, receipts include only payments received in 1992, regardless of when services were rendered. Receipts are net after deduction for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency. Receipts (represents firms subject to payment of Federal income tax) exclude sources considered "nonoperating", such as investment income, real estate rental, contributions, and grants. Also, a portion of data reported for capital expenditures, value of assets, depreciation, and other operating expenses may pertain to real estate owned by a taxable business and leased to others, even though corresponding data on receipts exclude real estate lease income.

Receipts data for advertising agencies reflect commissions, fees, and other agency income rather than gross receipts.

Revenue (for organizations exempt from Federal income tax). Revenue includes charges or billings to customers or clients for services rendered and merchandise sold during 1992 whether or not payment was received in 1992. Also included are income from interest, dividends, contributions, gifts and grants, rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from these organizations' taxable business activities, as well as tax-exempt activities, are included.

Revenues do not include sales taxes or other taxes (occupancy, admissions, etc.) collected by the organization from customers or clients and paid directly to local, State, or Federal income tax agencies; income from the sale of real estate, investments, or other assets; or amounts transferred to operating funds from capital or reserve funds. Firms providing legal services reported payments received in 1992 regardless of when services were rendered.

Federal income tax status. The selected kinds of business, firms and organizations were classified on the basis of their response to the tax status inquiry on the Service Annual Survey questionnaire. Those that indicated all or part of their income was exempt from Federal income tax under provisions of Section 501 or 521 of the IRS code were classified as tax-exempt.

Firms indicating no such exemption were classified as taxable. For firms that did not respond, the tax status classification was based upon administrative records. (Firms and organizations in all other kinds of business were by definition considered subject to Federal income tax.)

Data adjustment. Data on receipts and revenue were previously published for taxable firms and tax-exempt organizations, respectively, in the *United States Summary* and the *Nonemployer Statistics* reports of the 1992 Census of Service Industries.

Preliminary estimates of all data items in this report other than for receipts and revenue were multiplied by a ratio of receipts or revenue compiled for the 1992 Census of Service Industries *United States Summary* report to receipts or revenue compiled in the *1992 Service Annual Survey* (S.A.S.), where receipts or revenue for both were defined based on the S.A.S. definitions. See Method of Estimation in appendix A for further explanation.

Operating expenses. The types of operating expenses requested on the report form are:

1. Annual payroll. Payroll includes all salaries, wages, commissions, bonuses, and allowances for vacation, holiday, and sick leave paid to employees in 1992 before payroll deductions. For corporations, it includes amounts paid to officers and executives; for unincorporated businesses, it does not include payments to or withdrawals from profits by owners or partners. (This figure does not include employer contributions to plans required by law and other plans besides vacation, holiday, and sick leave.)
2. Employer costs for programs required by law. This item includes all programs required under Federal and State legislation such as FICA, unemployment tax, workers' compensation, and State disability payments.
3. Employer costs for other fringe benefits. This item includes programs not specifically required by Federal or State legislation, such as life and health insurance premiums for employees.

4. Depreciation charges. This item includes depreciation and amortization charges against depreciable assets owned during 1992. Amounts representing tax exempt organizations, if not reported, were estimated even though depreciation accounts may not be maintained.
5. Taxes. Includes all taxes and license fees paid during 1992 (excluding income and payroll taxes). It includes tobacco and liquor tax stamps, fines, and property taxes. It excludes direct payments to government tax agencies for sales and other taxes collected directly from customers.
6. Lease and rental payments. These are payments for lease or rental of buildings, machinery, and equipment. Payments for machinery and equipment include use of production machinery, office equipment, computer systems, passenger cars, trucks, materials handling equipment, and all other types of machinery and equipment.
7. Cost of office supplies, stationery, and postage.
8. Cost of purchased communication services. This item includes cost of telephone, data transmission, telegraph, telex, teletype, and all other communications services purchased in 1992.
9. Cost of purchased electricity. Some businesses included this expense as part of building/office lease payments.
10. Cost of purchased fuels. This includes fuels for heating, power, or generation of electricity, also sometimes included in lease payments.
11. Cost of other utilities. This includes all utilities except purchased fuels and electricity, also sometimes included in lease payments.
12. Legal services purchased from other firms.
13. Accounting services purchased from other firms.
14. Computer related services. This item includes data processing and other computer services purchased from other firms. It excludes prepackaged software.
15. Cost of purchased repair services. This item includes the total amount paid for noncapitalized repairs to buildings, structures, machinery, and equipment such as motor vehicles and office space. It excludes cost of repairs to leased buildings and equipment covered by regular lease payments.
16. All other operating expenses. This includes inventory storage and shipping costs, insurance expense (non-employee), uninsured casualty losses, and bad debt losses. It excludes interest on loans and sales excise taxes.

Capital expenditures. Capital expenditures refer to all costs actually incurred in 1992 which were chargeable to the depreciable assets accounts of a firm. These costs are of the type for which depreciation or amortization accounts are ordinarily maintained.

All items obtained through a capital lease on or after January 1, 1992, are included. Excluded are capital expenditures made by a firm for property which it leased to others as part of a capital lease arrangement.

Included are expenditures for new and used structures (including those under construction at the end of 1992), fixtures and equipment, additions, major alterations and improvements to existing facilities, and capitalized repairs. Also included are expenditures made by a firm for structures which, on completion, were or are to be sold or leased back to that firm. (The value of trade-ins are not deducted.)

Excluded are expenditures for land; items chargeable as current operating expenses such as cost of maintenance, repairs, supplies, etc.; expenditures for locations primarily engaged in activities other than service; and expenditures for goodwill, patents, or copyrights. Also excluded are capital expenditures (except capital leases) made by owners of property rented or leased to the surveyed firms, but included are capital expenditures made to property leased from others (leasehold improvements).

Cost of assets acquired during 1992 by tax-exempt organizations, if not reported, was estimated even though depreciation accounts may not be maintained.

Gross value of depreciable assets. This amount is the acquisition value (original cost) of all assets for which depreciation and amortization accounts are ordinarily maintained. Included are all improvements and new construction "in progress" but not completed at the end of 1992 and the gross value of machinery and equipment owned by retail firms but leased or rented to other firms except under capital lease arrangements. Excluded are land and depletable assets (timber, mineral rights, etc.), nondepreciated assets (cash, inventories, etc.), and all intangible assets such as goodwill, patents, or copyrights.

Cost of assets acquired by tax-exempt organizations, if not reported, was estimated even though depreciation accounts may not be maintained.

Deductions from depreciable assets. This amount represents the value of depreciable assets sold, retired, scrapped, or destroyed during 1992, and other adjustments (except depreciation).

Legal form of organization. The legal form of organization for firms in this survey was based on the response to the organizational status inquiry on other economic census or survey forms as well as administrative records of other Federal agencies. However, tax-exempt organizations were treated as corporations in applicable tables.

Auxiliary establishments. In consideration of recordkeeping practices and for consistency with the related sales data collected for 1992 in the annual business surveys, each company in this survey was asked to include those auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the

main establishments covered by the report. Data presented in other reports from the 1992 Census of Service Industries exclude such auxiliaries. Capital expenditures and other data for auxiliaries alone are released as part of the *1992 Enterprise Statistics* program.

KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in Division I of the 1987 Standard Industrial Classification (SIC) manual, includes establishments primarily engaged in rendering a wide variety of services to individuals, business and government establishments, and other organizations.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1987 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents (e.g., apartment hotels) and residential mobile home parks are classified in Real Estate, Major Group 65.

Hotels and motels (SIC 7011). Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondents' self-designation.

Rooming and boarding houses (SIC 702). Establishments renting rooms, with or without board, on a fee basis. Homes for the elderly, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

Sporting and recreational camps (SIC 7032). Sporting and recreational camps providing lodging and meals, or lodging only. Included are children's camps, fishing camps, hunting camps, and dude ranches. Day camps and sports instructional camps, such as baseball, basketball, or football camps, are classified in Industry 7999.

Recreational vehicle parks and campsites (SIC 7033). Establishments providing overnight or short-term sites for recreational vehicles, trailers, campers, or tents. Residential trailer and mobile home parks are classified in Real Estate, Major Group 65.

Organization hotels and lodging houses, on membership basis (SIC 704). Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Hotels operated by such organizations but open to the public are classified in Industry 7011. Residential homes for the elderly and others in need of residential, social, and personal care are classified in Industry 8361.

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally to individuals, such as barber and beauty shops, drycleaning plants, laundries, and photographic studios. For establishments classified in Industry Group 721, collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own laundry work are not classified as separate establishments. Data for these units are merged with data for the plant where the work is done.

Power laundries, family and commercial (SIC 7211). Establishments primarily engaged in operating mechanical laundries with steam or other power. Excluded are establishments which have power laundry equipment but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These establishments are classified in other categories within Industry Group 721. Independently owned agencies for laundry plants are classified in Industry 7212. Laundries using small power equipment of household type are classified in Industry 7219.

Garment pressing, and agents for laundries and dry-cleaners (SIC 7212). Establishments primarily engaged in providing laundry and drycleaning services but which have the laundry and/or drycleaning work done by others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213). Establishments primarily engaged in supplying, on a rental basis, such laundered items as uniforms, aprons, table covers, bed linens, and towels. Establishments included in this classification may or may not operate their own laundry facilities.

Coin-operated laundries and drycleaning (SIC 7215). Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and/or drycleaning equipment. Included are establishments known as laundromats, launderettes, self-service drycleaners, etc. Establishments which operate such machinery in apartment houses, dormitories, and similar locations are included. Establishments which rent such machinery (e.g., to apartment houses) are classified in Industry 7359.

Drycleaning plants, except rug cleaning (SIC 7216). Establishments primarily engaged in drycleaning or dyeing apparel and household fabrics other than rugs. Establishments primarily engaged in cleaning rugs are classified in Industry 7217. Independently owned agencies for cleaning plants are classified in Industry 7212. Establishments known as “tailor shops” or “cleaners” are included in this classification only if they do their own cleaning. Establishments primarily engaged in dyeing fabrics for the trade are classified in Manufacturing, Major Group 22.

Carpet and upholstery cleaning (SIC 7217). Establishments primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repair are classified in Industry 7699; those primarily engaged in reupholstering and repairing furniture are classified in Industry 7641; and those primarily engaged in building cleaning are classified in Industry 7349.

Industrial launderers (SIC 7218). Establishments primarily engaged in supplying laundered or drycleaned work uniforms, wiping towels, protective apparel (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, cloths, etc.), and similar items to industrial, commercial, and government users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may belong to the customers. Establishments included in this industry may or may not operate their own laundry or drycleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219). Establishments primarily engaged in furnishing other laundry services, including repair, alteration, and storage of clothes for individuals; diaper service; and hand laundries. Custom tailors, dressmakers, and fur shops making fur apparel to custom order are classified in Retail Trade.

Photographic studios, portrait (SIC 722). Establishments primarily engaged in still or video portrait photography for the general public. Included in this classification are school, home, and transient portrait photographers. Establishments primarily engaged in commercial photography are classified in Industry 7335; those primarily engaged in video tape production other than portrait are classified in Industry 7812; and those primarily engaged in film developing and/or print processing for the trade or for the general public are classified in Industry 7384.

Beauty shops (SIC 723). Establishments primarily engaged in providing beauty services or both beauty and barber services. Beauty and cosmetology schools are also included. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, beauty shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Barber shops (SIC 724). Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included. Barber shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, barber shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Shoe repair shops and shoeshine parlors (SIC 725). Establishments primarily engaged in repairing footwear or shining shoes. Also included are establishments engaged in cleaning and blocking hats. Shoe repair and shoeshine departments (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, shoe repair shops and shoeshine parlors owned and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Funeral service and crematories (SIC 726). Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

Tax return preparation services (SIC 7291). Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments providing tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721. Tax return preparation services (owned and operated by concessionaires) in department stores, etc., are classified in this industry and treated as separate establishments. However, tax return preparation services owned and operated as part of other businesses are considered part of the main establishment.

Miscellaneous personal services, n.e.c. (SIC 7299). Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities,

including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business establishments on a contract or fee basis.

Advertising agencies (SIC 7311). Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Establishments which place advertising with media but perform no creative services (media buying services) are classified in Industry 7319. Establishments which write advertising copy but do not place the advertising with media are classified in Industry 8999. Establishments which provide commercial art, graphics, or other creative advertising services but do not place the advertising with media are classified in Industry Group 733. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in Industry 7313.

Outdoor advertising services (SIC 7312). Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

Radio, television, and publishers' advertising representatives (SIC 7313). Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.

Advertising, n.e.c. (SIC 7319). Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which provide commercial art, graphics, or other creative advertising services but do not place the advertising with the media, are classified in Industry Group 733. Establishments primarily engaged in direct mail advertising, compiling and selling mailing lists, and related services are classified in Industry 7331.

Adjustment and collection services (SIC 7322). Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing

insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

Credit reporting services (SIC 7323). Establishments primarily engaged in providing mercantile and consumer credit reporting services. Establishments primarily engaged in conducting personal investigations (background) and preparing reports for insurance companies and other business firms are classified in Industry 7389.

Direct mail advertising services (SIC 7331). Establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order but also providing other direct mail advertising services are classified in Manufacturing if they print the copy, and in Industry 7334 if they duplicate the copy by photocopying or similar reproduction methods.

Photocopying and duplicating services (SIC 7334). Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming. Printing, including “quick printing,” is classified in Manufacturing, and microfilming is classified in Industry 7389.

Commercial photography (SIC 7335). Establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users. Establishments engaged in still and video portrait photography are classified in Industry 7221, and those primarily engaged in mapmaking are classified in Industry 7389. Establishments primarily engaged in medical photography are classified in Industry 8099. Establishments primarily engaged in producing commercial video tape or films are classified in Industry 7812.

Commercial art and graphic design (SIC 7336). Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are classified here. Establishments primarily engaged in art, except commercial and medical art, are classified in Industry 8999; those engaged in medical art are classified in Industry 8099; and those providing drafting services are classified in Industry 7389.

Secretarial and court reporting services (SIC 7338). Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

Disinfecting and pest control services (SIC 7342). Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings. Establishments primarily engaged in pest control for lawns or agricultural production are classified in Agriculture.

Building cleaning and maintenance services, n.e.c. (SIC 7349). Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning. General contractors and special trade contractors primarily engaged in building repair work, cleaning building exteriors by sand or steam blasting, or cleaning up after construction are classified in Construction.

Medical equipment rental and leasing (SIC 7352). Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. These establishments may also sell medical supplies, but establishments primarily engaged in selling medical supplies are classified in Wholesale or Retail Trade. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Heavy construction equipment rental and leasing (SIC 7353). Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Equipment rental and leasing, n.e.c. (SIC 7359). Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

Employment agencies (SIC 7361). Establishments primarily engaged in providing placement and employment services for employers or those seeking employment.

Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

Help supply services (SIC 7363). Establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis. The help supplied is on the payroll of the supplying establishment but is under the direct or general supervision of the business to whom the help is furnished. Establishments primarily engaged in providing placement and employment services are classified in Industry 7361. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operation of other establishments are classified in Industry 8744. Farm labor supply is classified in Agriculture, Industry 0761.

Computer programming services (SIC 7371). Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These establishments often perform a variety of additional services, such as computer software design and analysis, modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

Prepackaged software (SIC 7372). Establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs. These establishments may also prepare software documentation for the user, install software for the user, and train the user in the use of the software. Establishments primarily engaged in buying and selling prepackaged software are classified in Wholesale or Retail Trade. Custom computer software services, including computer code authors, are classified in Industry 7371.

Computer integrated systems (SIC 7373). Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application. These establishments are involved in all phases of systems development, from design through installation. Establishments primarily engaged in buying and selling computer software and/or hardware are classified in Wholesale or Retail Trade, and establishments primarily engaged in manufacturing computers and/or peripheral equipment are classified in Manufacturing.

Computer processing and data preparation and processing services (SIC 7374). Establishments primarily engaged in providing computer processing and data preparation services. Service may consist of complete processing and preparation of reports from data supplied by the customer, or it may be specialized, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information retrieval services (SIC 7375). Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments which collect and originate the data are classified in the industry associated with that activity.

Computer facilities management services (SIC 7376). Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis. Establishments primarily engaged in providing computer and data processing at their own facilities are classified in Industry 7374.

Computer rental and leasing (SIC 7377). Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Division D, Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374.

Computer maintenance and repair (SIC 7378). Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer related services, n.e.c. (SIC 7379). Establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.

Detective, guard, and armored car services (SIC 7381). Establishments primarily engaged in providing detective, guard, and armored car services. Fingerprint service, polygraph service, and rental of dogs for protective service are included in this classification.

Security systems services (SIC 7382). Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These

establishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

News syndicates (SIC 7383). Establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Photofinishing laboratories (SIC 7384). Establishments primarily engaged in developing film and photographic prints and enlargements. Data for retail outlets (kiosks), which are owned and operated by photofinishing laboratories for the pickup and delivery of film, are merged with data for the laboratory which owns them and are not treated as separate establishments. Establishments primarily engaged in processing motion picture and video film for the motion picture and television industries are classified in Industry 7819.

Business services, n.e.c. (SIC 7389). Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

Automotive Repair, Services, and Parking (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, parking, and other services. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, as are those operated by gasoline service stations (where sales of merchandise (including fuel) exceed repair receipts). Automobile driving instruction is classified in Industry 8299.

Truck rental and leasing, without drivers (SIC 7513). Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in renting or leasing, except finance leasing, of industrial trucks are classified in Industry 7359; those renting or leasing trucks with drivers are classified in Transportation, Industry Group 421; and those renting or leasing heavy construction and earth moving equipment are classified in Industry 7353. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Passenger car rental (SIC 7514). Establishments primarily engaged in short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet of cars is maintained, are merged and not considered as separate establishments. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119.

Passenger car leasing (SIC 7515). Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of vehicles as part of the lease contract. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Utility trailer and recreational vehicle rental (SIC 7519). Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles. Establishments primarily engaged in renting motorcycles, bicycles, golf carts, gocarts, or recreational boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

Automobile parking (SIC 7521). Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities (e.g., department stores, hospitals, restaurants). Valet parking is classified in Industry 7299. Establishments primarily engaged in extended or dead storage of automobiles are classified in Transportation, Industry 4226.

Top, body, and upholstery repair shops and paint shops (SIC 7532). Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis. Those engaged in customizing automobiles, trucks, and vans on a factory basis are classified in Manufacturing, Industry Group 371.

Automotive exhaust system repair shops (SIC 7533). Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire retreading and repair shops (SIC 7534). Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive glass replacement shops (SIC 7536). Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive transmission repair shops (SIC 7537). Establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to transmission installation or repair.

General automotive repair shops (SIC 7538). Establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops. Establishments primarily engaged in specialized repair of individual engine components, not elsewhere classified, are classified in Industry 7539. Establishments primarily engaged in repair of motorcycles are classified in Industry 7699.

Automotive repair shops, n.e.c. (SIC 7539). Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front-end and wheel alignment, and radiator repair. Establishments primarily engaged in automotive welding are classified in Industry 7692.

Carwashes (SIC 7542). Establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.

Automotive services, except repair and carwashes (SIC 7549). Establishments primarily engaged in furnishing automotive services, except repair and carwashes, such as lubricating service, towing service, diagnostic service, undercoating service, and inspection service.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: repair to structures (classified in Construction); garment and shoe repair (classified in Major Group 72); automotive repair services (classified in Major Group 75); electronic computer and computer peripheral equipment repair services (classified in Industry 7378); ship and boat repair (classified in Manufacturing); and railroad repair (classified in Manufacturing).

Radio and television repair shops (SIC 7622). Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing

and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning service and repair shops (SIC 7623). Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629). Establishments primarily engaged in servicing and repairing electrical and electronic equipment, not elsewhere classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment. Electrical contractors and electrical shops engaged primarily in house wiring are included in Construction, Industry 1731. The repair of electric motors is classified in Industry 7694. Repair of electronic computers and computer peripheral equipment is classified in Industry 7378.

Watch, clock, and jewelry repair (SIC 763). Establishments primarily engaged in the repair of watches, clocks, or jewelry. Establishments primarily engaged in assembling watches from purchased parts are classified in Manufacturing, Industry 3873.

Reupholstery and furniture repair (SIC 764). Establishments primarily engaged in furniture reupholstery and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers and draperies to order, or in upholstering new frames to individual order are classified in Retail Trade, as are establishments making furniture and cabinets on a custom basis.

Welding repair (SIC 7692). Establishments primarily engaged in repair work by welding, including automotive welding. Welding in connection with the manufacture of a product is classified in Manufacturing. Welding contractors doing welding work at construction sites are classified in Construction, Industry 1799.

Armature rewinding shops (SIC 7694). Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own

equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

Repair shops and related services, n.e.c. (SIC 7699).

Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term “motion pictures” includes similar productions for television or other media using film, tape, or other means.

Motion picture and video tape production (SIC 7812).

Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

Services allied to motion picture production (SIC 7819).

Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture and video tape distribution (SIC 7822).

Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

Services allied to motion picture distribution (SIC 7829).

Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832).

Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

Drive-in motion picture theaters (SIC 7833).

Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

Video tape rental (SIC 7841).

Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and players are classified in Industry 7359. Establishments primarily engaged in selling recorded video tapes and disks to the general public are classified in Retail Trade, Industry 5735, and those engaged in the wholesale distribution of recorded video tapes and disks are classified in Industry 7822.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified. Gambling businesses, where legal, are also included in this Major Group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in Industry 7011. Establishments primarily engaged in operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Dance studios, schools, and halls (SIC 791).

Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922).

Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929).

Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

Bowling centers (SIC 7933). Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs and promoters (SIC 7941). Operators and promoters of professional and semiprofessional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts from radio or television broadcasts, from sales of players, from concession operators, and from noncustomer sources are not included in the total receipts for the activities classified here. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified in Real Estate, Industry Group 651.

Racing, including track operation (SIC 7948). Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators. Establishments which own racetracks but do not engage in promotion of racing events, are classified in Real Estate, Industry Group 651. Stables and kennels primarily engaged in breeding or boarding horses and dogs are classified in Agriculture, Industry 0752.

Physical fitness facilities (SIC 7991). Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Establishments providing aerobic dance and exercise classes are also included here. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industry 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classified in Industry 7299.

Public golf courses (SIC 7992). Privately operated establishments primarily engaged in the operation of golf courses open to the general public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Coin-operated amusement devices (SIC 7993). Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, video games, slot machines (where legal), and similar types of amusement equipment. The amusement devices may also be operated by bills. Amusement arcades and parlors are also included. Establishments primarily engaged in rental of such devices are classified in Industry 7359.

Amusement parks (SIC 7996). Establishments known as amusement parks, theme parks, kiddie parks, etc., which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and

picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999, as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

Membership sports and recreation clubs (SIC 7997). Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

Amusement and recreation services, n.e.c. (SIC 7999). Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, and riding academies and schools. Membership sports and recreation clubs not open to the general public are classified in Industry 7997.

Health Services (SIC Major Group 80)

This group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included but those which only provide insurance covering hospitalization or medical costs are classified in Insurance, Major Group 63. Hospices providing medical services are also included in this Major Group and are classified according to the primary service provided. Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Agriculture, Industry Group 074.

Offices and clinics of doctors of medicine (SIC 801). Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having an M.D. degree) are also classified here.

Associations of physicians formed solely for sharing expenses (including payroll) are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for medical services provided. However, their payroll and employment data are included in statistics presented for this category.

Offices and clinics of dentists (SIC 802). Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Dental clinics are also classified here.

Offices and clinics of doctors of osteopathy (SIC 803). Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery.

Offices and clinics of chiropractors (SIC 8041). Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine.

Offices and clinics of optometrists (SIC 8042). Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Retail Trade, Industry 5999.

Offices and clinics of podiatrists (SIC 8043). Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry.

Offices and clinics of health practitioners, n.e.c. (SIC 8049). Establishments of health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, midwives, nutritionists, physical and occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051). Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate care facilities (SIC 8052). Establishments primarily engaged in providing inpatient nursing and rehabilitative services but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation with a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicaid program.

Nursing and personal care facilities, n.e.c. (SIC 8059). Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included

are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care but where health care is incidental, are classified in Industry 8361.

General medical and surgical hospitals (SIC 8062). Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

Psychiatric hospitals (SIC 8063). Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill. Establishments known as hospitals and primarily engaged in providing health care for the mentally retarded are classified in Industry 8051.

Specialty hospitals, except psychiatric (SIC 8069). Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.

Medical laboratories (SIC 8071). Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession or to the patient as prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are classified in Manufacturing. Laboratories engaged in commercial medical research are classified in Industry 8731, and those engaged in noncommercial medical research are classified in Industry 8733.

Dental laboratories (SIC 8072). Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order for the dental profession. The manufacture of teeth other than to order is classified in Manufacturing. Establishments providing dental X-ray laboratory services are classified in Industry 8071.

Home health care services (SIC 8082). Establishments primarily engaged in providing skilled nursing or medical care in the home under supervision of a medical doctor. Establishments of registered or practical nurses engaged in the independent practice of their profession are classified in Industry 8049, and nurses' registries are classified in Industry 7361. Establishments primarily engaged in selling health care products for personal or household consumption are classified in Retail Trade, and those engaged in renting or leasing products for health care are classified in Industry 7352.

Kidney dialysis centers (SIC 8092). Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty outpatient facilities, n.e.c. (SIC 8093). Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth

control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

Health and allied services, n.e.c. (SIC 8099). Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

Legal Services (SIC Major Group 81)

This group includes establishments which are headed by members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.

Selected Educational Services (SIC's 823, 824, 829)

This group includes libraries as well as establishments furnishing formal courses through correspondence, commercial, and trade schools. Elementary and secondary schools (Industry 8211); colleges, universities, and professional schools (Industry 8221); and junior colleges and technical institutes (Industry 8222) are out of scope of the census.

Libraries (SIC 823). Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

Data processing schools (SIC 8243). Establishments primarily engaged in offering training in data processing (including data keying), computer programming, and in computer and peripheral equipment operation, maintenance, and repair.

Business and secretarial schools (SIC 8244). Establishments primarily engaged in offering courses in business machine operation, office procedures, and secretarial and stenographic skills.

Vocational schools, n.e.c. (SIC 8249). Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified but not academic training. This industry includes apprentice training, aviation schools,

commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

Schools and educational services, n.e.c. (SIC 829). Establishments primarily engaged in offering specialized educational courses and services, not elsewhere classified, such as music schools, drama schools, language schools, student exchange programs, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Industry 8748. Establishments primarily engaged in operating dance schools are classified in Industry 7911; those providing rehabilitation counseling are classified in Industry 8331; and those providing sports instruction in Industry 7999.

Social Services (SIC Major Group 83)

This group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the physically challenged and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies. Government offices involved with the delivery of such services are out of scope of the census.

Individual and family social services (SIC 832). Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services.

Job training and vocational rehabilitation services (SIC 833). Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the physically challenged, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Union apprentice training schools are classified in Industry 8249.

Child day care services (SIC 835). Establishments primarily engaged in care of infants or children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school. Establishments providing babysitting services are classified in Industry 7299. Head start centers operating in conjunction with elementary schools are classified in Industry 8211.

Residential care (SIC 836). Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

Social services, n.e.c. (SIC 839). Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional social service planning agencies. Establishments which raise funds on a contract basis are classified in Industry 7389. Civic, social, fraternal, and political organizations are included in Major Group 86. Industrial development consulting and planning is classified in Industry 8748. Philanthropic trusts and foundations which are not actually engaged in providing social welfare services are classified in Finance, Industry 6732.

Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes commercial and noncommercial museums, art galleries, arboreta, and botanical and zoological gardens.

Museums and art galleries (SIC 8412). Establishments primarily engaged in the commercial or noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public are included here. Art galleries or art dealers primarily selling to the general public are classified in Retail Trade, Industry 5999.

Arboreta and botanical or zoological gardens (SIC 8422). Establishments primarily engaged in the commercial or noncommercial operation of arboreta and botanical and zoological gardens.

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This group includes organizations operating on a membership basis for the promotion of the interests of their members. Also included are organizations which are not operated on a membership basis but which promote the interests of a constituency or group of supporters. This group does not include business establishments operated by membership organizations, such as hotels open to the

general public, golf and country clubs, fraternity and sorority houses, and credit unions. Such establishments are classified according to their primary activity.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, and religious schools and missions, are classified in Industry 8661 and are out of scope of the census. Also excluded are labor unions and similar labor organizations (Industry 8631) and political organizations (Industry 8651).

Business associations (SIC 861). Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations. Membership organizations formed to carry out a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional membership organizations (SIC 862). Membership organizations of professional persons formed for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864). Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, and consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations for use by members and guests only are also classified here. Hotels and lodging houses operated by organizations for use by members and their guests only, including fraternity and sorority houses, are classified in Industry 7041. Membership sports and recreation clubs are classified in Industry 7997. Homeowner, tenant, and condominium associations primarily engaged in managing real estate are classified in Real Estate, Industry 6531.

Membership organizations, n.e.c. (SIC 869). Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Engineering, Accounting, Research, Management, and Related Services (SIC Major Group 87)

This group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering services (SIC 8711). Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Establishments providing engineering but not supervisory, personnel are classified in Industry 7363. Photogrammetric engineering services are classified in Industry 8713.

Architectural services (SIC 8712). Establishments primarily engaged in providing professional architectural services. Landscape architectural services are classified in Agriculture, Industry 0781. Establishments primarily engaged in providing graphic arts and related design services are classified in Industry 7336, and those providing drafting services are classified in Industry 7389.

Surveying services (SIC 8713). Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, auditing, and bookkeeping services (SIC 8721). Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However, establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation services, without also furnishing accounting, auditing, or bookkeeping services, are classified in Industry 7291.

Commercial physical and biological research (SIC 8731). Establishments primarily engaged in physical and biological research and development on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733. Separate establishments of aircraft, guided missile, or spacecraft manufacturers primarily engaged in research and development on these products are classified in Manufacturing, Major Group 37.

Commercial economic, sociological, and educational research (SIC 8732). Establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733.

Noncommercial research organizations (SIC 8733). Establishments primarily engaged in performing research into and dissemination of information for public health, education, or general welfare. These establishments primarily operate on funds from endowments, contributions, and grants. Establishments which fund such research, although the actual research may be contracted out to other establishments, are also classified here.

Testing laboratories (SIC 8734). Establishments primarily engaged in providing testing services. Establishments performing clinical laboratory testing for the medical profession are classified in Industry 8071.

Management services (SIC 8741). Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments classified here do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed. Construction management services are classified here.

Management consulting services (SIC 8742). Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies planning; information systems planning, evaluation, and selection; human resources policies and practices planning; and production scheduling and control planning.

Public relations services (SIC 8743). Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

Facilities support management services (SIC 8744). Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments. Establishments which provide management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily providing one specialized service are classified in the specialized industry. Establishments primarily supplying temporary or continuing help (except agricultural) are classified in Industry 7363. Establishments which provide management services only (except agricultural) are classified in Industry 8741. Computer facilities management is classified in Industry 7376.

Business consulting services, n.e.c. (SIC 8748). Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis. Included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).

Services, Not Elsewhere Classified (SIC Major Group 89)

Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial

and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers.

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments

are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

Appendix B. **Sample Report Form**

The sample report form is shown on the following pages.



Appendix C.

Changes in Service Industries Kind-of-Business Classifications for 1992

[Based on revisions to the Standard Industrial Classification (SIC) Manual, definitions of some kinds of business were changed for 1987. The significant changes in SIC codes from 1972 to 1987 are listed below. For industries other than those listed, the SIC definitions are the same as those used since 1972 or contain only minor revisions affecting the classification of few, if any, establishments]

1987 SIC (used for 1992 census and AES reports)		1972 SIC (used for 1972, 1977, and 1982 census reports and 1987 Assets and Expenditures report)	
Code	Title	Code	Title
7219 pt.	Diaper service	7214	Diaper service
7219 pt.	Other laundry services, n.e.c.	7219	Laundry and garment services, n.e.c.
7219 pt.	Seamstresses and dressmaking services	7299 pt.	Miscellaneous personal services
7291	Tax return preparation services		
7299	Miscellaneous personal services, n.e.c.		
7322	Adjustment and collection services	7321	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies
7323	Credit reporting services		
7334 pt.	Blueprinting and photocopying services	7332	Blueprinting and photocopying services
7334 pt.	Duplicating services, except printing	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7335	Commercial photography	7333	Commercial photography, art, and graphics
7336	Commercial art and graphic design		
7338	Secretarial and court reporting services	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7349 pt.	Window cleaning	7341	Window cleaning
7349 pt.	Other building cleaning and maintenance services, n.e.c.	7349	Cleaning and maintenance services to dwellings and other buildings, n.e.c.
7352	Medical equipment rental and leasing	7299 pt.	Miscellaneous personal services
7353	Heavy construction equipment rental and leasing	7394 pt.	Equipment rental and leasing services
7359	Equipment rental and leasing, n.e.c.		
7363	Help supply services	7362	Temporary help supply services ¹
7371	Computer programming services	7372	Computer programming and other software services
7372	Prepackaged software		
7373	Computer integrated systems design		
7374	Computer processing and data preparation and processing services		
7375	Information retrieval services	7374	Data processing services
7376	Computer facilities management services		
7377	Computer rental and leasing	7379	Computer related services, n.e.c.
7378	Computer maintenance and repair		
7379	Computer related services, n.e.c.		
7381	Detective, guard, and armored car services	7393	Detective agencies and protective services
7382	Security systems services		
7383	News syndicates	7351	News syndicates
7384	Photofinishing laboratories	7395	Photofinishing laboratories
7389 pt.	Trading stamp services	7396	Trading stamp services
7389 pt.	Miscellaneous business services, n.e.c.	7399	Business services, n.e.c.
7514	Passenger car rental, without drivers	7512	Passenger car rental and leasing, without drivers
7515	Passenger car leasing, except finance leasing		
7521 pt.	Parking lots	7523	Parking lots
7521 pt.	Parking structures	7525	Parking structures
7532 pt.	Top and body repair shops	7531	Top and body repair shops
7532 pt.	Paint shops	7535	Paint shops
7533	Automotive exhaust system repair shops	7539	Automotive repair shops, n.e.c.
7536	Automotive glass replacement shops		
7537	Automotive transmission repair shops		
7539	Automotive repair shops, n.e.c.		
7812 pt.	Motion picture production, except for television	7813	Motion picture production, except for television
7812 pt.	Motion picture and tape production for television	7814	Motion picture and tape production for television
7822 pt.	Motion picture film exchanges	7823	Motion picture film exchanges
7822 pt.	Film and tape distribution for television	7824	Film or tape distribution for television
7841	Video tape rental	7394 pt.	Equipment rental and leasing services
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7299 pt.	Miscellaneous personal services
7991 pt.	Membership gymnasiums and athletic clubs	7997 pt.	Membership sports and recreation clubs
7991 pt.	Nonmembership gymnasiums and athletic clubs	7999 pt.	Amusement and recreation services, n.e.c.
7997	Membership sports and recreation clubs	7997 pt.	Membership sports and recreation clubs
7999 pt.	Billiard and pool establishments	7932	Billiard and pool establishments
7999 pt.	Other amusement and recreation services, n.e.c.	7999 pt.	Amusement and recreation services, n.e.c.
8011 pt.	Offices of doctors of medicine	8011	Offices of physicians
8011 pt.	Clinics of doctors of medicine	8081 pt.	Outpatient care facilities
8021 pt.	Offices of dentists	8021	Offices of dentists
8021 pt.	Clinics of dentists	8081 pt.	Outpatient care facilities

See footnotes at end of table.

1987 SIC (used for 1992 census and AES reports)

1972 SIC (used for 1972, 1977, and 1982 census reports
and 1987 Assets and Expenditures report)

Code	Title	Code	Title
8043	Offices and clinics of podiatrists	8049	Offices of health practitioners, n.e.c.
8049	Offices and clinics of health practitioners, n.e.c.		
8052	Intermediate care facilities	8059	Nursing and personal care facilities, n.e.c.
8059	Nursing and personal care facilities, n.e.c.		
8082	Home health care services	8091 pt.	Health and allied services, n.e.c.
8092	Kidney dialysis centers	8081 pt.	Outpatient care facilities
8093	Specialty outpatient facilities, n.e.c.		
8099	Health and allied services, n.e.c.	8091 pt.	Health and allied services, n.e.c.
8249 pt.	Correspondence schools	8241	Correspondence schools
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8249	Vocational schools, except vocational high schools, n.e.c.
8322	Individual and family social services	8321	Individual and family social services ¹
8412 pt.	Commercial museums and art galleries	7999 pt.	Amusement and recreation services, n.e.c.
8412 pt.	Noncommercial museums and art galleries	8411	Museums and art galleries
8422 pt.	Commercial arboreta and botanical or zoological gardens	7999 pt.	Amusement and recreation services, n.e.c.
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	8421	Arboreta, botanical, and zoological gardens
8711	Engineering services	8911	Engineering, architectural, and surveying services
8712	Architectural services		
8713	Surveying services		
8721	Accounting, auditing, and bookkeeping services	8931	Accounting, auditing, and bookkeeping services
8731	Commercial physical and biological research	7391	Research and development laboratories
8732	Commercial economic, sociological, and educational research	7392 pt.	Management, consulting, and public relations services
8733	Noncommercial research organizations	8922	Noncommercial research organizations
8734	Testing laboratories	7397	Testing laboratories
8741	Management services	7392 pt.	Management, consulting, and public relations services
8742	Management consulting services		
8743	Public relations services	7369	Personnel supply services, n.e.c. ¹
8744	Facilities support management services	7392 pt.	Management, consulting, and public relations services
8748	Business consulting services, n.e.c.		

¹There were SIC changes for this industry between 1972 and 1987. However, there were no significant differences in the way this industry was defined in the 1982 and 1987 Censuses of Service Industries.