

Sole Proprietorship Returns, 1982

By Raymond Wolfe*

"God bless all our gains," say we;
But "May God bless all our losses,"
Better suits with our degree.
E. B. White

Recessionary effects, which peaked in mid-1981, had an adverse impact on the overall profits of sole proprietorships for 1982. Profits dropped to the lowest level in a decade as can be seen below [1].

Income Year	Net income less loss (billions)
1973	\$46.7
1974	45.9
1976	49.5
1978	59.0
1980	55.4
1982	40.7

This decline in reported profits for Income Year 1982 was shared by proprietorships in most industries. However, farm proprietors fared worse than their nonfarm business counterparts. Farm proprietorships suffered overall losses for the second year in a row [2]. Furthermore, the ratio of profits to business receipts (expressed as a percentage in the following table) for farm proprietors continued the rapid decline that began after 1975.

Income Year	Ratio of profits to receipts	
	Farm	Nonfarm
1960	10.5%	12.6%
1965	11.4	14.5
1970	6.9	15.4
1975	7.7	14.5
1980	0.5	13.4
1981	-4.3	12.5
1982	-9.1	11.7

The decline in this ratio for nonfarm businesses can be explained, for the most part, by higher operating costs. However, the rapid decline in the ratio for farmers was probably the result of a combination of factors. Although farm prices increased somewhat, an otherwise unfavorable domestic economic climate with higher operating costs, interest rates, and the apparent tendency of a number of individuals to invest in farming ventures to shelter off-farm income for tax purposes could explain the plummeting ratio [3]. Also, declining international sales contributed to the already disadvantageous situation.

The objective of this article is to present information on profits and other financial data reported to the Internal Revenue Service by non-farm and farm proprietors, focusing on business activity in specific industries. Detailed industry statistics on nonfarm proprietorships are presented in Tables 1 and 2 [4].

NONFARM PROPRIETORSHIPS

The number of individual income tax returns reporting nonfarm sole proprietorship activity increased by about 5 percent, from 9.6 million in 1981, to 10.1 million in 1982 [5]. This increase was largely the result of increases in the number of businesses in the service industries. The relative ease in obtaining the small to moderate amounts of capital necessary to start a service-providing business may have contributed to this growth. Also, many laid-off employees may have opened small service businesses in order to weather the recession.

Total business receipts increased by about 2 percent, from \$427 billion in 1981, to \$434 billion in 1982. Because this increase was much less than the 1982 inflation rate (using the Gross National Product implicit price deflator as a measure), real sales declined. Nonfarm business receipts for the eight industrial divisions are presented in Figure A [6].

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Figure A.--Nonfarm Proprietorship Business Receipts

Industry	1980	1981	1982
	(billions)		
Total, nonfarm industries	\$411.2	\$427.1	\$433.7
Agricultural services, forestry and fishing	6.4	7.0	8.7
Mining	8.6	10.4	11.8
Construction	47.8	47.7	49.1
Manufacturing	14.8	13.6	10.0
Transportation and utilities	20.0	21.9	22.7
Trade	202.3	198.3	196.4
Finance, insurance and real estate	21.5	22.2	24.3
Services	88.0	103.0	108.3

Business deductions for 1982 claimed a larger percentage of receipts than they did in 1981. As shown in the following table, this continued the trend begun four years earlier.

Income Year	Deductions as a percentage of receipts
1977	84.8%
1978	85.2
1979	85.7
1980	86.6
1981	87.6
1982	88.3

The six largest deductions claimed by sole proprietors were for the cost of sales and operations, salaries and wages paid to employees of the proprietor, depreciation of plant and equipment, rent on business property, interest for indebtedness, and taxes [7]. Of particular interest are the latter two deductions. Fluctuations in the deduction for taxes paid have been similar to the changes in profits for the 10-year period ending with Income Year 1982 [8]. For example, in years when profits increased, the deduction for taxes paid increased. As would be expected, the amount of interest deducted by nonfarm sole proprietors has reflected fluctuating interest rates. As shown in the following table, the effects of recent high interest rates are evidenced by the higher amounts claimed as deductions on nonfarm sole proprietors' income tax returns.

Income Year	Interest deducted (billions)	Percentage of receipts
1972	\$2.2	0.9%
1974	3.0	1.1
1976	3.8	1.3
1978	4.9	1.4
1980	7.2	1.8
1981	9.1	2.2
1982	10.1	2.3

Particularly aggravated by the high rates were the trade and construction industries, which depend heavily on borrowed funds for inventories and for financing new construction.

Overall profits continued to decline for industries in all but one industrial division, services, as shown below. Contributing to the decrease in profits for 1982 was the increase in the number of proprietorships (typically, new firms lose money in their first year of operation) and the inability of established firms in recession to reduce costs.

Figure B.--Nonfarm Proprietorship Net Income Less Loss, 1980, 1981, and 1982

Industrial division	1980	1981	1982
	(billions)		
Total	\$54.9	\$53.1	\$50.6
Agricultural services, forestry, and fishing	1.0	0.8	0.6
Mining	0.3	-0.2	-0.3
Construction	7.5	6.8	6.6
Manufacturing	1.7	1.4	0.9
Transportation and utilities	2.0	2.1	1.6
Trade	9.4	8.4	6.6
Finance, insurance, and real estate	6.6	6.0	5.8
Services	26.4	27.5	28.2

Trade and Services

The industrial division which traditionally has shown the most proprietorship activity is wholesale and retail trade. For 1982, the division accounted for \$196.4 billion, or 45 percent of receipts for all nonfarm sole proprietorships. Within the division, retailers reported \$159.6 billion and wholesalers reported \$33.7 billion in receipts. Highlighted in Figure C are the receipts and profits reported by selected trade industries for 1982.

Figure C.--Business Receipts and Net Income Less Loss for Selected Trade Industries

Industry	Business receipts (billions)	Net income less loss (billions)
Wholesale trade	\$33.7	\$1.9
Durable goods	12.7	1.8
Nondurable goods	20.1	0.9
Retail trade	159.6	4.5
Food-related	56.2	1.4
Grocery stores	26.9	0.5
Automotive	49.2	1.0
Gasoline service stations	32.5	0.7
General merchandise and specialty shops	33.2	1.1
Building and home furnishings	14.6	0.8
Apparel	4.8	0.2

Wholesalers of durable goods fared relatively well in 1982. Sales dropped slightly for 1982 compared with 1981, but profits increased substantially. Sellers of nondurable goods also experienced a drop in sales; however, the expected corresponding drop in profits was also realized. These factors resulted in a doubling of the profits-to-receipts ratio for sellers of durables and a 20-percent decrease for sellers of nondurables, as shown below.

<u>Income Year</u>	<u>Ratio of profits to receipts</u>	
	<u>Durable goods</u>	<u>Nondurable goods</u>
1981	6.9%	5.6%
1982	14.2	4.5

Contributing to the drop in sales of wholesale durables might have been the reluctance of the ultimate consumers and other businesses to borrow at high interest rates in order to purchase heavy machinery and equipment. The better profit position of the durable goods industries may have resulted, in part, from modernization and cost-cutting initiatives.

Sellers of nondurable goods, who had enjoyed a much better year in 1981, did not do as well in 1982. Except for food distributors, they felt the full brunt of decreased consumer participation in a recession-ridden market-place. Operating costs continued at a high level, also.

Gasoline service stations and grocery stores have traditionally dominated the economic activities in their respective industry groups, and 1982 was no exception. These two industries accounted for 37 percent of the retail trade activity in 1982. However, for retail industries in general, the same factors that plagued wholesalers of nondurable goods dampened the effect of an approximate \$2-billion increase in sales. Profits continued to fall as shown below.

<u>Income Year</u>	<u>Profits of retailers</u> (billions)
1979	\$7.3
1980	5.7
1981	5.6
1982	4.5

Service industries continued to be somewhat insulated from the recessionary problems affecting other proprietorships. In fact, services was the only division for which profits increased in 1982 over 1981.

The total number of proprietorship returns reporting service industry activity increased from 3.9 million for 1981 (41 percent of all nonfarm activity) to 4.2 million for 1982 (42 percent of all nonfarm activity). Receipts totaled \$108 billion for 1982, a 5-percent increase over 1981. Although still below the increase in prices, profits increased by a relatively healthy 2.7 percent to \$28.2 billion. Increases in receipts and profits reported by the three leading service industry groups for 1981 and 1982 are highlighted in Figure D.

Figure D.--Service Industries: Percentage Increases in Receipts and Net Income Less Loss, 1981 to 1982

<u>Industry</u>	<u>Business receipts</u>	<u>Net income less loss</u>
Services	5.1%	2.7%
Medical and health ...	9.9	5.7
Business	28.9	22.4
Personal	2.1	3.5

The business services group includes advertising, data processing, maintenance, and, especially, management and public relations firms. Profits for this group are generally not restricted by high costs of sales and operations, or by high interest rates. In fact, the primary contributing factor to the increased profits logically might have been the poor economic climate. Businesses striving to improve sales and management efficiency, and to foster better public relations through advertising might naturally turn to these types of firms for help.

Construction and Finance

The relatively low level of housing starts in 1982 was most probably to blame for the decline in receipts reported by self-employed general building contractors and operative builders. On the other hand, special trade contractors, who are not so heavily dependent on new housing, reported increased receipts, contributing to an overall increase in the receipts reported by the construction industries. This broke the downward trend in receipts that began in 1978.

Special trade contractors also enjoyed increased profits for 1982. Unfortunately, the increased profits for this group did not reflect the trend in profits for the construction division as a whole. Trends in receipts and profits of the division and these two groups of contractors are presented in Figure E.

Figure E.--Business Receipts and Net Income Less Loss for Selected Construction Industries

Industry and Income Year	Business receipts (billions)	Net income less loss (billions)
Construction, total:		
1978	\$51.3	\$8.1
1979	50.9	7.9
1980	47.8	7.5
1981	47.7	6.8
1982	49.1	6.6
Special trade contractors:		
1978	27.1	5.6
1979	28.2	5.5
1980	27.3	5.3
1981	28.6	4.9
1982	31.7	5.0
Building contractors and operative builders:		
1978	17.7	2.2
1979	19.4	2.0
1980	16.9	1.7
1981	16.4	1.5
1982	15.6	1.4

Real estate agents, brokers, and managers dominated the finance, insurance, and real estate industrial division in terms of reported receipts. Even so, for this group of proprietors, sales dropped by over 6 percent to \$9.6 billion, probably because prospective home buyers were discouraged by high mortgage rates. Profits dropped 8 percent to \$2.6 billion, with increased costs of maintaining staff, the principal contributing factor [9].

In contrast, insurance agents, brokers, and service representatives enjoyed increases in both sales and profits. Sales went up a healthy 19 percent to \$8.5 billion and profits increased almost 6 percent. A contributing factor may have been increased premium rates paid by home and automobile owners.

Other Nonfarm Industries

Collectively, mining; transportation, communication, electric, gas, and sanitary services; and manufacturing accounted for only about 10 percent of the total sole proprietorship receipts reported for 1982. These are industrial divisions in which the corporate form of business dominates. The large amount of start-up capital required deters many self-employed proprietors from entering the industries in these areas.

Mining was the only nonfarm industrial division which reported overall losses for

1982. It has been suggested that the activity in the oil extraction industry by many unincorporated businesses, especially partnerships, indicates tax shelter activity [10]. Applying this notion to sole proprietorships, one can speculate that the increased receipts and decreased profits from oil extraction activity reported by individuals for 1982 might also indicate some sheltering activity since the same rapid cost-recovery methods employed by partnerships in oil mining ventures are also available to sole proprietorships. This inverse relationship between the annual changes in receipts and profits for mining proprietorships has existed for several years [11]. This suggests that mining may be a popular way to offset positive sources of income and, therefore, reduce taxes.

Receipts reported by the transportation and utility industries rose by a small percentage, with trucking firms remaining the dominant group. Manufacturers' receipts and profits declined, which would be expected in the presence of decreased demand for newly-manufactured goods.

FARM PROPRIETORSHIPS

Traditionally, the number of farm proprietorships has varied from year-to-year more than the number of nonfarm businesses, reflecting a greater sensitivity on the part of farm businesses to the prevailing economic "climate" [12]. However erratic the changes have been, the overall trend in the number of farms was downward over the 25-year period ending with Income Year 1982. Moreover, during the same period, the proportion of farms in the total sole proprietorship population also declined as shown in the following table.

Income year	Percentage of all proprietorships	
	Farm	Nonfarm
1957	38%	62%
1960	37	63
1965	34	66
1970	31	69
1975	29	71
1980	24	76
1982	20	80

Even though the proportion of farms has declined, the number of individual income tax returns filed by proprietors of farms (2.7 million for 1982) remained stable compared with 1981 [13]. According to some observers, this reversal of the 20-year downward trend in the number of farm proprietors was precipitated by the "preservation and encouragement of small

farms" by the Government and by growing numbers of town and city workers who moved to farms because they were willing to "use their nonfarm income to pay for consuming the farm way of life" [14]. Other researchers feel that, like some mining undertakings, "tax-loss" farming, particularly involving livestock, has been an increasingly prevalent proprietorship activity since the beginning of the 1970's [15].

As was true for nonfarm proprietorships, farm proprietorship statistics for Income Year 1982 also showed a moderate increase (approximately 4 percent) in receipts compared with 1981. Business receipts reported by farm proprietors for Income Years 1980 and 1982 are presented in Figure F [16].

Figure F.--Farm Proprietorship Receipts by Principal Commodity, 1980 and 1982

Principal commodity	1980 (billions)	1982
Total	\$89.6	\$99.3
Field crop	37.7	40.2
Vegetable and melon	2.6	3.2
Fruit and tree nut	2.4	2.7
Horticultural specialty	0.6	0.2
Beef cattle feedlots	1.6	0.4
Beef cattle, except feedlots ...	19.9	23.7
Hogs, sheep, and goats	6.3	9.5
Dairy farms	11.4	14.0
Poultry and eggs	1.7	2.4
General livestock, except animal specialty	3.9	1.3
Animal specialty	0.8	1.2

Economists in the U.S. Department of Agriculture's Economic Research Service attribute the restrained growth (and in some cases lack of growth) in receipts reported by farm industries (both incorporated and unincorporated) partly to the U.S. trade position. In a recent USDA publication, the inverse relationship between the strength of the dollar abroad and farm income was addressed. As the dollar dropped in value during the 1970's, farm exports increased, causing farmers to reactivate idle acreage. With the new decade came decreased demand for farm commodities, increased foreign competition, and the strengthening of the dollar's standing among world currencies; consequently, "farm exports slumped and Government stocks grew." Because of this situation, it was estimated that at least \$3 billion in sales of wheat, corn, and soybeans alone were lost during 1981 and 1982 [17].

Farm costs continued to increase in 1982. The major deductions claimed by farm proprietors are summarized below.

Deduction	Percentage of business receipts	
	1980	1982
Cost of sales and operations	28.7%	28.2%
Depreciation	12.5	15.1
Interest	9.6	13.0
Repairs	5.2	5.4
Rent	3.8	4.8
Taxes	2.6	2.3

Again, the upward trend in interest paid and the downward trend in state and local taxes paid continued as they did for nonfarm businesses. Part of the increase in depreciation claimed may reflect the use made by farm proprietors of the more generous Accelerated Cost Recovery System (ACRS) for depreciating farm property and equipment [18].

As was indicated in the opening of this article, the decline in profits for Income Year 1982 was more profound for farm proprietors than for nonfarm proprietors. Farm losses for 1982 doubled and amounted to \$9.2 billion. The falling profits reported by farm proprietors are summarized in Figure G.

Figure G.--Farm Proprietorship Net Income Less Loss, 1980 and 1982

Principal commodity	1980 (millions)	1982
Total	-\$1,613.7	-\$9,225.7
Field crop	1,690.6	-2,961.5
Vegetable and melon	76.5	-115.1
Fruit and tree nut	-93.9	-355.8
Horticultural specialty ..	49.2	4.8
Beef cattle feedlots	-91.2	-29.5
Beef cattle, except feedlots	-2,145.9	-4,521.6
Hogs, sheep and goats ...	-548.9	-199.1
Dairy farms	767.8	133.5
Poultry and eggs	-36.0	-103.1
General livestock, except animal specialty	-359.1	-71.5
Animal specialty	-437.0	-553.6
Farms not allocable	-485.9	-453.3

SUMMARY

The recession of the late seventies and early eighties extended well into 1982. Sales and profits reported for 1982 by sole proprietorships were disappointing in most instances. Except for service industries, farms and nonfarm businesses alike were adversely affected by high operating costs, high interest rates, and lack of consumer enthusiasm because of high prices. Farm proprietors were especially affected by the unfavorable domestic economic situation and by declining international sales.

At the end of 1982, several government economic indicators forecasted a better situation for businesses in 1983, with predictions of both vigorous business recovery and moderate inflation rates [19]. Lower inflation should reduce operating costs and stimulate sales, which would result in a double attack on falling proprietorship profits. E. B. White would be encouraged--there may be more gains to be blessed than losses when the 1983 SOI results are in.

DATA SOURCES AND LIMITATIONS

A general description of sampling procedures and data limitations applicable to the Statistics of Income (SOI) tabulations is contained in the Appendix to this report. Specific information applicable to 1982 sole proprietorship data is presented in the following sections.

Sample Selection Criteria

The 1982 sole proprietorship estimates are based on a sample of individual income tax returns, Forms 1040, processed by the IRS during 1983. The sample was stratified based on presence or absence of Schedule C, Profit (or loss) from Business or Profession; Schedule F, Profit (or loss) from Farm; the larger of total income or total loss; and size of business plus farm receipts. The returns were selected at rates that ranged from 0.02 percent to 100 percent. For 1982, there were 43,751 "business" returns in the sample drawn from a population of 10,525,430. The corresponding totals for 1981 were 55,649 and 9,949,028 returns.

Limitations

Because the data presented in this article are estimates based on a sample of returns filed with the IRS, they are subject to sampling, as well as nonsampling, error. To use properly the statistical data provided, the magnitude of the potential sampling error must be known.

For the sole proprietorship data, approximate coefficients of variation (CV's) for frequency estimates are presented in the table below. These CV's can be used to obtain measures of the potential sampling error. Also, they are shown here only as a general indication of the reliability of the data. For a number other than those shown below, the corresponding CV's can be estimated by interpolation. The reliability of estimates based on samples and the use of coefficients of variation for evaluating the precision of sample estimates are discussed in the Appendix.

<u>Estimated number of returns</u>	<u>Approximate coefficient of variation</u>
7,177,600	0.01
1,794,400	0.02
287,100	0.05
71,800	0.10
17,900	0.20
8,000	0.30
5,900	0.35
2,900	0.50

Changes in the SOI sole proprietorship program affecting the comparability of 1981 and 1982 data with prior years' data are presented in detail in Statistics of Income--1981, Sole Proprietorship Returns and in Wilson, Robert A., "Unincorporated Business Activity for 1981," Statistics of Income Bulletin, Spring 1983.

NOTES AND REFERENCES

- [1] All money amounts in this article are in current dollars and have not been adjusted for inflation. "Profits" are represented by "net income less loss." Net income less loss was the sum of net income (for businesses reporting profit) offset by the net loss (for businesses reporting loss) for all businesses within a particular industry classification. Net income or net loss for each business was the result of business receipts minus business deductions.
- [2] Farm profits were estimated for 1981. Estimates appear in Wilson, Robert A., "Unincorporated Business Activity for 1981," Statistics of Income Bulletin, Summer 1983, pp. 63-67, and Statistics of Income--1981, Sole Proprietorship Returns.
- [3] U.S. Department of Agriculture, Economic Indicators of the Farm Sector, Income and Balance Sheet Statistics, 1979, 1980, 1981, Nos. 650, 674, and 698.
- [4] In recent years, the SOI sole proprietorship program has undergone several major changes. One of these changes involves the less frequent publication of detailed farm data. Currently, farm data are processed quinquennially for economic and agricultural census years (years with ending digits 2 or 7) for the U.S. Department of Agriculture (USDA) on a reimbursable basis. Because farm data are now available less frequently in SOI, most of the sole proprietorship historical comparisons in this article are confined to nonfarm businesses. Farm data appearing in this article are part of the information which will be provided to USDA.

- [5] In terms of total U.S. nonfarm business activity (not including forestry and fishing in this comparison), the relative importance of each of the three forms of business is shown by the SOI estimates for Income Year 1981 below:

Form of business	Number of returns (millions)	Business receipts (billions)
Proprietorships	9.5	\$425.1
Corporations	2.7	6,961.3
Partnerships	1.3	264.8

- [6] In the SOI sole proprietorship statistics, forestry and fishing are classified as nonfarm activities. They are normally reported on Schedule C, Profit or Loss from Business or Profession, rather than on the farm schedule, Schedule F, Farm Income and Expenses. Also, in figures containing estimates by industrial division in this article, detail items do not add to totals because data for businesses "not allocable" to any of the specific divisions are not shown separately, but are included in the totals.

- [7] The percentage of total deductions represented by each of these six components was:

Cost of sales and operations	53.6%
Salaries and wages	7.9
Depreciation	4.9
Rent	3.1
Interest	2.6
Taxes	2.0

- [8] See Wilson, *op.cit.*, p. 64.
- [9] Payroll, commissions, and employee benefit costs increased from \$1.0 billion for 1981 to \$1.3 billion for 1982.
- [10] *Ibid.* See also Piet, Patrick, "Partnership Returns for 1981 Reflect Tax Shelter Activity," *Statistics of Income Bulletin*, Winter 1983-84, p. 29.
- [11] Wolfe, Raymond M., "Methodological Changes in the Statistics of Income Sole Proprietorship Program--Dominant Business Processing," Internal Revenue Service, July 1982. A copy of this paper can be obtained by writing to the Director, Statistics of Income Division, Internal Revenue Service, Washington, DC 20224.
- [12] SOI farm data for Tax Year 1982 focus on farm proprietorship activity reported on Schedule F, Farm Income and Expenses, which is to be filed by active operators of farms. The statistics do not include farm proprietorship activity reported by landlords on Form 4835, Farm Rental Income

and Expenses. For Tax Year 1980, the latest year for which farm rental data are available, there were approximately 0.4 million Forms 4835 filed with reported receipts of \$5.1 billion and net income less loss of \$2.1 billion.

- [13] In terms of total U.S. agricultural activity (including forestry and fishing in this comparison), the relative importance of each of the three forms of business is shown by the SOI estimates for Income Year 1981 below:

Form of business	Number of farm returns (millions)	Business receipts (billions)
Proprietorships .	2.9	\$101.2
Corporations	0.1	65.1
Partnerships	0.1	7.4

In making this comparison, the reader should be aware that the data for corporations exclude farming operations of companies whose principal product or service was in some other, nonfarm, industry and include nonfarm operations of companies whose principal product or service was in some other farm industry.

- [14] Tweeten, Luther, "The Economics of Small Farms," *Science*, Vol. 219, March 4, 1983, p. 1037.
- [15] Simunek, Richard W. and Poirier, Lise, "Comparing IRS Farm Data Trends with USDA Measures of Farm Income," *Economic Indicators of the Farm Sector--Farm Sector Review*, 1982, U.S. Department of Agriculture, ECIFS 2-1, p. 81.
- [16] Detailed farm data by industry are not available for Income Year 1981. Receipts reported by all farm proprietors for 1981 were estimated at \$96 billion. See *Statistics of Income--1981, Sole Proprietorship Returns*, p. 4.
- [17] U.S. Department of Agriculture, *Economic Research Service Newsletter*, Vol. 2, No. 2, March/April 1984, and Longmire, Jim and Morey, Art, "Strong Dollar Dampens Demand for U.S. Farm Exports," *Foreign Agriculture Economic Report*, No. 195.
- [18] See *Statistics of Income--1981, Sole Proprietorship Returns*, page 3, and Holik, Dan, and Lessley, Billy V., "Accelerated Cost Recovery System (ACRS)," Maryland Agri-Economics, Cooperative Extension Service, University of Maryland, October 1982.
- [19] U.S. Department of Commerce, *Survey of Current Business*, Vol. 62, No. 12, December 1982.

Table 1.—Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1982

[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	Taxes paid deduction	Interest	Payroll	Net income less loss	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All nonfarm industries.....	10,105,515	433,664,897	19,121,559	7,747,540	10,143,489	41,827,760	50,573,163	6,761,405	343,941,193	11,176,544	5,576,665	5,186,669	32,589,475	68,647,384
Agricultural services, forestry, and fishing.....	293,883	8,697,269	746,404	146,492	303,129	1,213,554	632,711	170,380	6,169,095	402,685	112,458	170,017	861,379	1,305,545
Agricultural services.....	211,282	7,311,444	512,322	130,243	213,699	1,125,268	565,041	126,710	5,153,116	298,549	106,547	133,019	808,102	1,024,784
Veterinary services.....	16,857	1,715,807	129,784	38,018	99,458	292,667	358,990	15,820	1,690,185	122,916	36,930	96,579	282,727	371,822
Livestock breeding.....	14,357	76,201	21,721	2,079	3,897	1,663	-78,673	1,718	34,293	1,240	328	684	165	8,400
Animal services, except livestock breeding and veterinary.....	61,255	2,130,984	136,701	16,703	45,330	101,752	-76,619	24,539	1,120,112	40,475	11,007	12,892	50,013	160,903
Landscape and horticultural services.....	91,492	2,251,839	178,073	41,787	25,054	430,838	318,260	67,945	1,525,370	121,352	28,585	16,760	190,975	391,484
Other agricultural services.....	27,321	1,136,613	46,043	31,657	39,961	298,349	43,083	16,688	783,155	12,566	6,104	29,697	284,222	92,176
Forestry.....	13,996	265,931	35,928	7,077	17,941	40,671	-50,058	6,374	145,212	7,306	1,407	2,205	18,287	15,173
Fishing, hunting, and trapping.....	68,605	1,119,894	198,153	9,171	171,489	47,614	117,727	37,296	870,766	96,830	4,504	34,793	34,990	265,587
Mining.....	138,259	11,793,547	953,623	411,335	665,514	425,476	-345,446	58,610	7,234,840	428,828	263,722	169,398	232,765	1,600,930
Metal mining.....	4,857	23,068	5,262	803	834	1,755	-64,373	168	19,677	423	94	307	839	8,066
Coal mining.....	2,189	301,397	24,846	4,759	8,613	17,078	-7,288	1,476	210,619	13,576	2,674	2,022	6,748	25,129
Oil and gas extraction.....	126,575	11,154,734	890,520	401,648	638,104	350,570	-232,296	55,287	6,900,833	411,162	258,733	166,117	209,441	1,556,219
Nonmetallic minerals, except fuels.....	4,638	314,347	32,731	4,125	17,962	56,073	-41,490	1,679	103,711	3,668	2,221	951	15,736	11,516
Construction.....	1,202,872	49,124,529	2,259,925	825,292	1,166,584	7,883,444	6,605,428	965,852	40,254,185	1,548,085	635,659	684,408	6,161,897	8,005,817
General building contractors and operative builders.....	244,496	15,567,797	538,675	267,129	498,293	2,191,752	1,374,522	187,383	11,456,064	313,918	191,476	258,556	1,599,200	1,898,819
General building contractors.....	240,988	14,874,946	525,688	254,663	466,321	2,025,749	1,341,637	184,731	11,021,504	306,140	180,920	241,496	1,448,215	1,843,333
Operative builders.....	3,508	692,851	12,987	12,466	31,972	166,003	32,885	2,652	*434,560	*7,779	*10,556	*17,060	*150,985	*55,486
Heavy construction contractors.....	38,987	1,719,122	169,965	43,583	45,540	359,049	142,848	27,025	1,216,315	98,278	26,613	28,386	200,299	264,066
Highway and street construction.....	3,566	275,401	15,137	3,990	3,026	47,779	25,970	*2,820	*224,691	*9,412	*3,033	*864	*38,575	*36,799
Heavy construction, except highway.....	35,421	1,443,720	154,828	39,592	42,514	311,270	116,877	24,205	991,624	88,866	23,580	27,522	161,723	227,268
Special trade contractors.....	907,687	31,654,009	1,545,798	513,137	621,194	5,313,149	5,032,355	741,094	27,401,705	1,130,688	416,127	395,907	4,343,783	5,787,121
Plumbing, heating, and air conditioning.....	83,567	4,366,801	161,288	78,165	86,252	521,013	625,932	67,322	3,951,498	130,799	60,944	64,331	448,717	670,171
Painting, paper hanging, and decorating.....	133,335	3,677,616	153,155	68,948	69,688	625,253	713,585	109,875	3,288,383	111,637	61,865	56,627	556,779	784,311
Electrical work.....	83,169	3,515,464	138,451	56,048	39,154	583,620	467,071	59,703	2,828,727	110,680	47,874	28,442	381,204	542,624
Masonry, stonework, tile setting, and plastering.....	63,532	2,559,757	76,060	45,318	37,511	608,615	407,712	55,081	2,123,826	60,714	37,832	24,485	456,843	448,345
Carpentering and flooring.....	233,157	4,204,196	197,394	55,913	57,613	572,195	1,177,887	204,907	3,825,261	135,733	43,262	35,690	502,247	1,294,092
Roofing and sheet metal work.....	39,839	2,334,668	76,228	22,147	602,123	229,808	34,412	2,085,349	60,905	22,889	17,203	524,838	324,031	
Concrete work.....	21,085	1,828,998	102,789	50,125	39,515	397,809	139,358	14,952	1,627,424	83,197	42,301	28,774	336,393	173,715
Water well drilling.....	4,895	446,865	36,195	9,820	17,745	79,048	48,204	3,904	433,843	27,381	9,807	12,886	76,854	61,881
Miscellaneous special trade contractors.....	245,108	8,719,644	603,897	124,907	251,568	1,323,472	1,161,798	190,938	7,237,345	409,643	89,353	127,467	1,059,908	1,487,952
Contractors not allocable.....	11,702	183,601	5,486	1,443	1,558	19,494	55,703	10,350	180,101	5,201	1,443	1,558	18,616	55,811
Manufacturing.....	249,342	10,033,072	667,013	211,432	281,649	1,816,559	891,880	140,256	8,335,021	385,955	164,094	180,712	1,499,984	1,450,577
Food and kindred products.....	2,679	446,744	16,223	6,454	12,021	70,671	13,799	1,694	339,867	9,779	5,328	3,992	60,545	36,553
Textile mill products.....	*1,606	*126,791	*4,331	*767	*1,199	*17,576	*15,015	*973	*126,456	*3,597	*767	*115	*17,576	*15,943
Apparel and other textile products.....	14,167	1,025,473	44,944	27,057	12,147	246,223	73,016	8,270	963,020	18,274	23,265	10,915	240,642	124,403
Lumber and wood products, except furniture.....	56,436	*1,584,723	165,596	38,286	60,842	229,199	162,779	32,337	1,303,821	91,344	28,514	44,924	176,768	268,942
Furniture and fixtures.....	8,938	209,517	18,165	4,403	3,358	25,655	9,617	*5,603	*194,948	*11,939	*4,254	*1,651	*25,294	*23,190
Printing, publishing, and allied industries.....	44,870	2,917,701	146,916	65,278	80,361	528,334	311,761	30,799	2,522,155	103,925	54,305	55,235	450,665	386,373
Chemicals and allied industries.....	*2,075	*15,981	*2,079	*251	*187	*1,062	*3,366	*722	*11,736	*103	*251	*187	*721	*5,259
Leather and leather products.....	*638	*30,090	*2,338	*727	*567	*7,717	*-5,391	*6	*30,090	*165	*692	*106	*7,717	*101
Stone, clay, and glass products.....	29,338	377,370	52,433	6,748	14,949	29,543	-10,948	9,754	187,313	9,374	3,296	1,403	8,213	54,368
Primary metal industries.....	5,405	596,663	42,989	5,465	20,263	181,830	29,410	*3,380	*442,129	*27,472	*4,824	*7,216	*141,156	*51,510
Fabricated metal products.....	9,538	357,625	27,718	10,525	11,072	83,039	28,072	5,005	294,458	12,746	8,721	4,796	64,274	45,194
Machinery, except electrical.....	21,038	953,649	76,450	20,808	36,188	180,579	121,188	12,552	821,694	60,342	14,771	29,911	161,199	154,243
Electrical and electronic equipment.....	3,591	144,952	13,655	564	414	18,535	16,020	2,324	133,778	11,102	540	335	18,359	26,202
Transportation equipment.....	*2,027	*18,979	*9,293	*1,138	*300	*858	*-7,974	*762	*5,121	*1,065	*64	()	()	*2,549
Other manufacturing industries.....	45,730	1,182,417	42,227	21,358	27,417	175,430	119,009	24,810	914,037	23,115	12,900	18,261	106,846	242,304
Manufacturing not allocable.....	*1,266	*44,398	*1,654	*1,603	*1,364	*20,307	*13,142	*1,265	*44,398	*1,854	*1,603	*1,364	*20,007	*13,442
Transportation, communication, electric, gas, and sanitary services.....	451,531	22,661,685	2,123,402	549,972	772,830	1,941,716	1,644,591	310,398	16,500,749	1,240,461	364,330	416,893	1,451,572	2,639,107
Local and interurban passenger transit.....	36,949	688,132	65,739	15,508	13,305	89,133	151,334	27,021	622,083	50,911	13,328	10,272	87,765	177,506
Taxicabs.....	26,868	286,274	13,447	4,189	1,263	14	69,196	19,355	231,151	4,668	2,063	537	()	82,487
Other passenger transportation.....	10,081	401,858	52,292	11,319	12,042	89,119	82,139	7,666	390,932	46,243	11,265	9,735	87,765	95,019

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1982—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	Taxes paid deduction	Interest	Payroll	Net income less loss	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services — Continued														
Medical and health services	469,364	26,693,535	1,132,649	523,316	523,905	3,908,077	10,917,862	403,556	25,809,668	999,399	490,544	468,258	3,752,610	11,237,103
Offices of physicians	151,216	10,673,198	405,233	172,739	98,603	1,254,273	5,412,246	130,442	10,479,243	365,710	162,116	86,251	1,206,659	5,549,495
Offices of dentists	78,468	7,744,300	272,613	184,491	204,000	1,423,000	2,848,074	75,487	7,672,738	262,554	181,206	193,949	1,407,507	2,855,659
Offices of osteopathic physicians	*1,265	*76,008	*6,375	*4,482	*833	*8,774	*23,381	*1,265	*76,008	*6,375	*4,482	*833	*8,774	*23,381
Offices of chiropractors	22,130	1,310,212	93,851	18,376	44,395	144,860	480,252	18,906	1,254,690	92,418	17,779	44,395	144,659	497,144
Offices of optometrists	17,767	1,372,525	60,137	24,749	43,194	172,367	338,235	16,077	1,319,785	58,107	23,255	42,942	164,686	340,036
Registered and practical nurses	51,154	537,809	14,418	6,458	1,363	21,957	372,870	48,477	518,696	11,450	3,988	1,136	16,879	384,070
Nursing and personal care facilities	33,731	1,543,846	89,743	58,181	67,177	510,353	129,503	24,340	1,333,211	57,701	50,216	41,173	486,894	163,189
Hospitals	*636	*80,472	*2,936	*2,514	*1,535	*38,093	*-1,526	*3	*4,763	*57	*192	(1)	*1,751	*1,338
Medical laboratories	1,938	147,691	10,889	3,218	4,523	30,435	28,230	1,582	144,663	10,521	3,172	4,204	30,422	30,194
Dental laboratories	13,923	498,769	22,823	8,768	4,539	81,276	171,558	10,589	476,739	21,053	8,396	4,534	81,259	175,186
Other medical and health services	97,136	2,708,703	153,631	39,340	53,743	222,688	1,115,039	76,388	2,529,131	113,452	35,741	48,841	203,020	1,217,412
Legal services	221,434	9,167,895	376,781	138,326	170,152	1,157,406	3,853,116	185,683	8,752,043	331,256	125,157	136,335	1,061,772	4,022,025
Education services	162,669	1,236,735	88,776	20,728	33,479	101,313	294,618	119,038	951,340	46,842	14,317	10,956	64,409	401,337
Engineering and architectural services	98,088	2,444,318	154,171	33,088	45,481	278,264	799,556	72,328	2,233,231	111,160	24,107	29,276	228,872	910,452
Accounting, auditing, and bookkeeping services	241,620	3,691,733	244,608	45,794	87,327	432,685	1,430,025	203,139	3,373,887	188,640	38,461	64,683	379,542	1,536,188
Certified public accountants	31,177	1,172,541	49,451	15,781	18,153	187,779	516,090	27,866	1,152,826	42,730	15,272	16,408	181,022	536,940
Other accounting, auditing, and bookkeeping services	210,443	2,519,192	195,157	30,013	69,173	244,906	913,935	175,273	2,221,061	145,910	23,189	48,275	198,520	999,248
Other services	252,312	4,304,229	264,707	58,493	92,002	341,744	928,159	161,660	3,680,614	132,602	41,448	34,828	277,752	1,277,438
Nature of business not allocable	81,493	2,345,699	81,565	39,544	30,510	244,929	462,801	60,593	2,045,823	57,052	29,465	18,620	217,478	553,487

*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

(1) Less than \$500.

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

Table 2.— Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982

[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 contractors and operative builders	Special trade contractors			
												Total	Plumbing, heating, and air-conditioning	Painting, paper hanging, and decorating	Electrical work
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Businesses with and without net income															
Number of returns	10,105,515	293,883	14,357	61,255	91,492	126,779	138,259	126,575	11,684	1,202,872	283,483	907,687	83,567	133,335	83,169
Business receipts, total	433,664,897	8,697,269	76,201	2,130,984	2,251,839	4,238,245	11,793,547	11,154,734	638,813	49,124,529	17,286,919	31,654,009	4,366,801	3,677,616	3,515,464
Income from sales and operations	428,311,840	8,619,730	74,500	2,093,470	2,248,725	4,203,035	11,396,429	10,768,793	627,636	48,760,235	17,085,390	31,491,245	4,360,002	3,659,507	3,485,957
Other business income	5,251,966	77,508	1,701	37,510	3,114	35,183	357,293	346,159	11,134	364,113	201,384	162,729	6,800	18,109	29,507
Windfall profit tax credit or refund	101,091	*30	—	*4	—	*27	39,825	39,782	*42	*181	*145	*36	—	—	—
Business deductions, total	383,091,734	8,064,558	154,874	2,207,603	1,933,579	3,768,502	12,138,993	11,387,030	751,963	42,519,102	15,769,550	26,621,654	3,740,869	2,964,031	3,048,393
Cost of sales and operations, total	205,471,499	3,256,184	26,143	1,262,441	870,716	1,096,885	2,344,108	1,987,197	356,911	23,255,228	9,764,009	13,406,804	2,147,606	1,330,155	1,778,776
Inventory, beginning-of-year	20,957,208	317,645	*12,251	77,508	100,163	127,723	88,313	68,654	19,660	1,458,325	918,496	539,829	154,826	74,104	51,513
Purchases	161,295,256	2,328,116	6,631	1,176,492	364,129	780,865	1,228,207	1,013,056	215,152	8,679,947	2,950,710	5,729,237	1,170,246	489,164	964,616
Cost of labor	11,424,639	380,535	*55	*27,830	251,166	101,484	124,437	62,703	61,734	4,071,169	1,490,834	2,563,830	179,232	264,605	356,700
Materials and supplies	12,735,789	309,651	*9,876	18,031	195,792	85,952	65,077	43,101	21,976	6,642,832	2,729,004	3,848,197	648,620	313,328	397,830
Other costs	20,863,523	284,887	*1,037	44,739	129,649	109,461	924,205	887,689	56,515	3,861,927	2,607,219	1,252,429	138,575	251,089	78,426
Less: Inventory, end-of-year	21,804,915	364,651	*3,708	82,159	170,183	108,601	86,131	68,005	18,126	1,458,972	932,254	526,718	143,893	62,135	70,309
Bad debts from sales or services	548,440	8,663	*738	*972	*3,604	3,348	22,360	21,480	880	43,781	12,830	30,951	5,008	*1,583	*3,286
Commissions	4,464,026	69,221	1,363	14,588	*3,574	49,695	31,464	29,062	2,402	217,310	111,976	105,334	*1,609	5,047	*2,377
Depletion	1,762,281	3,269	*81	*366	*1,951	*872	1,138,679	1,129,336	9,343	23,630	7,570	16,056	*57	*317	*2,006
Depreciation	19,121,559	746,404	21,721	136,701	178,073	409,908	953,623	890,520	63,103	2,259,925	708,640	1,545,798	161,628	153,155	138,451
Employee benefit program	609,296	17,099	*18	1,009	*2,223	13,849	9,914	7,935	1,979	128,424	41,391	87,033	9,073	11,515	2,401
Insurance	6,448,494	166,864	2,786	28,571	62,309	73,199	64,165	56,625	7,540	1,047,615	311,219	733,894	95,585	89,775	83,166
Interest on business indebtedness	10,143,489	303,129	3,897	45,330	25,054	228,849	665,514	638,104	27,409	1,166,584	543,832	621,194	86,252	69,688	39,154
Legal and professional services	3,349,887	68,938	3,182	22,520	9,135	34,101	133,589	125,960	7,629	234,365	89,339	143,794	22,026	18,148	21,728
Pension and profit-sharing plans	136,359	3,558	—	*13	—	3,545	4,316	3,179	*1,136	9,898	6,290	3,608	*345	*132	*2,743
Rent on business property	11,797,053	168,517	1,770	37,719	74,194	54,834	118,112	104,704	14,409	699,984	241,507	456,954	39,082	73,735	35,907
Repairs	6,006,403	262,403	1,364	25,502	85,856	149,681	82,686	50,751	31,935	747,901	227,778	519,225	35,829	27,661	26,564
Net salaries and wages	30,403,121	833,019	1,607	73,922	179,672	577,817	301,039	287,867	13,172	3,812,275	1,059,967	2,749,318	341,781	360,647	226,921
Gross salaries and wages	30,411,848	833,019	1,607	73,922	179,672	577,817	301,039	287,867	13,172	3,819,540	1,059,971	2,756,579	349,042	360,647	226,921
Less: Jobs credit	8,526	—	—	—	—	—	—	—	—	*7,265	*4	*7,261	*7,261	—	—
Taxes paid deduction	7,747,540	146,492	2,079	16,703	41,787	85,923	411,335	401,648	9,687	825,292	310,712	513,137	78,165	68,948	56,048
Windfall profit tax withheld	740,264	50	*25	*24	—	*2	677,756	675,952	1,804	12,078	10,956	1,122	—	*10	*319
Other business deductions	74,342,023	2,010,748	88,100	541,224	395,431	985,994	5,179,332	4,976,709	202,622	8,034,810	2,321,532	5,687,431	716,821	753,516	628,548
Net income less loss	50,573,163	632,711	-78,673	-76,619	31 8,260	469,743	-345,446	-232,296	-113,151	6,605,428	1,517,370	5,032,355	625,932	713,585	467,071
Net income	68,647,384	1,305,545	8,400	160,903	391,484	744,759	1,600,930	1,556,219	44,711	8,005,817	2,162,885	5,787,121	670,171	784,311	542,624
Loss	18,074,220	672,834	87,073	237,522	73,223	275,016	1,94 6,376	1,788,514	157,862	1,400,389	645,515	754,766	44,238	70,726	75,553

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982—Continued

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

Item	Construction—Continued				Total	Manufacturing				Total	Transportation, communication, electric, gas, and sanitary services			
	Special trade contractors—Continued			Contractors not allocable		Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries		Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas and sanitary services
	Masonry, stonework, tile setting and plastering	Carpentering and flooring	Miscellaneous special trade contractors											
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
Businesses with and without net income														
Number of returns.....	63,532	233,157	310,927	11,702	249,342	56,436	44,870	21,038	126,998	451,531	36,949	320,468	55,175	38,939
Business receipts, total.....	2,559,757	4,204,196	13,330,174	183,601	10,033,072	1,584,723	2,917,701	953,649	4,577,000	22,661,685	688,132	18,552,279	1,911,187	1,510,087
Income from sales and operations.....	2,539,878	4,163,077	13,282,823	183,601	9,890,237	1,569,487	2,903,032	943,281	4,474,437	22,507,880	685,615	18,410,715	1,903,693	1,507,856
Other business income.....	19,879	41,119	47,316	—	142,749	15,236	14,608	10,368	102,537	153,722	*2,516	141,564	7,485	2,156
Windfall profit tax credit or refund.....	—	—	*36	—	*86	—	*61	—	*25	*84	—	—	*9	*75
Business deductions, total.....	2,152,045	3,026,309	11,690,007	127,898	9,141,192	1,421,944	2,605,940	832,460	4,280,848	21,017,095	536,797	17,252,215	1,889,668	1,338,414
Cost of sales and operations, total.....	1,171,332	1,318,928	5,660,007	*84,414	4,018,884	422,875	1,153,216	288,097	2,154,695	4,345,223	*73,828	3,097,451	693,392	480,553
Inventory, beginning-of-year.....	*10,113	14,649	234,623	—	464,784	97,437	44,838	51,027	271,482	71,488	*37	44,038	13,890	13,523
Purchases.....	441,549	611,798	2,051,863	—	2,436,598	251,624	685,626	169,757	1,329,590	2,531,047	*334	1,694,121	477,078	359,515
Cost of labor.....	321,883	220,875	1,220,536	*16,504	695,747	94,244	152,054	49,023	400,425	556,567	*50,852	390,657	67,403	47,655
Materials and supplies.....	280,718	321,259	1,886,442	*65,631	613,741	39,931	148,013	30,280	395,516	221,986	*20,080	132,639	14,787	54,480
Other costs.....	124,871	167,649	491,819	*2,279	406,579	31,608	202,594	48,012	124,364	1,034,339	*2,563	874,298	131,125	26,353
Less: Inventory, end-of-year.....	7,803	17,302	225,275	—	598,565	91,970	79,910	60,002	366,683	70,204	*39	38,303	10,890	20,972
Bad debts from sales or services.....	*32	*2,068	18,974	—	13,056	335	2,719	*830	9,172	19,840	*36	15,025	1,641	3,137
Commissions.....	*79	*19,698	76,524	—	172,651	14,360	98,505	*4,342	55,444	439,271	*702	405,539	13,076	19,953
Depletion.....	*455	—	13,222	*3	3,462	*382	*1,034	*73	*1,972	386,247	—	385,288	910	*48
Depreciation.....	76,060	197,394	819,109	*5,486	667,013	165,596	146,916	76,450	278,051	2,123,402	65,739	1,747,868	167,492	142,303
Employee benefit programs.....	16,543	*6,625	40,876	—	52,537	7,517	26,030	2,867	16,124	47,470	*3	44,061	1,238	2,167
Insurance.....	53,012	69,744	342,611	*2,502	181,028	40,540	38,758	26,565	75,166	851,442	37,135	725,750	39,779	48,778
Interest on business indebtedness.....	37,511	57,613	330,975	*1,558	281,649	60,842	80,361	36,188	104,257	772,830	13,305	644,027	83,646	31,852
Legal and professional services.....	9,602	15,767	56,523	*1,232	65,772	7,463	21,200	6,540	30,569	120,013	3,200	82,578	14,698	19,537
Pension and profit-sharing plans.....	*1	*174	*214	—	918	*16	*21	*38	843	8,488	*13	*8,421	*54	—
Rent on business property.....	24,238	51,107	232,885	*1,523	416,754	32,088	127,047	75,045	182,573	699,679	43,427	585,258	28,271	42,724
Repairs.....	24,332	40,397	364,442	*898	185,348	91,765	23,542	11,070	58,970	1,688,032	45,997	1,530,386	87,872	23,777
Net salaries and wages.....	286,732	351,320	1,181,916	*2,990	1,120,812	134,955	376,280	131,556	478,022	1,385,149	38,281	1,071,925	182,078	112,866
Gross salaries and wages.....	286,732	351,320	1,181,916	*2,990	1,120,812	134,955	376,280	131,556	478,022	1,385,150	38,281	1,071,925	182,079	112,866
Less: Jobs credit.....	—	—	—	—	—	—	—	—	—	—	—	—	*1	—
Taxes paid deduction.....	45,318	55,913	208,745	*1,443	211,432	38,286	65,278	20,808	87,061	549,972	15,508	457,504	26,793	50,167
Windfall profit tax withheld.....	—	—	793	—	*25	—	—	*2	*22	239	—	146	93	*1
Other business deductions.....	406,797	839,561	2,342,189	25,847	1,749,850	404,924	445,032	151,988	747,906	7,579,797	199,624	6,450,989	568,634	360,551
Net income less loss.....	407,712	1,177,887	1,640,168	55,703	891,880	162,779	311,761	121,188	296,151	1,644,591	151,334	1,300,063	21,520	171,673
Net income.....	448,345	1,294,092	2,047,579	55,811	1,450,577	268,942	386,373	154,243	641,018	2,639,107	177,506	2,008,607	226,400	226,595
Loss.....	40,633	116,205	407,411	*109	558,697	106,163	74,612	33,055	344,867	994,517	26,171	708,543	204,880	54,921

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982 — 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	Motor vehicles and automotive equipment	Lumber and construction materials	Farm machinery and equipment	Other machinery, equipment and supplies	Groceries and related products	Farm products raw materials	Other wholesale trade	Total	Building materials, paint, hardware, garden supply, and mobile home dealers			
											Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores
(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	
Businesses with and without net income														
Number of returns.....	2,486,593	276,959	13,523	4,564	8,759	24,330	31,367	12,972	181,444	2,123,231	60,608	9,519	7,190	21,948
Business receipts, total.....	196,423,399	33,728,557	1,945,445	136,703	1,332,796	2,936,152	6,145,439	5,699,951	15,532,071	159,581,109	7,730,569	2,054,287	959,463	2,706,000
Income from sales and operations.....	194,853,785	33,488,941	1,944,704	130,110	1,322,299	2,906,163	6,137,125	5,679,235	15,369,305	158,275,495	7,700,985	2,053,724	958,869	2,694,988
Other business income.....	1,555,255	239,086	741	6,593	10,401	29,983	8,314	20,715	162,338	1,292,520	29,576	558	*594	11,013
Windfall profit tax credit or refund.....	14,359	530	—	—	*96	*6	—	*1	*428	13,095	*7	*5	—	—
Business deductions, total.....	189,786,992	31,814,169	1,835,924	127,217	1,320,445	2,713,337	5,902,061	5,650,888	14,264,297	155,108,011	7,391,922	1,977,179	870,482	2,550,605
Cost of sales and operations, total.....	142,468,077	25,227,911	1,452,869	89,092	1,073,491	1,870,058	5,119,281	5,074,549	10,548,570	115,528,793	5,387,240	1,386,648	627,748	1,935,897
Inventory, beginning-of-year.....	16,049,462	2,131,818	185,541	*4,677	430,282	129,158	208,898	145,906	1,027,355	13,601,764	901,726	177,197	75,618	530,718
Purchases.....	130,557,615	22,530,220	1,367,077	84,267	927,948	1,355,630	4,649,085	4,608,557	9,537,855	106,492,679	4,785,352	1,290,708	559,347	1,862,151
Cost of labor.....	2,372,835	243,915	*1,966	*1,293	35,925	20,818	39,684	11,047	93,182	2,102,091	127,885	39,606	*26,667	*33,465
Materials and supplies.....	2,147,329	291,460	*14,094	*692	5,731	129,598	8,027	20,070	113,248	1,782,750	250,972	47,662	*32,543	46,549
Other costs.....	7,921,638	2,138,879	30,342	*2,161	14,328	392,148	309,634	439,751	950,515	5,684,026	321,976	10,405	*5,746	*13,259
Less: Inventory, end-of-year.....	16,580,802	2,108,381	186,151	*3,998	340,723	157,293	96,047	150,582	1,173,586	14,134,518	1,000,670	178,931	72,173	550,246
Bad debts from sales or services.....	274,291	52,538	3,110	*200	4,497	6,599	4,429	1,561	32,142	217,918	17,259	7,237	*1,976	6,889
Commissions.....	1,033,612	342,572	10,646	*402	*273	8,822	44,704	15,813	261,912	670,972	129,112	*117,281	*99	6,765
Depreciation.....	52,205	12,381	*26	—	*5	*599	*7	*1,790	9,955	39,676	*3,849	*3	*2,907	*926
Depreciation.....	4,065,739	564,205	39,594	3,861	23,643	93,818	74,835	34,130	294,325	3,377,059	168,775	45,555	13,758	40,901
Employee benefit programs.....	134,232	16,754	*46	*24	*46	6,270	2,848	870	6,649	110,586	3,015	*24	*1,107	*335
Insurance.....	1,767,490	258,640	22,721	986	18,510	39,039	34,817	18,447	124,120	1,477,943	95,478	28,412	11,868	33,600
Interest on business indebtedness.....	2,668,601	397,674	25,160	8,234	56,670	42,566	57,814	40,830	166,399	2,177,976	126,695	35,602	5,253	36,149
Legal and professional services.....	625,767	77,773	2,115	858	1,963	8,781	12,560	7,020	44,475	529,810	17,467	3,103	3,698	6,749
Pension and profit-sharing plans.....	21,814	2,823	—	—	—	*52	*124	*135	2,512	18,864	*48	*16	*22	—
Rent on business property.....	4,009,696	313,357	10,516	1,910	3,096	52,338	27,163	21,743	196,592	3,618,856	131,091	38,750	13,256	64,671
Repairs.....	1,371,476	163,861	15,173	358	4,630	17,235	40,435	13,815	72,215	1,184,426	76,082	14,775	7,516	22,965
Net salaries and wages.....	10,703,662	1,307,549	78,484	1,564	51,853	233,311	129,265	87,157	725,915	9,182,257	425,689	108,310	71,113	118,742
Gross salaries and wages.....	10,703,939	1,307,553	78,484	1,564	51,853	233,311	129,269	87,157	725,915	9,182,530	425,689	108,310	71,113	118,742
Less: Jobs credit.....	*277	*4	—	—	—	—	*4	—	—	*273	—	—	—	—
Taxes paid deduction.....	3,163,511	315,055	16,926	934	12,341	34,161	30,151	19,702	200,839	2,784,853	120,902	21,757	25,127	41,953
Windfall profit tax withheld.....	15,685	8,826	*18	—	—	*304	*18	*477	8,010	6,788	*4	—	—	—
Other business deductions.....	17,411,134	2,752,249	158,519	18,794	69,427	299,385	323,611	312,847	1,569,667	14,181,254	689,217	169,706	85,032	234,064
Net income less loss.....	6,636,407	1,914,387	109,521	9,486	12,351	222,814	243,378	49,063	1,267,773	4,473,098	338,647	77,108	88,980	155,395
Net income.....	11,836,106	2,456,778	128,469	22,495	45,593	276,648	292,342	92,520	1,596,711	8,944,086	488,190	105,949	89,048	205,683
Loss.....	5,201,699	542,391	*18,948	13,010	33,242	53,834	48,964	43,457	330,937	4,470,987	149,543	28,841	*68	50,288

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982 — Continued

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

Item	Wholesale and retail trade—Continued													
	Retail trade—Continued													
	Building materials, paint, etc.—Continued	General merchandise stores	Food stores			Automotive dealers and service stations					Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places
	Retail nurseries, garden supply stores, and mobile home dealers		Total	Grocery stores	Other food stores	Total	Motor vehicle dealers—new car dealers (franchised)	Used car dealers	Gasoline service stations	Other automotive dealers				
(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	
Businesses with and without net income														
Number of returns.....	21,951	22,436	200,181	112,326	87,855	162,078	8,324	38,429	73,230	42,095	87,746	113,509	162,093	60,672
Business receipts, total.....	2,010,819	2,373,962	34,820,678	26,919,567	7,901,111	49,249,235	3,712,752	6,219,230	32,480,940	6,836,314	4,811,952	6,846,300	15,500,791	5,911,939
Income from sales and operations.....	1,993,405	2,358,218	34,647,379	26,804,346	7,843,033	49,066,044	3,693,625	6,196,332	32,433,591	6,742,497	4,731,542	6,740,436	15,405,357	5,860,674
Other business income.....	17,412	15,742	173,299	115,222	58,077	18,919	18,919	22,898	47,156	86,600	80,410	105,858	95,432	51,219
Windfall profit tax credit or refund.....	*2	*2	—	—	—	*7,618	*207	—	*194	*7,217	—	*6	*2	*47
Business deductions, total.....	1,993,655	2,315,625	33,976,969	26,434,398	7,542,572	48,202,567	3,664,828	6,099,516	31,815,285	6,822,938	4,608,418	6,428,212	15,160,962	5,740,238
Cost of sales and operations, total.....	1,436,947	1,784,461	28,065,134	22,205,137	5,859,997	41,300,753	3,217,629	5,185,875	28,061,329	4,835,921	2,927,421	4,156,368	7,959,258	3,551,942
Inventory, beginning-of-year.....	118,193	279,006	1,962,230	1,726,802	235,428	3,008,790	506,510	699,138	659,883	1,143,259	1,142,777	1,000,185	292,879	237,371
Purchases.....	1,073,146	1,684,940	26,148,716	20,820,734	5,327,982	39,245,281	2,705,845	4,555,820	27,244,700	4,738,916	2,688,562	3,630,079	6,569,040	3,337,184
Cost of labor.....	28,147	*38,610	292,405	102,105	190,300	265,499	14,572	21,558	135,702	93,667	31,620	220,328	623,473	159,270
Materials and supplies.....	124,217	*3,203	323,152	274,207	48,946	224,656	88,853	106,722	22,285	6,796	118,590	74,993	302,081	60,755
Other costs.....	292,565	116,054	1,359,507	990,410	369,097	1,439,223	261,771	415,806	713,469	48,177	175,216	233,147	590,735	19,115
Less: Inventory, end-of-year.....	199,320	337,353	2,020,875	1,708,121	311,755	2,882,697	359,922	613,170	714,711	1,194,894	1,229,343	1,002,363	418,949	261,753
Bad debts from sales or services.....	*1,156	1,062	25,112	19,751	5,361	65,631	617	14,311	29,989	20,714	9,379	17,593	17,576	564
Commissions.....	4,967	2,500	25,259	8,693	16,566	91,847	17,666	40,526	12,786	20,869	35,384	35,832	6,462	*115
Depreciation.....	*14	*42	*10,707	*10,655	*52	905	*437	—	455	*13	*1,574	*31	1,563	*122
Employee benefit programs.....	68,561	41,378	505,653	338,029	167,624	499,615	21,042	50,062	253,611	174,900	111,952	197,219	638,278	179,932
Insurance.....	*1,548	*6	38,291	36,881	1,410	26,147	4,003	5,950	10,353	5,841	1,703	5,539	16,518	2,213
Interest on business indebtedness.....	21,598	18,817	222,647	159,055	63,591	327,771	22,205	47,883	167,550	90,133	47,979	97,832	247,569	80,454
Legal and professional services.....	49,690	49,321	325,495	241,818	83,677	433,677	54,555	91,676	145,485	141,961	93,886	125,190	368,925	122,573
Pension and profit-sharing plans.....	3,916	5,883	95,079	73,455	21,624	104,424	4,758	10,645	60,079	28,941	23,265	25,046	101,809	32,292
Rent on business property.....	*10	*25	7,063	1,286	*5,777	1,442	*395	*64	*955	*29	*1,910	*1,934	2,024	*37
Repairs.....	14,415	40,791	496,452	275,766	220,686	636,542	20,997	55,089	408,448	152,008	230,899	182,670	762,117	202,974
Net salaries and wages.....	30,825	18,071	200,634	145,880	54,754	250,013	26,601	82,335	75,340	65,737	30,387	41,369	234,942	90,359
Gross salaries and wages.....	127,524	114,791	1,572,167	1,225,688	346,479	1,838,892	91,223	147,111	1,220,061	380,497	360,014	530,991	2,211,460	542,532
Less: Jobs credit.....	127,524	114,791	1,572,319	1,225,840	346,479	1,839,010	91,223	147,111	1,220,179	380,497	360,014	530,991	2,211,463	542,532
Taxes paid deduction.....	—	—	*152	*152	—	*118	—	—	*118	—	—	—	*3	—
Windfall profit tax withheld.....	32,064	46,705	397,594	302,026	95,568	629,015	19,022	50,108	431,033	128,852	99,956	156,703	520,049	261,890
Other business deductions.....	*4	*27	*2,864	*2,864	—	*248	*204	—	*42	*1	*39	*39	*5	—
Net income less loss.....	200,415	191,745	1,986,818	1,387,415	599,403	1,995,645	163,473	317,882	937,769	576,520	632,668	853,857	2,072,407	672,241
Net income.....	17,164	58,337	843,709	485,170	358,539	1,046,668	47,924	119,714	665,654	213,376	203,535	418,087	339,830	171,701
Loss.....	87,510	124,326	1,281,311	798,707	482,604	1,536,890	91,483	246,164	795,961	403,282	432,497	687,234	998,053	325,454
Loss.....	70,346	65,990	437,602	313,538	124,065	490,223	43,559	126,450	130,307	189,907	228,962	269,146	658,223	153,753

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982 — Continued

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

Item	Wholesale and retail trade—Continued								Finance, insurance, and real estate							
	Retail trade—Continued								Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service	Real estate	
	Drug stores and proprietary stores	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops	Direct selling organizations	Other retail stores	Total			Total	Security, commodity brokers, and services	Other finance		Total	Operators and lessors of buildings
(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)		
Businesses with and without net income																
Number of returns	9,986	14,216	85,668	35,740	32,263	765,930	330,105	86,403	926,165	56,298	41,262	15,036	264,569	605,298	24,749	
Business receipts, total	1,731,955	3,587,866	1,859,259	2,366,953	1,450,229	6,943,073	14,396,349	3,113,733	24,331,647	4,109,193	3,582,484	526,709	8,521,828	11,700,626	1,337,935	
Income from sales and operations	1,723,182	3,583,802	1,778,975	2,341,472	1,432,785	6,705,116	14,199,528	3,089,349	23,501,547	4,022,497	3,513,476	509,020	8,286,549	11,192,501	1,238,894	
Other business income	8,773	4,016	80,275	25,481	17,436	235,469	193,959	23,649	23,649	86,687	68,999	17,688	234,675	506,102	98,830	
Windfall profit tax credit or refund	—	*47	*9	—	*8	*2,488	*2,862	*735	2,637	*9	*9	—	*605	2,023	*211	
Business deductions, total	1,611,931	3,411,887	1,852,837	2,357,446	1,441,606	6,980,027	13,627,363	2,864,812	18,486,668	3,809,704	3,359,274	450,430	5,548,757	9,128,206	1,291,604	
Cost of sales and operations, total	1,197,383	2,825,183	1,114,332	1,746,343	880,711	3,833,316	8,798,947	1,711,373	4,781,818	2,804,360	2,672,817	131,543	756,566	1,220,892	315,004	
Inventory, beginning-of-year	247,911	309,347	724,352	647,420	329,134	464,736	2,053,900	315,880	626,235	311,686	311,300	*387	12,895	301,653	102,919	
Purchases	1,237,117	2,670,697	1,002,278	1,631,895	815,339	3,496,721	7,549,479	1,534,716	1,500,164	846,108	838,922	7,186	117,095	536,961	268,952	
Cost of labor	*20,769	*7,434	17,056	*19,395	*59,515	25,740	193,092	26,829	130,698	*32,913	*32,871	*43	*7,117	90,667	*1,422	
Materials and supplies	*580	*4,188	36,621	*5,594	12,572	104,967	259,828	73,119	75,007	11,008	*10,780	*228	20,665	43,334	503	
Other costs	*781	*169,207	67,377	73,182	17,908	262,793	837,806	98,733	3,072,892	1,922,708	1,798,358	124,349	625,550	524,634	44,784	
Less: Inventory, end-of-year	309,775	335,690	733,352	631,143	353,757	521,640	2,095,159	337,903	623,178	320,063	319,413	*650	26,757	276,358	103,576	
Bad debts from sales or services	3,605	1,802	1,498	*2,571	2,419	7,011	44,836	3,835	44,150	11,401	5,666	5,735	16,402	16,347	2,524	
Commissions	*4,441	*2	21,009	*455	*4,202	219,858	94,495	20,068	1,592,427	35,380	27,596	7,784	620,261	936,786	20,976	
Depreciation	—	*2,262	*5	*3,416	*3,041	6,093	6,065	148	19,694	6,900	6,580	320	4,187	8,607	2,366	
Depreciation	25,760	54,653	80,796	57,715	48,290	309,852	457,190	124,475	1,319,914	68,971	48,882	20,090	344,575	906,367	157,250	
Employee benefit programs	*1,599	*755	*687	*901	*842	2,664	9,708	6,892	32,901	1,924	1,691	233	15,153	15,823	1,336	
Insurance	16,480	24,706	24,509	20,702	18,811	55,090	179,097	30,907	290,828	19,211	13,758	5,453	99,639	171,979	32,092	
Interest on business indebtedness	19,449	39,252	53,968	47,939	21,526	93,940	256,140	92,951	1,396,016	208,129	131,543	76,586	204,226	983,661	162,187	
Legal and professional services	8,226	10,611	10,159	6,890	6,634	22,844	57,183	18,184	317,603	24,313	17,537	6,776	77,939	215,351	14,345	
Pension and profit-sharing plans	*725	*21	*271	*20	*442	*169	2,732	*127	10,769	1,541	1,211	*330	6,030	3,198	*24	
Rent on business property	28,652	66,539	91,394	70,298	116,497	163,575	398,365	77,483	643,504	71,083	52,126	18,957	282,104	290,317	40,776	
Repairs	7,665	19,185	33,749	6,849	9,427	40,897	124,798	23,188	196,325	6,223	4,292	1,832	46,280	143,821	39,609	
Net salaries and wages	142,592	145,540	24,776	57,633	108,561	222,710	883,908	213,856	1,216,426	93,022	32,576	60,446	687,347	436,056	100,072	
Gross salaries and wages	142,592	145,540	24,776	57,633	108,561	222,710	883,908	213,856	1,216,426	93,022	32,576	60,446	687,347	436,056	100,072	
Less: Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Taxes paid deduction	24,773	61,545	40,244	46,321	28,351	58,351	292,455	63,604	322,108	11,803	5,469	6,334	80,109	230,196	66,957	
Windfall profit tax withheld	*2	*611	*325	*89	*6	*791	*1,718	*90	3,484	926	819	*107	586	1,872	*96	
Other business deductions	130,580	159,218	355,116	287,303	191,846	1,942,868	2,019,725	477,630	6,298,701	444,515	336,710	107,805	2,307,352	3,546,834	335,991	
Net income less loss	120,024	175,979	6,422	9,508	8,623	-36,955	768,985	248,922	5,844,979	299,488	223,210	76,278	2,973,071	2,572,419	48,331	
Net income	170,176	193,200	185,223	109,561	105,412	913,733	1,392,827	437,242	7,711,076	640,792	486,200	154,592	3,234,825	3,835,459	177,967	
Loss	*50,152	17,221	178,801	100,053	96,789	950,688	623,842	188,320	1,866,097	341,304	262,990	78,314	261,754	1,263,040	131,637	

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982 — Continued

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

Item	Finance, insurance, and real estate—Continued					Services									
	Real estate—Continued				Total	Hotels and other lodging places			Personal services						
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate		Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photo-graphic studios, portrait	Beauty shops	Barber shops	Other personal services
(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	
Businesses with and without net income															
Number of returns	16,214	548,932	3,138	12,265	4,275,377	53,271	23,082	30,189	772,250	18,539	43,224	75,720	223,771	66,183	344,813
Business receipts, total	178,738	9,630,518	275,873	277,561	108,254,050	2,789,870	1,730,582	1,059,288	11,473,666	1,090,715	1,441,722	904,619	3,922,181	919,484	3,194,946
Income from sales and operations	173,631	9,263,498	241,990	274,488	106,463,336	2,747,684	1,693,742	1,053,942	11,360,893	1,086,713	1,434,204	900,156	3,848,330	913,559	3,177,931
Other business income	5,105	365,212	33,882	3,072	1,747,064	42,177	36,832	5,345	112,284	*4,002	*7,517	4,463	73,851	5,924	16,525
Windfall profit tax credit or refund	*2	1,808	*1	*1	43,649	*9	*9	—	*489	—	—	—	—	—	*489
Business deductions, total	155,889	7,161,604	314,257	204,852	80,054,236	2,958,267	1,802,304	1,155,963	8,987,338	980,055	1,178,707	847,188	3,077,665	503,485	2,400,238
Cost of sales and operations, total	*320	740,307	146,157	19,103	20,193,847	517,207	173,326	343,881	1,813,766	81,068	189,415	210,123	771,630	44,075	517,456
Inventory, beginning-of-year	*105	147,111	50,017	*1,500	1,803,851	38,560	9,994	28,566	168,579	*5,376	11,780	29,905	34,428	*4,228	82,863
Purchases	*62	240,892	26,344	*711	11,435,554	323,984	150,555	173,429	736,883	38,113	18,879	106,988	277,137	*35,044	260,722
Cost of labor	—	88,292	*919	*34	3,041,648	100,141	11,963	88,177	396,685	*16,843	*20,423	4,159	250,735	*1,571	102,954
Materials and supplies	*9	38,787	*3,278	*758	2,644,987	15,283	2,747	12,536	435,026	*24,647	67,356	70,132	183,463	8,139	81,289
Other costs	*236	363,555	99,959	*16,100	3,178,391	71,924	9,877	62,047	244,408	*709	75,111	23,404	66,391	*648	78,146
Less: Inventory, end-of-year	*92	138,331	34,360	—	1,910,584	32,684	11,810	20,874	167,816	*4,619	4,135	24,466	40,524	*5,555	88,517
Bad debts from sales or services	—	10,386	*1,807	*1,630	114,241	5,222	2,360	2,862	8,777	*309	*267	2,737	2,799	*312	2,353
Commissions	*61	907,688	6,363	1,699	868,110	4,168	1,517	2,651	133,793	*50,139	*1,311	35,624	3,986	*113	42,619
Depreciation	*577	5,240	*59	*365	123,452	*10,574	*10,133	*442	4,697	*2,705	*3	*172	*1,694	—	*122
Depreciation	33,089	686,157	11,433	18,438	6,903,974	461,392	305,654	155,738	635,353	109,283	91,594	80,675	158,211	15,737	179,853
Employee benefit programs	*2,054	9,917	2,364	*153	181,211	16,645	14,502	2,143	10,282	*561	*304	*1,341	*1,776	*116	6,185
Insurance	2,680	131,120	2,761	3,326	2,040,948	73,224	47,371	25,854	178,348	24,999	35,169	12,169	54,860	8,572	42,580
Interest on business indebtedness	23,081	713,349	69,197	15,846	2,858,657	405,668	274,097	131,570	242,052	38,525	21,494	17,306	49,583	5,503	109,641
Legal and professional services	804	188,606	8,639	2,956	1,764,681	36,507	23,895	12,611	109,898	11,368	8,640	9,691	23,664	3,388	53,148
Pension and profit-sharing plans	*12	3,083	*77	*2	73,716	689	*664	*26	1,612	—	*502	*14	*290	*767	*38
Rent on business property	1,991	242,276	1,347	3,927	4,993,716	71,439	44,144	27,295	915,771	109,716	126,189	61,947	333,727	98,300	185,893
Repairs	6,308	94,141	2,864	899	1,415,863	127,095	82,904	44,191	206,869	36,545	34,419	15,527	55,524	9,980	54,874
Net salaries and wages	42,345	272,518	7,646	13,475	10,836,813	253,078	197,992	55,086	1,479,163	103,817	251,324	18,853	702,808	141,478	260,882
Gross salaries and wages	42,345	272,518	7,646	13,475	10,837,796	253,082	197,992	55,090	1,479,163	103,817	251,324	18,853	702,808	141,478	260,882
Less: Jobs credit	—	—	—	—	983	—	*4	*4	—	—	—	—	—	—	—
Taxes paid deduction	12,973	139,193	8,381	2,692	2,077,853	156,069	106,773	49,295	265,684	23,877	35,908	10,385	110,017	25,185	60,313
Windfall profit tax withheld	*102	1,698	*65	*11	26,954	131	*7	*124	*28	—	*1	—	*18	*8	*1
Other business deductions	29,492	3,015,924	45,097	120,330	25,580,201	819,159	516,965	302,194	2,981,244	387,144	382,167	370,626	807,077	149,950	884,280
Net income less loss	22,848	2,468,915	-38,384	72,710	28,199,813	-168,397	-71,722	-96,675	2,486,328	110,660	263,015	57,431	844,516	415,998	794,707
Net income	51,730	3,486,833	28,872	90,057	33,542,739	188,468	101,746	86,722	2,917,612	139,286	307,229	168,670	919,684	425,094	957,649
Loss	28,882	1,017,918	67,256	17,347	5,342,926	356,865	173,468	183,397	431,284	28,626	44,214	111,239	75,168	*9,095	162,942

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982 — Continued

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

Item	Services—Continued												
	Business services					Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion pictures	
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Automobile repair shops			Automobile parking and other services		Total	Producers, orchestras, and entertainers
							Total	General automobile repair shops	Other automobile repair				
(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	
Businesses with and without net income													
Number of returns	1,203,054	58,713	160,755	405,005	578,581	236,646	193,311	145,941	47,370	43,335	253,667	311,002	134,677
Business receipts, total	24,575,971	1,844,593	2,375,568	6,746,898	13,608,912	11,088,810	8,630,181	6,886,860	1,743,321	2,458,629	5,779,677	5,007,613	1,574,873
Income from sales and operations	24,109,647	1,803,532	2,353,520	6,504,246	13,448,349	11,041,112	8,596,981	6,861,959	1,735,022	2,444,131	5,745,521	4,859,804	1,526,987
Other business income	465,774	41,060	22,049	242,533	160,132	44,786	30,288	21,989	8,300	14,497	34,155	144,758	44,981
Windfall profit tax credit or refund	550	—	—	119	431	*2,912	*2,912	—	—	—	*1	*3,051	*2,905
Business deductions, total	18,633,877	1,398,305	1,842,132	3,711,088	11,682,352	10,202,726	7,830,435	6,283,267	1,547,168	2,372,290	4,929,292	5,027,630	1,358,268
Cost of sales and operations, total	5,674,814	524,651	582,617	366,721	4,200,825	5,250,715	4,644,206	3,883,094	761,112	606,509	2,389,217	791,608	131,116
Inventory, beginning-of-year	580,051	*5,600	*10,266	88,919	475,265	329,349	308,756	266,712	42,044	20,592	330,044	124,760	19,484
Purchases	3,123,699	203,983	165,362	147,422	2,606,933	3,798,326	3,478,318	2,906,505	571,812	320,008	1,671,262	419,351	35,269
Cost of labor	1,007,454	28,587	270,600	30,169	678,098	662,642	532,471	461,667	70,804	130,171	191,744	130,475	37,585
Materials and supplies	818,683	42,859	83,872	71,360	620,591	499,988	408,071	285,424	122,647	91,918	266,304	167,117	7,695
Other costs	742,180	249,319	57,844	120,013	315,004	328,321	264,617	245,325	*19,293	63,704	261,380	177,209	49,038
Less: Inventory, end-of-year	597,253	5,697	5,327	91,162	495,067	367,911	348,027	282,539	65,488	19,884	331,516	129,305	17,955
Bad debts from sales or services	33,601	*787	*400	6,315	26,100	11,265	10,365	8,980	*1,385	900	7,059	7,750	982
Commissions	381,709	103,952	13,363	67,236	197,158	35,251	15,841	11,302	*4,539	19,410	4,248	109,669	56,928
Depletion	53,914	*136	*1,038	14,823	37,917	*3,847	*1,160	*1,160	—	*2,687	*1,979	8,283	2,819
Depreciation	1,892,525	73,473	129,262	441,106	1,248,685	621,946	332,568	258,342	74,226	289,378	326,288	704,777	181,234
Employee benefit programs	35,410	532	8,463	6,715	19,700	7,641	3,689	3,525	*165	3,951	8,271	22,238	665
Insurance	371,154	22,621	54,474	52,112	241,947	258,287	184,970	146,800	38,170	73,317	123,510	91,812	14,707
Interest on business indebtedness	783,633	26,370	48,676	184,681	523,906	207,027	113,473	79,758	33,715	93,554	104,987	162,945	19,180
Legal and professional services	334,659	15,380	10,382	171,350	137,547	62,238	42,695	33,387	9,308	19,543	41,038	181,244	127,129
Pension and profit-sharing plans	8,663	*664	*9	6,430	1,560	*47	—	—	—	*47	*870	3,714	2,649
Rent on business property	807,300	31,276	53,684	200,096	522,243	401,644	271,088	224,787	46,301	130,556	176,939	289,589	52,494
Repairs	307,618	9,896	24,093	40,111	233,518	190,504	59,271	46,843	12,427	131,233	80,157	104,933	17,503
Net salaries and wages	1,650,309	94,232	309,953	220,757	1,025,368	1,050,217	737,760	537,193	200,567	312,457	358,249	378,815	113,916
Gross salaries and wages	1,650,312	94,232	309,953	220,757	1,025,370	1,051,164	738,707	538,140	200,567	312,457	358,249	378,815	113,916
Less: Jobs credit	*2	—	—	—	*2	*947	*947	—	—	—	—	—	—
Taxes paid deduction	326,154	14,144	47,819	47,590	216,602	293,378	219,577	169,703	49,874	73,801	116,651	100,172	14,037
Windfall profit tax withheld	7,062	*13	—	2,970	4,079	*95	—	—	—	*95	*2	509	*64
Other business deductions	5,965,352	480,177	557,902	1,882,075	3,045,197	1,808,623	1,193,773	878,394	315,379	614,850	1,189,827	2,069,571	622,845
Net income less loss	5,942,094	446,288	533,436	3,035,811	1,926,560	886,084	799,746	603,593	196,153	86,338	850,385	-20,017	216,605
Net income	7,632,189	473,463	634,306	3,545,346	2,979,074	1,268,303	1,057,707	811,794	245,912	210,596	1,119,930	1,031,695	482,772
Loss	1,690,094	27,175	100,870	509,535	1,052,514	382,218	257,961	208,201	49,759	124,258	269,545	1,051,712	266,167

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982 — Continued

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

Item	Services—Continued														Nature of business not allocable
	Amusement and recreation services, including motion pictures—Continued			Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Professional sports clubs and promoters	Racing, including track operation	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	
Businesses with and without net income															
Number of returns	4,216	49,073	123,036	469,364	151,216	78,468	239,680	221,434	162,669	98,088	241,620	31,177	210,443	252,312	81,493
Business receipts, total	124,980	670,435	2,637,325	26,693,535	10,673,198	7,744,300	8,276,036	9,167,895	1,236,735	2,444,318	3,691,733	1,172,541	2,519,192	4,304,229	2,345,699
Income from sales and operations	123,471	607,735	2,601,611	26,213,407	10,470,420	7,636,295	8,106,692	8,974,879	1,219,378	2,371,932	3,566,896	1,134,296	2,432,600	4,252,184	2,318,661
Other business income	*1,509	62,554	35,714	444,114	202,774	108,005	133,334	192,858	17,357	72,385	124,419	38,244	86,176	51,998	26,798
Windfall profit tax credit or refund	—	*146	—	*36,014	—	—	*36,010	158	—	*1	*417	*2	*416	*47	*240
Business deductions, total	125,136	1,048,607	2,495,619	15,775,673	5,260,952	4,896,226	5,618,495	5,314,779	942,117	1,644,761	2,261,708	656,451	1,605,257	3,376,070	1,882,898
Cost of sales and operations, total	*1,396	86,398	572,698	1,722,235	184,251	591,156	946,828	288,921	148,339	220,417	205,451	48,772	156,679	1,171,157	808,129
Inventory, beginning-of-year	*169	17,099	88,007	71,508	6,732	*9,054	55,723	8,078	19,069	10,893	33,429	*309	33,120	89,531	77,105
Purchases	*294	58,688	325,101	575,799	24,387	64,961	486,452	66,288	73,882	111,240	47,216	*11,440	35,776	487,625	598,005
Cost of labor	*216	*839	91,835	299,897	29,239	101,877	168,782	41,026	*28,409	31,305	59,826	*25,857	33,970	92,043	51,003
Materials and supplies	*333	*1,183	59,906	279,081	51,816	122,767	104,497	17,629	39,827	15,673	23,346	*2,575	20,771	165,029	15,179
Other costs	*583	20,158	107,430	606,071	81,566	301,764	222,742	165,219	10,720	63,842	77,769	8,875	68,894	429,349	178,666
Less: Inventory, end-of-year	*199	11,570	99,581	110,122	9,488	9,267	91,367	9,319	23,568	12,535	36,135	*284	*35,852	92,419	111,828
Bad debts from sales or services	*377	1,931	4,460	19,994	2,821	3,459	13,715	6,705	2,391	4,154	4,187	*950	3,236	3,136	8,058
Commissions	*145	27,167	25,429	104,279	17,242	68,318	18,719	15,002	8,242	5,633	15,015	*7,446	7,569	51,102	39,959
Depreciation	*5	4,350	1,110	19,863	4,641	4,377	10,845	9,027	*807	3,117	3,866	*170	*3,696	3,476	11,642
Employee benefit programs	8,236	198,010	317,298	1,132,649	405,233	272,613	454,803	376,781	88,776	154,171	244,608	49,451	195,157	264,707	81,565
Insurance	*176	4,041	17,355	53,429	18,797	13,194	21,438	13,915	*1,151	2,571	5,197	4,175	1,023	4,462	5,508
Interest on business indebtedness	1,469	33,659	41,976	645,256	348,737	130,462	166,057	128,339	22,152	49,788	46,725	12,851	33,875	52,352	38,114
Legal and professional services	*2,409	38,354	103,001	523,905	98,603	204,000	221,302	170,152	33,479	45,481	87,327	18,153	69,173	92,002	30,510
Pension and profit-sharing plans	2,487	19,722	31,907	589,021	266,483	189,345	133,192	220,044	15,288	75,158	43,990	14,432	29,558	55,596	19,158
Rent on business property	*113	78	874	45,640	28,271	13,962	3,407	9,441	*27	2,386	*277	*12	*266	348	*2,883
Repairs	7,448	16,649	212,998	1,232,072	478,918	352,044	401,110	521,639	87,736	77,485	229,869	62,056	167,813	182,232	46,088
Net salaries and wages	*1,571	19,699	66,159	215,326	49,327	62,382	103,617	49,620	18,089	15,689	25,293	4,222	21,071	74,671	56,370
Gross salaries and wages	17,209	36,159	211,531	3,608,180	1,225,034	1,321,123	1,062,022	1,116,379	72,904	246,959	372,859	161,922	210,937	249,701	193,926
Less: Jobs credit	—	—	—	*27	*4	—	*24	*3	—	—	—	—	—	—	—
Taxes paid deduction	1,677	12,814	71,645	523,316	172,739	184,491	166,086	138,326	20,728	33,088	45,794	15,781	30,013	58,493	39,544
Windfall profit tax withheld	—	425	*20	14,578	632	*13,897	*49	910	—	2,364	*39	*39	—	1,235	3,993
Other business deductions	80,417	549,151	817,158	5,325,929	1,959,223	1,471,401	1,895,505	2,249,577	422,008	706,301	931,210	256,018	675,192	1,111,400	497,450
Net income less loss	- 156	- 378,172	141,705	10,917,862	5,412,246	2,848,074	2,657,541	3,853,116	294,618	799,556	1,430,025	516,090	913,935	928,159	462,801
Net income	14,443	58,407	476,073	11,237,103	5,549,495	2,855,659	2,831,950	4,022,025	401,337	910,452	1,536,188	536,940	999,248	1,277,438	553,487
Loss	14,599	436,579	334,367	319,241	137,249	7,584	174,408	168,909	106,719	110,896	106,163	20,849	85,313	349,279	90,686

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982 — Continued

[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 contractors and operative builders	Special trade contractors			
												Total	Plumbing, heating, and air-conditioning	Painting, paper hanging, and decorating	Electrical work
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Businesses with net income															
Number of returns	6,761,405	170,380	1,718	24,539	67,945	76,178	58,610	55,287	3,323	965,852	214,408	741,094	67,322	109,875	59,703
Business receipts, total	343,941,193	6,169,095	34,293	1,120,112	1,525,370	3,489,320	7,234,840	6,900,833	334,006	40,254,185	12,672,379	27,401,705	3,951,498	3,288,383	2,828,777
Income from sales and operations	339,891,862	6,114,266	34,149	1,091,557	1,523,302	3,465,258	6,979,211	6,651,292	327,919	39,977,497	12,517,850	27,279,546	3,946,722	3,271,043	2,825,787
Other business income	3,971,298	54,802	144	28,554	2,069	24,035	233,437	227,354	6,083	276,685	154,527	122,159	4,776	17,340	2,990
Windfall profit tax credit or refund	78,034	27	—	—	—	27	22,192	22,188	4	3	3	—	—	—	—
Business deductions, total	275,293,810	4,863,550	25,893	959,209	1,133,887	2,744,561	5,633,910	5,344,615	289,295	32,248,368	10,509,494	21,614,584	3,281,327	2,504,072	2,286,153
Cost of sales and operations, total	153,441,558	1,832,040	14,154	603,224	392,279	822,384	1,188,070	990,087	197,983	17,713,773	6,513,003	11,116,355	1,931,106	1,133,123	1,382,039
Inventory, beginning-of-year	13,424,293	228,731	9,268	54,981	72,721	91,761	44,718	44,370	349	856,797	402,320	454,477	129,499	70,786	33,254
Purchases	120,224,614	1,353,454	5,092	572,034	206,616	569,712	573,411	417,898	155,512	6,463,354	1,861,633	4,601,721	966,964	418,545	752,883
Cost of labor	8,594,122	191,391	25	12,054	88,165	91,148	76,786	60,126	16,660	2,972,150	997,793	1,957,853	171,396	228,937	227,632
Materials and supplies	10,046,717	167,314	—	12,596	82,404	72,314	27,167	22,460	4,707	5,644,283	2,151,523	3,427,129	645,986	257,093	370,929
Other costs	15,429,995	152,097	280	8,822	65,982	77,014	507,674	486,573	21,101	2,646,731	1,525,209	1,119,242	138,086	216,322	41,276
Less: Inventory, end-of-year	14,278,182	260,947	511	57,261	123,609	79,566	41,686	41,341	345	869,541	425,474	444,067	120,825	58,561	43,935
Bad debts from sales or services	334,838	2,639	19	102	683	1,834	4,965	4,861	105	30,873	9,221	21,652	4,800	1,583	194
Commissions	3,370,453	34,237	602	1,308	957	31,371	17,554	16,619	935	165,153	83,526	81,627	1,533	4,643	260
Depletion	941,912	2,519	—	1	1,648	870	793,389	785,006	8,383	6,425	2,608	3,817	57	305	1,857
Depreciation	11,176,544	402,685	1,240	40,475	121,352	239,619	428,828	411,162	17,666	1,548,085	412,196	1,130,688	130,799	111,637	110,680
Employee benefit programs	437,969	15,874	—	283	1,866	13,724	5,711	3,837	1,873	88,269	27,148	61,121	9,073	10,460	1,990
Insurance	4,720,729	110,405	363	11,913	42,494	55,634	28,978	27,130	1,849	827,585	215,745	609,340	78,982	75,715	70,942
Interest on business indebtedness	5,186,669	170,017	684	12,892	16,760	139,681	169,398	166,117	3,281	684,408	286,942	395,907	64,331	56,627	28,442
Legal and professional services	2,438,401	27,774	1,141	4,369	6,748	15,516	56,993	55,510	1,483	165,343	53,928	110,183	20,591	14,290	14,028
Pension and profit-sharing plans	122,026	3,450	—	—	—	3,450	2,970	2,095	876	4,807	4,226	581	345	132	53
Rent on business property	8,380,835	109,392	138	22,684	50,923	35,646	46,993	44,662	2,331	446,493	106,364	338,606	31,737	60,461	25,346
Repairs	3,971,826	159,687	314	5,350	69,954	84,070	32,768	29,669	3,099	565,799	138,851	426,051	29,872	20,924	21,152
Net salaries and wages	23,995,353	669,988	140	37,959	102,810	529,079	155,978	149,315	6,663	3,189,748	801,705	2,385,930	277,321	327,842	153,572
Gross salaries and wages	24,003,870	669,988	140	37,959	102,810	529,079	155,978	149,315	6,663	3,197,012	801,710	2,393,191	284,582	327,842	153,572
Less: Jobs credit	8,518	—	—	—	—	—	—	—	—	7,265	4	7,261	—	—	—
Taxes paid deduction	5,576,665	112,458	328	11,007	28,585	72,538	263,722	258,733	4,990	635,659	218,089	416,127	60,944	61,865	47,874
Windfall profit tax withheld	494,147	2	—	—	—	2	439,519	437,895	1,625	11,381	10,908	472	—	1	310
Other business deductions	50,703,885	1,210,384	6,770	207,644	296,826	699,144	1,998,072	1,961,917	36,155	6,164,569	1,625,033	4,516,127	639,833	624,465	427,415
Net income	68,647,384	1,305,545	8,400	160,903	391,484	744,759	1,600,930	1,556,219	44,711	8,005,817	2,162,885	5,787,121	670,171	784,311	542,624

Footnotes at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982—Continued

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

Item	Construction—Continued				Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors—Continued			Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas and sanitary services
	Masonry, stonework, tile setting and plastering	Carpentering and flooring	Miscellaneous special trade contractors											
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
Businesses with net income														
Number of returns.....	55,081	204,907	244,206	10,350	140,256	32,337	30,799	12,552	64,568	310,398	27,021	223,843	33,112	26,422
Business receipts, total.....	2,123,826	3,825,261	11,383,961	180,101	8,335,021	1,303,821	2,522,155	821,694	3,687,351	16,500,749	622,083	13,211,202	1,370,369	1,297,094
Income from sales and operations.....	2,103,954	3,784,379	11,347,661	180,101	8,210,473	1,296,980	2,508,582	811,377	3,593,535	16,413,268	620,374	13,129,278	1,368,157	1,295,460
Other business income.....	19,872	40,882	36,300	—	124,487	6,842	13,513	10,317	93,816	87,480	1,710	81,924	2,213	1,634
Windfall profit tax credit or refund.....	—	—	—	—	61	—	61	—	—	—	—	—	—	—
Business deductions, total.....	1,675,481	2,531,169	9,336,382	124,289	6,884,444	1,034,879	2,135,782	667,451	3,046,332	13,861,641	444,578	11,202,595	1,143,969	1,070,499
Cost of sales and operations, total.....	836,371	1,181,488	4,652,228	84,414	3,094,601	284,536	969,070	220,941	1,620,054	2,973,083	73,592	1,966,707	528,465	404,318
Inventory, beginning-of-year.....	2,324	7,779	210,835	—	206,709	12,489	37,987	46,215	110,019	49,427	36	30,149	11,858	7,384
Purchases.....	314,236	501,203	1,647,889	—	1,808,842	191,871	527,780	113,531	975,660	1,714,568	322	1,030,279	370,854	313,112
Cost of labor.....	184,056	216,977	928,856	16,504	555,404	61,961	130,548	40,648	322,246	457,907	50,630	308,994	66,979	31,305
Materials and supplies.....	244,936	301,676	1,606,507	65,631	428,159	33,820	136,458	28,446	229,436	170,516	20,080	94,293	13,367	42,776
Other costs.....	95,483	164,436	463,639	2,279	327,903	1,538	172,650	44,036	109,679	624,620	2,563	533,250	68,742	20,064
Less: Inventory, end-of-year.....	4,665	10,583	205,497	—	232,416	17,143	36,352	51,935	126,986	43,955	38	30,258	3,335	10,322
Bad debts from sales or services.....	32	1,739	13,304	—	9,846	1	1,692	555	7,598	1,947	—	1,701	38	208
Commissions.....	79	19,694	55,417	—	158,899	14,292	97,548	3,397	43,662	398,163	702	371,177	8,636	17,648
Depletion.....	455	—	1,143	—	2,644	10	653	49	1,931	654	—	484	170	—
Depreciation.....	60,714	135,733	581,125	5,201	385,995	91,344	103,925	60,342	130,384	1,240,461	50,911	1,043,018	50,571	95,961
Employee benefit programs.....	1,260	4,268	34,068	—	44,735	7,023	19,644	2,750	15,317	21,932	3	18,775	1,092	2,061
Insurance.....	40,999	59,094	283,607	2,499	139,662	31,340	30,241	23,151	54,930	593,254	28,673	520,779	17,289	26,514
Interest on business indebtedness.....	24,486	35,690	186,331	1,558	180,712	44,924	55,235	29,911	50,642	416,893	10,272	357,598	23,813	25,210
Legal and professional services.....	8,782	11,969	40,523	1,232	45,416	5,264	17,155	4,888	18,109	80,481	3,025	58,695	2,607	16,153
Pension and profit-sharing plans.....	1	—	51	—	892	9	15	38	829	7,724	13	7,663	49	—
Rent on business property.....	21,107	33,111	166,844	1,523	285,497	20,552	83,279	56,444	125,221	582,397	40,138	491,875	12,021	38,363
Repairs.....	20,004	33,999	300,100	898	145,144	76,393	19,423	10,388	38,939	1,174,634	39,836	1,077,174	42,566	15,058
Net salaries and wages.....	272,787	285,271	1,069,137	2,112	944,580	114,807	320,117	120,551	389,105	993,665	37,135	806,350	47,290	102,890
Gross salaries and wages.....	272,787	285,271	1,069,137	2,112	944,580	114,807	320,117	120,551	389,105	993,665	37,135	806,350	47,290	102,890
Less: Jobs credit.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Taxes paid deduction.....	37,832	43,262	164,350	1,443	164,094	28,514	54,305	14,771	66,505	364,330	13,328	301,204	11,586	38,212
Windfall profit tax withheld.....	—	—	161	—	2	—	—	—	2	5	—	5	—	—
Other business deductions.....	350,572	685,850	1,787,992	23,409	1,281,726	315,869	363,479	119,273	483,105	5,012,019	146,950	4,179,391	397,775	287,903
Net income.....	448,345	1,294,092	2,047,579	55,811	1,450,577	268,942	386,373	154,243	641,018	2,639,107	177,506	2,008,607	226,400	226,595

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982 — 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	Motor vehicles and automotive equipment	Lumber and construction materials	Farm machinery and equipment	Other machinery, equipment and supplies	Groceries and related products	Farm-products raw materials	Other wholesale trade	Building materials, paint, hardware, garden supply, and mobile home dealers				
										Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores	
(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	
Businesses with net income														
Number of returns.....	1,306,215	186,768	10,884	3,819	6,110	18,050	22,144	6,608	119,153	1,072,703	43,202	7,545	7,189	16,137
Business receipts, total.....	149,524,005	26,817,707	1,837,527	95,987	1,064,603	2,592,890	5,246,886	4,224,879	11,754,935	120,099,673	6,094,769	1,511,423	959,255	2,592,878
Income from sales and operations.....	148,411,382	26,637,977	1,836,788	89,477	1,056,313	2,576,688	5,243,531	4,209,103	11,626,079	119,188,701	6,072,507	1,511,061	958,664	2,582,781
Other business income.....	1,100,793	179,619	739	6,511	8,195	16,202	3,355	15,776	128,842	899,985	22,261	362	591	10,097
Windfall profit tax credit or refund.....	11,830	111	—	—	96	—	—	—	15	10,987	—	—	—	—
Business deductions, total.....	137,685,899	24,360,929	1,709,058	73,492	1,019,010	2,316,242	4,954,544	4,132,359	10,156,225	111,155,587	5,606,579	1,405,474	870,207	2,387,195
Cost of sales and operations, total.....	107,074,745	19,485,562	1,369,262	45,570	832,188	1,604,883	4,394,534	3,845,454	7,393,673	86,268,640	4,125,653	954,964	627,601	1,816,922
Inventory, beginning-of-year.....	10,444,981	1,475,515	168,884	2,244	357,938	96,193	47,765	93,383	709,108	8,733,105	691,318	90,896	75,614	466,892
Purchases.....	98,560,694	17,262,843	1,309,684	43,796	690,828	1,099,399	4,095,608	3,414,209	6,609,320	80,060,270	3,684,879	900,153	559,201	1,755,231
Cost of labor.....	1,696,741	200,457	40,503	408	21,328	18,169	32,071	7,844	80,134	1,482,584	108,036	39,083	26,667	32,617
Materials and supplies.....	1,424,644	252,672	11,148	131	4,267	129,241	4,357	510	103,017	1,109,956	105,264	11,417	32,543	46,332
Other costs.....	6,031,131	1,842,017	15,820	1,413	3,700	376,910	269,481	409,205	765,487	4,149,647	303,366	7,926	5,732	11,169
Less: Inventory, end-of-year.....	11,083,446	1,547,942	176,778	2,423	245,873	115,030	54,749	79,697	873,393	9,266,922	767,211	94,511	72,157	495,318
Bad debts from sales or services.....	196,189	44,277	1,994	197	3,768	6,193	3,514	1,033	27,577	149,240	14,961	7,093	1,976	5,819
Commissions.....	704,107	303,194	10,399	298	235	3,245	43,534	13,015	232,468	382,242	127,078	116,917	98	6,714
Depletion.....	26,225	6,741	—	—	5	592	7	1,776	4,362	19,436	3,836	3	2,907	926
Depreciation.....	2,276,953	397,221	36,270	1,622	14,437	77,084	46,304	18,251	203,252	1,800,017	105,846	35,558	13,747	35,795
Employee benefit programs.....	89,202	13,941	46	19	11	5,886	2,513	658	4,808	68,602	2,646	14	1,107	60
Insurance.....	1,212,028	204,487	20,354	763	14,818	35,865	25,585	11,084	96,019	983,807	70,179	20,632	11,864	31,060
Interest on business indebtedness.....	1,382,666	264,577	18,742	7,374	51,281	37,487	28,550	18,797	102,347	1,060,915	68,383	18,749	5,248	31,234
Legal and professional services.....	411,067	55,212	2,030	222	1,545	7,290	8,088	5,387	30,650	343,727	12,687	2,077	3,692	6,359
Pension and profit-sharing plans.....	17,549	2,499	—	—	—	52	82	11	2,354	14,932	32	—	22	—
Rent on business property.....	2,618,375	212,701	9,081	286	1,957	40,361	23,788	12,919	124,309	2,356,104	104,453	25,767	13,241	59,984
Repairs.....	856,731	107,589	14,520	175	1,925	14,125	22,964	8,338	45,542	733,801	51,036	10,017	7,515	22,218
Net salaries and wages.....	7,559,377	1,050,769	70,654	1,159	37,316	204,347	99,563	48,448	589,283	6,314,714	300,606	72,507	71,077	111,899
Gross salaries and wages.....	7,559,647	1,050,769	70,654	1,159	37,316	204,347	99,563	48,448	589,283	6,314,984	300,606	72,507	71,077	111,899
Less: Jobs credit.....	270	—	—	—	—	—	—	—	—	270	—	—	—	—
Taxes paid deduction.....	2,215,333	232,400	12,843	572	9,735	30,875	23,169	12,691	142,515	1,927,340	96,637	10,690	25,123	39,142
Windfall profit tax withheld.....	13,279	8,575	—	—	—	298	1	360	7,917	4,662	—	—	—	—
Other business deductions.....	11,032,074	1,971,183	142,865	15,235	49,792	247,657	232,348	134,138	1,149,149	8,727,409	522,549	130,487	84,988	219,063
Net income.....	11,838,106	2,456,778	128,469	22,495	45,593	276,648	292,342	92,520	1,598,711	8,944,086	488,190	105,949	89,048	205,683

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982 — Continued

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

Item	Wholesale and retail trade—Continued													
	Retail trade—Continued													
	Building materials, paint, etc.—Continued	General merchandise stores	Food stores			Automotive dealers and service stations					Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places
			Total	Grocery stores	Other food stores	Total	Motor vehicle dealers—new car dealers (franchised)	Used car dealers	Gasoline service stations	Other automotive dealers				
(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	
Businesses with net income														
Number of returns.....	12,331	11,002	132,701	74,305	58,396	103,267	5,133	24,491	49,736	23,907	40,667	68,353	90,611	35,707
Business receipts, total.....	1,031,213	1,625,542	26,321,536	19,866,032	6,455,505	38,987,639	2,598,419	4,483,933	26,738,552	5,166,736	3,303,749	5,504,156	10,394,463	4,311,205
Income from sales and operations.....	1,020,002	1,619,920	26,193,044	19,791,252	6,401,792	38,866,531	2,584,878	4,463,513	26,701,890	5,116,249	3,231,107	5,440,447	10,334,058	4,276,216
Other business income.....	11,211	5,622	128,492	74,779	53,713	113,491	13,333	20,419	36,468	43,270	72,643	63,703	60,405	34,987
Windfall profit tax credit or refund.....	—	—	—	—	—	7,618	207	—	194	7,217	—	6	—	2
Business deductions, total.....	943,703	1,501,216	25,040,225	19,067,324	5,972,901	37,450,749	2,506,936	4,237,768	25,942,591	4,763,453	2,871,253	4,816,922	9,396,410	3,985,751
Cost of sales and operations, total.....	726,167	1,170,164	21,021,121	16,259,679	4,761,442	32,642,187	2,202,423	3,718,618	23,031,332	3,689,814	2,000,092	3,154,021	5,134,823	2,748,643
Inventory, beginning-of-year.....	57,917	229,748	1,374,096	1,186,737	187,359	1,937,420	192,340	476,217	500,270	768,594	638,696	703,109	155,582	186,727
Purchases.....	470,294	1,041,687	19,879,439	15,380,933	4,498,506	31,392,918	1,869,438	3,471,328	22,380,740	3,671,412	1,813,555	2,774,317	4,199,199	2,556,920
Cost of labor.....	9,669	38,549	271,555	95,596	175,959	242,233	14,442	17,264	124,194	86,334	20,489	143,438	254,167	153,339
Materials and supplies.....	14,973	1,813	279,942	251,263	28,678	159,454	86,434	51,976	17,115	3,930	13,733	61,391	214,293	51,567
Other costs.....	278,539	112,546	756,477	614,264	142,212	921,132	258,157	96,520	556,341	10,114	164,063	205,027	471,491	17,341
Less: Inventory, end-of-year.....	105,225	254,180	1,540,388	1,269,115	271,273	2,010,970	218,387	394,686	547,328	850,569	650,445	733,261	159,909	217,271
Bad debts from sales or services.....	72	1,043	19,670	15,247	4,423	58,212	553	11,535	26,192	19,932	6,821	15,349	6,133	493
Commissions.....	3,348	2,259	13,929	2,629	11,301	42,712	11,183	17,887	5,836	7,806	4,197	29,253	3,973	29
Depletion.....	—	—	9,852	9,840	11	280	4	—	263	13	531	4	1,469	1
Depreciation.....	20,747	15,458	344,442	222,442	122,000	296,149	13,169	27,195	180,955	74,831	50,186	117,400	325,852	106,561
Employee benefit programs.....	1,465	4	16,890	15,480	1,410	19,002	1,926	4,869	7,171	5,036	1,243	4,861	11,412	1,552
Insurance.....	6,624	11,536	161,074	114,148	46,925	222,851	15,988	26,779	132,696	47,388	25,849	73,381	152,556	47,474
Interest on business indebtedness.....	13,151	17,527	182,872	120,045	62,827	244,040	35,196	43,362	93,352	72,130	28,348	76,674	141,197	61,663
Legal and professional services.....	559	3,190	71,855	57,691	14,164	72,191	3,726	6,327	43,578	18,559	12,972	15,463	58,144	21,599
Pension and profit-sharing plans.....	10	25	7,031	1,259	5,772	921	120	53	722	26	198	1,875	1,126	—
Rent on business property.....	5,460	31,387	359,178	183,492	175,686	464,753	14,670	33,668	345,357	71,057	119,223	125,968	474,238	103,551
Repairs.....	11,285	8,859	134,987	103,376	31,611	146,007	12,784	47,628	57,494	28,100	15,156	29,725	143,313	58,380
Net salaries and wages.....	45,122	76,406	1,064,892	829,261	235,631	1,449,803	64,446	93,131	1,003,838	288,388	219,407	458,341	1,348,627	273,980
Gross salaries and wages.....	45,122	76,406	1,065,044	829,413	235,631	1,449,921	64,446	93,131	1,003,956	288,388	219,407	458,341	1,348,627	273,980
Less: Jobs credit.....	—	—	152	152	—	118	—	—	118	—	—	—	—	—
Taxes paid deduction.....	21,681	36,719	257,707	197,411	60,297	488,194	9,542	26,774	367,288	84,590	64,452	121,085	339,946	164,696
Windfall profit tax withheld.....	—	1	2,858	2,858	—	2	—	—	—	1	4	39	—	—
Other business deductions.....	88,011	126,636	1,371,868	932,468	439,400	1,303,444	121,205	179,942	646,515	355,782	322,573	593,483	1,253,601	397,130
Net income.....	87,510	124,326	1,281,311	798,707	482,604	1,536,890	91,483	246,164	795,961	403,282	432,497	687,234	998,053	325,454

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982 — Continued

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

Item	Wholesale and retail trade—Continued								Finance, insurance, and real estate						
	Retail trade—Continued								Total	Finance			Insurance agents, brokers, and service	Real estate	
	Drug stores and proprietary stores	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops	Direct selling organizations	Other retail stores	Wholesale and retail trade not allocable		Total	Security, commodity brokers, and services	Other finance		Total	Operators and lessors of buildings
(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	
Businesses with net income															
Number of returns	8,476	10,618	35,672	15,265	16,426	291,711	169,025	46,744	622,433	35,312	25,237	10,075	201,619	385,502	13,129
Business receipts, total	1,596,911	3,236,491	1,312,906	1,519,804	823,065	3,971,750	11,095,686	2,606,625	20,433,948	3,375,520	2,913,198	462,322	7,890,369	9,168,059	692,653
Income from sales and operations	1,593,630	3,232,568	1,250,766	1,496,172	821,379	3,821,839	10,938,517	2,584,704	19,807,798	3,305,504	2,857,471	448,033	7,674,493	8,827,801	610,123
Other business income	3,282	3,875	62,132	23,632	1,686	149,467	154,308	21,189	625,208	70,012	55,723	14,289	215,790	339,406	82,530
Windfall profit tax credit or refund	—	47	9	—	—	444	2,862	733	942	4	4	—	86	852	—
Business deductions, total	1,426,735	3,043,291	1,127,683	1,410,243	717,653	3,058,017	9,702,859	2,169,383	12,722,872	2,734,728	2,426,998	307,730	4,655,545	5,332,600	514,686
Cost of sales and operations, total	1,087,236	2,541,657	723,458	1,038,952	485,880	1,723,033	6,671,722	1,320,543	3,426,535	2,216,688	2,110,871	105,817	586,993	622,854	63,809
Inventory, beginning-of-year	243,096	267,171	238,579	361,522	192,982	159,125	1,353,933	236,361	376,853	272,867	—	—	10,354	93,632	27,385
Purchases	1,083,525	2,386,602	649,458	997,335	450,976	1,543,419	5,596,041	1,237,581	680,599	435,698	431,760	3,938	109,212	135,688	23,462
Cost of labor	20,059	7,434	12,459	16,280	34,179	11,950	148,416	13,700	101,282	10,270	10,228	43	4,346	86,665	1,330
Materials and supplies	555	4,164	2,437	1,090	3,759	39,906	170,568	62,016	57,159	6,519	6,292	228	20,575	30,064	209
Other costs	6	164,868	54,205	41,994	12,800	139,255	785,075	39,467	2,594,386	1,770,360	1,668,720	101,641	466,755	357,271	41,993
Less: Inventory, end-of-year	270,003	288,584	233,681	379,268	208,816	170,624	1,382,311	268,582	383,743	279,028	278,995	33	24,250	80,465	30,490
Bad debts from sales or services	3,500	1,704	622	2,436	922	1,660	15,714	2,672	20,311	2,942	1,458	1,485	13,345	4,024	1,047
Commissions	3,832	—	16,087	362	4,195	77,447	56,888	18,671	1,168,893	26,662	21,111	5,552	491,295	650,937	15,390
Depreciation	—	441	3	—	217	350	2,453	48	9,495	2,338	2,076	262	3,962	3,194	60
Depreciation	19,198	42,830	32,423	19,243	9,841	112,383	202,204	79,715	785,356	41,845	28,859	12,986	279,871	463,640	76,681
Employee benefit programs	1,599	754	656	9	—	1,746	6,228	6,658	25,616	1,720	1,569	151	15,070	8,826	810
Insurance	14,057	23,332	11,069	13,905	6,779	31,106	118,659	23,733	196,351	7,906	3,567	4,339	87,287	101,158	11,986
Interest on business indebtedness	13,458	32,369	36,542	12,084	6,766	36,557	102,435	57,174	599,576	59,155	38,334	20,822	164,120	376,301	52,416
Legal and professional services	6,966	9,149	6,703	3,638	2,992	9,159	37,019	12,128	204,579	8,640	5,039	3,601	69,001	126,938	5,441
Pension and profit-sharing plans	725	21	270	20	442	162	2,084	118	9,866	1,386	1,073	314	6,020	2,460	24
Rent on business property	25,606	56,261	39,360	47,889	55,564	60,783	287,891	49,570	448,059	43,668	28,441	15,227	250,773	153,618	15,119
Repairs	6,339	17,295	22,238	2,437	4,560	23,808	69,660	15,341	103,442	4,430	2,973	1,457	29,164	69,848	22,457
Net salaries and wages	122,866	126,440	12,007	28,922	32,441	153,291	646,685	193,895	996,025	81,363	24,417	56,946	643,676	270,986	41,181
Gross salaries and wages	122,866	126,440	12,007	28,922	32,441	153,291	646,685	193,895	996,025	81,363	24,417	56,946	643,676	270,986	41,181
Less: Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Taxes paid deduction	21,032	52,985	27,805	29,383	11,835	32,313	182,550	55,593	199,803	8,202	3,157	5,045	72,938	118,663	32,533
Windfall profit tax withheld	—	608	—	—	6	693	452	42	1,795	813	742	71	201	781	45
Other business deductions	100,320	137,447	198,440	210,963	95,213	793,527	1,300,215	333,482	4,527,171	226,969	153,313	73,656	1,941,830	2,358,372	175,587
Net income	170,176	193,200	185,223	109,561	105,412	913,733	1,392,827	437,242	7,711,076	640,792	486,200	154,592	3,234,825	3,835,459	177,967

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982 — Continued

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

Item	Finance, insurance, and real estate—Continued				Total	Hotels and other lodging places			Services								
	Real estate—Continued					Total	Total	Motels, motor hotels, and tourist courts	Other lodging places	Personal services							
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate						Total	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photo-graphic studios, portrait	Beauty shops	Barber shops	Other personal services
Businesses with net income																	
Number of returns	9,768	354,809	416	7,380	3,126,668	24,454	9,630	14,824	608,209	12,169	34,673	35,447	185,465	63,569	276,886		
Business receipts, total	148,209	7,984,828	89,457	252,912	93,443,528	1,132,501	723,370	409,131	9,880,510	857,409	1,313,370	738,885	3,317,576	843,470	2,809,799		
Income from sales and operations	145,359	7,739,895	80,529	251,895	91,945,549	1,119,552	713,410	406,142	9,776,289	854,156	1,306,095	736,967	3,247,737	837,545	2,793,789		
Other business income	2,849	244,082	8,928	1,016	1,455,201	12,947	9,957	2,989	104,191	3,253	7,276	1,918	69,839	5,924	15,981		
Windfall profit tax credit or refund	—	851	—	1	42,779	3	3	—	30	—	—	—	—	—	30		
Business deductions, total	96,479	4,497,995	60,585	162,856	59,900,789	944,033	621,624	322,409	6,962,898	718,123	1,006,142	570,215	2,397,892	418,376	1,852,150		
Cost of sales and operations, total	74	510,133	29,798	18,940	15,441,057	134,204	52,272	81,932	1,422,197	76,596	167,805	131,374	562,376	24,098	459,948		
Inventory, beginning-of-year	71	56,709	7,968	1,500	1,145,151	11,912	7,036	4,876	132,672	5,356	10,314	6,840	30,009	4,228	75,924		
Purchases	62	110,854	663	627	8,505,355	86,394	48,022	38,372	602,526	37,788	10,951	53,839	245,766	15,067	239,114		
Cost of labor	—	85,277	58	—	2,492,441	3,133	446	2,687	291,212	16,763	18,987	4,084	156,781	1,571	99,026		
Materials and supplies	—	29,096	1	758	2,113,406	2,316	1,140	1,176	315,569	21,065	59,418	54,443	114,742	8,139	57,762		
Other costs	6	276,740	22,477	16,055	2,462,215	47,096	4,051	43,045	211,643	133	70,100	16,867	49,133	648	74,763		
Less: Inventory, end-of-year	64	48,542	1,369	—	1,277,511	16,647	8,424	8,223	131,426	4,509	1,966	4,699	34,055	5,555	80,641		
Bad debts from sales or services	—	1,294	54	1,628	61,596	2,045	1,451	594	7,774	225	62	2,625	2,697	312	1,852		
Commissions	17	632,428	1,433	1,670	685,065	759	357	402	128,694	50,118	1,029	34,645	976	113	41,812		
Depletion	37	3,024	55	19	90,965	26	7	19	2,663	845	—	86	1,634	—	98		
Depreciation	20,924	351,285	4,141	10,609	4,051,130	128,358	93,897	34,460	409,994	71,802	68,223	44,035	102,498	12,645	110,791		
Employee benefit programs	2,052	5,770	57	137	141,293	10,990	9,548	1,442	8,941	426	303	954	1,744	116	5,400		
Insurance	1,154	84,280	841	2,897	1,582,057	26,829	17,158	9,672	142,732	20,006	31,027	8,546	43,247	7,885	32,021		
Interest on business indebtedness	8,380	300,239	7,809	7,457	1,564,379	100,589	85,066	15,523	167,970	35,470	19,702	12,496	34,810	2,969	62,524		
Legal and professional services	378	116,809	1,699	2,611	1,430,520	11,600	8,824	2,776	92,869	10,072	7,191	4,536	17,905	3,241	49,925		
Pension and profit-sharing plans	12	2,422	—	2	71,917	635	618	18	1,548	—	502	14	244	767	21		
Rent on business property	1,081	135,672	493	1,253	3,816,743	38,732	20,632	18,100	711,962	58,166	106,981	37,290	281,168	94,719	133,638		
Repairs	1,864	44,539	275	713	897,569	47,926	34,738	13,187	146,437	17,830	30,407	3,195	46,304	8,879	39,822		
Net salaries and wages	38,729	176,984	1,475	12,619	9,318,534	83,856	58,912	24,944	1,216,530	80,195	229,450	17,972	580,657	103,574	204,682		
Gross salaries and wages	38,729	176,984	1,475	12,619	9,319,518	83,860	58,912	24,948	1,216,530	80,195	229,450	17,972	580,657	103,574	204,682		
Less: Jobs credit	—	—	—	—	983	4	—	4	—	—	—	—	—	—	—		
Taxes paid deduction	5,695	75,734	2,618	2,084	1,591,801	63,510	47,477	16,033	202,581	15,290	29,179	8,065	84,816	21,315	43,916		
Windfall profit tax withheld	13	651	61	11	25,084	81	3	78	9	—	—	—	—	8	1		
Other business deductions	16,070	2,056,732	9,776	100,207	19,131,079	293,895	190,665	103,230	2,299,995	281,081	314,281	264,382	636,819	137,734	665,699		
Net income	51,730	3,486,833	28,872	90,057	33,542,739	188,468	101,746	86,722	2,917,612	139,286	307,229	168,670	919,684	425,094	957,649		

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982 — Continued

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

Item	Services—Continued												
	Business services					Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion pictures	
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Automobile repair shops			Automobile parking and other services		Total	Producers, orchestras, and entertainers
							Total	General automobile repair shops	Other automobile repair				
(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	
Businesses with net income													
Number of returns	870,398	47,994	135,642	302,911	383,851	149,340	125,951	95,900	30,051	23,389	167,551	161,312	72,757
Business receipts, total.....	20,431,402	1,763,668	2,069,565	6,195,442	10,402,727	8,793,450	7,100,393	5,810,683	1,289,710	1,693,057	4,687,334	3,717,549	1,153,627
Income from sales and operations	20,053,733	1,725,970	2,048,594	5,986,749	10,292,420	8,758,003	7,075,408	5,792,463	1,282,945	1,682,595	4,661,021	3,656,464	1,121,120
Other business income	377,290	37,698	20,971	208,586	110,034	32,535	22,073	15,307	6,766	10,462	26,312	58,180	29,602
Windfall profit tax credit or refund	379	—	—	106	273	2,912	2,912	2,912	—	—	1	2,905	2,905
Business deductions, total	12,799,213	1,290,205	1,435,259	2,650,096	7,423,653	7,525,147	6,042,687	4,998,888	1,043,798	1,482,461	3,567,404	2,685,854	670,855
Cost of sales and operations, total	4,185,626	489,292	454,279	320,612	2,921,444	4,102,404	3,661,840	3,131,496	530,343	440,564	1,824,070	603,110	74,703
Inventory, beginning-of-year	369,630	5,305	1,146	74,569	288,612	209,942	193,288	182,238	11,051	16,653	208,956	78,778	3,776
Purchases	2,040,439	195,448	98,267	115,874	1,630,850	3,036,943	2,756,838	2,366,252	390,586	280,105	1,335,267	331,071	8,957
Cost of labor	944,342	22,301	240,148	28,908	652,985	506,175	423,680	356,031	67,649	82,495	148,431	123,549	36,760
Materials and supplies	725,672	41,264	72,785	67,576	544,047	324,723	311,294	232,644	78,650	13,429	231,621	51,352	2,310
Other costs	501,660	230,046	44,001	110,631	116,983	284,854	221,783	206,859	14,924	63,071	123,312	103,233	26,530
Less: Inventory, end-of-year	396,118	5,072	2,068	76,945	312,033	260,232	245,044	212,527	32,517	15,189	223,518	84,872	3,631
Bad debts from sales or services	7,614	744	281	1,100	5,489	8,771	8,756	7,714	1,042	15	3,409	4,937	472
Commissions	302,879	100,486	3,220	54,261	144,912	11,421	11,405	10,702	704	16	3,373	62,486	26,474
Depletion	45,776	—	1,038	11,242	33,496	1,176	1,160	1,160	—	16	1,438	1,325	805
Depreciation	942,294	62,776	75,854	249,730	553,934	322,017	210,822	175,323	35,499	111,195	206,908	231,659	62,145
Employee benefit programs	25,786	34	8,463	4,098	13,190	4,713	3,260	3,095	165	1,453	7,832	15,291	343
Insurance	253,951	21,433	43,679	36,657	152,182	198,277	148,798	124,047	24,751	49,478	87,593	36,127	5,705
Interest on business indebtedness	333,761	23,456	24,272	79,729	206,303	108,669	75,895	62,479	13,416	32,774	57,557	51,498	6,733
Legal and professional services	221,446	13,961	7,319	113,930	86,236	42,266	33,308	26,802	6,506	8,958	29,627	137,559	107,660
Pension and profit-sharing plans	8,335	664	9	6,231	1,430	26	—	—	—	26	735	3,303	2,428
Rent on business property	508,250	26,461	39,455	134,037	308,298	254,293	180,450	154,051	26,399	73,843	94,173	175,287	19,920
Repairs	151,624	9,334	17,591	27,347	97,352	136,277	43,353	34,530	8,822	92,924	50,171	51,795	6,766
Net salaries and wages	1,341,359	92,386	283,634	188,322	777,017	871,428	625,698	481,108	144,589	245,730	279,225	236,779	59,579
Gross salaries and wages	1,341,361	92,386	283,634	188,322	777,019	872,375	626,644	482,055	144,589	245,730	279,225	236,779	59,579
Less: Jobs credit	2	—	—	—	2	947	947	947	—	—	—	—	—
Taxes paid deduction	226,802	13,401	39,319	34,590	139,491	227,395	172,292	137,388	34,905	55,103	81,642	55,837	7,089
Windfall profit tax withheld	6,218	—	—	2,413	3,805	—	—	—	—	—	2	206	—
Other business deductions	4,237,494	435,778	436,847	1,385,796	1,979,074	1,236,013	865,649	648,992	216,656	370,364	839,649	1,018,655	290,034
Net income	7,632,189	473,463	634,306	3,545,346	2,979,074	1,268,303	1,057,707	811,794	245,912	210,596	1,119,930	1,031,695	482,772

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1982 — Continued

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

Item	Services—Continued														Nature of business not allocable
	Amusement and recreation services, including motion pictures—Continued			Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Professional sports clubs and promoters	Racing, including track operation	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	
Businesses with net income															
Number of returns	2,025	15,329	71,201	403,556	130,442	75,487	197,627	185,683	119,038	72,328	203,139	27,866	175,273	161,660	60,593
Business receipts, total	70,328	300,464	2,193,131	25,809,668	10,479,243	7,672,738	7,657,687	8,752,043	951,340	2,233,231	3,373,887	1,152,826	2,221,061	3,680,614	2,045,823
Income from sales and operations	70,130	290,971	2,174,243	25,352,319	10,281,389	7,564,783	7,506,147	8,561,774	938,271	2,163,997	3,262,360	1,114,666	2,147,695	3,641,765	2,032,417
Other business income	198	9,493	18,887	421,335	197,850	107,955	115,529	190,155	13,069	69,233	111,109	38,158	72,951	38,845	13,205
Windfall profit tax credit or refund	—	—	—	36,014	4	—	36,010	114	—	1	417	2	416	3	201
Business deductions, total	55,884	242,057	1,717,058	14,572,565	4,929,748	4,817,080	4,825,737	4,730,018	550,004	1,322,779	1,837,699	615,886	1,221,813	2,403,176	1,492,336
Cost of sales and operations, total	1,226	57,053	470,128	1,611,159	178,845	591,153	841,161	237,203	46,527	178,058	113,041	48,725	64,316	983,457	697,654
Inventory, beginning-of-year	7	15,148	59,846	53,869	5,004	9,054	39,812	745	4,151	9,280	4,822	309	4,513	60,394	70,827
Purchases	107	51,742	270,264	536,710	19,169	64,961	452,580	32,708	15,046	77,154	20,025	11,440	8,585	391,072	564,338
Cost of labor	216	—	86,574	261,693	27,719	101,877	132,097	36,333	13,857	29,871	51,905	25,857	26,048	81,939	50,021
Materials and supplies	333	173	48,536	269,303	51,719	122,765	94,819	17,208	10,022	13,719	21,036	2,575	18,460	130,865	14,068
Other costs	569	77	76,057	578,251	81,466	301,764	195,021	152,285	8,083	57,136	18,677	8,828	9,849	375,987	83,237
Less: Inventory, end-of-year	6	10,087	71,148	88,667	6,233	9,267	73,167	2,075	4,631	9,102	3,422	284	3,139	56,800	84,937
Bad debts from sales or services	318	—	4,146	16,171	1,971	3,459	10,741	3,941	561	1,998	2,608	864	1,744	1,767	6,473
Commissions	32	14,036	21,945	91,808	9,835	66,507	15,465	14,005	8,114	2,261	14,217	7,414	6,804	45,048	38,382
Depreciation	5	345	171	19,641	4,422	4,377	10,841	8,510	807	2,821	3,763	139	3,623	2,921	9,595
Depreciation	3,216	17,410	148,888	999,399	365,710	262,554	371,135	331,256	46,842	111,160	188,640	42,730	145,910	132,602	57,052
Employee benefit programs	—	14	14,935	46,163	16,330	13,171	16,663	12,391	816	1,018	4,600	3,764	837	2,751	5,338
Insurance	316	3,066	27,041	589,201	328,820	126,808	133,574	116,307	10,418	43,142	41,670	12,140	29,529	35,811	30,410
Interest on business indebtedness	907	4,251	39,606	468,258	86,251	193,949	188,058	136,335	10,956	29,276	64,683	16,408	48,275	34,828	18,620
Legal and professional services	96	4,833	24,970	549,535	256,196	180,966	112,373	199,722	6,504	61,059	35,190	14,249	20,941	43,143	16,228
Pension and profit-sharing plans	2	9	864	45,154	28,236	13,962	2,956	9,363	27	2,386	277	12	266	125	2,851
Rent on business property	3,130	8,911	143,327	1,158,365	452,629	349,421	356,315	447,564	68,704	59,950	191,492	55,059	136,433	107,971	26,886
Repairs	25	2,033	42,970	187,110	47,630	62,053	77,426	45,145	10,839	14,629	20,296	3,799	16,498	35,319	36,052
Net salaries and wages	2,153	4,835	170,212	3,490,917	1,178,940	1,305,630	1,006,346	1,025,439	50,552	199,001	327,637	155,165	172,473	195,813	167,457
Gross salaries and wages	2,153	4,835	170,212	3,490,944	1,178,944	1,305,630	1,006,370	1,025,442	50,552	199,001	327,637	155,165	172,473	195,813	167,457
Less: Jobs credit	—	—	—	27	4	—	24	3	—	—	—	—	—	—	—
Taxes paid deduction	462	3,249	45,036	490,544	162,116	181,206	147,222	125,157	14,317	24,107	38,461	15,272	23,189	41,448	29,465
Windfall profit tax withheld	—	204	2	14,505	570	13,897	39	773	—	2,060	37	37	—	1,192	3,081
Other business deductions	43,996	121,808	562,818	4,794,634	1,811,248	1,447,965	1,535,422	2,016,805	274,022	589,852	791,086	240,109	550,976	738,979	346,792
Net income	14,443	58,407	476,073	11,237,103	5,549,495	2,855,659	2,831,950	4,022,025	401,337	910,452	1,536,188	536,940	999,248	1,277,438	553,487

*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

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