

Sole Proprietorship Return Preliminary Statistics, 1990

Data Release

There were 14.8 million individual income tax returns reporting nonfarm sole proprietorship activity for 1990, an increase of 3.4 percent over the 1989 figure of 14.3 million returns. While there was a large variation from industry to industry in the amount and direction of change in number of sole proprietorships --from a decrease of 14.7 percent in mining (132,000 for 1990 compared to 155,000 for 1989) to an increase of 21.6 percent in wholesale trade (400,000 for 1990 compared to 329,000 for 1989)--the overall increase and the change in number of returns among industries are in line with the annual frequency fluctuations in the Statistics of Income sole proprietorship series for the past decade.

Also for 1990, overall income statement items, including business receipts, deductions, and net income (less deficit), showed an increase over 1989. The respective increases were 5.6 percent (\$730.6 billion for 1990

compared to \$691.7 billion for 1989), 5.2 percent (\$589.2 billion for 1990 compared to \$560.2 billion for 1989) and 6.5 percent (\$141.4 billion for 1990 compared to \$132.7 billion for 1989) for business receipts, deductions, and net income (less deficit).

Table 1 presents business receipts, selected deductions, payroll and net income, by industry group for nonfarm sole proprietorships for 1990. Separate data are included for returns with net business income. Table 2 summarizes detailed income statements for selected industry groups. As in Table 1, separate data are included for returns with net business income. Any revisions to these preliminary estimates, as well as a more extensive data analysis of 1990 nonfarm sole proprietorships, will be included in an upcoming article, "Sole Proprietorship Returns, 1990" by Craig Ammon, which is scheduled for the Fall 1992 issue of the *Statistics of Income Bulletin*.

This data release was written by Kenneth Rice, a statistician, and Craig Ammon, an economist, both with the Individual Returns Analysis Section, under the direction of Jeffrey A. Hartzok, Chief.

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

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

Industry	Businesses with and without net income								Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroll ²	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries.....	14,782,738	730,606,020	23,734,507	3,754,492	8,940,857	13,311,669	69,677,535	141,430,193	11,221,925	625,901,366	17,518,619	2,695,384	6,444,308	8,722,684	58,432,424	161,657,252
Agricultural services, forestry, and fishing..	362,740	17,231,926	966,518	63,544	503,695	382,586	1,920,204	2,383,217	278,185	13,181,238	686,993	58,769	366,908	222,729	1,378,654	3,182,839
Agricultural services.....	281,003	14,946,847	767,400	63,451	392,627	314,852	1,777,836	1,641,070	216,789	11,186,832	523,848	58,678	294,620	184,734	1,246,187	2,330,975
Veterinary services, including pets.....	16,083	1,934,795	90,799	15,535	39,961	46,943	362,209	430,339	15,799	1,812,905	84,617	15,140	21,789	41,405	328,767	440,327
Livestock breeding.....	10,783	128,862	47,962	892	3,205	11,727	11,748	-167,305	*2,363	*25,432	*662	(*)	*152	*83	*181	*15,210
Animal services, except livestock breeding and veterinary.....	56,364	4,409,125	165,610	806	24,958	83,758	214,888	-117,514	28,119	2,457,534	72,310	500	9,767	28,428	76,090	166,499
Landscape and horticultural services.....	155,983	5,962,873	304,675	36,271	193,386	132,629	954,074	1,143,526	132,169	5,086,629	255,848	33,185	157,544	90,393	674,026	1,299,707
Farm labor, management and crop services.....	41,790	2,511,192	158,354	9,947	131,117	39,795	234,918	352,025	38,340	1,804,332	110,411	9,854	105,367	24,425	167,123	409,231
Forestry, except logging.....	12,245	419,717	72,785	14	24,297	18,926	31,314	12,341	11,116	394,155	68,870	12	23,794	13,564	29,193	145,075
Commercial fishing.....	68,492	1,862,370	126,333	78	86,602	48,808	111,054	618,931	49,279	1,597,258	94,275	78	48,325	24,430	103,274	704,913
Hunting and trapping.....	*1,001	*2,993	(*)	(*)	*169	(*)	(*)	*1,876	*1,001	*2,993	(*)	(*)	*169	(*)	(*)	*1,876
Mining.....	132,139	7,377,613	372,266	47,163	53,818	283,789	279,119	654,485	89,680	5,484,409	238,862	8,960	35,787	129,500	161,403	1,447,781
Metal mining.....	2,937	16,967	4,575	1,354	1,131	637	1,971	-4,428	*85	*16,322	*250	*1,354	*839	*637	*1,817	*4,169
Coal mining.....	92	96,564	3,257	148	646	1,500	778	-1,141	*11	*82,836	*2,106	*53	*53	*35	*5,485	
Oil and gas extraction.....	124,729	7,117,661	359,723	41,956	49,929	278,752	267,465	614,603	87,573	5,284,062	232,705	3,851	32,803	126,604	154,111	1,386,004
Quarrying and nonmetallic minerals, except fuels.....	4,381	146,422	4,712	3,705	2,112	2,901	8,906	45,452	2,012	101,188	3,801	3,698	2,092	1,139	5,441	52,123
Construction.....	1,782,125	99,235,747	2,902,706	565,534	1,170,699	1,362,666	16,314,308	16,366,981	1,530,576	90,393,163	2,404,307	485,301	954,606	978,925	14,923,714	17,823,335
General building contractors.....	339,767	30,246,650	614,392	78,533	219,316	555,039	4,736,048	3,329,673	271,133	27,637,811	462,261	65,512	168,541	362,404	4,488,089	4,057,078
General building contractors.....	314,369	27,770,884	585,945	64,107	172,969	528,114	4,399,852	3,172,155	253,405	25,519,525	440,277	52,469	137,932	346,768	4,236,907	3,734,925
Operative builders.....	25,397	2,475,766	28,447	14,426	46,347	26,925	336,195	157,608	17,728	2,118,286	21,983	13,043	30,609	15,636	251,182	322,154
Heavy construction contractors, except buildings.....	27,823	3,597,852	209,619	92,399	104,689	68,049	356,178	406,192	20,065	3,012,535	180,688	86,941	77,811	54,640	295,187	441,524
Highway and street construction.....	7,374	1,237,106	81,449	12,409	44,541	11,204	162,937	58,971	3,357	728,891	57,352	10,930	21,766	3,112	10,468	77,893
Heavy construction, except highway.....	20,450	2,360,745	128,170	79,989	60,149	56,845	193,241	347,221	16,708	2,283,645	123,334	76,011	56,045	51,528	184,720	363,630
Special trade contractors.....	1,414,535	65,391,246	2,078,695	394,603	846,694	739,578	11,222,082	12,631,026	1,239,379	59,742,816	1,761,360	332,848	708,255	561,881	10,140,438	13,324,733
Plumbing, heating and air conditioning.....	135,903	9,910,484	196,599	24,009	58,051	102,640	1,519,937	1,472,966	115,864	7,734,075	147,994	14,221	52,264	66,919	1,043,254	1,606,018
Painting and paperhanging.....	212,695	5,281,188	86,217	9,966	51,741	61,961	936,138	1,562,212	196,996	5,079,076	77,313	9,898	46,098	28,960	936,100	1,592,977
Electrical work.....	96,208	5,475,795	151,439	19,009	45,953	44,555	943,266	831,589	76,070	5,095,451	128,206	18,088	39,332	30,773	889,395	888,397
Masonry, stonework, tile setting and plastering.....	143,368	8,332,069	158,660	11,984	73,865	80,230	1,997,273	1,485,417	130,197	7,989,837	128,196	10,485	63,942	73,925	1,827,126	1,567,218
Carpentering and flooring.....	396,164	13,203,596	389,826	37,330	73,484	103,724	1,737,858	3,381,556	363,697	12,735,943	354,151	34,469	71,244	97,670	1,703,928	3,502,594
Roofing, siding and sheet metal work.....	88,524	5,487,263	101,111	16,870	61,853	39,109	1,127,100	856,214	79,940	5,048,393	84,287	15,393	53,832	34,743	1,102,399	897,964
Concrete work.....	44,596	3,524,250	100,758	20,981	44,464	23,036	944,262	550,413	43,093	3,515,925	94,839	20,929	43,999	22,217	942,734	555,281
Miscellaneous special trade contractors.....	297,077	14,176,611	894,084	254,453	437,282	284,323	2,016,248	2,490,659	233,522	12,544,117	746,375	209,364	337,543	206,675	1,695,501	2,714,285
Manufacturing.....	379,903	21,839,350	1,410,163	213,486	592,115	436,840	3,627,097	2,467,377	263,164	18,583,712	1,131,546	188,421	409,440	287,240	3,146,747	3,146,747
Food and kindred products.....	11,130	284,160	16,490	16	4,459	5,131	13,309	56,329	5,972	268,504	11,866	(*)	3,454	2,406	10,532	78,893
Textile mill products.....	3,682	*121,570	*1,014	(*)	*1,149	*1,123	*21,953	*42,422	*837	*111,861	*589	(*)	*1,149	*221	*21,953	*48,832
Apparel and other textile products.....	37,617	1,713,815	62,698	9,307	21,104	15,576	524,403	147,980	26,510	1,649,220	53,607	9,307	18,050	7,227	522,888	191,616
Lumber and wood products, except furniture (includes logging).....	81,871	5,239,692	521,893	61,870	400,239	105,417	686,246	634,259	56,077	4,095,844	441,988	56,967	283,792	88,559	563,636	704,744
Furniture and fixtures.....	26,717	814,512	56,581	22	6,889	10,606	81,572	55,397	17,231	777,107	49,299	22	5,957	9,731	81,049	118,091
Printing, publishing, and allied industries.....	64,924	4,198,353	240,950	90,575	48,706	108,955	908,544	382,230	40,685	3,173,460	175,550	78,358	30,541	54,905	568,940	604,496
Leather and leather products.....	*5,198	*295,074	*4,945	*14,121	*8,707	*3,988	*21,966	*4,697	*2,190,176	*2,834	*14,121	*7,680	*3,988	*330	*26,270	
Stone, clay, and glass products.....	18,487	1,060,544	58,210	(*)	33,783	27,137	119,829	-17,462	11,364	661,318	33,095	(*)	2,681	15,463	78,345	43,862
Primary metal industries.....	*1,266	*174,479	*3,794	*13	*430	*24,023	*41,925	*1,266	*174,479	*3,794	*13	*1,117	*430	*24,023	*41,925	
Fabricated metal products.....	19,115	2,990,131	142,147	12,141	21,674	49,107	455,033	267,832	12,646	2,668,749	130,459	4,608	18,168	29,796	399,379	291,735
Machinery, except electrical.....	48,810	2,881,289	238,522	5,503	31,560	67,960	504,836	551,583	42,025	2,718,291	174,359	5,203	26,730	44,654	459,803	622,618
Electrical and electronic equipment.....	11,299	326,724	10,481	37	754	20,408	19,033	-9,608	8,511	324,810	10,471	37	753	11,365	18,504	37,575
Paper and allied products.....	**49,786	**1,739,006	**52,437	**19,880	**11,975	**21,001	**267,986	**292,524	**35,343	**1,669,892	**43,636	**19,784	**9,369	**18,494	**252,825	**336,900
Other manufacturing industries.....	614,639	31,374,195	2,823,933	452,329	2,308,034	895,365	2,559,564	4,104,660	467,308	24,768,837	1,819,040	298,499	1,496,371	622,063	1,963,221	5,085,800
Transportation and public utilities.....	78,304	1,781,368	86,696	42,199	169,295	36,096	97,987	427,469	61,790	1,457,541	78,357	42,199	85,460	30,385	82,289	498,965
Local and interurban passenger transit.....	35,718	713,327	4,139	30,868	50,051	4,907	15,327	162,816	31,479	547,719	4,139	30,868	15,500	1,194	(*)	185,348
Taxicabs.....	39,665	1,029,296	82,557	9,518	119,244	31,189	82,660	237,206	27,890	871,805	74,218	9,518	69,961	29,192	82,289	286,031
Bus and limousine transportation.....	*2,921	*38,745	(*)	*1,813	(*)	(*)	(*)	*27,446	*2,421	*38,017	(*)	*1,813	(*)	(*)	(*)	*27,587

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Groups—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Businesses with and without net income								Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroll ²	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation and public utilities																
—Continued																
Trucking and warehousing.....	396,755	24,944,775	2,544,955	385,353	2,047,669	784,952	1,766,019	2,954,865	307,526	19,290,278	1,637,208	239,570	1,350,650	561,697	1,242,416	3,627,178
Trucking, local and long distance, including trash collection without own dump.....																
Courier or package delivery service.....	321,945	23,967,115	2,503,192	376,925	2,030,999	754,339	1,759,824	2,683,048	247,552	18,512,459	1,602,436	239,351	1,335,194	552,009	1,240,419	3,332,169
Public warehousing.....	72,192	839,619	34,567	8,406	15,782	18,049	3,169	273,870	57,619	762,341	34,428	197	15,408	9,677	1,327	286,516
Water transportation.....	2,618	38,041	7,195	22	888	12,563	3,026	*2,053	2,354	*15,478	*344	*22	*48	*11	*670	*8,494
Air transportation.....	7,420	326,762	30,495	122	7,788	7,371	20,902	126,503	5,602	297,301	19,552	121	1,022	2,455	20,542	153,850
Transportation services.....	16,388	217,731	28,386	1,319	13,090	12,422	609	19,432	8,876	174,506	3,752	1,317	5,853	2,251	(³)	79,936
Travel agents and tour operators.....	68,806	2,656,824	58,765	19,724	34,907	29,546	406,973	281,429	46,664	2,235,396	35,134	11,876	27,534	10,937	359,168	373,702
Other transportation services.....	26,094	1,713,116	19,072	12,584	1,441	7,553	347,055	132,029	18,011	1,530,987	18,231	7,982	1,090	6,670	333,295	179,949
Communication services.....	42,712	843,708	39,693	7,140	33,467	21,993	59,918	149,399	28,653	704,410	16,903	3,893	26,444	4,268	25,873	193,753
Utilities, including dumps, snowplowing, road cleaning, etc.....	32,227	1,172,162	42,727	3,169	12,292	15,447	258,277	234,757	26,001	1,129,128	29,799	2,979	12,113	12,573	254,051	267,730
Wholesale and retail trade.....	14,739	274,574	31,910	443	22,993	9,531	8,796	60,206	10,849	184,686	15,237	437	13,738	1,765	4,756	84,439
Wholesale trade.....	2,650,195	249,734,337	3,900,762	823,570	1,538,366	3,011,810	15,857,424	14,085,762	1,572,378	200,585,039	2,819,668	530,552	1,093,727	1,980,480	11,924,321	19,756,979
Durable goods, including machinery, wood, metals, etc.....	399,730	46,722,043	554,750	115,839	174,602	315,462	1,863,778	5,291,952	284,808	42,566,734	450,546	67,556	146,565	168,405	1,852,553	5,854,371
Nondurable goods, including food, fiber, chemicals, etc.....	236,498	22,503,714	303,626	58,383	62,235	181,107	1,170,797	3,222,390	167,110	20,545,218	245,539	45,010	49,146	156,547	1,005,121	3,550,838
Retail trade.....	163,232	24,218,329	251,124	57,456	112,368	134,356	692,980	2,069,562	117,699	22,021,516	205,006	22,546	97,419	107,498	647,432	2,303,533
Building materials, paint, hardware, garden supply, and mobile home dealers.....	2,250,465	203,012,294	3,346,012	707,731	1,363,764	2,696,148	13,993,646	8,793,809	1,287,570	158,018,305	2,369,122	462,996	947,161	1,716,435	10,271,768	13,902,608
Lumber and other building materials dealers.....	51,986	6,086,511	110,121	16,510	67,223	72,474	524,738	251,723	34,834	4,910,389	89,222	16,279	25,340	50,952	412,612	453,578
Paint, glass and wallpaper stores.....	5,639	1,355,265	48,156	60	3,472	24,269	213,697	48,882	3,167	944,990	46,510	49	1,101	23,945	163,283	73,639
Hardware stores.....	*9,372	*663,338	*4,629	(³)	*5,530	*573	*93,421	*66,545	*8,871	*655,973	*4,247	(³)	*5,399	*273	*93,136	*68,156
Retail nurseries and garden supply stores.....	11,110	1,533,140	8,225	16,435	14,206	8,568	56,386	76,424	*4,763	*1,366,364	*8,186	*16,226	*6,682	*8,104	*55,188	*118,118
Mobile home dealers.....	19,703	1,507,912	29,262	12	29,024	21,471	72,983	10,412	12,731	1,095,978	12,595	1	9,950	2,457	56,599	121,519
General merchandise stores.....	6,161	1,026,857	19,849	3	14,991	17,593	88,252	49,461	5,301	847,084	17,684	3	2,208	16,173	44,406	72,146
Variety stores.....	61,066	4,751,679	47,200	1,936	22,151	30,993	199,590	358,180	34,130	3,991,361	40,192	1,599	21,720	23,105	190,590	439,659
Computer and software stores.....	26,752	1,855,276	9,047	1,312	10,884	4,654	47,059	113,431	12,689	1,713,942	7,648	1,312	10,884	4,163	47,059	159,822
Other general merchandise stores.....	18,866	1,910,901	14,495	81	10,660	22,518	135,461	165,533	12,577	1,830,498	11,960	(³)	10,659	2,062	16,014	99,270
Food stores.....	164,834	35,801,291	542,675	47,789	202,132	341,869	1,674,742	1,234,671	113,811	30,154,148	441,743	29,936	165,252	272,688	1,383,736	1,580,858
Grocery stores.....	110,534	29,721,662	418,159	45,309	163,935	258,843	1,285,543	1,006,699	80,133	24,639,993	340,344	27,457	135,043	201,527	1,005,649	1,230,021
Retail bakeries.....	20,263	1,052,720	54,160	1,281	12,507	49,360	151,299	44,414	16,078	1,035,914	52,758	1,280	12,282	49,231	151,284	52,454
Miscellaneous food stores.....	34,037	5,026,909	70,356	1,199	25,691	33,666	237,899	183,559	17,600	4,478,240	48,641	1,199	17,927	21,929	226,802	298,383
Automotive dealers and service stations.....	178,912	51,426,735	489,239	71,481	296,274	616,889	2,452,993	1,057,090	111,130	36,389,262	337,805	50,294	170,230	310,198	1,540,111	1,663,356
Motor vehicle dealers—new car dealers (franchised).....	10,090	2,475,081	5,353	4,148	2,492	32,484	89,168	-5,093	8,117	1,316,409	3,240	3,966	1,530	27,075	36,398	41,968
Motor vehicle dealers—used cars only.....	67,212	10,770,172	57,229	1,488	154,679	170,272	169,624	159,027	43,294	7,449,834	41,196	953	80,409	96,944	89,594	414,604
Auto parts and accessories and selected home supply stores.....	41,098	6,890,938	130,750	34,884	43,062	123,886	760,441	165,187	18,917	4,196,142	62,389	18,249	14,960	38,755	334,828	325,487
Gasoline service stations.....	34,856	26,373,079	236,650	28,974	81,943	108,682	1,181,108	563,118	23,156	20,178,873	179,484	26,178	66,253	70,688	946,446	649,525
Boat dealers.....	2,094	643,647	4,145	4	1,021	15,527	412	11,696	*1,416	*622,943	*3,811	(³)	*32	*8,366	*292	*27,817
Miscellaneous automotive dealers.....	23,563	4,273,818	55,111	1,983	13,076	166,038	252,240	163,157	16,230	2,625,061	47,685	948	7,046	68,370	132,554	203,954
Apparel and accessory stores.....	71,502	5,774,531	84,334	13,493	25,678	106,321	381,233	389,709	53,034	4,526,925	50,419	6,529	20,031	67,717	290,801	570,425
Men's and boy's clothing stores.....	*5,261	*848,644	*7,911	*23	*6,653	*1,160	*55,321	*30,554	*4,761	*769,513	*6,520	*23	*6,597	*4,239	*48,680	*62,937
Women's ready-to-wear stores.....	15,607	2,134,134	30,600	6,955	5,727	25,139	155,315	42,241	8,918	1,142,113	8,657	29	3,116	6,284	83,262	94,080
Women's accessory and specialty stores.....	10,891	190,635	9,784	(³)	1,108	3,157	(³)	94,410	10,305	186,780	9,308	(³)	1,107	2,837	(³)	97,248
Family clothing stores.....	18,284	1,025,252	25,245	187	1,788	36,377	63,093	172,874	14,466	962,112	18,492	187	794	25,471	58,262	200,337
Shoe stores.....	*6,049	*862,356	*4,676	(³)	*6,906	*23,096	*67,060	*45,269	*6,049	*862,356	*4,676	(³)	*6,906	*23,096	*67,060	*45,269
Apparel and accessory stores, not elsewhere classified.....	15,410	713,510	6,119	6,327	3,496	10,393	40,444	4,361	8,535	604,050	2,767	6,290	1,511	5,790	33,538	70,553

Footnotes at end of table.

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

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

Industry	Businesses with and without net income								Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroll ²	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade—Continued																
Retail trade—Continued																
Furniture and home furnishings stores.....	95,784	11,459,180	274,456	84,776	41,685	183,369	1,011,938	918,823	76,606	9,542,884	222,613	83,641	34,071	120,932	790,527	1,210,989
Furniture stores.....	30,306	5,048,442	102,315	45,110	19,260	83,838	447,404	355,737	21,658	3,967,224	74,696	44,895	15,588	57,427	361,303	418,961
Home furnishings and equipment stores, except appliances.....	37,032	2,961,516	43,459	19,198	8,400	54,063	300,523	249,624	29,577	2,299,124	24,819	18,300	7,293	24,228	176,918	416,994
Household appliance stores.....	10,478	1,785,418	33,389	1,537	8,412	28,366	162,554	158,041	10,476	1,785,399	33,389	1,537	8,412	28,366	162,554	158,047
Television, audio and electronic stores.....	13,704	1,400,381	27,314	7,910	2,660	16,453	79,023	119,053	12,102	1,234,295	21,800	7,887	2,390	10,294	72,286	163,785
Music and record stores.....	*4,265	*263,423	*67,978	*11,022	*2,953	*651	*22,434	*36,368	*2,794	*256,643	*67,909	*11,021	*388	*618	*17,466	*53,202
Eating and drinking places.....	217,040	23,087,390	703,840	154,022	341,742	477,067	4,283,271	577,629	113,177	17,167,008	463,359	72,747	233,569	332,708	2,957,920	1,567,383
Eating places.....	146,043	17,701,446	522,440	116,264	266,524	298,637	3,739,101	361,767	72,353	12,223,345	315,762	67,202	175,289	214,417	2,447,425	1,081,134
Drinking places.....	56,752	5,129,493	173,687	33,839	70,997	176,760	533,975	135,511	27,841	4,708,380	141,470	2,427	54,330	118,040	503,890	401,564
Catering services.....	14,245	256,452	7,713	3,919	4,222	1,670	10,194	80,351	12,982	235,284	6,128	3,118	3,950	252	6,605	84,686
Miscellaneous retail stores.....	1,409,340	64,624,977	1,094,147	317,725	366,879	867,166	3,465,142	4,005,983	750,848	51,336,328	723,769	201,971	276,948	538,136	2,705,471	6,416,359
Drug stores.....	7,168	4,950,034	35,538	11,844	16,253	23,170	350,204	569,439	7,166	4,937,000	34,420	11,772	16,223	22,965	348,696	571,299
Liquor stores.....	25,069	7,663,575	69,088	5,179	26,528	63,254	227,948	199,933	17,909	6,452,980	50,426	5,132	23,086	53,068	195,282	270,813
Used merchandise and antique stores.....	84,485	1,755,203	47,776	15,480	14,656	57,286	45,156	-143,923	29,274	971,620	20,936	6,308	6,857	6,177	22,992	115,583
Sporting goods and bicycle shops.....	25,571	2,025,314	21,976	308	10,354	35,991	126,127	49,086	12,046	979,046	11,472	(³)	6,370	11,966	64,706	120,315
Book stores.....	10,607	945,531	18,225	228	4,814	6,115	96,870	10,153	5,079	637,571	7,848	228	2,394	1,353	63,964	45,503
Stationery stores.....	5,994	1,145,073	38,643	13,369	9,318	17,333	119,080	151,958	5,994	1,145,073	38,643	13,369	9,318	17,333	119,080	151,958
Jewelry stores.....	48,390	3,539,112	82,632	122	20,876	25,882	155,723	429,908	30,298	3,170,156	75,245	30	4,378	15,843	155,349	495,413
Hobby, toy, and game shops.....	39,769	1,457,070	22,910	7,390	6,680	10,404	51,067	83,265	21,397	1,327,423	12,739	653	3,513	7,345	50,235	156,564
Camera and photographic supply stores.....	*2,917	*98,334	*6,225	(³)	*157	*5,158	*5,570	*-29,011	*1,395	*19,374	*369	(³)	*1	(³)	(³)	*5,449
Luggage and leather goods stores.....	*2,346	*133,635	*2,681	*983	*120	(³)	(³)	*-7,083	**	**	**	**	**	**	**	**
Fabric and needlework stores.....	13,532	734,249	3,912	10	4,226	11,360	80,195	-18,295	*8,134	*176,307	*1,043	*10	*1,069	*842	*16,366	*16,966
Catalog or mail order.....	56,921	1,525,718	21,877	29	5,275	24,442	61,916	52,344	20,301	1,334,805	10,568	29	3,189	12,248	61,374	141,402
Vending machine selling.....	25,305	472,705	64,971	284	5,476	3,575	711	29,080	12,607	444,253	45,086	(³)	4,728	1,904	368	63,830
Sales by door-to-door, telephone, etc.....	739,427	12,942,613	262,124	100,724	93,703	171,198	351,829	1,202,258	389,278	10,368,180	147,622	93,292	83,738	110,409	332,041	2,147,386
Gift, novelty and souvenir shops.....	79,984	2,865,295	66,857	28,971	20,549	73,392	186,674	103,869	42,675	2,214,856	27,784	28,931	13,897	44,860	146,234	273,233
Fuel oil dealers.....	*1,840	*973,117	*6,406	(³)	*145	*5,755	*2,673	*57,821	*1,840	*973,117	*6,406	(³)	*145	*5,755	*2,673	*57,821
Florists.....	44,085	2,701,867	71,340	24,662	43,782	58,783	417,705	-26,679	19,953	2,155,333	39,311	10,686	35,807	23,302	379,601	168,896
Other miscellaneous retail shops.....	195,928	18,696,532	250,967	108,140	83,966	274,069	1,185,696	1,291,860	**125,504	**14,029,235	**193,849	**31,532	**62,234	**202,767	**1,613,930	
Finance, insurance and real estate	1,330,638	49,049,308	1,577,888	250,048	374,692	1,953,647	2,272,397	16,359,365	954,481	42,866,975	1,199,051	214,482	260,588	1,046,606	1,966,575	19,210,128
Finance.....	64,936	4,368,626	74,320	4,442	5,822	136,129	150,323	1,087,524	44,320	3,503,511	64,259	3,752	5,440	69,490	145,219	1,390,123
Credit agencies and mortgage bankers.....	11,050	314,539	5,049	(³)	1,248	5,394	19,519	159,861	9,952	311,488	2,671	(³)	1,218	3,261	19,483	173,239
Security and commodity brokers and services.....	53,886	4,054,088	69,271	4,442	4,574	130,734	130,803	927,663	34,368	3,192,023	61,588	3,752	4,222	66,229	125,736	1,216,885
Security brokers and dealers.....	15,360	1,200,112	1,496	93	350	18,062	2,756	140,816	11,647	821,264	1,337	57	332	4,854	2,340	201,141
Investment advisors and services.....	17,454	815,341	23,899	260	1,498	22,745	53,365	284,751	10,012	732,720	19,466	120	1,211	18,809	50,693	366,509
Commodity contract brokers, exchanges and services.....	21,071	2,038,635	43,875	4,089	2,725	89,927	74,682	502,096	12,710	1,638,038	40,785	3,575	2,680	42,566	72,703	649,235
Insurance agents and brokers.....	399,208	16,885,480	395,552	171,313	72,445	1,351,922	6,786,131	301,150	15,929,418	351,078	166,839	69,700	321,458	1,303,194	7,269,208	
Real estate	866,495	27,795,201	1,108,016	74,294	296,424	1,478,262	770,152	8,485,710	609,011	23,434,046	783,714	43,890	185,448	655,658	538,162	10,550,797
Real estate property managers.....	41,857	1,886,999	56,072	2,180	31,719	76,684	99,318	371,464	33,483	1,439,127	31,584	32	10,520	15,789	33,428	482,807
Operators and lessors of buildings.....	9,918	1,030,302	98,497	1,305	50,631	241,523	37,917	84,679	4,746	492,086	29,820	1,107	10,569	42,755	24,899	169,671
Operators and lessors, other than buildings.....	9,063	725,257	106,976	50	30,545	155,237	5,005	60,049	8,683	691,341	98,542	23	28,985	141,437	345	77,089
Real estate agents and brokers.....	659,000	17,354,632	660,606	54,348	137,649	538,815	290,935	6,885,635	474,993	15,817,198	502,637	31,359	109,572	347,480	235,988	7,763,410
Title abstract companies.....	*4,240	*163,955	*4,170	(³)	(³)	*2,155	(³)	*43,370	**	**	**	**	**	**	**	**
Subdividers and developers, except cemeteries.....	18,557	1,920,411	31,345	4,892	8,857	288,714	60,722	-123,737	7,061	1,231,703	17,579	4,610	1,830	51,047	33,041	366,254
Miscellaneous insurance services.....	17,789	440,668	4,161	1	42	1,482	4,955	149,713	12,295	342,824	453	1	41	1,482	1,912	172,850
Miscellaneous finance and real estate.....	106,072	4,272,977	146,189	11,518	36,981	173,652	271,299	1,014,538	**67,751	**3,419,768	**103,099	**6,759	**23,931	**55,667	**208,550	**1,518,715

Footnotes at end of table.

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

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

Industry	Businesses with and without net income								Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroll ²	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services.....	7,334,996	252,307,538	9,723,146	1,327,359	2,380,237	4,945,767	26,742,831	84,162,121	5,911,048	228,339,305	7,183,067	903,564	1,813,858	3,438,317	23,032,435	90,933,852
Hotels and other lodging places.....	50,146	4,319,811	583,569	11,700	219,513	659,237	627,884	-209,967	21,921	1,960,782	199,413	6,274	83,642	155,762	279,013	247,059
Hotels, motels, and tourist courts.....	22,236	3,150,563	460,887	11,149	176,493	445,380	480,067	-183,761	10,703	1,486,410	155,085	6,013	75,231	112,433	215,633	170,995
Rooming and boarding houses.....	24,042	1,057,759	102,062	263	34,138	189,746	131,114	-4,340	**11,217	**474,372	**44,329	**260	**8,411	**43,329	**63,300	**76,065
Camps and camping parks.....	3,868	111,489	20,620	288	8,882	24,111	16,702	-21,866	..	..	..	..	..	..	..	..
Personal services.....	1,095,248	24,430,865	1,060,969	100,409	274,964	371,566	3,111,626	6,030,998	865,446	21,577,456	682,146	80,173	195,164	258,277	2,603,948	6,835,321
Coin-operated laundries and dry cleaning.....	21,605	1,376,557	120,824	9,996	30,017	55,250	185,517	99,240	13,572	1,115,295	73,054	7,521	18,021	38,809	149,388	150,341
Other cleaning services, including laundry, dry cleaning, garment, carpet and upholstery.....	64,716	3,886,583	164,786	42,293	53,806	52,247	557,276	1,037,733	58,509	3,686,329	161,521	42,293	50,485	49,358	497,331	1,053,731
Photographic portrait studios.....	58,524	1,440,654	93,073	5,614	11,529	20,201	88,875	239,860	39,105	1,338,299	62,998	1,947	10,191	13,091	88,875	333,543
Beauty shops.....	308,835	6,701,071	232,041	27,124	79,256	101,631	1,302,445	1,531,540	248,309	5,882,861	165,806	19,905	57,942	79,469	1,071,448	1,764,651
Barber shops.....	58,355	1,193,895	18,514	1,855	8,673	10,428	218,425	586,363	53,664	1,152,196	18,514	1,855	7,737	10,428	180,312	599,929
Funeral service and crematories.....	12,376	945,918	52,827	2,711	16,735	14,711	134,420	100,301	9,588	874,414	43,419	2,711	15,837	4,095	133,281	120,913
Miscellaneous personal services.....	570,838	8,886,186	378,903	10,818	74,947	117,098	624,667	2,435,961	442,699	7,526,062	156,835	3,943	34,950	63,027	483,314	2,812,213
Business services.....	1,844,859	54,211,253	2,164,476	252,660	467,124	895,234	5,107,459	14,514,457	1,501,590	48,474,992	1,645,501	199,115	401,042	681,099	4,527,905	15,940,929
Advertising, except direct mail.....	76,089	4,055,909	130,517	21,133	22,464	55,565	383,929	826,065	58,057	3,908,517	99,573	20,748	19,199	31,016	382,613	894,575
Consumer credit reporting and services.....	*5,268	*104,625	*58	*1,891	*126	*11	*2,965	*43,945	*5,268	*104,625	*58	*1,891	*126	*11	*2,965	*43,945
Janitorial and related services to buildings.....	354,976	4,671,498	194,386	26,734	63,484	70,846	656,934	1,627,732	322,003	4,184,941	155,578	18,293	48,671	57,494	563,329	1,752,890
Computer and data processing services.....	138,158	3,141,568	197,547	18,199	16,770	44,953	82,803	1,610,699	110,877	2,966,209	160,396	14,626	15,611	39,503	42,008	1,679,507
Mailing, reproduction, commercial art and photography, and stenographic services.....	114,025	2,662,918	91,614	21,550	21,876	33,561	140,338	926,279	79,520	2,499,151	65,092	15,778	14,162	19,073	123,125	988,282
Computer repair, maintenance and leasing.....	11,188	245,289	4,917	7	1,393	3,667	534	155,080	7,826	225,870	3,298	(³)	1,324	3,108	(³)	158,113
Equipment rental and leasing, except computer and automotive.....	24,008	2,014,048	342,236	6,959	38,467	129,213	333,253	154,331	14,763	1,464,730	266,722	2,361	31,007	87,667	292,916	303,750
Other business services.....	1,121,147	37,315,399	1,203,201	156,186	302,544	557,419	3,506,704	9,170,326	903,277	33,120,950	894,786	125,417	270,943	443,227	3,120,949	10,119,869
Automobile repair and services.....	320,538	20,426,222	677,416	74,821	263,031	313,309	2,698,953	2,243,797	254,032	17,734,736	543,133	26,235	217,941	231,727	2,213,679	2,560,234
Automotive rentals or leasing, without drivers.....	7,886	53,151	22,832	(³)	1,889	7,276	1,710	-4,772	3,852	29,235	6,144	(³)	1,048	2,972	1,102	12,833
Automobile parking, except valet.....	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Automotive repair shops.....	247,988	16,780,983	521,847	72,142	134,503	250,846	2,351,674	1,823,615	195,570	14,208,386	420,252	23,558	109,470	185,059	1,874,561	2,071,151
Automotive services, except repair.....	**64,665	**3,592,088	**132,737	**2,679	**126,639	**55,187	**345,569	**425,954	**54,610	**3,497,115	**116,737	**2,677	**107,422	**43,696	**338,016	**476,250
Miscellaneous repair services.....	232,624	8,156,457	242,293	30,934	87,617	123,034	639,602	1,550,464	181,884	7,724,870	199,227	15,659	84,096	112,009	604,357	1,680,365
TV and audio equipment repair.....	29,974	487,771	26,397	426	668	2,591	22,529	127,729	19,712	411,122	17,342	426	537	2,332	828	147,683
Electrical repair, except TV and audio equipment.....	48,414	2,758,156	65,272	14,404	14,090	18,073	274,735	406,608	41,521	2,577,106	53,697	1,560	13,478	12,585	263,781	462,322
Reupholstery and furniture repair.....	38,441	1,070,792	46,538	7,195	9,360	51,053	158,733	207,241	33,769	1,016,263	45,608	4,871	9,208	51,053	158,493	219,669
Other miscellaneous repair.....	115,795	3,839,737	104,067	8,909	63,499	51,317	183,604	808,885	86,882	3,720,379	82,580	8,801	60,873	46,039	181,255	850,690
Motion pictures.....	75,599	2,318,684	288,898	53,110	33,571	72,134	260,973	361,654	54,333	1,994,686	196,793	29,714	19,025	60,085	239,351	515,297
Motion picture and video production.....	30,598	423,421	14,445	19,580	6,166	22,908	8,149	176,951	24,830	397,150	6,985	19,558	711	20,472	7,759	219,960
Motion picture and tape distribution and allied services.....	17,511	542,647	40,829	16,090	8,445	26,114	91,477	139,923	11,994	499,138	25,636	9,783	4,107	25,130	91,477	180,087
Motion picture theaters.....	*532	*6,384	*188	*20	*746	*61	*963	*-2,728	*10	*4,090	*137	*20	*109	*61	*585	*1,537
Video tape rentals.....	26,958	1,346,231	233,437	17,421	18,214	23,052	160,384	47,508	17,500	1,094,307	164,034	353	14,098	14,423	139,530	113,713
Amusement and recreation services, except motion pictures.....	556,512	10,813,433	859,815	63,845	151,735	235,585	515,585	2,363,067	351,945	9,276,600	471,829	40,393	84,409	90,126	431,878	3,455,672
Entertainers, producers, agents, and related services.....	305,777	5,428,325	405,308	51,115	54,042	49,426	143,388	1,870,997	195,860	4,819,601	240,806	31,276	31,974	23,719	121,781	2,246,088
Bowling centers.....	*2,661	*326,748	*20,801	*458	*8,875	*8,646	*50,420	*104,002	*1,262	*321,740	*20,698	*458	*8,873	*50,108	*111,809	
Professional sports and racing, including promoters and managers.....	93,507	2,514,076	172,940	4,862	32,922	45,871	154,800	128,227	41,516	2,035,005	33,535	2,910	2,563	8,197	138,341	601,148
Physical fitness facilities.....	18,752	614,262	44,218	3,496	23,693	19,155	37,199	106,983	14,095	596,945	41,735	3,476	23,372	17,417	35,983	121,368
Other amusement and recreation services.....	135,815	1,930,022	216,547	3,915	32,202	112,487	129,778	152,858	99,213	1,503,310	135,055	2,273	17,627	32,154	85,666	375,259

Footnotes at end of table.

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

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

Industry	Businesses with and without net income								Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroll ²	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Repairs	Total interest paid deduction ¹	Payroll ²	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services--Continued																
Medical and health services.....	755,389	64,871,534	1,818,894	346,017	425,134	1,085,413	8,656,099	28,500,062	655,802	61,199,134	1,616,291	269,245	382,837	913,092	7,828,887	29,138,101
Offices of physicians.....	191,492	27,038,193	645,471	134,223	97,580	263,941	2,881,556	14,884,279	167,576	26,415,561	588,771	134,048	93,796	255,537	2,795,922	15,013,130
Offices of dentists.....	100,526	15,663,139	538,346	43,668	145,319	322,398	2,996,206	5,704,545	92,616	15,426,591	491,368	38,828	143,802	312,461	2,950,515	5,808,685
Offices of osteopathic physicians.....	4,681	816,241	19,929	1,823	2,305	12,735	82,932	495,567	4,158	814,486	19,929	1,823	2,305	12,735	82,932	495,567
Offices of chiropractors.....	31,572	4,608,220	153,230	88,021	41,965	121,582	720,510	1,658,185	26,573	4,042,340	142,593	21,736	31,002	91,804	467,637	1,734,087
Offices of optometrists.....	18,238	2,279,550	65,874	14,595	24,771	54,018	243,713	486,658	14,268	2,120,176	64,416	14,045	23,717	53,552	221,388	515,235
Office of podiatrists.....	6,712	920,375	34,954	9,046	4,304	27,274	92,171	390,274	6,451	881,851	34,954	9,046	4,304	27,274	92,171	390,274
Registered and practical nurses.....	73,164	665,278	4,862	17	6,595	6,352	5,957	428,069	68,224	655,996	4,862	1	6,593	6,343	2,296	444,002
Nursing and personal care facilities.....	44,399	3,120,695	93,368	1,175	40,132	149,675	748,454	267,535	36,692	2,087,110	64,196	626	28,534	65,814	608,862	383,449
Medical and dental laboratories.....	29,532	1,778,322	41,632	13,364	7,670	43,347	149,198	527,927	24,818	1,584,491	40,891	13,364	7,658	43,007	77,361	530,354
Other medical and health services.....	257,073	7,981,520	221,226	40,085	54,492	84,089	735,402	3,657,021	214,424	7,170,531	164,309	35,730	41,126	44,563	529,803	3,822,333
Legal services.....	259,991	21,123,383	546,063	178,661	170,691	316,709	2,394,910	9,289,592	218,352	19,497,322	453,198	61,155	140,409	268,634	2,022,690	9,562,283
Educational services.....	192,544	1,799,454	92,060	8,741	64,843	37,697	244,469	388,092	145,863	1,273,358	45,972	1,545	20,487	18,556	100,253	579,993
Child day care.....	460,735	3,786,912	165,740	6,453	53,735	235,254	364,764	1,249,534	413,022	3,397,805	125,881	5,350	42,198	170,256	266,563	1,346,232
Ministers and chaplains.....	250,695	3,253,005	42,384	1,254	9,756	53,075	4,162	2,056,260	220,559	3,170,890	39,751	2	7,739	45,971	4,162	2,125,211
Engineering services.....	108,843	4,673,999	193,650	61,763	26,563	80,730	759,234	1,672,353	93,431	4,398,253	171,822	61,140	23,754	65,143	668,967	1,837,051
Architectural services.....	82,614	2,137,198	68,982	4,257	19,009	12,022	210,131	793,336	63,817	2,079,473	57,758	470	16,032	11,174	193,943	888,581
Surveying services.....	17,045	292,677	9,780	4,206	708	1,697	55,035	121,886	*12,290	*285,175	*8,443	*4,206	*708	*1,004	*55,035	*133,174
Accounting, auditing, and bookkeeping services.....	271,475	6,594,380	348,877	37,504	50,995	169,290	655,926	2,790,061	242,813	6,467,290	308,109	24,530	47,826	155,718	649,185	2,885,365
Management services.....	65,633	1,837,932	54,009	8,595	10,322	52,837	63,528	971,341	61,474	1,783,895	48,220	8,204	9,879	44,464	50,122	1,042,555
Consulting services.....	601,298	15,218,156	430,712	48,213	40,669	215,468	323,708	8,506,779	476,714	14,032,916	301,810	36,125	27,140	141,530	243,727	9,168,317
Public relations.....	26,197	481,317	15,728	5,276	262	1,578	34,243	186,052	20,549	467,362	15,071	5,276	262	1,562	34,229	190,945
Counseling, except health practitioners.....	67,009	1,560,867	58,830	28,939	9,995	13,899	14,539	782,303	55,209	1,542,309	52,698	28,753	9,268	12,128	14,539	801,168
Nature of business not allocable.....	195,361	2,456,006	57,125	11,457	19,002	39,400	104,591	846,224	155,104	1,698,688	36,084	6,836	13,025	16,825	59,892	1,069,791

¹ Interest paid is the sum of mortgage interest and other interest on indebtedness (see Table 2).² Payroll is the sum of net salaries and wages paid plus the cost of labor reported as part of cost of sales and operations (see Table 2).³ Less than \$500.

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

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

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

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

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

Item	All nonfarm industries	Agricultural services, forestry and fishing					Mining			Construction				
		Total	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General building contractors; heavy construction	Special trade contractors		
												Total	Plumbing, heating, and air conditioning	Painting and paperhanging
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
BUSINESSES WITH AND WITHOUT NET INCOME														
Number of returns	14,782,738	362,740	10,783	56,364	155,983	139,810	132,139	124,729	7,411	1,782,125	367,590	1,414,535	135,903	212,895
Business receipts, total	730,806,020	17,231,926	128,862	4,409,125	5,962,873	6,731,066	7,377,813	7,117,661	259,952	99,235,747	33,844,501	65,391,246	9,910,484	5,261,188
Income from sales and operations	719,007,636	16,975,815	90,819	4,333,553	5,868,780	6,682,663	6,552,361	6,293,933	258,427	98,671,490	33,587,901	65,083,589	9,903,199	5,260,061
Other business income	11,598,384	256,111	38,043	94,094	825,253	48,403	825,253	823,728	1,525	564,257	256,600	307,657	7,285	21,107
Business deductions, total ¹	589,249,583	14,849,321	295,897	4,527,002	4,819,348	5,207,075	6,726,929	6,506,859	220,069	82,868,858	30,108,636	52,760,222	8,437,518	3,718,976
Cost of sales and operations	291,010,060	6,521,006	19,624	2,860,131	1,939,080	1,702,171	1,416,518	1,296,089	118,428	49,474,957	20,473,072	29,001,885	5,529,035	1,988,070
Inventory, beginning of year	29,024,992	169,877	*63	55,542	52,829	60,944	67,424	58,777	8,547	1,386,321	919,054	467,267	181,386	*24,553
Cost of labor	22,679,507	622,510	*1,493	8,463	416,039	196,298	17,645	10,278	*7,367	10,727,389	3,548,591	7,178,798	1,020,643	841,282
Purchases	210,225,158	4,452,283	*11,399	2,663,079	858,380	919,425	896,308	861,827	34,481	16,042,168	5,732,069	10,310,099	2,519,809	444,346
Materials and supplies	30,195,388	661,248	*74	69,583	500,831	90,760	25,230	18,278	*6,952	15,892,652	6,785,778	9,106,874	1,423,408	649,195
Other costs	29,306,858	774,259	8,745	108,397	167,084	490,033	530,860	459,452	71,208	6,953,203	4,468,109	2,485,094	530,987	57,445
Inventory, end of year	30,421,844	159,172	*2,747	44,953	56,182	55,290	120,749	110,623	*10,127	1,526,775	980,527	546,248	147,199	*28,851
Advertising expenses	6,574,743	95,816	2,080	16,532	55,633	21,572	5,023	4,929	93	472,379	88,215	384,164	99,552	41,196
Bad debts from sales or services	1,038,756	18,164	--	*5,603	*3,172	*9,388	20,107	20,050	*57	121,998	59,683	62,315	15,803	*7,257
Car and truck expenses	21,765,531	497,206	8,249	66,035	275,893	147,029	63,840	54,006	9,835	3,944,423	820,136	3,124,287	413,104	377,569
Commissions	8,816,233	140,384	5,134	6,406	*17,221	111,623	5,932	5,691	*241	371,369	174,905	196,463	*5,535	*53,872
Depreciation	816,131	16,069	*99	*598	*772	*1,600	665,478	659,925	5,553	9,656	442	9,215	*1	*420
Depreciation	23,734,507	966,518	47,962	165,610	304,675	448,271	372,266	359,723	12,543	2,902,706	824,011	2,078,695	196,599	86,217
Employee benefit programs	1,056,604	10,385	*120	*257	*5,767	4,432	4,619	4,564	*54	131,476	36,200	95,278	*20,680	*17,778
Insurance	13,357,568	408,524	4,540	51,630	200,258	152,095	53,214	51,670	1,544	2,536,914	763,143	1,773,771	273,431	159,890
Legal and professional services	5,880,163	121,467	2,439	14,201	61,815	43,012	115,143	110,778	4,365	483,578	156,322	327,256	71,126	28,165
Meals and entertainment deducted	4,262,870	44,356	848	12,550	14,171	17,087	25,810	23,144	2,667	222,802	52,500	170,302	11,954	16,678
Total meals and entertainment expenses	5,329,281	55,458	685	15,690	17,720	21,363	32,266	28,932	3,334	278,551	65,834	212,917	14,946	20,850
Mortgage interest	6,256,506	149,208	4,982	43,342	50,804	50,080	91,274	89,363	*1,912	558,152	311,217	246,935	49,331	11,451
Other interest on business indebtedness	7,055,164	233,379	6,744	40,416	81,825	104,393	192,515	189,389	3,126	804,515	311,771	492,744	53,309	50,510
Office expenses	6,896,758	97,797	659	13,082	50,089	33,967	45,706	44,778	927	499,285	163,796	335,489	63,493	38,555
Pension and profit-sharing plans	586,394	4,579	*15	*49	--	*4,515	1,804	1,595	*209	19,605	3,909	15,696	*3,336	*955
Rent on machinery and equipment	3,754,492	63,544	*892	806	36,271	25,575	47,163	41,956	5,207	565,534	170,932	394,603	24,009	9,986
Repairs	8,940,657	503,695	3,205	24,958	193,386	282,146	53,818	49,929	3,889	1,170,899	324,005	846,894	58,051	51,741
Rent on business property	19,637,116	294,646	936	190,650	26,041	77,020	64,365	60,842	3,522	565,547	92,152	473,395	75,937	58,742
Net salaries and wages	46,998,029	1,297,684	10,057	206,405	538,035	543,197	261,474	257,186	4,287	5,986,919	1,543,836	4,043,283	499,293	94,755
Taxes paid	10,341,654	208,389	1,201	26,744	96,721	83,722	104,317	110,778	5,634	1,260,732	420,528	840,204	201,250	37,308
Travel	5,605,961	95,969	6,775	9,630	28,249	51,315	41,126	39,638	1,488	227,848	57,868	169,981	17,375	20,683
Utilities	13,538,612	267,999	1,338	60,637	111,514	94,510	47,697	46,752	945	910,427	210,482	699,945	119,073	67,246
Other business deductions	81,325,076	2,792,528	168,298	710,731	728,146	1,185,354	2,933,028	2,899,485	33,543	10,027,336	3,049,812	6,977,724	636,243	499,952
Net income less deficit ¹	141,430,193	2,383,217	167,305	117,514	1,143,528	1,524,511	654,885	614,600	39,883	16,366,981	3,735,955	12,631,026	1,472,966	1,362,212
Net income ¹	161,657,252	3,182,839	*15,210	166,499	1,299,707	1,701,422	1,447,781	1,386,004	61,777	17,823,335	4,498,602	13,324,733	1,606,018	1,592,977
Deficit ¹	20,227,059	799,621	182,515	284,013	156,182	176,911	793,295	771,402	21,894	1,456,354	762,647	693,707	133,052	30,765
BUSINESSES WITH NET INCOME														
Number of returns	11,221,925	278,185	*2,363	28,119	132,169	115,534	89,680	87,573	2,107	1,530,576	291,198	1,239,379	115,864	196,996
Business receipts, total	625,901,366	13,181,238	*25,432	2,457,534	5,086,829	5,811,844	5,484,409	5,284,062	200,347	90,393,163	30,650,347	59,742,816	7,734,075	5,079,076
Income from sales and operations	616,066,205	12,979,686	*20,428	2,296,477	4,992,665	5,565,116	4,798,842	4,599,675	199,167	89,929,087	30,451,165	59,477,921	7,726,790	5,057,969
Other business income	9,835,160	201,553	*14	61,057	93,964	46,528	685,567	684,387	*1,180	464,076	199,181	264,894	7,285	21,107
Business deductions, total ¹	464,252,296	9,996,922	*10,222	2,291,035	3,796,921	3,910,748	4,038,826	3,900,526	138,570	72,569,822	28,151,745	46,418,083	6,128,057	3,486,099
Cost of sales and operations	234,345,627	4,351,460	*1,541	1,559,523	1,616,074	1,174,322	783,232	704,383	78,849	43,960,680	18,303,342	25,657,338	4,045,779	1,903,003
Inventory, beginning of year	20,411,208	129,313	--	*18,007	*51,905	59,401	49,131	47,451	*1,680	894,939	591,062	303,877	74,888	*23,489
Cost of labor	19,804,492	436,879	*176	*400	249,007	187,296	13,704	*9,973	*4,732	9,826,967	3,411,967	6,414,900	677,130	841,370
Purchases	167,013,213	3,152,313	*64	1,450,842	829,459	871,949	387,252	375,273	11,979	14,015,295	5,142,734	8,872,560	1,564,793	393,587
Materials and supplies	25,719,433	506,044	--	*41,428	411,695	52,921	3,652	1,980	*1,672	14,195,851	5,994,051	8,201,800	1,298,290	625,971
Other costs	22,858,351	253,474	*1,302	*66,354	129,895	55,923	427,524	368,438	*59,086	6,256,649	3,960,228	2,296,421	506,143	46,112
Inventory, end of year	21,461,071	126,564	--	*17,508	*55,889	53,167	98,031	97,732	*299	1,229,011	796,700	432,311	75,474	*27,526
Advertising expenses	4,989,842	71,451	*36	7,615	45,083	18,717	3,279	3,236	43	371,843	78,103	293,740	77,954	38,986
Bad debts from sales or services	475,137	*5,399	--	*1,637	*2,121	*1,641	651	641	*10	40,670	17,496	23,174	*6,915	*7,257
Car and truck expenses	17,586,150	422,627	*4,815	56,356	246,143	115,313	46,741	46,487	*253	3,418,777	711,151	2,707,626	331,444	347,005
Commissions	7,110,363	97,362	*57	*1,932	*17,061	78,312	3,897	3,840	*56	331,293	147,799	183,494	*5,099	*53,486
Depreciation	623,609	*3,030	--	*1	*3,029	520,060	514,514	514,514	*5,545	9,486	*271	9,215	*1	*420
Depreciation	17,518,619	686,993	*662	72,310	255,848	358,174	238,862	232,705	6,157	2,404,307	642,947	1,761,360	147,994	77,313
Employee benefit programs	884,427	9,392	--	*5,499	3,893	2,667	2,613	2,613	*54	125,081	35,320	89,761	*10,542	*17,778
Insurance	10,849,413	291,338	*119	18,782	148,046	124,391	29,887	29,064	833	2,222,766	656,534	1,566,232	208,291	152,016
Legal and professional services	4,411,284	77,253	*133	2,492	39,626	35,001	56,092	54,300	1,762	399,764	107,345	292,414	58,306	26,702
Meals and entertainment deducted	3,466,662	35,076	*1	9,248	13,839	11,989	17,693	17,566	*127	188,199	43,747	144,452	10,795	16,450
Total meals and entertainment expenses	4,333,847	43,853												

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

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

Item	Construction--Continued				Manufacturing					Transportation and public utilities				Communication services and utilities, including dumps, snowplowing, road cleaning, etc.
	Special trade contractors--Continued				Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	All other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	
	Electrical work	Masonry, stonework, tile setting and plastering	Carpentering and flooring	Other special trade contractors										
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
BUSINESSES WITH AND WITHOUT NET INCOME														
Number of returns.....	96,208	143,368	396,184	430,196	379,903	81,871	64,824	48,810	184,297	614,639	78,304	396,755	92,813	46,987
Business receipts, total.....	5,475,795	8,332,069	13,203,586	23,188,124	21,839,350	5,236,892	4,198,353	2,881,289	9,520,016	31,374,195	1,781,368	24,944,775	3,201,317	1,446,736
Income from sales and operations.....	5,472,598	8,320,777	13,062,970	23,063,963	21,605,008	5,173,420	4,155,405	2,856,021	9,420,163	31,209,283	1,779,479	24,835,395	3,188,686	1,405,723
Other business income.....	"3,197	11,292	140,616	124,160	234,342	66,272	42,949	25,268	99,854	164,912	"1,889	109,380	12,630	41,013
Business deductions, total ¹	4,644,206	6,846,652	9,822,030	19,290,840	19,373,069	4,606,255	3,816,123	2,329,705	8,620,975	27,270,022	1,353,899	21,869,910	2,772,282	1,153,831
Cost of sales and operations.....	2,705,132	3,546,460	5,415,907	9,817,281	8,631,189	1,553,722	1,440,961	1,031,404	5,005,102	14,528,917	"550	3,127,561	1,101,450	299,257
Inventory, beginning of year.....	44,751	"654	"78,375	137,548	670,747	49,007	90,160	61,413	470,166	42,281	--	"13,836	"23,306	5,139
Cost of labor.....	365,014	1,145,518	1,316,659	2,489,581	1,928,876	276,110	179,667	278,997	1,194,101	787,655	--	561,415	"34,772	"171,468
Purchases.....	1,621,990	863,604	1,941,095	2,919,255	4,093,233	528,678	472,467	546,808	2,545,281	1,621,834	"550	1,094,907	440,039	86,948
Materials and supplies.....	647,175	1,244,822	1,556,256	3,586,019	1,539,346	163,066	111,876	96,128	685,808	550,128	--	448,866	"225,934	"11,548
Other costs.....	73,866	294,209	673,079	855,509	1,144,067	266,101	446,898	96,106	334,962	1,473,329	--	1,027,690	414,182	31,456
Inventory, end of year.....	47,863	"2,347	"149,556	170,632	745,079	129,241	106,570	63,796	445,535	61,589	--	18,144	36,242	7,202
Advertising expenses.....	26,354	42,872	29,556	144,634	196,886	6,438	69,452	4,964	116,032	124,179	"3,771	50,675	35,403	34,329
Bad debts from sales or services.....	"11,327	"320	"22,669	"4,939	10,333	"322	4,127	"251	5,632	10,255	"2,606	6,695	"609	346
Car and truck expenses.....	258,569	314,007	719,569	1,041,468	614,071	126,620	102,856	126,056	258,540	2,025,279	142,299	1,685,012	145,748	52,220
Commissions.....	"25,158	"3,559	49,911	58,428	366,512	210,122	25,103	"2,449	128,839	656,937	"12,547	577,143	48,044	19,202
Depreciation.....	"3,609	--	--	"5,185	"2,297	"1,334	--	--	"963	35,042	--	"34,943	"53	"46
Depreciation.....	151,439	158,660	389,822	1,095,954	1,410,163	521,893	240,850	238,522	408,798	2,823,933	86,866	2,544,955	117,846	74,637
Employee benefit programs.....	11,346	21,059	"8,994	15,420	66,618	4,774	10,476	11,931	39,437	22,743	"577	8,780	"5,813	7,573
Insurance.....	129,265	221,744	265,737	723,705	595,071	213,320	76,815	63,980	1,558,923	157,386	1,318,420	54,456	28,661	26,661
Legal and professional services.....	18,246	29,335	62,577	117,708	164,505	13,587	37,532	32,228	81,149	137,382	7,714	101,489	15,936	12,243
Meals and entertainment deducted.....	9,122	7,757	50,452	74,339	60,220	4,702	15,297	8,145	32,076	413,820	6,797	385,849	14,562	6,712
Total meals and entertainment expenses.....	11,405	9,699	63,072	92,844	75,289	5,880	19,128	10,181	40,100	517,420	8,499	482,325	18,205	8,391
Mortgage interest.....	"12,339	26,775	34,524	112,414	163,852	"13,556	73,472	24,246	52,578	229,659	"10,274	191,447	18,320	9,619
Other interest on business indebtedness.....	32,216	53,455	69,200	234,054	272,988	91,861	35,483	43,714	101,931	665,706	25,822	593,505	31,018	15,359
Office expenses.....	25,365	32,221	50,492	125,363	201,235	11,209	63,931	16,904	109,191	139,312	6,749	87,716	39,587	5,260
Pension and profit-sharing plans.....	"169	"2,506	"313	8,418	17,269	"316	"543	"5,559	10,750	2,099	--	"1,058	"879	"163
Rent on machinery and equipment.....	19,009	11,984	37,330	292,304	213,486	61,870	90,575	55,537	452,329	"42,199	385,323	21,165	3,612	3,612
Repairs.....	45,953	73,865	73,484	543,600	592,115	400,239	48,706	31,560	111,610	2,306,034	169,295	2,047,669	55,785	35,284
Rent on business property.....	14,430	52,028	92,359	179,898	668,946	29,882	142,551	161,848	334,666	205,488	"20,259	1,028,012	44,859	12,358
Net salaries and wages.....	578,252	851,755	421,199	1,598,029	1,698,222	410,135	728,877	225,839	333,371	1,791,809	"97,987	1,204,603	393,712	95,606
Taxes paid.....	98,199	108,540	101,353	293,644	343,616	66,702	44,579	28,275	203,460	424,226	16,699	346,864	47,862	13,000
Travel.....	19,696	6,847	43,283	62,097	106,001	13,583	19,278	13,885	59,256	270,844	"18,120	192,272	47,544	12,908
Utilities.....	71,366	60,888	94,853	286,520	423,346	36,727	110,779	67,392	208,448	308,981	28,675	229,026	33,804	17,275
Other business deductions.....	377,643	1,220,004	1,788,442	2,455,439	2,554,727	1,213,339	433,782	184,950	722,655	8,133,925	496,678	6,740,861	498,253	398,060
Net income less deficit ¹	831,589	1,485,417	3,381,556	3,897,286	2,467,377	634,230	382,230	551,583	899,205	4,104,660	427,469	2,954,885	427,363	294,963
Net income ¹	888,397	1,567,218	3,502,594	4,167,530	3,146,747	704,744	604,496	622,618	1,214,889	5,085,800	498,965	3,627,178	607,488	352,168
Deficit ¹	56,808	81,800	1,210,038	270,244	679,370	70,485	222,266	171,034	315,585	981,140	71,487	672,214	180,125	57,205
BUSINESSES WITH NET INCOME														
Number of returns.....	76,070	130,197	363,697	356,555	263,164	56,077	40,685	42,025	124,377	467,308	61,790	307,526	61,143	36,850
Business receipts, total.....	5,095,451	7,989,837	12,735,843	21,108,434	18,583,712	4,095,844	3,173,460	2,718,291	8,596,117	24,768,837	1,457,541	19,290,778	2,707,203	1,313,614
Income from sales and operations.....	5,094,624	7,978,645	12,599,857	21,020,136	18,361,656	4,031,581	3,130,759	2,693,081	8,506,234	24,689,995	1,455,730	19,261,990	2,696,290	1,273,985
Other business income.....	"827	11,292	136,086	88,298	222,055	64,263	42,701	25,210	89,882	78,842	"1,811	26,288	8,913	39,829
Business deductions, total ¹	4,207,054	6,422,520	9,233,349	16,940,904	15,437,795	3,391,930	2,568,963	2,095,674	7,381,227	19,682,964	958,578	15,663,100	2,096,710	961,573
Cost of sales and operations.....	2,489,068	3,274,968	5,207,777	8,736,742	7,235,225	889,813	979,561	944,669	4,421,183	12,505,243	--	2,303,114	939,880	262,448
Inventory, beginning of year.....	20,929	"654	"77,294	106,623	427,620	11,390	28,975	51,591	335,664	23,447	--	"12,842	"7,816	"3,189
Cost of labor.....	360,044	1,002,205	1,298,689	2,225,542	1,684,505	236,914	119,283	236,202	1,090,106	663,517	--	459,343	"34,129	"170,045
Purchases.....	1,463,733	857,749	1,925,291	2,667,407	3,420,731	406,551	252,823	543,231	2,218,127	1,120,441	--	727,257	324,755	68,429
Materials and supplies.....	603,960	1,132,268	1,399,344	3,141,967	1,356,955	94,722	317,061	95,521	848,652	645,580	--	418,342	"224,774	"2,484
Other costs.....	63,704	283,045	654,974	742,443	810,387	163,421	302,413	70,611	273,941	1,083,996	--	703,626	"357,655	"22,715
Inventory, end of year.....	23,303	"954	"147,815	157,240	464,873	25,185	40,994	52,487	346,307	31,737	--	"18,095	"9,248	"4,394
Advertising expenses.....	23,182	40,985	28,449	84,183	157,775	5,241	4,866	94,154	89,787	"3,748	"2,606	24,174	28,491	33,375
Bad debts from sales or services.....	"1,189	"247	"2,632	"4,934	8,645	"49	3,418	"251	3,193	"2,806	"220	1,358,890	"235	"131
Car and truck expenses.....	215,568	308,492	666,012	839,104	450,865	69,632	57,942	106,401	196,891	1,562,105	101,098	1,358,890	94,788	27,329
Commissions.....	"25,008	"3,559	47,579	48,764	301,992	176,875	13,561	"2,331	109,426	590,891	"12,454	512,716	47,365	"18,155
Depreciation.....	"3,609	--	--	"5,185	"1,602	"1,333	--	--	"269	29,274	--	"29,221	"11	"42
Depreciation.....	128,206	128,196	354,151	925,500	1,131,546	441,988	175,550	174,359	339,650	1,819,040	78,357	1,637,208	58,439	45,036
Employee benefit programs.....	8,637	"19,469	"8,994	15,340	63,945	"4,131	9,236	11,661	38,916	22,081	"577	8,743	"5,306	7,455
Insurance.....	116,820	207,672	252,506	628,926	498,500	183,365	47,995	57,529	209,612	1,160,606	85,434	1,008,002	40,962	25,188
Legal and professional services.....	17,329	28,258	55,793	106,031	110,909	10,324	29,140	29,827	41,606	88,123	5,358	64,482	8,828	9,455
Meals and entertainment deducted.....	8,091	6,983	47,310	54,821	42,598	1,948	10,341	6,466	23,846	363,288	--	346,832	6,717	3,067
Total meals and entertainment expenses.....	10,117	8,731	59,144	68,540	53,255	2,433	12,928	8,081						

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

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

Item	Wholesale and retail trade														
	Total	Wholesale trade				Retail trade									
		Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Total	Building materials, paint, hardware, garden supply, and mobile home dealers					Food stores				
						Total	Lumber and other building materials dealers	Paint, glass and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers	General merchandise stores	Total	Grocery stores	Other food stores	
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)		
BUSINESSES WITH AND WITHOUT NET INCOME															
Number of returns.....	2,650,195	399,730	236,498	163,232	2,250,465	51,966	5,839	*9,372	11,110	25,864	61,066	164,834	110,534	54,300	
Business receipts, total.....	249,734,337	46,722,043	22,503,714	24,218,329	203,012,294	6,086,511	1,355,265	*663,338	1,533,140	2,534,768	4,751,679	35,801,291	29,721,662	6,079,629	
Income from sales and operations.....	247,154,318	45,872,919	21,944,861	23,928,258	201,281,399	6,041,804	1,321,770	*662,615	1,529,079	2,528,340	4,830,406	35,532,104	29,483,570	6,048,534	
Other business income.....	2,580,019	849,124	559,853	289,071	1,730,896	44,707	33,496	*723	*4,061	6,428	6,268	269,187	238,091	31,095	
Business deductions, total ¹	235,649,465	41,430,065	19,281,298	22,148,767	194,219,400	5,834,788	1,306,383	*596,793	1,456,716	2,474,896	4,393,499	34,567,090	28,714,963	5,852,067	
Cost of sales and operations.....	169,105,260	31,572,542	17,664,848	17,664,848	137,532,717	4,223,534	923,847	*365,921	1,166,586	1,767,177	3,381,143	27,430,176	23,327,890	4,102,286	
Inventory, beginning of year.....	21,816,711	2,055,730	1,624,185	431,545	19,760,981	622,263	66,469	*33,661	316,124	206,009	786,709	2,286,516	2,076,148	210,366	
Cost of labor.....	2,708,261	493,368	368,527	124,842	2,214,893	150,175	*120,838	--	--	*29,337	*85,283	125,224	*40,687	*84,537	
Purchases.....	155,096,051	27,980,140	11,949,081	16,031,059	127,115,911	3,786,572	802,841	*363,914	1,001,806	1,618,012	3,022,452	25,863,121	21,935,345	3,927,776	
Materials and supplies.....	4,882,616	1,156,123	462,021	694,102	3,726,493	65,291	*8,110	*225	*40,318	*18,637	*83,697	746,121	624,887	121,434	
Other costs.....	7,507,727	2,077,279	1,044,793	1,032,486	5,430,448	131,127	*1,653	--	*26,726	*102,748	211,447	903,400	902,844	*756	
Inventory, end of year.....	22,906,106	2,190,097	1,649,182	649,185	20,716,908	531,894	74,063	*31,879	*218,386	207,508	791,448	2,484,206	2,251,621	242,586	
Advertising expenses.....	2,481,069	197,449	145,503	51,945	2,283,620	59,823	16,801	*12,378	22,429	8,215	50,780	104,335	76,584	27,751	
Bad debts from sales or services.....	249,325	43,179	39,731	3,448	206,146	8,399	*549	*207	*7,552	*30	*5,195	11,447	10,198	*1,250	
Car and truck expenses.....	4,140,384	1,152,151	738,922	413,229	2,988,233	133,872	38,067	*6,349	*15,455	73,801	67,325	199,864	136,230	63,634	
Commissions.....	2,482,748	657,396	229,152	428,244	1,825,352	15,164	*10,277	*1	*1,461	*3,425	*50,492	5,326	*4,465	*862	
Depreciation.....	24,062	3,907	*3,491	*416	20,155	*1,740	--	*124	--	--	*8,817	--	*4,236	--	
Depreciation.....	3,900,762	554,750	303,826	251,124	3,346,012	110,121	*48,156	*4,629	*8,225	49,111	47,200	542,675	418,159	124,517	
Employee benefit programs.....	196,875	23,509	4,465	19,044	173,367	10,778	*8,721	*3,998	*12	*47	*15,870	14,788	12,761	*2,027	
Insurance.....	2,503,190	365,134	215,234	149,044	2,138,956	84,458	16,867	*10,597	11,638	45,356	36,738	251,143	172,192	78,952	
Legal and professional services.....	905,448	179,252	109,778	63,474	726,196	19,717	4,177	*1,936	*2,781	10,823	26,354	82,115	62,180	19,955	
Meals and entertainment deducted.....	645,513	285,437	176,572	108,665	364,076	11,614	4,450	*1,187	*3,954	2,023	2,077	11,105	9,062	2,043	
Total meals and entertainment expenses.....	812,024	358,833	223,239	133,594	455,191	14,521	5,563	*1,485	*4,944	2,529	2,587	13,881	11,327	2,554	
Mortgage interest.....	1,383,808	106,673	58,624	48,049	1,277,135	48,964	*21,471	*571	*55	26,888	*4,430	205,008	157,540	47,467	
Other interest on business indebtedness.....	1,627,802	208,790	122,483	86,307	1,419,012	23,491	*2,798	*3	*8,514	12,178	26,562	136,861	101,302	35,559	
Office expenses.....	1,025,473	238,846	128,324	110,522	786,627	25,631	8,606	*1,037	*1,178	14,810	40,668	48,652	25,907	22,745	
Pension and profit-sharing plans.....	58,532	14,082	4,042	10,040	44,450	*1	--	--	--	*1	--	*3,150	*160	*2,989	
Rent on machinery and equipment.....	823,570	115,839	58,383	57,456	707,731	16,510	*60	--	*16,435	*15	*1,936	47,789	45,309	*2,480	
Repairs.....	1,538,366	174,602	62,235	112,366	1,363,764	67,223	3,472	*5,530	*14,206	44,015	22,151	202,132	163,935	38,197	
Rent on business property.....	6,586,327	608,091	330,241	277,850	5,978,237	125,070	*30,800	--	*14,198	34,662	45,410	161,496	899,123	538,123	363,000
Net salaries and wages.....	13,149,163	1,370,410	800,271	568,139	11,778,753	374,563	92,860	*93,421	*56,388	131,897	134,307	1,549,517	1,244,856	304,661	
Taxes paid.....	3,568,220	292,584	160,524	132,060	3,275,636	90,219	30,542	*5,175	9,648	44,854	57,232	468,006	409,682	58,344	
Travel.....	1,332,980	434,818	263,626	151,190	898,162	10,664	4,237	*128	*3,133	3,166	6,664	36,397	36,397	3,291	
Utilities.....	4,503,413	426,837	250,578	176,259	4,076,577	85,748	14,890	*15,878	18,409	36,874	73,100	869,188	700,545	168,643	
Other business deductions.....	13,413,174	2,403,766	1,143,799	1,259,990	11,009,386	280,722	26,733	*53,626	53,996	146,165	181,548	1,437,962	1,060,784	377,178	
Net income less deficit ¹	14,065,762	5,291,952	3,222,390	2,069,562	8,783,809	251,723	48,882	*66,545	76,424	59,873	356,180	1,234,671	1,006,699	227,972	
Net income ¹	19,756,979	5,854,371	3,550,838	2,303,533	13,902,608	453,678	73,639	*68,156	*118,118	193,665	439,659	1,580,858	1,230,021	350,837	
Deficit ¹	5,671,217	562,418	328,448	233,971	5,108,799	201,855	*24,757	*1,611	*41,695	133,792	81,479	346,187	223,322	122,865	
BUSINESSES WITH NET INCOME															
Number of returns.....	1,572,378	284,808	167,110	117,699	1,287,570	34,834	3,167	*8,771	*4,763	16,033	34,130	113,811	80,133	33,679	
Business receipts, total.....	200,586,039	42,566,734	20,545,218	22,021,516	158,016,305	4,910,389	944,990	*655,073	*1,366,364	1,943,062	3,991,361	30,514,146	24,939,993	5,514,154	
Income from sales and operations.....	198,494,262	41,817,327	20,017,053	21,800,274	156,676,935	4,872,553	913,815	*655,250	*1,362,317	1,941,170	3,901,211	29,912,535	24,429,218	5,483,317	
Other business income.....	2,090,777	749,407	528,165	221,242	1,341,370	37,836	*31,175	*723	*4,047	6,258	90,150	210,775	30,838	30,838	
Business deductions, total ¹	180,828,209	36,712,364	16,994,380	19,717,983	144,115,846	4,456,811	871,352	*587,817	*1,248,246	1,749,397	3,551,702	28,573,290	23,409,872	5,163,317	
Cost of sales and operations.....	132,850,256	28,340,556	12,468,967	15,871,569	104,509,500	3,338,100	596,520	*360,518	*988,267	1,382,796	2,810,173	22,641,506	18,925,412	3,716,093	
Inventory, beginning of year.....	15,604,706	1,705,825	1,356,107	349,717	13,898,882	430,769	*36,969	*33,400	*220,340	140,061	667,320	1,673,662	1,673,767	199,875	
Cost of labor.....	1,868,028	374,368	274,368	124,601	1,469,660	150,010	*120,699	--	--	*29,311	*64,251	102,453	*20,478	*81,974	
Purchases.....	121,915,798	25,082,189	10,813,495	14,268,694	96,833,610	3,058,437	472,199	*358,822	*968,257	1,259,159	2,463,941	20,875,276	17,477,427	3,407,849	
Materials and supplies.....	3,532,224	990,909	302,102	688,807	2,541,316	*23,645	*5,518	--	*18,127	*21,235	739,806	*623,062	116,724	--	
Other costs.....	5,844,137	1,927,139	926,533	1,000,806	3,916,997	104,801	*178	--	*26,705	77,918	214,270	892,765	862,253	*512	
Inventory, end of year.....	15,914,638	1,764,474	1,263,617	560,857	14,150,164	429,663	*39,043	*31,704	*217,035	141,780	620,844	1,942,456	1,761,615	180,841	
Advertising expenses.....	1,737,137	133,597	92,022	41,575	1,603,540	53,583	*13,680	*12,371	*21,073	6,459	38,631	89,143	71,083	18,060	
Bad debts from sales or services.....	196,390	39,275	36,119	3,156	157,114	*8,288	*527	*205	*7,552	*4	*5,185	8,507	7,258	*1,250	
Car and truck expenses.....	3,057,270	968,177	629,936	358,241	2,069,093	101,419	*36,205	*6,310	*14,905	43,998	50,195	135,586	89,270	46,315	
Commissions.....	1,767,385	534,661	363,398	1,232,724	*15,155	*10,277	--	*1,481	*3,417	*770	*5,310	*4,448	*862	--	
Depreciation.....	12,003	1,239	*999	*240	10,765	*349	--	--	--	*349	--	*7,051	*2,815	*4,236	
Depreciation.....	2,819,666	450,546	245,539	205,006	2,389,122	89,222	*46,510	*4,247	*8,186	30,279	40,192	441,743	340,234	101,399	
Employee benefit programs.....	136,592	20,885	2,368	18,517	115,707	10,140	*6,121	*3,991	*11	*17	*15,870	6,104	4,350	*1,754	
Insurance.....	1,873,717	322,950	188,589	134,361	1,550,767	63,847	11,726	*10,577	*10,050	31,494	31,490	220,517	149,042	71,475	
Legal and professional services.....	609,237	155,808	95,760	60,048	453,429	15,992	*3,411	*1,922	*2,598	8,061	11,348	61,013	45,942	15,071	
Meals and entertainment deducted.....	480,472	234,579	152,457	82,122	245,893	9,889	*3,599	*1,187	*3,818	*1,285	*9,3				

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

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

Item	Wholesale and retail trade--Continued														
	Automotive dealers and service stations					Retail trade--Continued									
	Total	New car dealers (franchised)	Used car dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores	Liquor stores	Used merchandise and antique stores	Sporting goods and bicycle shops	Sales by door-to-door, telephone, etc.	
(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)		
BUSINESSES WITH AND WITHOUT NET INCOME															
Number of returns.....	178,912	10,090	67,212	34,856	66,754	71,502	95,784	146,043	56,752	7,166	25,069	84,485	25,571	739,427	
Business receipts, total.....	51,426,735	2,475,081	10,770,172	26,373,079	11,806,403	5,774,531	11,459,180	17,701,446	5,129,493	4,950,034	7,663,576	1,755,203	2,025,314	12,942,813	
Income from sales and operations.....	51,156,042	2,467,509	10,662,079	26,297,652	11,706,801	5,706,436	11,380,180	17,621,266	5,106,888	4,920,639	7,622,213	1,747,643	2,025,314	12,609,133	
Other business income.....	270,693	7,571	88,093	75,426	99,602	66,095	79,000	80,180	20,804	29,395	41,361	7,560	1,289,995	243,480	
Business deductions, total ¹	50,369,791	2,480,286	10,811,145	25,809,961	11,468,399	5,384,813	10,540,357	17,339,877	4,993,982	4,380,595	7,463,642	1,896,343	1,976,228	11,740,365	
Cost of sales and operations.....	41,332,125	2,137,159	8,289,038	22,504,052	8,401,876	3,677,223	6,500,689	7,691,128	2,530,510	3,499,946	6,266,750	1,161,040	1,407,255	5,755,834	
Inventory, beginning of year.....	3,953,911	343,159	753,293	477,883	2,419,576	1,383,201	1,254,576	1,383,201	87,499	373,858	692,157	176,878	412,239	718,806	
Cost of labor.....	408,404	12,251	38,902	107,785	259,465	35,987	269,384	477,734	10,801	268	1,268	1,268	1,977	233,615	
Purchases.....	38,871,827	2,066,796	7,528,029	21,674,962	7,572,041	3,312,491	5,621,666	6,487,880	2,241,705	3,476,344	5,951,286	1,271,802	1,248,478	5,205,580	
Materials and supplies.....	252,533	*20,941	83,376	104,316	17,553	418,229	330,710	327,429	167,349	2,981	14,190	14,190	72,287	414,893	
Other costs.....	1,444,475	*17,447	595,118	733,166	96,744	17,553	330,710	413,898	*121,253	6,932	*292,555	27,244	197,802	149,271	
Inventory, end of year.....	3,639,024	343,436	709,681	533,644	2,052,264	1,490,238	1,269,415	229,303	97,996	360,436	680,516	1,130,332	528,529	966,331	
Advertising expenses.....	336,900	19,928	64,472	66,964	185,546	80,528	374,009	337,812	81,937	27,784	27,021	14,343	223,851	223,851	
Bad debts from sales or services.....	50,137	720	5,405	15,951	185,546	5,665	15,982	6,094	*4,737	7,424	*3,088	35	5	31,995	
Car and truck expenses.....	215,551	*8,691	72,709	51,354	82,787	48,771	311,214	91,687	18,877	39,680	32,104	69,492	31,276	1,062,617	
Commissions.....	246,986	*15,581	196,487	*23,098	11,820	26,541	37,847	25,600	--	7,227	--	38,475	*41,204	1,066,696	
Depletion.....	*2,351	*2,194	--	*126	*31	*40	*438	*110	--	--	--	*6	--	*73	
Depreciation.....	489,239	5,353	57,229	238,650	190,006	84,334	274,456	522,440	173,687	35,538	69,088	47,776	21,976	262,124	
Employee benefit programs.....	51,279	2,970	*460	15,570	32,280	2,169	4,974	38,990	*3,414	*7,847	*3,202	*960	*2	*8,711	
Insurance.....	491,230	16,111	119,292	164,208	191,619	67,172	175,862	329,747	131,697	44,074	42,011	20,431	14,715	126,011	
Legal and professional services.....	121,364	2,536	25,143	45,937	47,749	21,982	37,274	97,289	51,872	15,378	19,485	7,905	4,189	67,795	
Meals and entertainment deducted.....	45,558	969	17,829	3,752	23,007	14,101	43,086	9,995	*2,126	5,425	*542	6,106	6,599	116,729	
Total meals and entertainment expenses.....	56,953	1,211	22,290	4,692	28,761	17,634	53,865	12,495	*2,658	6,782	*678	11,385	8,244	145,955	
Mortgage interest.....	241,682	*4,910	74,439	61,420	100,913	30,354	102,231	129,644	118,216	*6,180	*40,873	49,650	*12,303	59,732	
Other interest on business indebtedness.....	375,207	27,574	95,833	47,262	204,538	75,967	81,139	168,993	58,544	17,010	22,381	7,626	*23,688	111,465	
Office expenses.....	111,385	3,929	36,725	23,348	47,383	23,089	55,910	48,669	5,656	17,469	12,492	12,896	3,552	131,319	
Pension and profit-sharing plans.....	5,444	*1,901	*53	*3,334	*156	*1,699	*3,063	*16,192	--	*2,810	*267	*42	*3,128	*1,804	
Rent on machinery and equipment.....	71,481	*4,148	*1,488	28,974	36,871	13,493	84,776	116,264	33,839	*11,844	*5,179	*15,480	*308	100,724	
Repairs.....	296,274	2,492	154,679	81,943	57,160	25,678	41,685	266,524	70,997	16,253	26,528	14,656	10,354	93,703	
Rent on business property.....	731,952	12,469	67,385	447,926	184,172	329,218	429,452	1,172,976	200,818	38,417	139,148	119,410	43,855	99,866	
Net salaries and wages.....	2,044,590	86,917	130,722	1,073,323	753,628	345,245	742,553	3,261,367	523,374	349,936	216,680	43,897	124,149	118,215	
Taxes paid.....	603,769	15,813	283,873	192,940	72,118	311,541	556,136	227,495	48,093	109,020	28,475	27,840	64,688	64,688	
Travel.....	46,921	1,289	7,998	4,731	32,903	52,597	51,228	22,376	*1,752	18,418	*969	22,213	18,386	435,787	
Utilities.....	479,772	13,586	104,420	212,461	149,304	79,398	238,723	850,413	253,833	34,372	141,415	36,096	20,732	199,439	
Other business deductions.....	1,978,596	93,047	958,196	413,717	513,637	307,132	622,226	1,577,031	500,800	134,458	285,012	179,318	119,269	1,549,378	
Net income less deficit ¹	1,057,990	-5,093	159,027	563,118	340,040	389,709	918,823	361,767	135,511	569,439	199,833	-143,823	46,086	2,102,258	
Net income ²	1,663,356	41,968	414,604	649,525	557,259	570,425	1,210,989	1,081,134	401,564	571,299	270,813	115,583	120,315	2,147,386	
Deficit ³	606,266	47,062	255,577	86,407	217,219	180,716	292,166	719,367	266,053	*1,860	70,881	259,506	71,228	945,128	
BUSINESSES WITH NET INCOME															
Number of returns.....	111,130	8,117	43,294	23,156	36,563	53,034	76,606	72,353	27,841	7,166	17,909	29,274	12,046	389,278	
Business receipts, total.....	36,389,262	1,316,409	7,449,834	20,178,873	7,444,145	4,526,925	9,542,884	12,223,345	4,708,380	4,937,000	6,452,980	971,620	978,046	10,268,180	
Income from sales and operations.....	36,147,392	1,310,967	7,372,649	20,109,967	7,353,808	4,502,919	9,474,345	12,192,920	4,699,051	4,907,604	6,418,335	964,389	963,501	10,187,894	
Other business income.....	241,870	5,441	77,186	68,906	90,337	24,006	68,539	30,424	9,329	29,396	*34,645	7,232	*115,545	180,486	
Business deductions, total ¹	34,725,999	1,274,534	7,035,231	19,529,348	6,886,886	3,956,492	8,331,896	11,142,211	4,306,616	4,365,701	6,182,166	856,037	858,731	8,220,794	
Cost of sales and operations.....	29,268,651	1,132,629	5,789,475	16,980,475	5,366,484	2,787,019	5,230,516	5,042,140	2,286,506	3,490,522	5,261,416	580,917	594,520	4,332,010	
Inventory, beginning of year.....	2,653,183	204,063	361,244	370,280	1,717,597	936,718	935,678	154,876	54,097	373,088	536,560	375,284	184,658	422,611	
Cost of labor.....	201,080	*1,440	*12,477	95,551	*91,612	*35,899	199,743	382,345	*10,601	*268	*11,268	*66	--	224,485	
Purchases.....	27,319,000	1,125,325	5,552,383	16,167,647	4,473,645	2,419,174	4,478,335	4,355,688	2,001,745	3,472,487	4,968,272	604,057	510,599	3,915,577	
Materials and supplies.....	211,052	*8	70,282	43,625	97,137	146,703	254,384	168,869	*167,212	*2,981	*7,112	*1,867	*1,867	240,466	
Other costs.....	951,190	*15,914	116,683	731,348	87,245	14,725	272,974	*141,837	*115,203	*1,398	*292,555	18,451	*163,748	109,245	
Inventory, end of year.....	2,066,854	214,121	324,005	427,976	1,100,753	1,036,199	161,475	62,353	359,698	549,239	424,052	268,550	583,373	583,373	
Advertising expenses.....	197,166	14,364	50,308	55,349	77,145	39,112	310,056	207,112	69,613	22,687	22,122	6,095	17,431	142,834	
Bad debts from sales or services.....	29,342	*105	961	10,140	16,236	5,800	*15,343	6,732	*4,737	*7,419	*2,414	*35	*5	24,176	
Car and truck expenses.....	157,071	*6,851	49,868	45,906	54,846	39,296	241,301	56,206	16,284	39,501	25,750	18,798	*10,810	710,904	
Commissions.....	152,168	*2,764	132,267	*5,689	*11,445	25,460	32,251	*11,376	--	*7,217	--	10,200	*28,149	751,712	
Depletion.....	*2,330	*2,194	--	*7	*30	*438	*108	--	--	*28	--	*6	--	*14	
Depreciation.....	337,805	3,240	41,198	179,484	113,885	50,419	222,813	315,762	141,470	34,420	50,426	20,936	*11,472	147,822	
Employee benefit programs.....	26,892	2,486	294	15,514	18,549	1,335	4,949	6,347	*3,409	*7,838	*3,202	*915	*2	*8,624	
Insurance.....	298,690	5,979	66,133	137,767	88,811	46,267	142,356	229,920	114,918	43,883	32,876	3,780	8,902	74,920	
Legal and professional services.....	72,023	650	10,270	37,157	23,947	13,220	29,694	61,682	38,825	15,323	11,384	3,733	1,736	32,871	
Meals and entertainment deducted.....	33,361	*960	13,701	3,144	15,555	3,564	32,652	6,529	*2,097	*306	1,476	*5,198	68,004	68,004	
Total meals and entertainment expenses.....	41,704	*1,199	17,128	9,940	19,446	16,711	40,820	8,161	*2,622	*6,771	*382	1,846	*8,498	85,021	
Mortgage interest.....	104,467	*4,768	*28,927	43,440	27,424	11,751									

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

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

Item	Wholesale and retail trade--Cont'd			Finance, insurance and real estate										Services
	Retail trade--Continued		Total	Finance			Insurance agents and brokers	Total	Real estate					Total
	Gift, novelty and souvenir shops	Other retail stores		Total	Finance agencies and mortgage bankers	Security, commodity brokers and services			Operators and lessors of buildings	Operators and lessors, other than buildings	Real estate agents and brokers	Subdividers and developers, except cemeteries	Other real estate	
(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	
BUSINESSES WITH AND WITHOUT NET INCOME														
Number of returns	79,984	461,881	1,330,638	64,936	11,050	53,886	399,208	866,495	9,918	9,063	659,000	18,557	169,957	7,334,996
Business receipts, total	2,865,295	32,679,394	49,049,306	4,368,626	314,539	4,054,068	16,885,480	27,795,201	1,030,302	725,257	17,354,632	1,920,411	6,784,599	252,307,538
Income from sales and operations	2,807,627	32,410,898	47,086,578	4,030,038	293,756	3,736,282	16,303,692	26,572,847	1,004,333	669,873	16,723,134	1,807,044	6,548,464	247,369,497
Other business income	57,668	268,497	1,962,730	338,588	20,782	317,806	581,788	1,042,354	25,969	55,384	631,498	113,367	216,136	4,838,040
Business deductions, total ¹	2,781,427	30,573,872	32,731,137	3,281,134	154,677	3,126,457	10,099,781	19,350,220	955,528	669,424	10,476,882	2,059,564	5,188,821	168,170,382
Cost of sales and operations	1,521,446	21,153,917	5,903,477	1,461,278	*2,397	1,461,278	1,418,856	4,021,146	176,181	60,927	1,294,428	1,075,549	1,414,561	43,773,066
Inventory, beginning of year	504,951	5,454,211	1,109,804	58,055	*2,310	55,745	5,823	1,045,927	*162,710	*1,004	257,384	453,907	170,922	3,705,389
Cost of labor	*319	423,396	370,528	33,913	--	33,913	*253,058	83,558	*4,728	*167	28,387	15,666	*28,387	5,518,177
Purchases	1,424,106	19,329,596	3,323,404	952,756	--	952,756	295,783	2,074,866	*206,788	57,248	1,327,392	243,248	240,191	24,133,068
Materials and supplies	17,103	813,683	268,399	22,396	--	22,396	*4,055	241,948	*3,109	*2,688	48,171	112,140	75,841	6,207,153
Other costs	70,424	1,146,015	3,215,563	476,511	*2,397	474,114	864,610	1,874,441	13,197	*680	124,515	756,356	979,693	7,643,108
Inventory, end of year	495,457	6,012,983	1,384,221	79,956	*2,310	77,646	4,672	1,299,593	*214,350	*860	491,420	506,268	86,695	3,333,828
Advertising expenses	56,040	481,052	994,096	37,254	*2,310	37,254	260,565	696,277	6,953	14,560	598,527	4,813	71,424	2,188,751
Bad debts from sales or services	*3,818	50,289	325,109	33,321	6,190	27,132	18,313	273,475	*3,076	*3,460	71,547	125,251	70,142	277,358
Car and truck expenses	64,676	581,415	2,954,413	97,497	22,185	75,312	1,096,922	1,759,994	15,776	14,092	1,407,503	21,342	301,281	7,457,008
Commissions	4,052	227,541	2,878,594	197,769	*14,111	193,658	997,076	1,683,749	6,099	*73,954	1,294,298	45,945	263,454	1,903,924
Depreciation	(*)	15,737	4,983	15	--	4,969	657	9,797	*59	*82	5,810	*1,266	2,581	47,701
Depreciation	66,857	598,502	1,577,888	74,320	5,049	69,271	395,552	1,108,016	98,487	106,678	660,806	31,345	210,592	9,723,146
Employee benefit programs	75	10,306	78,004	6,806	*2,372	4,433	44,817	26,381	1,211	*862	8,655	1,572	13,081	545,326
Insurance	30,683	291,723	613,860	20,802	4,146	16,655	111,108	381,847	28,850	24,431	228,139	15,772	84,651	5,049,493
Legal and professional services	22,907	130,540	631,782	73,923	4,099	69,824	218,032	459,751	12,450	8,679	294,802	80,345	103,476	3,304,474
Meals and entertainment deducted	11,214	74,802	834,943	51,771	2,868	48,903	372,839	410,333	4,408	763	334,937	4,506	65,719	1,982,667
Total meals and entertainment expenses	14,020	93,520	1,043,782	64,720	3,587	61,133	466,087	512,975	5,511	954	418,720	5,632	82,157	2,478,689
Mortgage interest	*34,482	193,387	1,114,308	16,547	*965	15,582	157,537	940,224	185,738	148,586	283,974	180,821	141,306	2,542,021
Other interest on business indebtedness	38,910	251,159	839,339	119,882	4,430	115,152	181,719	538,038	55,785	6,651	254,841	108,093	112,668	2,403,746
Office expenses	37,382	211,857	954,993	47,508	5,164	42,344	361,535	545,950	5,075	2,064	414,812	14,099	110,100	3,912,103
Pension and profit-sharing plans	*10	6,591	42,109	1,903	--	1,903	24,386	15,820	*149	*15	8,718	1,070	5,868	440,224
Rent on machinery and equipment	*28,971	159,137	250,048	4,442	--	4,442	171,313	74,294	1,305	*50	54,348	4,892	13,699	1,327,359
Repairs	20,549	189,058	374,692	5,822	*1,248	4,574	72,445	296,424	50,631	30,545	137,649	8,857	68,742	2,380,237
Rent on business property	267,954	1,219,482	1,108,727	71,382	*4,508	66,874	469,566	567,779	5,448	*11,655	387,708	9,187	153,781	10,114,167
Net salaries and wages	186,356	1,764,003	1,901,868	116,410	*19,519	96,891	1,098,864	686,594	33,189	4,838	340,962	45,057	304,962	21,224,655
Taxes paid	46,711	564,293	501,198	15,639	*2,221	13,418	157,905	327,655	22,874	43,173	142,494	36,331	82,783	3,822,934
Travel	32,295	138,495	526,533	40,954	5,104	35,850	240,345	245,234	4,110	1,197	139,891	10,370	89,667	2,963,685
Utilities	75,344	630,002	1,169,561	37,241	8,746	28,495	472,238	660,082	160,900	53,043	327,055	12,888	106,396	5,885,720
Other business deductions	210,692	1,645,220	6,140,037	741,586	34,554	707,032	1,757,091	3,641,361	76,767	58,823	1,922,794	221,089	1,361,899	34,900,618
Net income less deficit ¹	103,869	2,105,672	16,359,265	1,087,524	159,861	927,663	6,786,131	8,485,710	84,679	60,049	6,885,835	-123,737	1,579,085	84,162,121
Net income	273,233	3,002,416	19,210,128	1,390,123	173,239	1,216,885	7,269,208	10,550,797	169,671	77,089	7,763,410	366,254	90,933,852	90,933,852
Deficit ¹	169,364	896,744	2,850,763	302,599	13,377	289,222	483,077	2,065,087	84,992	17,041	877,775	489,991	595,288	6,771,731
BUSINESSES WITH NET INCOME														
Number of returns	42,875	265,483	954,481	44,320	9,952	34,368	301,150	609,011	4,746	8,683	474,993	7,061	113,529	5,911,045
Business receipts, total	2,214,856	25,847,931	42,866,975	3,503,511	311,488	3,192,023	15,929,418	23,434,046	492,066	691,341	15,817,198	1,231,703	5,201,718	228,339,305
Income from sales and operations	2,159,122	25,473,364	41,283,255	3,323,074	291,193	3,031,880	15,426,481	22,535,701	472,754	648,575	15,229,891	1,181,397	5,023,085	223,893,740
Other business income	55,733	174,567	1,581,719	180,438	20,295	160,143	502,937	898,345	19,333	*42,766	587,307	70,307	178,633	4,445,565
Business deductions, total ¹	1,941,623	22,645,578	23,656,987	2,113,388	138,250	1,975,138	8,660,248	12,883,351	322,415	614,165	8,653,809	865,582	3,027,382	137,409,882
Cost of sales and operations	1,145,298	15,700,408	4,473,296	837,389	*461	836,928	1,193,955	2,441,953	123,130	*56,961	967,612	605,208	689,041	37,049,451
Inventory, beginning of year	368,835	3,929,548	529,948	19,280	*2,310	16,970	*3,168	507,500	*161,368	*78	198,580	128,043	19,432	2,741,479
Cost of labor	--	86,591	339,239	33,913	--	33,913	*250,937	54,389	*4,278	*2	27,386	*12,082	*10,841	4,971,015
Purchases	1,085,177	15,202,843	2,381,336	549,270	--	549,270	287,193	1,544,872	*159,481	*54,556	1,087,807	180,505	82,523	20,534,451
Materials and supplies	*2,350	283,634	114,815	20,434	--	20,434	*4,055	90,326	*3,064	*2,395	45,741	22,458	11,669	5,337,330
Other costs	*1,394	622,443	2,136,759	267,551	*461	267,090	651,600	1,217,608	*9,278	69,791	542,335	596,204	6,013,782	
Inventory, end of year	312,458	4,424,651	1,028,800	*53,059	*2,310	*50,749	29,279	972,744	*214,339	*70	461,892	260,214	36,428	2,548,605
Advertising expenses	27,255	357,900	838,826	33,998	*4,719	29,279	233,341	571,487	5,186	*14,225	505,838	1,855	44,382	1,710,922
Bad debts from sales or services	*2,701	36,429	62,991	18,214	*985	17,230	18,064	26,713	*219	*3,460	4,191	*189	18,675	157,179
Car and truck expenses	47,268	418,701	2,300,084	79,191	22,056	57,135	872,131	1,348,579	8,792	13,789	1,094,896	15,828	215,476	6,262,980
Commissions	*1,688	193,271	2,442,829	189,827	*14,096	175,732	917,409	1,335,953	3,409	*73,107	1,037,119	27,838	193,519	1,571,265
Depreciation	--	*543	14,810	4,902	*14	4,902	573	9,321	*46	*25	5,503	*1,217	2,530	33,270
Depreciation	27,784	437,236	1,199,051	64,259	2,671	61,588	351,078	783,714	29,820	98,542	502,837	17,579	135,137	7,183,067
Employee benefit programs	*47	10,033	62,510	3,184	*2,372	812	43,941	15,385	*389	*8	2,779	305	11,904	461,650
Insurance	20,935	217,766	482,668	13,119	4,039	9,080	192,786	276,762	7,656	23,456	174,970	9,802	60,879	4,265,708
Legal and professional services	9,702	74,887	416,659	48,642	3,768	44,874	99,057	268,959	8,205	7,467	164,704	25,473	63,110	2,844,405
Meals and entertainment deducted	6,423	51,072	680,747	39,016	2,813	36,203	303,581	338,151	2,985	*675	281,515	2,707	50,270	1,838,941
Total meals and entertainment expenses	8,031	63,851	851,007	48,775	3,518	45,257	379,504	422,728						

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

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

Item	Services--Continued													
	Hotels and other lodging places			Personal services							Business services			
	Total	Hotels, motels and tourist courts	Other lodging services	Total	Coin-operated laundries and dry cleaning	Other cleaning, including laundry, dry cleaning, etc.	Photographic portrait studios	Beauty shops	Barber shops	Other personal services	Total	Advertising, except direct mail	Janitorial and related services to buildings	All other business services
(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	
BUSINESSES WITH AND WITHOUT NET INCOME														
Number of returns.....	50,146	22,236	27,910	1,095,248	21,605	64,716	58,524	308,835	58,355	583,213	1,844,859	76,089	354,876	1,413,794
Business receipts, total.....	4,319,811	3,150,563	1,169,248	24,430,865	1,376,557	3,886,583	1,440,854	6,701,071	1,193,895	9,832,104	54,211,253	4,055,908	4,871,498	45,483,846
Income from sales and operations.....	4,235,578	3,078,279	1,157,479	23,996,967	1,373,155	3,837,626	1,439,463	6,671,436	1,182,055	9,493,232	53,463,904	4,040,186	4,835,543	44,788,175
Other business income.....	84,053	72,285	*11,769	433,899	*3,402	*48,957	*1,191	29,635	*11,840	338,873	747,349	15,723	35,954	895,672
Business deductions, total *.....	4,537,216	3,341,762	1,195,454	18,400,743	1,277,317	2,848,851	1,200,794	5,189,532	607,532	7,296,717	39,697,079	3,229,845	3,043,785	33,423,469
Cost of sales and operations.....	525,624	324,765	*21,338	5,026,066	241,360	603,517	277,124	1,223,946	35,777	2,644,342	16,362,719	1,452,601	544,581	14,265,527
Inventory, beginning of year.....	30,913	29,285	*1,628	415,101	*6,595	*45,416	*92,192	74,608	*305	195,985	823,960	*8,544	*29,296	788,120
Cost of labor.....	58,048	57,978	*69	1,023,385	*134,477	*94,527	*17,509	434,684	*8,829	333,560	1,748,702	*170,412	165,840	1,412,649
Purchases.....	403,374	383,242	*20,132	2,181,960	*26,825	*162,522	*60,764	481,165	*8,545	1,442,139	9,001,391	378,513	181,397	8,441,481
Materials and supplies.....	11,939	11,822	*117	935,991	*21,798	*16,245	121,593	313,214	*19,680	343,461	2,298,016	343,066	199,535	1,755,415
Other costs.....	60,714	59,194	*1,519	797,667	*55,430	189,652	*6,706	23,385	*1,571	520,923	3,430,158	552,133	*11,790	2,868,235
Inventory, end of year.....	39,363	37,235	*2,128	328,038	*3,765	*4,846	*103,110	103,110	*2,953	191,725	938,508	*168	*43,067	896,373
Advertising expenses.....	79,152	71,764	7,389	302,480	7,583	51,701	27,104	109,568	8,164	98,359	528,706	37,154	41,822	449,730
Bad debts from sales or services.....	6,229	2,853	*3,377	17,049	*318	*3,644	*2,250	*1,894	*186	8,756	63,272	*29	*1,077	62,186
Car and truck expenses.....	54,376	20,627	33,749	800,652	9,782	125,365	104,951	74,446	8,855	477,233	2,278,862	144,428	403,872	1,730,583
Commissions.....	25,362	19,246	*6,016	214,002	*774	*45,370	*7,843	47,600	*18,634	93,782	630,024	50,315	41,100	538,609
Depreciation.....	575	575	--	699	*6	--	--	*21	--	672	16,861	*30	--	16,831
Depreciation.....	583,569	460,887	122,682	1,060,969	120,824	164,786	93,073	232,041	18,514	431,731	2,164,476	130,517	194,386	1,839,573
Employee benefit programs.....	7,469	7,392	*77	25,755	--	*481	*62	*8,167	*4,502	12,543	102,122	*2,843	*2,130	97,149
Insurance.....	115,235	89,746	25,489	381,605	31,092	77,310	12,611	87,616	8,599	164,378	798,225	28,172	119,248	650,805
Legal and professional services.....	37,156	25,672	11,483	161,022	8,449	15,054	20,684	47,910	5,005	63,920	490,439	39,554	25,534	425,351
Meals and entertainment deducted.....	5,114	3,298	*1,816	138,631	*304	3,198	9,085	13,619	*3,062	109,813	412,118	78,753	13,728	321,639
Total meals and entertainment expenses.....	6,396	4,124	*2,272	173,320	*380	3,999	11,361	16,468	*3,827	137,284	515,220	95,949	17,161	402,109
Mortgage interest.....	511,515	321,888	189,627	169,071	23,549	*4,273	*9,812	46,360	*9,105	75,951	351,806	35,841	15,806	300,359
Other interest on business indebtedness.....	147,722	123,492	*24,229	202,495	31,700	47,974	10,389	55,251	*1,324	55,857	543,428	19,725	55,240	468,463
Office expenses.....	14,867	11,530	3,336	234,572	2,880	24,894	46,785	45,593	3,710	110,495	682,981	51,400	31,749	599,833
Pension and profit-sharing plans.....	*1,224	*1,217	--	16,262	--	*6	--	*1,283	*854	14,119	26,058	*9,832	*19	16,407
Rent on machinery and equipment.....	11,700	11,149	*551	100,409	*9,996	*42,293	*5,614	27,124	13,529	252,660	21,133	26,734	204,793	204,793
Repairs.....	219,513	176,493	43,021	274,964	30,017	53,806	11,529	79,256	8,673	91,682	467,124	22,664	63,484	381,176
Rent on business property.....	194,384	21,760	*172,624	1,975,959	189,010	345,651	104,664	838,663	89,037	408,935	1,280,342	77,942	87,800	1,114,600
Net salaries and wages.....	569,836	422,089	147,747	2,088,241	51,041	462,749	*71,367	867,761	*209,797	425,528	3,358,757	213,517	491,294	2,653,947
Taxes paid.....	197,746	147,802	49,945	429,437	27,883	87,104	157,262	151,307	20,733	123,867	575,946	42,880	59,709	473,357
Travel.....	23,158	17,159	*5,998	237,870	*1,212	*6,231	17,766	31,869	*143	179,739	585,489	46,991	12,884	525,614
Utilities.....	412,663	314,559	98,105	1,079,684	230,460	191,145	59,143	342,016	47,259	209,662	989,414	97,297	62,682	824,434
Other business deductions.....	793,027	566,180	226,847	3,463,065	258,166	492,278	290,398	836,653	103,746	1,461,824	6,735,251	628,829	744,079	5,362,544
Net income less deficit *.....	-209,767	-83,761	-26,206	6,030,996	99,240	1,037,733	239,860	1,531,540	586,363	2,536,262	14,514,457	828,065	1,627,732	12,660,660
Net income *.....	247,059	170,995	*76,065	6,835,321	150,341	1,053,731	333,543	1,764,651	599,929	2,933,126	15,940,929	894,575	1,752,890	13,293,464
Deficit *.....	457,026	354,756	102,271	804,323	51,101	*15,998	93,683	233,112	*13,566	396,864	1,426,472	68,510	125,158	1,232,805
BUSINESSES WITH NET INCOME														
Number of returns.....	21,921	10,703	*11,217	865,446	13,572	58,509	39,105	248,309	53,664	452,288	1,501,590	58,057	322,003	1,121,530
Business receipts, total.....	1,960,782	1,486,410	*474,371	21,577,456	1,115,295	3,688,329	1,338,299	5,882,861	1,152,196	8,400,477	48,474,992	3,906,517	4,184,941	40,281,534
Income from sales and operations.....	1,915,279	1,452,524	*462,754	21,214,770	1,111,893	3,639,372	1,337,730	5,875,107	1,140,355	8,110,313	47,826,438	3,892,844	4,149,041	39,784,554
Other business income.....	45,503	33,886	*11,617	362,686	*3,402	*48,957	*568	7,754	*11,840	290,164	648,555	15,674	*35,900	596,980
Business deductions, total *.....	1,713,901	1,315,595	*398,307	14,742,135	964,954	2,634,598	1,004,755	4,118,210	552,267	5,467,351	32,534,028	3,013,942	2,432,051	27,088,035
Cost of sales and operations.....	275,431	275,431	--	4,285,451	*201,142	436,385	262,889	1,096,394	33,330	2,255,310	13,158,224	1,427,096	425,969	11,305,159
Inventory, beginning of year.....	11,157	11,157	--	268,709	*525	*567	*81,967	51,589	*1	134,062	681,671	*8,514	*4,616	668,541
Cost of labor.....	6,036	6,036	--	920,298	*134,477	*34,832	*17,509	399,664	*8,829	325,188	1,596,925	*170,277	165,640	1,261,007
Purchases.....	247,591	247,591	--	1,827,379	*8,220	*128,152	*48,956	391,729	*6,051	1,243,670	7,580,876	378,309	67,951	7,134,616
Materials and supplies.....	*4,017	*4,017	--	867,101	*18,877	*10,762	119,153	297,690	*19,680	300,939	1,785,232	325,834	184,876	1,254,522
Other costs.....	19,466	19,466	--	630,609	*39,271	*166,918	*5,081	23,363	*1,571	394,404	2,343,096	544,200	*11,073	1,787,823
Inventory, end of year.....	12,835	12,835	--	228,646	*829	*4,846	*9,776	67,641	*2,601	142,952	809,575	*38	*8,180	801,350
Advertising expenses.....	35,421	35,336	*85	226,165	*5,158	49,317	19,492	82,468	8,047	61,684	431,494	36,880	32,997	362,517
Bad debts from sales or services.....	531	531	--	15,368	--	*3,644	*2,233	*1,123	*186	8,181	42,624	*29	*1,077	41,518
Car and truck expenses.....	43,998	15,195	*28,803	644,681	*6,308	124,797	82,824	59,187	*7,917	363,649	1,936,564	132,033	351,223	1,453,308
Commissions.....	3,602	3,597	*5	185,425	*745	*45,370	*7,443	32,874	*18,634	80,360	582,839	50,315	40,154	492,371
Depreciation.....	66	66	--	698	*6	--	--	*21	--	672	14,506	*30	--	14,477
Depreciation.....	199,413	155,085	*44,328	682,146	73,054	161,521	62,998	165,806	18,514	200,253	1,645,501	99,573	155,578	1,390,351
Employee benefit programs.....	4,137	4,132	*5	13,851	--	*11	*62	*7,132	*4,502	2,144	88,034	*2,799	*2,074	83,181
Insurance.....	47,949	34,648	*13,301	306,863	26,367	73,504	9,699	69,961	7,778	119,554	677,608	24,143	94,136	559,300
Legal and professional services.....	22,354	12,401	*9,953	127,946	5,684	14,203	17,636	37,738	5,005	47,670	363,818	36,782	20,895	306,142
Meals and entertainment deducted.....	3,513	2,180	*1,334	89,487	*27	3,009	5,545	9,839	*3,062	68,004	340,039	60,780	8,848	270,410
Total meals and entertainment expenses.....	4,394	2,726	*1,668	111,885	*34	3,763	6,935	12,305	*3,827	85,020	425,108	75,982	11,064	338,061
Mortgage interest.....	116,075	76,956	*39,120	110,366	*11,098	*3,435								

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

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

Item	Services--Continued										
	Automotive repair and services				Amusement and recreation services, including motion pictures			Medical and health services			
	Total	Automotive repair shops	Other automotive services	Miscellaneous repair services	Total	Entertainers, producers, agents, and related services	All other amusement and recreation services	Total	Offices of physicians	Offices of dentists	All other medical and health services
(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	
BUSINESSES WITH AND WITHOUT NET INCOME											
Number of returns	320,538	247,988	72,550	232,624	632,111	305,777	326,334	755,389	191,492	100,526	463,371
Business receipts, total	20,426,222	16,780,983	3,845,239	8,156,457	13,132,117	5,428,325	7,703,792	64,871,534	27,036,183	15,863,139	22,170,201
Income from sales and operations	20,156,005	16,721,555	3,434,451	8,139,427	12,665,742	5,213,315	7,452,428	63,576,650	26,175,200	15,496,845	21,902,605
Other business income	270,216	59,428	210,788	17,030	466,375	215,012	251,364	1,294,884	862,994	184,294	267,597
Business deductions, total ¹	18,182,780	14,957,368	3,225,412	6,806,930	10,418,353	3,557,434	6,860,919	36,373,881	12,156,318	9,958,594	14,258,969
Cost of sales and operations	9,955,311	8,362,349	1,592,962	3,377,667	1,955,282	534,860	1,420,422	3,513,969	628,489	868,342	2,017,137
Inventory, beginning of year	961,545	670,628	290,916	229,590	720,421	58,459	661,963	292,030	31,964	1,433	258,632
Cost of labor	892,812	806,260	88,552	202,107	157,767	15,353	142,413	586,988	95,764	187,153	304,700
Purchases	7,499,018	6,470,595	1,028,423	2,325,206	1,015,573	379,203	636,370	1,098,701	181,770	128,688	788,242
Materials and supplies	650,144	639,165	*10,978	605,699	200,650	81,884	118,666	1,139,280	203,423	336,344	599,513
Other costs	883,037	438,259	*444,778	438,577	343,977	73,594	270,382	592,824	148,539	228,096	228,189
Inventory, end of year	931,245	662,559	*268,687	209,756	483,106	73,733	409,373	195,853	32,971	1,373	161,500
Advertising expenses	161,248	113,566	47,682	95,967	196,887	48,687	148,201	372,091	68,362	62,180	241,549
Bad debts from sales or services	23,875	20,326	*3,549	27,079	13,718	135	13,583	23,463	3,706	5,074	14,683
Car and truck expenses	405,310	284,549	120,761	336,112	467,890	256,886	211,003	863,370	288,267	94,950	480,153
Commissions	86,898	18,793	68,105	*50,760	192,448	101,417	91,031	181,115	32,308	81,378	67,429
Depreciation	3	--	*3	--	2,528	1,651	877	12,996	3,308	1,415	8,273
Depreciation	677,416	521,847	155,569	242,293	1,148,713	405,308	743,405	1,818,894	645,471	538,346	635,076
Employee benefit programs	28,931	*3,952	*30,976	24,978	12,172	5,277	6,896	210,653	64,940	51,005	94,709
Insurance	457,627	356,089	101,538	171,204	174,593	43,969	130,625	2,038,170	1,126,558	374,755	536,857
Legal and professional services	115,811	97,455	18,357	48,611	201,821	18,357	90,216	905,354	329,300	128,883	447,172
Meals and entertainment deducted	28,245	18,088	10,158	35,248	228,336	114,414	111,922	316,863	105,245	72,393	139,234
Total meals and entertainment expenses	35,311	22,611	12,700	44,068	282,956	143,400	139,917	396,132	131,571	90,490	174,071
Mortgage interest	127,146	103,624	23,522	58,909	172,695	12,340	160,355	484,907	100,830	139,416	244,662
Other interest on business indebtedness	186,163	147,222	38,941	84,126	135,024	37,088	97,938	600,505	183,111	182,983	254,411
Office expenses	155,394	107,721	47,662	80,827	128,292	56,285	72,007	1,158,335	419,204	309,915	429,215
Pension and profit-sharing plans	--	*12,445	--	*2,052	15,093	11,986	3,108	254,744	136,317	63,186	182,235
Rent on machinery and equipment	74,821	72,142	--	30,934	116,955	51,115	65,840	346,017	134,223	43,668	168,126
Repairs	263,031	134,500	128,527	87,617	185,306	54,042	131,264	426,134	97,580	145,319	182,235
Rent on business property	609,530	548,606	59,924	327,981	538,227	174,742	363,485	3,017,540	1,115,893	665,750	1,236,087
Net salaries and wages	1,806,141	1,545,414	260,727	437,495	618,792	128,035	490,757	8,069,111	2,785,792	2,809,052	2,474,287
Taxes paid	513,351	418,126	115,229	171,040	46,080	124,960	1,083,439	1,083,439	328,179	249,182	396,076
Travel	66,124	37,552	28,572	50,701	407,177	189,953	217,224	382,399	143,763	56,740	181,896
Utilities	510,602	398,103	112,499	261,174	258,787	76,001	180,786	1,117,044	339,313	262,937	514,794
Other business deductions	1,197,368	1,814,869	302,499	663,899	3,080,574	1,098,950	1,981,625	9,177,770	3,084,360	2,831,736	3,461,673
Net income less deficit ¹	2,243,797	1,823,615	420,183	1,550,464	2,724,722	1,870,997	853,725	28,500,062	14,884,279	5,704,545	7,911,238
Net income ¹	2,560,234	2,071,151	489,083	1,680,365	3,970,969	2,248,088	1,724,881	29,138,101	15,013,130	5,808,685	8,316,285
Deficit ¹	316,436	247,536	68,900	129,901	1,246,247	375,091	871,156	638,039	128,851	104,140	405,048
BUSINESSES WITH NET INCOME											
Number of returns	254,032	195,570	58,462	181,884	406,279	195,860	210,419	655,802	167,576	92,616	395,609
Business receipts, total	17,734,736	14,208,386	3,526,349	7,724,870	11,271,286	4,819,601	6,451,885	61,199,134	26,415,581	15,426,591	19,356,981
Income from sales and operations	17,501,809	14,186,238	3,315,571	7,708,921	10,930,698	4,688,333	6,242,364	59,942,792	25,586,195	15,263,037	19,093,560
Other business income	232,927	22,148	15,949	15,949	340,588	131,267	209,521	1,256,342	820,366	163,554	263,421
Business deductions, total ¹	15,174,502	12,137,236	3,037,266	6,044,505	7,300,480	2,573,513	4,726,967	32,063,413	11,404,806	9,617,906	11,040,701
Cost of sales and operations	8,607,054	7,016,502	1,590,552	3,175,295	1,675,457	521,558	1,153,899	2,963,588	562,124	868,212	1,533,252
Inventory, beginning of year	702,353	411,436	290,916	197,321	491,436	40,834	450,601	226,527	31,864	1,433	193,130
Cost of labor	818,460	733,141	85,319	197,145	150,140	14,967	135,173	441,217	90,960	187,153	163,104
Purchases	6,299,748	5,271,541	1,028,207	2,176,484	866,896	378,135	488,761	1,008,974	181,766	128,688	698,520
Materials and supplies	607,353	596,769	*10,584	596,810	178,604	77,495	101,109	982,922	200,331	336,298	443,293
Other costs	847,905	403,694	*444,211	187,078	269,927	63,370	206,557	442,145	87,074	216,012	139,599
Inventory, end of year	668,766	400,079	*268,687	179,554	281,547	53,244	228,303	138,197	32,971	1,373	103,854
Advertising expenses	136,400	94,569	41,831	86,438	142,019	41,254	100,765	334,593	65,412	55,994	213,197
Bad debts from sales or services	6,162	6,162	*3,523	*26,670	11,897	135	11,762	12,217	1,747	4,163	6,307
Car and truck expenses	335,989	224,580	111,408	304,899	321,806	176,496	145,320	778,013	267,621	86,800	423,592
Commissions	82,581	*14,892	*87,889	*49,701	160,785	91,486	69,299	178,090	30,885	81,378	65,847
Depreciation	3	--	*3	--	1,883	1,651	233	2,614	603	1,402	608
Depreciation	543,133	420,252	122,882	199,227	668,622	240,806	427,816	1,616,291	588,771	491,368	536,151
Employee benefit programs	27,484	24,801	*2,683	*30,976	7,621	3,113	4,508	182,952	62,238	50,407	70,307
Insurance	349,901	271,349	78,552	157,274	111,585	28,478	83,107	1,908,397	1,103,794	344,633	459,970
Legal and professional services	95,901	79,894	16,008	43,707	142,955	75,961	66,995	829,796	303,518	124,947	401,331
Meals and entertainment deducted	21,654	12,574	9,080	33,384	174,195	84,203	89,992	275,552	97,837	64,420	113,295
Total meals and entertainment expenses	27,071	15,719	11,352	41,711	217,772	105,271	112,501	344,492	122,311	80,534	141,646
Mortgage interest	76,907	59,026	17,881	55,788	78,093	10,291	67,803	434,313	97,726	139,416	197,170
Other interest on business indebtedness	154,621	126,033	28,587	56,221	72,118	13,429	58,689	478,780	157,811	173,045	147,924
Office expenses	127,054	80,876	46,178	76,017	88,867	40,327	48,541	1,062,067	403,013	296,355	362,899
Pension and profit-sharing plans	--	*12,445	--	*2,002	14,447	11,979	2,569	249,993	133,702	63,186	33,105
Rent on machinery and equipment	26,235	23,558	--	15,659	70,107	38,830	31,278	38,830	289,245	38,828	96,370
Repairs	217,941	109,470	108,470	84,096	103,434	31,974	71,460	382,857	93,796	143,802	145,239
Rent on business property	447,385	398,220	48,145	275,395	369,305	93,004	276,301	2,712,097	1,092,887	636,763	862,467
Net salaries and wages	1,395,219	1,141,420	253,799	407,212	521,089	186,813	414,275	7,387,670	2,704,962	2,763,382	1,919,346
Taxes paid	434,499	340,917	93,582	118,091	132,568	41,555	91,013	1,017,844	329,532	344,805	343,307
Travel	52,466	24,594	27,872	44,633	274,497	126,289	148,209	313,528	126,633	54,740	132,155
Utilities	391,188	289,961	101,227	221,771	189,170	62,509	126,661	962,792	320,672	255,132	388,988
Other business deductions	1,628,580	1,364,343	264,237	580,070	1,967,858	738,939	1,228,919	7,710,346	2,725,513	2,514,758	2,470,075
Net income ¹	2,560,234	2,071,151	489,083	1,680,365	3,970,9						

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

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

Item	Services--Continued					Nature of business not allocable
	Legal services	Educational services	Accounting, auditing and bookkeeping services	Counseling, except health practitioners	Other services	
	(96)	(97)	(98)	(99)	(100)	
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns.....	259,991	192,544	271,475	67,009	1,613,061	195,361
Business receipts, total.....	21,123,383	1,799,454	6,594,380	1,560,867	31,681,196	2,456,006
Income from sales and operations.....	20,750,510	1,784,516	6,497,982	1,551,085	30,550,953	2,383,287
Other business income.....	372,873	14,938	96,398	*9,782	1,130,243	72,719
Business deductions, total ¹	11,833,822	1,411,517	3,804,346	778,564	16,125,149	1,810,402
Cost of sales and operations.....	734,988	61,026	157,273	10,931	2,092,211	655,670
Inventory, beginning of year.....	24,673	*3,434	*2,428	*16	201,279	56,439
Cost of labor.....	24,377	*4,241	*68,136	*146	751,467	18,466
Purchases.....	55,285	*13,044	*13,044	*7,486	520,809	567,009
Materials and supplies.....	6,897	19,822	32,485	*1,114	305,116	33,138
Other costs.....	645,717	*31,325	43,445	*2,272	587,153	64,944
Inventory, end of year.....	21,961	9,015	*2,265	*104	273,612	84,325
Advertising expenses.....	189,255	28,322	67,613	16,965	150,065	16,546
Bad debts from sales or services.....	22,545	*3,498	*2,064	(*)	74,564	6,108
Car and truck expenses.....	394,471	120,504	249,875	32,012	1,453,573	68,906
Commissions.....	52,793	1,451	89,132	*20,801	359,139	9,833
Depletion.....	1,680	*103	*6,355	--	5,903	*89
Depreciation.....	546,063	92,060	348,877	58,830	980,985	57,125
Employee benefit programs.....	57,024	*1,154	27,184	*1,878	40,008	557
Insurance.....	481,837	30,966	94,983	18,604	286,444	38,559
Legal and professional services.....	28,859	580,175	82,866	15,030	637,332	16,363
Meals and entertainment deducted.....	275,958	29,208	100,382	17,165	397,399	28,838
Total meals and entertainment expenses.....	36,519	344,974	125,497	21,459	496,836	35,801
Mortgage interest.....	146,584	26,538	70,214	6,514	416,122	24,225
Other interest on business indebtedness.....	170,125	11,159	99,076	7,385	236,539	15,175
Office expenses.....	585,743	29,910	185,998	37,029	618,381	20,855
Pension and profit-sharing plans.....	*566	60,026	9,070	*102	42,582	*173
Rent on machinery and equipment.....	176,661	8,741	37,504	*28,939	140,018	11,457
Repairs.....	170,691	64,843	50,995	9,995	161,025	19,002
Rent on business property.....	940,963	113,534	438,813	70,445	606,448	28,903
Net salaries and wages.....	2,370,533	240,228	587,790	14,393	1,063,338	86,126
Taxes paid.....	314,875	28,242	72,287	16,619	294,653	13,927
Travel.....	195,146	45,637	82,003	34,000	853,881	40,975
Utilities.....	433,183	75,266	147,655	45,752	556,497	21,468
Other business deductions.....	2,930,502	369,701	796,340	315,176	4,657,944	429,703
Net income less deficit ²	9,289,592	388,092	2,790,061	782,303	15,557,541	846,224
Net income ³	9,562,283	579,993	2,885,365	801,168	16,732,066	1,069,791
Deficit ⁴	272,691	191,901	95,304	18,865	1,174,525	223,567
BUSINESSES WITH NET INCOME						
Number of returns.....	218,352	145,863	242,813	55,209	1,361,858	155,104
Business receipts, total.....	19,497,322	1,273,358	6,467,290	1,542,309	29,815,769	1,698,688
Income from sales and operations.....	19,157,539	1,263,246	6,371,113	1,532,528	28,528,609	1,633,682
Other business income.....	339,783	*10,112	96,178	*9,781	1,087,160	65,006
Business deductions, total ¹	9,835,065	893,522	3,581,953	741,142	12,885,216	628,897
Cost of sales and operations.....	727,740	41,141	153,063	*10,917	1,976,092	136,784
Inventory, beginning of year.....	18,754	*1,896	*2,428	*16	139,211	*10,624
Cost of labor.....	24,029	*4,241	*68,136	*146	744,240	*648
Purchases.....	55,173	*4,261	*10,352	*7,486	449,220	85,596
Materials and supplies.....	6,427	17,804	*31,718	*1,114	278,228	26,983
Other costs.....	640,882	*16,580	42,694	*2,257	571,143	31,645
Inventory, end of year.....	17,525	*3,641	*2,265	*104	205,950	18,712
Advertising expenses.....	134,573	9,183	63,350	16,876	94,409	8,823
Bad debts from sales or services.....	9,016	*2,418	--	(*)	26,752	*18
Car and truck expenses.....	353,180	65,131	229,725	26,290	1,222,704	44,702
Commissions.....	43,186	1,413	88,987	*20,801	173,856	3,649
Depletion.....	1,318	*103	*6,352	--	5,728	*75
Depreciation.....	453,198	45,972	308,109	52,698	768,756	36,084
Employee benefit programs.....	48,832	*21	27,153	*1,878	28,711	*510
Insurance.....	356,787	13,903	91,137	18,228	226,077	24,213
Legal and professional services.....	405,473	12,746	82,261	13,571	503,874	8,843
Meals and entertainment deducted.....	233,547	15,859	97,284	16,765	337,683	19,649
Total meals and entertainment expenses.....	19,829	291,956	121,621	20,958	422,172	24,562
Mortgage interest.....	122,337	10,119	58,789	6,514	304,585	8,788
Other interest on business indebtedness.....	146,297	8,437	96,930	5,614	176,519	8,037
Office expenses.....	503,128	16,150	178,591	33,472	469,947	10,275
Pension and profit-sharing plans.....	60,018	*565	9,044	*102	42,219	*173
Rent on machinery and equipment.....	61,155	1,545	24,530	*28,753	120,774	6,836
Repairs.....	140,409	20,487	47,826	9,268	127,713	13,025
Rent on business property.....	859,086	43,520	423,366	66,559	465,313	4,945
Net salaries and wages.....	1,998,661	96,012	581,049	14,393	772,509	59,244
Taxes paid.....	276,894	16,646	69,134	15,910	227,016	5,870
Travel.....	153,241	32,013	80,309	33,440	702,552	11,477
Utilities.....	352,242	38,056	134,910	44,148	435,970	13,010
Other business deductions.....	2,494,747	202,082	730,056	304,945	3,675,457	203,870
Net income ³	9,562,283	579,993	2,885,365	801,168	16,732,066	1,069,791

¹ Total deductions are before subtraction of nonallowable passive losses and any passive loss carryover from the prior year. However, these losses and any carryover are reflected in net income or deficit. Therefore, business receipts minus total deductions may not always equal net income or deficit.² Less than \$500.³ Estimate should be used with caution because of the small number of sample returns on which it is based.

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