

Sole Proprietorship Returns, 1984

By Raymond Wolfe*

For Tax Year 1984 and for the second consecutive year, nonfarm proprietors reported the highest level of annual profits in more than a decade [1]. As can be seen below, this continued the upward trend in profits that began with 1983 [2].

Tax Year	Net income less deficit (billions)
1974.....	\$39.0
1976.....	44.4
1978.....	53.5
1980.....	54.9
1981.....	53.1
1982.....	50.6
1983.....	60.4
1984.....	70.8

The increase in reported profits for 1984 was shared by proprietorships in all industrial divisions except trade [3]. Industries in several divisions realized increases in profits that were more than 30 percent higher than the previous year, as shown in Figure A below [4].

Figure A.--Profits by Industrial Division, 1983 and 1984

Industrial Division	1983 (billions)	1984 (billions)
Mining	\$0.3	\$0.3
Construction.....	7.3	10.1
Manufacturing.....	1.1	1.4
Transportation and Utilities.....	2.3	3.3
Trade.....	8.1	7.7
Finance, Insurance and Real Estate.....	7.8	9.4
Services.....	32.0	36.8

The decrease in profits for the trade division resulted from a 12 percent drop in retail profits. This drop counteracted the 21 percent gain in profits reported by wholesalers.

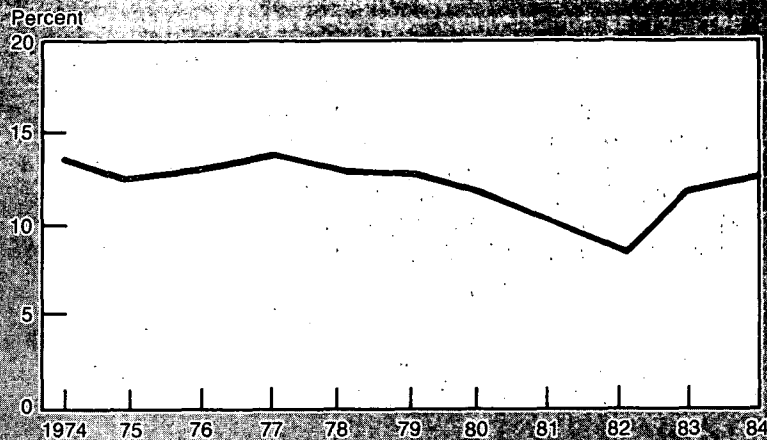
The main contributors to the drop in retail profits were automotive dealers and service stations furniture stores, and eating and drinking places. Wholesalers reporting profit gains included those selling motor vehicles, lumber and construction materials, and farm-product raw materials. Increases in profits were reported by all major groups of service industries.

The number of individual income tax returns reporting nonfarm sole proprietorship activity increased by 5.2 percent, from 10.7 million for 1983 to 11.3 million for 1984. Proprietorship business returns increased in number in all industrial divisions except manufacturing and trade. The number of returns reporting manufacturing and trade activity dropped 3 percent and 1 percent, respectively. However, the increase in the number of returns reporting business activity in the construction and service industries more than compensated for the small declines in manufacturing and trade. This was a continuation of the long-term upward trends in the number of proprietorships engaged in these activities. These trends may have, in part, resulted from favorable interest rates and the continued shift to an economy in which service industries play an increasingly important role.

Just as profits rose, so did the total receipts on which they were based. Reported receipts increased 10.9 percent, from \$465 billion for 1983 to \$516 billion for 1984. This increase represented a gain in real (1982) dollar sales of \$47.1 billion [5]. The percentage ratio of profits to receipts also continued to rise, as Figure B shows. Other detailed industry statistics and income statement items on nonfarm sole proprietorships are presented in Tables 1 and 2.

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Figure B
Percentage Ratio of Profits to Receipts, 1974-1984



SUMMARY

In summary, the continuing improvement in the economic climate in 1984 produced good results for most nonfarm sole proprietors. Overall, compared with 1983, larger amounts of receipts and profits were reported by a larger number of proprietorships.

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 1984 sole proprietorship data is presented below.

Sample Selection Criteria

The 1984 sole proprietorship estimates are based on a sample of individual income tax returns, Forms 1040, processed by the Internal Revenue Service (IRS) during 1985. 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 1984, there were 34,855 nonfarm sole proprietorship returns in the sample drawn from a population of 11,707,742. The corresponding totals for 1983 were 33,272 and 11,132,732 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 the statistical data provided properly, the magnitude of the potential sampling error must be known.

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

Estimated Number of returns	Approximate CV
7,577,000	.015
4,262,000	.020
681,900	.050
170,500	.100
42,000	.200
18,900	.300
13,900	.350
6,800	.500

NOTES AND REFERENCES

- [1] Unless otherwise noted, all money amounts in this article are as reported and are not adjusted for inflation.
- [2] Profits are represented by net income less deficit. Net income less deficit was the sum of net income (for businesses reporting a profit) offset by the net deficit (for businesses reporting a loss) for all businesses within a particular industrial classification. Net income or net loss for each business was business receipts minus cost of sales and operations and business deductions. Changes in the SOI sole proprietorship program and in the tax laws affect the comparability of data for different tax years. A tax law change of particular relevance to sole proprietors affected the rules governing the calculation of the depreciation deduction. Chief among these changes was the extension of the recovery period for real property placed into service after March 15, 1984. For such property, the period under the accelerated cost recovery system (ACRS) was extended from 15 years to 18 years. Other changes included the reduction in the maximum amount deductible for depreciation of passenger automobiles and the limitation on the amount which could be expensed currently.

Tax law changes for other recent years and changes in processing that affected the year-to-year comparability of data are described in detail in Wilson, Robert A., "Unincorporated Business Activity for 1981," *Statistics of Income Bulletin*, Spring 1983; in Wolfe, Raymond M., "Sole

Proprietorship Returns, 1982," Statistics of Income Bulletin, Summer 1983; and in the annual editions of the Statistics of Income, Sole Proprietorship Returns and Statistics of Income, Individual Income Tax Returns series of statistical reports.

For a discussion of trends in the SOI Partnership statistical series, see "Partnership Returns, 1984" in this edition.

- [3] For purposes of this article, sole proprietors and sole proprietorships are used interchangeably. In fact, there were slightly more sole proprietorships than sole proprietors because some individuals owned more than one business. Over the past two decades, the ratio of proprietorships to proprietors has remained constant at approximately 1.1 to 1. For a fuller explanation of the relationship between proprietors and proprietorships

see, Statistics of Income--1981, Sole Proprietorship Returns.

- [4] Agricultural services have been omitted as a group because of their close relationship to farming industry data, which are not tabulated on an annual basis. For Tax Year 1982 (the latest year for which detailed data are available), the number of farm returns was 2,691,722, and the number of returns with agricultural service businesses was 211,282. Reported receipts were \$99.3 billion and \$7.3 billion, respectively.
- [5] Constant dollars were based on the Gross National product implicit price deflator (1982 = 100; 1984 = 108.2) calculated by the U.S. Department of Commerce, Bureau of Economic Analysis. For discussions of the deflator, see: U. S. Department of Commerce, Survey of Current Business, U.S. Government Printing Office, April 1986, Vol. 66, No. 4.

Table 1.—Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1984

[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	Rent paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All nonfarm industries.....	11,282,390	516,036,944	23,900,034	14,278,260	11,025,276	47,695,007	70,766,610	8,002,865	421,536,357	15,225,938	10,415,707	5,957,742	38,012,253	89,849,570
Agricultural services, forestry, and fishing.....	322,924	10,700,001	950,230	255,014	282,149	1,202,251	900,369	191,896	8,105,033	562,071	159,733	181,374	893,652	1,644,856
Agricultural services.....	241,546	8,604,319	678,191	184,115	209,143	1,007,025	712,938	148,994	6,731,381	399,023	152,977	150,398	798,204	1,228,387
Veterinary services.....	16,367	1,542,876	109,685	34,741	56,166	308,774	324,601	14,686	1,493,491	103,898	34,741	55,584	300,876	329,239
Livestock breeding.....	10,572	129,663	40,554	960	7,268	2,577	- 111,324	1,140	70,753	* 321	* 56	* 113	* 58	4,803
Animal services, except livestock breeding and veterinary.....	64,345	1,849,085	143,275	34,438	42,454	113,218	- 26,016	33,037	1,112,816	56,198	28,953	20,982	64,982	185,042
Landscape and horticultural services.....	124,711	3,871,420	319,356	95,824	61,410	496,382	452,957	82,697	3,126,249	208,572	84,357	41,051	385,346	580,459
Other agricultural services.....	25,551	1,211,275	65,322	18,152	41,845	86,074	72,727	17,434	928,073	29,934	4,870	32,667	46,962	128,844
Forestry.....	27,641	1,325,112	143,008	49,600	39,056	180,153	115,981	18,042	771,327	112,329	* 4,800	20,030	81,809	169,884
Fishing, hunting, and trapping.....	53,737	770,570	129,030	21,299	33,950	15,074	71,449	24,860	602,324	50,719	* 1,956	10,946	* 13,639	246,585
Mining.....	153,445	13,190,105	1,113,804	135,220	664,214	733,525	364,844	84,445	9,696,007	630,485	65,367	225,547	529,274	1,773,093
Metal mining.....	4,519	18,124	12,603	1,436	809	* 920	- 12,190	* 1,159	* 16,571	* 6,022	* 231	* 482	* 169	* 3,174
Coal mining.....	717	345,535	24,157	1,711	5,272	38,881	42,715	650	318,493	20,311	1,509	4,568	32,781	51,471
Oil and gas extraction.....	146,037	12,723,541	1,064,207	131,061	656,930	675,194	361,184	82,361	9,273,323	599,692	63,220	220,229	479,646	1,702,823
Nonmetallic minerals, except fuels.....	2,172	1,022,905	12,838	1,014	1,203	18,531	- 26,865	275	87,620	4,460	* 407	268	16,678	15,625
Construction.....	1,386,099	66,311,253	2,633,745	641,263	1,149,078	10,120,376	10,126,530	1,169,865	57,038,934	2,022,119	544,176	740,101	8,669,992	11,452,305
General building contractors and operative builders.....	342,827	23,321,387	827,267	131,668	590,062	2,908,539	2,939,735	282,354	19,190,576	592,119	106,432	327,751	2,379,589	3,504,363
General building contractors.....	339,491	23,155,300	826,739	131,516	570,098	2,907,078	2,933,606	279,531	19,140,518	592,079	106,432	310,791	2,379,585	3,487,065
Operative builders.....	3,336	166,087	528	* 152	19,964	* 1,461	6,129	* 2,823	* 50,058	* 40	—	* 16,961	* 4	* 17,298
Heavy construction contractors.....	46,117	3,837,632	201,937	28,775	83,802	605,749	474,361	38,257	3,250,869	165,781	24,624	57,890	567,513	557,379
Highway and street construction.....	6,812	640,248	39,288	* 609	* 5,040	138,136	70,415	6,303	631,504	36,790	* 524	* 4,728	* 137,620	82,292
Heavy construction, except highway.....	39,305	3,197,384	162,650	28,166	78,762	467,613	403,947	31,954	2,619,366	128,991	24,100	53,162	429,893	475,087
Special trade contractors.....	992,092	39,080,293	1,601,102	475,978	472,056	6,599,883	6,678,697	844,727	34,532,454	1,263,117	408,304	351,607	5,720,609	7,349,788
Plumbing, heating, and air conditioning.....	95,466	6,844,907	214,267	45,537	58,887	970,177	766,862	72,663	5,722,132	178,148	31,954	44,969	756,145	869,031
Painting, paper hanging, and decorating.....	180,209	5,266,138	164,851	63,965	36,902	884,515	1,184,957	159,989	4,790,365	136,820	50,236	32,079	858,628	1,231,302
Electrical work.....	93,695	4,039,411	151,528	30,451	55,767	522,728	519,225	64,546	3,545,225	100,301	23,664	26,245	491,243	658,307
Masonry, stonework, tile setting, and plastering.....	71,408	4,312,721	149,231	83,936	53,443	1,212,632	653,085	60,579	3,403,148	114,643	74,195	32,028	827,766	717,165
Carpentering and flooring.....	312,842	6,985,992	276,067	80,084	67,455	805,182	2,043,236	287,926	6,373,217	240,345	73,304	57,455	727,722	2,116,119
Roofing and sheet metal work.....	58,539	3,718,268	103,383	33,907	20,516	827,010	503,330	53,504	3,664,062	102,680	33,886	20,470	822,437	520,175
Concrete work.....	18,410	1,589,371	72,064	40,792	16,143	343,488	111,855	14,481	1,529,230	60,255	40,290	15,231	331,545	142,123
Water well drilling.....	7,245	377,729	52,561	* 240	* 15,286	* 20,695	26,785	* 5,032	* 260,140	* 6,478	* 68	* 738	* 20,089	* 48,447
Miscellaneous special trade contractors.....	154,278	5,945,756	417,149	97,067	147,657	1,013,458	869,362	126,007	5,244,935	323,447	80,708	122,391	887,035	1,047,122
Contractors not allocable.....	* 5,063	* 71,940	* 3,439	* 4,842	* 3,159	* 6,204	* 33,737	* 4,527	* 65,034	* 1,102	* 4,816	* 2,853	* 2,281	* 40,775
Manufacturing.....	320,106	18,176,274	996,303	651,070	433,823	2,999,680	1,435,916	187,616	13,819,335	550,458	508,759	159,466	2,421,745	2,162,847
Food and kindred products.....	5,628	922,038	46,491	15,393	15,686	25,370	19,806	* 3,962	* 321,785	* 18,643	* 9,420	* 3,790	* 6,754	* 47,865
Textile mill products.....	1,986	* 49,933	3,946	* 1,421	* 438	* 2,512	* 16,765	* 207	* 48,418	* 3,484	* 1,398	* 400	* 2,485	* 18,420
Apparel and other textile products.....	26,884	592,268	39,738	15,616	3,208	163,277	126,223	21,564	560,995	14,008	14,560	* 1,497	163,230	158,113
Lumber and wood products, except furniture.....	65,061	3,894,688	258,704	100,505	123,995	443,507	309,621	41,319	2,481,863	130,222	90,174	39,557	250,608	448,990
Furniture and fixtures.....	14,566	407,798	17,889	* 17,179	* 1,959	* 92,301	48,067	7,883	359,725	* 5,518	* 5,218	* 1,074	* 91,509	86,635
Printing, publishing, and allied industries.....	68,586	3,334,524	233,489	93,925	161,813	653,061	160,913	31,405	2,061,511	115,885	44,258	36,458	430,166	392,906
Chemicals and allied industries.....	2,396	* 36,574	* 541	* 16	* 207	* 3,353	5,002	* 1,119	* 36,335	* 541	* 16	* 207	* 3,353	* 10,755
Leather and leather products.....	* 2,210	* 10,627	* 862	* 45	* 220	* 1,346	- 456	* 1,708	* 10,177	* 364	* 45	* 220	* 1,346	* 839
Stone, clay, and glass products.....	18,157	478,948	51,084	14,408	* 28,465	* 52,155	22,368	9,642	170,530	* 13,788	* 8,319	* 4,432	* 10,901	48,244
Primary metal industries.....	4,972	589,018	18,742	* 11,441	* 7,722	* 163,475	122,577	4,433	580,379	* 17,779	* 11,422	* 7,722	* 163,459	124,172
Fabricated metal products.....	17,101	1,223,291	73,272	40,430	19,699	269,794	142,090	13,107	894,288	62,862	29,486	11,166	244,340	170,711
Machinery, except electrical.....	22,467	2,010,082	135,216	67,077	47,625	357,872	39,156	9,178	1,807,207	84,777	43,126	36,289	291,027	119,432
Electrical and electronic equipment.....	9,459	446,143	18,049	1,736	5,000	21,722	49,612	5,571	433,380	4,720	* 1,459	* 3,010	* 20,434	67,590
Transportation equipment.....	2,732	55,838	* 5,651	* 773	* 752	* 1,317	6,216	* 1,615	* 52,809	* 5,191	* 12	* 442	* 636	* 15,438
Other manufacturing industries.....	55,805	4,078,669	90,339	270,828	17,028	746,450	347,894	33,116	3,954,631	70,555	249,678	13,220	740,182	424,584
Manufacturing not allocable.....	2,296	45,836	* 2,289	* 276	* 7	* 2,169	20,042	* 1,787	* 45,303	* 2,141	* 159	* 1	* 1,315	* 32,154
Transportation, communication, electric, gas, and sanitary services.....	572,325	29,087,904	2,424,113	637,712	768,634	2,748,725	3,271,595	430,270	23,127,966	1,655,968	466,177	500,440	1,784,344	4,142,118
Local and interurban passenger transit.....	59,920	957,061	71,527	70,781	32,707	* 23,819	299,431	53,957	900,629	66,898	68,162	31,379	* 17,996	308,573
Taxicabs.....	42,975	600,100	22,031	69,269	* 22,667	—	196,432	38,453	589,758	66,898	* 19,463	* 67,252	—	200,823
Other passenger transportation.....	16,945	356,960	49,496	* 1,511	10,039	* 23,819	102,999	15,144	330,871	47,436	* 910	* 8,740	* 17,996	107,751

Footnotes at end of table.

Table 1. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1984 — 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	Rent paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, communication, electric, gas, and sanitary services — Continued														
Trucking and warehousing.....	370,711	21,611,891	1,908,994	412,623	591,839	1,951,729	2,383,413	282,814	16,986,793	1,362,626	299,993	413,076	1,291,165	2,940,410
Trucking, local and long distance.....	369,780	21,511,118	1,901,075	411,962	583,216	1,940,973	2,394,079	282,775	16,938,792	1,362,268	299,974	413,002	1,290,329	2,937,722
Public warehousing and trucking terminals.....	931	100,773	7,919	*661	8,623	10,756	-10,665	*39	*48,001	*359	*18	*74	*836	*2,688
Water transportation.....	12,108	160,858	55,245	3,143	14,881	2,098	-5,424	7,553	106,838	7,973	*41	*938	*635	57,296
Air transportation.....	10,560	510,533	79,188	19,983	17,954	125,052	1,173	5,525	438,055	*33,046	*6,083	*745	*120,188	77,157
Transportation services.....	56,452	3,467,958	102,971	64,594	53,199	329,238	234,478	36,697	2,589,055	42,805	36,281	14,294	74,610	299,642
Passenger transportation arrangement.....	27,265	2,296,903	28,345	54,696	23,492	205,736	80,172	15,746	1,723,640	19,599	30,121	*5,301	*21,505	108,581
Freight transportation arrangement.....	6,414	474,889	12,384	*2,877	2,526	*15,083	89,376	6,385	460,423	*10,059	*2,782	*656	*14,122	95,725
Other transportation services.....	22,773	696,165	62,242	7,021	27,181	108,418	64,930	14,566	404,992	13,146	*3,378	*8,337	38,982	95,336
Communication.....	11,163	374,281	17,128	11,922	8,092	65,549	87,953	8,839	333,328	10,431	7,084	2,719	59,669	110,373
Electric, gas, and water services.....	4,034	101,383	22,230	*11,263	*2,352	*517	12,461	*1,746	*62,320	*2,443	*11,204	*1,522	*60	*22,078
Sanitary services.....	47,377	1,903,940	166,830	43,405	47,611	250,723	258,111	33,499	1,710,949	129,746	37,330	35,767	220,021	326,590
Wholesale and retail trade.....	2,380,838	195,961,164	4,435,818	4,733,493	2,591,581	12,014,236	7,708,348	1,369,095	154,647,747	2,658,578	3,102,771	1,463,234	9,325,461	12,880,376
Wholesale trade.....	224,603	29,760,685	555,178	262,519	286,709	1,345,849	1,633,015	158,503	24,367,424	332,390	179,150	170,961	1,115,216	2,099,636
Motor vehicles and automotive equipment.....	9,793	1,599,554	23,240	25,132	17,905	102,677	84,107	7,655	1,541,078	21,117	24,980	*14,245	99,324	1,059,036
Lumber and construction materials.....	10,933	1,164,618	12,833	1,070	14,304	99,776	6,992	1,118,391	7,857	1,118,391	1,051	10,751	16,705	104,327
Electrical goods.....	9,102	351,792	6,645	7,526	10,397	10,450	99,317	7,320	344,273	5,045	7,401	10,155	9,517	104,109
Hardware, plumbing, and heating equipment.....	3,401	241,932	*12,028	*836	*1,435	*28,097	55,776	*2,124	*235,733	*11,135	*836	*1,421	*27,926	*56,455
Farm machinery and equipment.....	2,615	274,210	20,733	637	11,995	13,256	-33,293	*1,149	*33,081	*301	*8	*539	*485	*7,752
Other machinery, equipment and supplies.....	32,910	2,981,298	95,002	38,219	60,109	590,725	335,476	24,600	2,504,503	70,527	12,946	51,625	579,462	400,775
Other durable goods.....	25,183	2,982,733	43,068	23,770	20,329	48,734	285,930	19,034	2,530,656	28,525	17,419	10,837	25,742	342,500
Drugs, chemicals, and allied products.....	5,960	598,302	3,199	*27,876	*38	*2,713	13,556	3,234	562,603	*2,906	*27,255	—	*1,891	29,453
Apparel, piece goods, and notions.....	12,012	1,035,757	26,404	10,865	3,642	*45,664	104,886	10,358	1,021,940	18,264	10,841	*3,069	*45,399	116,635
Groceries and related products.....	28,711	6,697,538	158,257	31,302	48,756	236,005	113,506	15,226	5,112,178	58,897	17,895	5,832	130,216	225,414
Farm-products raw materials.....	9,819	5,345,408	50,320	45,206	107,601	97,546	96,546	7,179	4,039,110	41,016	11,267	13,272	56,030	122,184
Alcoholic beverages.....	1,624	398,272	8,118	*4,977	*5,025	*20,542	42,148	*1,620	*384,896	*7,537	*4,717	*4,483	*19,214	*42,945
Other nondurable goods.....	53,889	5,056,265	73,443	53,843	36,078	60,205	200,182	35,062	3,940,122	41,022	31,943	16,025	46,203	274,870
Wholesalers not allocable.....	18,651	1,033,008	21,887	10,852	11,490	58,467	135,101	16,950	1,000,860	17,242	*10,593	*8,206	57,102	167,185
Retail trade.....	2,012,478	160,617,052	3,685,588	4,267,611	2,209,108	10,423,236	5,422,469	1,113,875	125,393,967	2,213,470	2,755,327	1,239,691	8,003,667	9,895,301
Building materials, paint, hardware, garden supply, and mobile home dealers.....	75,006	6,998,523	198,025	130,102	97,185	608,080	428,444	48,973	5,686,881	128,006	61,174	55,118	488,832	665,447
Lumber and other building materials dealers.....	18,183	2,100,442	56,157	24,159	44,785	226,520	96,421	10,807	1,771,532	37,331	11,094	29,248	193,979	159,738
Paint, glass, and wallpaper stores.....	9,446	966,692	*7,215	*59,885	*14,019	*57,932	62,371	*6,133	*598,460	*4,105	*11,492	*11,722	*11,658	*111,241
Hardware stores.....	19,974	1,789,292	43,534	22,617	13,242	134,432	147,966	12,123	1,563,310	23,846	*19,117	*7,433	132,418	190,552
Retail nurseries and garden supply stores.....	22,683	1,087,647	80,398	21,290	12,293	73,774	29,820	15,410	911,174	53,296	*17,343	*2,282	*40,805	102,886
Mobile home dealers.....	4,718	1,054,450	10,731	*2,151	12,826	*115,423	91,866	4,500	844,407	*9,428	*2,128	*4,434	*109,973	101,029
General merchandise stores.....	35,648	3,364,146	102,581	75,683	67,820	209,596	21,495	16,429	1,850,207	69,639	53,902	20,683	82,089	148,761
Variety stores.....	11,067	1,607,616	45,457	38,980	22,240	94,989	62,129	*6,831	*1,175,728	*35,042	*37,685	*17,767	*64,135	*76,560
Other general merchandise stores.....	24,581	1,756,530	57,124	36,703	45,580	114,608	-40,634	9,798	674,479	34,597	16,216	*2,916	17,954	72,201
Food stores.....	181,496	31,515,783	618,149	589,551	327,761	1,707,070	818,477	119,466	26,285,321	410,511	414,573	212,969	1,421,913	1,294,250
Grocery stores.....	94,782	23,056,063	359,102	298,819	237,442	1,260,285	445,961	64,851	19,349,135	238,273	242,391	153,998	1,087,648	731,649
Meat and fish markets, including freezer provisioners.....	19,558	2,697,011	32,683	48,325	9,513	80,161	94,036	13,987	2,401,558	25,463	36,061	*3,686	*69,114	132,159
Fruit stores and vegetable markets.....	10,463	1,332,838	24,736	20,339	4,058	34,616	46,781	9,143	1,242,534	21,183	16,591	*2,903	*29,161	78,317
Candy, nut, and confectionery stores.....	6,775	202,575	*12,162	*10,194	*4,118	*16,063	46,055	*4,523	*189,174	*11,876	*9,704	*4,073	*14,010	*50,304
Dairy products stores.....	6,852	731,943	36,401	*58,478	*6,019	*76,372	-28,477	*38	*234,561	*3,666	*947	*1,592	*13,066	*5,942
Retail bakeries.....	10,665	385,814	*27,664	*21,232	*9,100	*1,072	56,331	*8,956	*305,717	*25,758	*20,864	*3,650	*677	*58,095
Miscellaneous food stores.....	32,401	3,109,538	125,401	132,164	57,511	238,502	157,791	17,868	2,562,641	84,293	87,915	43,668	*208,237	237,784
Automotive dealers and service stations.....	159,646	50,182,868	529,381	661,763	468,983	2,100,803	1,041,916	102,796	41,260,406	384,990	519,309	320,357	1,727,977	1,546,454
Motor vehicle dealers — new car dealers (franchised).....	8,024	3,804,893	22,122	18,091	21,099	124,953	79,068	5,011	3,769,194	19,482	14,361	17,740	121,636	97,757
Motor vehicle dealers — used cars only.....	48,681	8,696,061	50,675	68,303	136,531	146,886	232,457	31,905	6,305,543	28,097	59,919	63,130	117,265	382,457
Auto and home supply stores.....	23,224	4,185,031	68,029	56,810	65,479	335,305	186,777	15,024	3,781,754	61,454	53,445	56,015	326,548	217,643
Gasoline service stations.....	61,859	31,152,214	325,002	475,816	193,015	1,319,913	540,807	43,297	25,969,246	249,049	378,941	148,966	1,049,570	757,154
Boat dealers.....	5,635	133,892	16,807	*17,871	13,225	*2,665	-16,082	*2,259	*30,150	—	—	*272	—	*18,781
Recreational vehicles.....	*2,887	*136,515	*9,682	*244	*7,627	*4,146	*6,918	*1,741	*120,219	*6,153	*240	*6,742	*4,112	*10,591
Motorcycle dealers.....	*1,947	*879,067	*10,280	*12,530	*23,452	*88,222	*27,162	*839	*878,045	*12,397	*23,452	*8,222	*28,146	*28,146
Miscellaneous aircraft and automotive dealers.....	7,389	1,095,176	26,784	14,099	18,535	*78,710	-15,192	*2,720	*406,255	*10,477	*7	*4,040	*20,824	*33,924

Footnotes at end of table.

Sole Proprietorship Returns/1984

Table 1. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1984 — 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	Rent paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade — Continued														
Retail trade — Continued														
Apparel and accessory stores.....	61,338	6,508,856	107,355	233,979	107,114	509,198	521,065	44,146	5,774,437	79,660	178,560	69,483	447,942	657,709
Men's and boys' clothing and furnishings stores.....	*1,645	*648,561	*5,277	*27,694	*1,722	*37,406	*59,410	*1,645	*648,561	*5,277	*27,694	*1,722	*37,406	*59,410
Women's ready-to-wear stores.....	7,576	1,253,745	16,706	58,022	13,091	159,256	121,063	6,418	1,163,851	14,944	50,762	9,191	144,780	128,045
Women's accessory and specialty stores.....	9,438	93,997	*353	*11,503	*154	*1,286	34,398	*6,433	*74,167	*267	*9,048	*4	*904	*39,131
Children's and infants' wear stores.....	*512	*13,865	*196	*2,170	*394	*778	*3,656	*6	*1,546	*34	*190	*13	*38	*225
Family clothing stores.....	12,788	1,027,702	21,327	25,668	28,161	97,986	30,424	7,647	756,890	10,821	*7,444	*10,779	73,174	87,206
Shoe stores.....	7,034	854,917	14,517	35,746	*13,670	*72,276	85,972	*5,748	*813,102	*12,479	*31,977	*13,850	*64,130	*87,484
Furriers and fur shops.....	*2,223	*487,572	*140	*1	*2,111	*3,258	*26,296	*2,217	*481,083	*85	—	*1,965	*3,258	*26,785
Apparel and accessory stores, not elsewhere classified.....	20,122	2,128,499	48,840	73,174	47,811	136,952	167,158	14,032	1,835,237	35,753	51,445	32,159	124,252	229,444
Furniture and home furnishings stores.....	90,361	6,958,804	171,568	298,944	142,432	540,457	427,927	58,869	4,941,045	98,078	181,720	55,468	438,932	651,866
Furniture stores.....	29,208	2,196,915	69,663	122,634	65,809	143,959	124,032	13,947	1,180,248	32,796	50,865	9,879	49,170	264,021
Floor covering stores.....	14,135	1,690,025	33,532	34,491	23,233	155,737	64,756	9,096	1,087,086	12,578	9,917	*9,549	*151,197	77,749
Drapery, curtain and upholstery stores.....	17,508	720,096	7,132	*20,728	*10,380	*100,292	93,865	15,803	719,853	6,850	*20,685	*10,280	80,902	94,342
Home furnishings and equipment stores, except appliances.....	8,895	568,129	19,735	31,184	9,606	55,883	67,712	7,130	557,878	15,735	*30,668	*8,309	*53,523	80,540
Household appliance stores.....	9,395	496,971	7,962	38,811	3,174	27,967	42,200	5,037	479,680	7,044	38,094	*3,135	27,287	51,546
Radio and television stores.....	7,276	939,978	23,678	31,979	25,721	63,069	7,570	4,626	652,448	13,535	*16,463	*10,537	*46,925	59,737
Music stores.....	4,944	344,690	9,867	19,117	*4,510	*13,477	7,865	3,230	263,853	9,540	*15,029	*3,880	*10,537	23,931
Eating and drinking places.....	238,366	21,753,276	934,824	1,220,932	456,085	2,862,061	281,383	121,124	13,618,817	469,599	719,704	173,057	1,870,903	1,330,014
Eating places.....	179,418	16,529,777	714,843	999,194	306,876	2,329,350	305,731	96,531	10,997,776	387,150	643,085	148,559	1,627,460	1,088,194
Drinking places.....	58,948	5,223,500	219,981	221,738	149,209	532,711	—	24,593	2,621,041	82,449	76,820	24,488	243,443	241,821
Miscellaneous retail stores.....	1,150,427	32,914,148	998,703	1,050,739	534,537	1,882,257	1,849,078	594,917	25,644,594	560,994	622,578	330,073	1,524,362	3,522,630
Drug stores and proprietary stores.....	14,128	4,051,323	83,589	78,809	73,668	306,327	371,906	12,849	4,049,471	81,407	78,806	73,410	305,918	375,147
Liquor stores.....	21,120	5,226,631	92,308	82,872	76,702	173,672	106,170	13,560	3,436,545	44,219	53,363	35,649	65,068	156,735
Used merchandise stores.....	103,981	2,062,421	51,896	114,479	40,903	54,640	—	104,844	41,610	1,150,826	10,716	26,751	27,834	31,978
Sporting goods and bicycle shops.....	26,731	1,328,973	41,084	37,570	26,730	44,731	198,818	16,665	1,235,537	35,369	33,444	25,992	*41,602	222,017
Book stores.....	12,529	685,294	19,665	46,846	3,148	55,355	73,731	8,148	622,305	*13,387	*40,190	*1,021	*50,853	91,046
Stationery stores.....	6,451	909,842	26,729	*26,373	*8,511	71,929	166,670	5,134	907,524	26,693	*28,321	*8,497	71,468	167,883
Jewelry stores.....	34,403	1,786,208	54,354	83,047	18,818	133,370	150,803	17,972	1,458,024	30,212	37,090	10,209	114,841	289,433
Hobby, toy, and game shops.....	43,537	411,797	26,202	30,276	*2,805	*20,214	—	47,078	12,951	239,630	*5,054	*6,634	*1,122	*206
Camera and photographic supply stores.....	4,171	312,602	7,485	*73	*3,445	*126	—	3,218	*293,966	*423	*40	*1,003	*126	*6,832
Gift, novelty, and souvenir shops.....	40,892	1,834,645	90,978	185,936	65,405	281,954	89,300	22,336	1,257,163	56,799	80,347	34,880	237,484	189,506
Luggage and leather goods stores.....	*7,232	*32,611	*114	—	—	*6,376	—	*5,020	*31,085	*114	—	—	—	*6,519
Sewing, needlework, and piece goods stores.....	28,794	690,454	22,887	42,925	*21,870	*75,583	41,339	17,791	656,079	18,444	*34,878	*20,922	*73,676	62,485
Mail order houses.....	11,584	208,816	11,792	*11,852	*12,060	*22,634	—	39,743	3,728	132,505	*6,224	*10,599	*2,548	*21,680
Merchandising machine operators.....	8,647	116,735	36,074	*4,113	*5,329	*6,260	—	17,284	*1,658	*39,750	*1,530	*1,226	*918	*10,950
Direct selling organizations.....	641,777	6,267,303	247,494	100,403	82,564	67,169	586,481	321,186	4,914,375	127,458	53,287	42,955	46,776	1,154,253
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers.....	4,312	83,694	*5,464	*834	*6,004	*31,227	—	18,675	*2,822	*37,919	*390	*33	*10	*21,295
Fuel oil dealers.....	3,093	388,208	4,820	*81	*624	*3,907	12,519	1,898	333,540	3,001	*20	*220	*2,877	20,580
Liquefied petroleum gas (bottled gas) dealers.....	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Liquor stores.....	30,013	2,096,096	60,260	53,567	32,903	332,596	38,677	17,551	1,565,651	40,556	36,025	24,459	277,009	80,318
Cigar stores and stands.....	**	**	**	**	**	**	**	**	**	**	**	**	**	**
News dealers and newsstands.....	21,817	1,122,069	32,383	*12,527	*4,939	*54,135	55,826	16,780	855,083	*19,119	*12,491	*4,821	*53,642	98,735
Other miscellaneous retail stores.....	85,224	3,248,132	62,684	127,661	47,836	145,129	177,182	53,181	2,376,590	39,238	90,768	14,124	105,572	339,714
Retail trade not allocable.....	20,190	422,646	24,902	5,918	7,230	3,715	32,684	7,155	330,258	11,993	*3,806	*2,482	*717	78,171
Wholesale and retail trade not allocable.....	143,757	5,593,426	195,052	203,363	95,765	245,151	652,863	96,717	4,866,957	112,718	168,294	52,582	206,576	885,439
Finance, insurance, and real estate.....	984,029	29,977,330	1,691,844	743,155	1,327,254	1,297,934	9,464,360	720,682	25,492,388	1,060,481	556,233	498,690	918,733	11,522,386
Finance.....	90,509	3,528,812	156,986	90,090	222,725	110,085	894,868	64,903	2,656,622	102,657	52,386	52,045	80,272	1,299,777
Banking and miscellaneous finance.....	24,734	880,152	49,429	27,309	36,053	36,459	151,849	16,248	801,903	22,663	15,670	13,474	26,343	283,116
Credit agencies—other than banks.....	6,291	372,092	30,134	12,170	8,625	10,802	102,486	5,152	303,432	*28,944	*11,882	*4,619	*10,257	115,392
Security and commodity brokers and services.....	59,484	2,276,568	77,423	50,611	178,048	62,824	640,533	43,503	1,751,287	51,050	33,952	43,671	901,269	
Security brokers and dealers, except underwriting syndicates.....	36,453	1,217,590	53,149	28,943	110,418	26,272	417,743	27,518	916,539	37,374	15,820	10,249	13,564	562,009
Commodity contracts brokers, exchanges and services.....	23,031	1,058,977	24,275	21,668	67,830	36,552	222,790	15,985	834,748	13,676	9,234	23,702	30,108	339,260
Insurance agents, brokers, and service.....	289,175	10,544,250	436,073	351,882	196,814	647,215	3,452,318	225,972	9,705,211	343,691	315,715	148,253	596,812	3,734,149

Footnotes at end of table.

Table 1. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1984 — 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	Rent paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, insurance, and real estate — Continued														
Real estate	604,345	15,904,268	1,098,784	301,383	907,714	540,634	5,117,173	429,807	13,130,555	614,113	188,132	300,393	241,649	6,488,460
Operators and lessors of buildings	16,638	712,572	147,795	40,771	133,426	50,658	- 80,668	10,343	285,768	42,871	14,696	28,210	13,048	80,367
Lessors, other than buildings	4,996	112,246	28,542	182	14,351	1,493	6,250	1,274	85,555	1,799	*26	*485	*586	46,875
Real estate agents, brokers, and managers	572,759	14,546,538	899,632	248,985	661,375	460,426	5,150,915	411,608	12,433,939	562,019	167,463	250,160	215,487	6,204,911
Title abstract companies	*3,830	*67,736	*208	*623	*302	*1,122	*41,591	*2,720	*53,598	*48	*206	*123	*862	*46,685
Subdividers and developers, except cemeteries	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Cemetery subdividers and developers	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Combined real estate, insurance, loans, law offices	4,247	117,640	7,465	5,804	19,655	*3,908	15,290	2,958	74,271	3,512	*4,563	*489	*423	37,407
Services	4,989,999	147,438,458	9,454,843	6,363,720	3,691,420	16,476,543	36,825,238	3,734,292	125,923,503	6,013,164	4,963,455	2,149,372	13,430,327	43,240,345
Hotels and other lodging places	42,181	3,490,165	604,233	55,908	529,684	390,595	- 189,195	14,739	2,031,572	223,818	40,995	176,230	231,071	264,657
Hotels	1,633	301,694	47,378	6,501	44,138	39,722	- 68,619	84	115,335	7,802	577	*5,897	15,804	21,840
Motels, motor hotels, and tourist courts	23,728	2,504,962	413,823	32,542	358,818	280,592	- 6,535	10,479	1,620,895	198,088	24,413	156,598	165,134	180,773
Rooming and boarding houses	4,764	95,241	*11,673	*616	29,762	*4,689	- 44,059	*503	*4,013	*340	*158	*168	*240	*594
Sporting and recreational camps	5,549	293,907	43,889	796	21,488	48,583	- 16,681	2,972	213,561	*11,696	*567	*10,978	*43,066	27,596
Trailer parks and campsites for transients	5,390	280,508	85,203	15,256	73,350	14,235	- 46,697	701	77,767	5,974	*15,097	2,592	6,827	23,855
Organizational hotels and lodging houses on a membership basis	*1,117	*13,832	*2,267	*197	*2,128	*2,785	- 6,598	-	-	-	-	-	-	-
Personal services	925,751	15,006,471	1,009,819	1,247,066	335,946	2,369,350	2,832,784	741,475	11,904,919	603,745	922,901	202,514	1,744,015	3,481,771
Coin-operated laundries and dry cleaning	24,196	1,263,396	171,727	105,529	59,022	164,780	70,218	13,250	828,159	80,268	49,248	*24,543	*121,472	149,049
Other laundry, cleaning, and garment services	37,936	1,895,724	117,277	126,204	34,128	349,048	183,510	27,134	1,383,282	82,279	96,696	29,166	273,499	238,535
Photographic portrait studios	83,277	1,578,173	143,577	86,140	19,241	92,941	73,325	39,000	1,077,623	83,476	66,894	13,795	67,615	188,769
Beauty shops	245,467	5,159,875	262,406	481,103	76,985	1,327,980	1,120,001	212,047	4,403,160	185,211	395,673	64,666	1,017,512	1,230,877
Barber shops	73,957	1,134,494	26,828	122,901	*4,750	*125,443	500,695	122,848	1,044,708	17,458	122,880	*4,680	*73,203	508,065
Shoe repair and hat cleaning shops	*8,435	*292,123	*6,963	*43,890	*1,686	*33,841	*6,729	*289,559	*6,963	*42,557	*1,686	*33,841	*68,262	
Funeral service and crematories	5,971	568,861	21,135	*67,618	*15,407	31,466	66,371	3,121	299,816	*12,548	*3,152	*2,117	*11,516	11,511
Miscellaneous personal services	446,512	3,113,824	259,906	213,581	124,728	243,847	751,069	367,946	2,578,613	135,541	155,803	61,862	141,557	986,662
Business services	1,456,137	35,179,326	2,489,625	- 805,141	894,627	3,593,827	8,490,464	1,075,995	28,876,522	1,402,510	523,546	438,856	2,877,800	10,497,833
Advertising	65,457	2,278,051	106,375	41,384	30,219	80,624	564,901	50,642	2,091,283	60,939	34,652	12,117	60,800	641,848
Services to buildings	197,656	2,719,539	115,363	35,850	23,543	570,563	727,273	170,774	2,393,634	92,131	27,832	16,752	477,175	804,758
Computer and data processing services	84,662	2,015,187	152,904	46,829	36,855	58,340	494,302	55,873	1,339,905	75,801	32,893	11,507	24,131	636,255
Management and public relations	488,896	10,998,842	657,234	310,363	343,118	956,959	4,622,767	372,114	9,718,674	397,314	194,319	168,188	810,047	5,237,748
Equipment rental and leasing	46,622	1,850,686	581,255	53,251	205,696	99,218	- 129,596	18,141	1,415,622	225,791	38,379	86,813	60,380	226,518
Other business services	572,844	15,317,022	876,494	317,465	254,997	1,828,125	2,210,816	408,451	11,917,404	550,533	195,282	143,480	1,424,828	2,950,705
Automobile repair and services	281,363	16,084,694	831,643	655,429	399,263	1,693,307	1,427,783	206,861	12,399,933	517,634	407,626	204,873	1,144,627	1,811,874
Automobile rentals, without drivers	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Automobile parking	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Automobile top and body repair shops	42,039	1,491,764	70,760	82,046	18,300	96,276	234,430	26,330	1,301,798	60,701	73,459	10,359	82,009	257,795
General automotive repair shops	154,320	9,978,871	365,459	376,567	265,940	1,115,732	843,320	114,145	7,175,148	236,351	177,106	122,706	636,003	1,050,589
Other automotive repair shops	27,070	1,348,209	47,677	61,873	10,321	236,228	175,726	23,237	1,269,358	39,671	47,498	10,313	218,654	197,225
Automotive services, except repair	48,782	2,644,718	173,590	128,740	57,621	231,452	179,191	36,797	2,394,333	112,157	106,012	39,264	196,894	255,925
Miscellaneous repair services	290,489	9,947,406	560,935	239,686	172,669	982,252	1,460,006	211,373	9,102,554	456,605	204,933	159,513	917,664	1,665,533
Radio and TV repair shops	22,988	961,807	57,061	*26,812	*16,498	*79,214	136,613	17,289	951,501	47,383	*23,212	*16,498	*79,214	157,104
Electrical repair shops, except radio and TV	34,875	1,129,362	51,195	20,133	10,357	99,094	168,728	25,835	1,004,051	42,433	11,934	9,813	99,094	184,806
Reupholstery and furniture repair	42,177	805,972	34,305	40,171	17,071	107,703	163,379	33,662	767,454	31,304	38,685	14,541	*107,702	183,487
Other miscellaneous repair shops	190,449	7,050,265	418,375	152,570	128,742	696,241	991,286	134,587	6,379,548	335,485	131,102	118,662	631,654	1,140,136
Motion pictures	26,931	1,140,851	153,832	62,177	54,893	117,046	- 6,827	11,064	724,822	83,444	29,088	28,277	*48,526	129,432
Motion picture production, distribution, and services	24,476	792,113	111,235	40,421	31,748	45,079	22,396	10,527	648,781	76,250	28,410	25,847	*38,378	117,515
Motion picture theaters	*2,455	*358,738	*42,596	*21,756	*71,967	*29,023	*537	*76,040	*7,194	*2,678	*2,430	*10,148	*11,918	
Amusement and recreation services, except motion pictures	346,662	5,609,021	620,450	198,313	148,519	434,836	227,653	179,762	4,268,957	261,005	116,925	53,702	332,531	1,291,578
Producers, orchestras, and entertainers	171,165	2,345,640	196,043	59,943	35,067	216,891	416,928	94,542	1,810,845	111,828	44,690	13,511	193,105	696,089
Billiard and pool establishments	*1,114	*80,444	*1,487	*5,355	-	*8,137	*14,031	*1,114	*80,444	*1,487	*5,355	-	*8,137	*14,031
Bowling units	1,456	*264,277	*32,497	*12,033	*1,436	*4,390	32,523	*1,283	*256,947	*30,063	*10,173	*102	*2,295	*37,179
Professional sports clubs and promoters	7,769	63,252	845	*2,785	*591	10,860	4,946	59,184	*275	*1,553	-	-	-	19,751
Racing, including track operation	58,381	714,122	197,291	18,185	26,917	33,052	- 419,214	10,572	396,193	16,990	*7,141	4,015	*1,917	144,195
Other amusement and recreation services	106,777	2,141,285	192,287	100,011	84,508	172,137	172,524	67,305	1,665,344	100,361	48,012	36,074	127,077	380,334

Footnotes at end of table.

Table 1. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1984 — 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	Rent paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Rent 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	481,743	32,457,804	1,568,405	1,626,566	632,807	4,045,017	12,963,952	416,071	30,581,462	1,322,616	1,494,759	518,975	3,547,541	13,341,561
Offices of physicians	149,415	13,141,972	600,412	610,632	176,876	1,262,950	6,682,367	129,893	12,586,577	489,718	570,607	132,202	1,147,321	6,805,811
Offices of dentists	77,439	8,579,980	412,225	446,444	187,226	1,414,998	2,966,216	68,336	8,329,876	375,543	405,297	175,499	1,359,755	3,020,600
Offices of osteopathic physicians	*1,001	*37,959	*1,291	—	*147	*6,513	*19,859	*1,001	*37,959	*1,291	—	*147	*6,513	*19,859
Offices of chiropractors	18,928	1,791,404	103,081	123,266	50,968	219,362	604,721	17,319	1,748,632	99,928	113,334	50,968	211,821	631,379
Offices of optometrists	16,919	1,618,812	70,365	102,828	6,741	137,695	365,450	14,709	1,496,887	67,855	89,729	6,665	119,273	375,859
Registered and practical nurses	57,378	802,326	14,214	*4,500	*7,151	*2,902	325,675	52,611	782,992	11,698	*3,525	*6,725	*2,889	329,942
Nursing and personal care facilities	32,415	1,812,106	110,634	63,278	107,344	605,632	106,150	23,932	1,111,674	48,938	55,165	55,660	312,585	163,933
Hospitals	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Medical laboratories	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Dental laboratories	15,248	547,923	39,012	*35,381	*9,552	*70,859	182,881	13,637	545,524	35,870	*35,381	*9,383	*70,859	189,784
Other medical and health services	111,980	4,095,853	213,848	240,112	85,447	320,950	1,711,214	94,121	3,915,912	190,948	221,636	80,832	314,463	1,800,761
Legal services	228,124	12,611,230	521,343	793,649	153,200	1,386,832	5,108,702	184,683	11,843,396	401,984	686,816	122,198	1,301,203	5,389,658
Education services	178,459	1,606,100	137,763	107,291	43,885	134,490	369,358	126,256	1,229,406	75,762	68,964	25,598	70,537	514,215
Engineering and architectural services	128,040	3,283,240	219,061	117,853	49,096	326,863	1,251,777	104,666	3,060,380	130,209	92,735	36,659	275,813	1,448,886
Accounting, auditing, and bookkeeping services	248,178	3,924,738	328,923	218,944	135,629	380,905	1,453,250	207,302	3,591,840	261,915	197,563	93,821	337,108	1,547,482
Certified public accountants	30,370	613,509	76,939	45,337	29,163	95,113	281,660	24,677	788,514	61,482	40,920	25,196	91,593	305,950
Other accounting, auditing, and bookkeeping services	217,808	3,111,229	251,984	174,607	106,466	285,793	1,171,590	182,625	2,823,126	200,433	156,643	68,625	245,515	1,241,512
Other services	361,941	6,897,614	409,810	234,696	141,401	621,222	1,435,330	254,065	6,307,940	271,936	176,604	88,154	601,791	1,855,884
Nature of business not allocable	152,625	5,194,456	199,333	117,612	117,123	101,737	669,410	114,704	3,685,442	72,633	49,037	39,516	38,726	1,031,244

*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.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1984

[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	11,262,390	322,924	10,572	64,345	124,711	123,296	153,445	146,037	7,408	1,386,099	388,944	992,092	95,466	180,209	93,695
Business receipts, total	516,036,944	10,700,001	129,663	1,849,085	3,871,420	4,849,833	13,190,105	12,723,541	466,564	66,311,253	27,159,019	39,080,293	6,844,907	5,266,138	4,039,411
Income from sales and operations	507,234,292	10,550,941	122,939	1,760,354	3,858,910	4,808,737	12,732,414	12,278,178	454,236	65,885,777	26,937,607	38,876,395	6,840,789	5,246,957	4,006,496
Other business income	8,741,587	149,055	6,723	88,727	12,510	41,096	436,679	424,358	12,321	420,605	216,658	203,782	4,118	19,181	32,900
Windfall profit tax credit or refund	61,065	*5	*(')	*5	—	—	21,011	21,004	*7	*4,870	*4,754	*116	*(')	—	*16
Business deductions, total	445,270,334	9,799,632	240,987	1,875,101	3,418,469	4,265,074	12,825,260	12,362,357	462,903	56,184,723	23,744,923	32,401,596	6,078,045	4,081,181	3,520,187
Cost of sales and operations, total	229,905,960	3,421,099	74,449	809,102	1,379,871	1,157,667	3,918,899	3,799,703	119,196	32,282,692	14,836,682	17,437,049	4,071,920	2,077,222	2,063,046
Cost of labor	13,008,803	268,042	*23	*27,161	185,759	55,099	279,897	263,916	15,982	5,068,836	1,953,002	3,110,854	480,576	403,622	170,532
Bad debts from sales or services	499,543	2,855	*28	*23	*603	2,201	35,180	34,822	*358	34,520	21,814	12,703	*3,086	*2,385	*248
Car and truck expenses	17,523,807	479,084	3,501	59,291	282,855	133,437	183,356	177,998	5,358	3,059,897	865,422	2,191,655	311,810	346,619	222,428
Depreciation	980,350	*1,711	*42	*8	—	*1,661	899,480	877,163	22,318	812	*263	543	*7	*286	—
Dues and publications	23,900,034	950,230	40,554	143,275	319,356	447,046	1,113,804	1,064,207	49,598	2,633,745	1,029,205	1,601,102	214,267	164,851	151,528
Interest on business indebtedness	1,574,766	24,664	1,049	4,636	5,966	13,013	14,295	14,044	251	71,425	18,999	52,109	6,765	14,093	8,280
Office expense	11,025,276	282,149	7,268	42,544	61,410	171,017	664,214	656,930	7,284	1,149,078	673,864	472,056	58,887	36,902	55,787
Pension and profit-sharing plans	86,101	301	10,153	32,623	43,024	42,709	30,312	27,909	*790	243,779	76,530	167,141	29,845	29,843	25,822
Rent on business property	258,070	*122	—	—	—	*122	30,312	27,909	*2,403	22,892	492	22,399	*2,273	*217	*1,986
Net salaries and wages	14,278,260	255,014	960	34,438	95,824	123,791	135,200	131,061	4,160	641,223	160,443	475,978	45,537	63,965	30,451
Gross salaries and wages	34,686,204	934,209	2,554	86,057	310,623	534,975	453,628	411,279	42,349	5,051,540	1,561,286	3,489,030	489,600	480,893	352,195
Less: Jobs credit	35,045,328	978,142	2,572	99,423	341,167	534,981	453,731	411,382	42,349	5,094,015	1,563,068	3,529,723	489,600	483,707	387,392
Windfall profit tax withheld	359,125	*43,933	*18	*13,366	*30,544	*5	*103	*103	—	42,476	*1,782	*40,693	—	*2,814	*35,197
Other business deductions	223,657	411	*33	*76	—	*302	188,230	188,002	*228	316	269	38	*1	*28	—
Net income less deficit	70,766,610	900,369	-111,324	-26,016	452,951	584,758	364,844	381,184	3,660	10,126,530	3,414,096	6,878,697	766,862	1,184,957	519,225
Net income	89,849,570	1,644,856	4,803	185,042	580,459	874,552	1,773,093	1,702,823	70,270	11,452,305	4,061,743	7,349,788	869,031	1,231,302	658,307
Deficit	19,082,960	744,487	116,127	211,058	127,508	289,794	1,408,249	1,341,639	86,610	1,325,775	647,646	671,091	102,168	46,345	139,082
Businesses with net income															
Number of returns	8,002,865	191,896	1,140	33,037	82,697	75,022	84,445	82,361	2,084	1,169,865	320,611	844,727	72,663	159,989	64,546
Business receipts, total	421,536,357	8,105,033	70,753	1,112,816	3,128,249	3,795,215	9,696,007	9,273,323	422,684	57,038,934	22,441,446	34,532,454	5,722,132	4,790,365	3,545,225
Income from sales and operations	414,588,227	7,997,638	67,170	1,042,358	3,118,164	3,769,946	9,394,080	8,982,801	411,279	56,694,145	22,293,254	34,335,886	5,718,056	4,773,525	3,513,843
Other business income	6,886,776	107,395	*3,583	70,459	*8,085	25,269	289,025	277,626	11,398	340,050	143,469	196,550	*4,077	16,840	31,367
Windfall profit tax credit or refund	51,353	—	—	—	—	—	12,902	12,895	*7	*4,739	*4,722	*17	*(')	—	*16
Business deductions, total	331,686,786	6,460,177	65,949	927,774	2,545,790	2,920,664	7,922,914	7,570,500	352,414	45,586,629	18,379,703	27,182,666	4,853,102	3,559,063	2,886,919
Cost of sales and operations, total	176,897,396	2,361,175	*60,372	345,617	1,023,337	931,849	2,683,874	2,579,708	104,166	26,084,127	11,702,329	14,378,299	3,203,231	1,741,089	1,723,655
Cost of labor	10,675,070	212,696	*8	*26,084	135,349	51,456	209,471	195,183	14,288	4,187,198	1,564,699	2,620,812	336,366	382,822	165,077
Bad debts from sales or services	286,990	679	*26	*20	*552	*82	10,359	10,119	*240	24,926	14,370	10,553	*1,433	*2,385	*248
Car and truck expenses	13,795,032	349,589	*27	39,963	209,637	99,961	141,469	137,887	3,582	2,654,769	741,943	1,910,460	260,675	323,763	159,251
Depreciation	727,895	—	—	—	—	—	673,767	651,856	21,911	668	*174	*487	—	*254	—
Dues and publications	15,225,938	562,071	*321	56,198	208,572	296,890	630,485	599,692	30,793	2,022,119	757,900	1,263,117	178,148	136,820	100,301
Interest on business indebtedness	1,215,579	18,089	*113	2,833	3,715	11,429	8,996	8,837	159	54,887	14,125	40,486	3,771	11,480	7,388
Office expense	5,957,742	181,374	*113	20,982	41,051	119,226	225,547	220,229	5,319	740,101	385,641	351,607	44,969	32,079	26,245
Pension and profit-sharing plans	2,727,204	62,226	*23	6,092	19,120	36,991	30,222	29,799	423	185,005	55,519	129,414	22,754	18,992	20,172
Rent on business property	250,978	*122	—	—	—	*122	29,374	26,993	*2,381	22,868	487	22,382	*2,273	*217	*1,956
Net salaries and wages	10,415,707	159,733	*56	28,953	84,357	46,367	65,367	63,220	2,147	544,176	131,056	406,304	31,954	50,236	23,664
Gross salaries and wages	27,337,183	680,756	*50	38,878	249,997	391,831	319,803	284,464	35,339	4,482,794	1,382,403	3,099,797	419,759	473,806	326,165
Less: Jobs credit	27,687,226	724,689	*68	52,244	280,541	391,836	319,803	284,464	35,339	4,525,119	1,384,182	3,140,343	419,759	476,620	361,362
Windfall profit tax withheld	350,043	*43,933	*18	*13,366	*30,544	*5	—	—	—	*42,325	*1,779	*40,546	—	*2,814	*35,197
Other business deductions	188,608	*30	—	*30	—	—	146,432	146,222	*210	30	*18	*2	—	*(')	—
Net income	89,849,570	1,644,856	4,803	185,042	580,459	874,552	1,773,093	1,702,823	70,270	11,452,305	4,061,743	7,349,788	869,031	1,231,302	658,307

Footnotes at end of table.

Sole Proprietorship Returns/1984

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1984—Continued

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

Item	Construction—Continued				Total	Manufacturing				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	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 and without net income														
Number of returns.....	71,408	312,842	238,472	*5,063	320,106	65,061	68,586	22,467	163,992	572,325	59,920	370,711	79,120	62,574
Business receipts, total.....	4,312,721	6,985,992	11,631,124	*71,940	18,176,274	3,894,688	3,334,524	2,010,082	8,936,981	29,087,904	957,061	21,611,891	4,139,348	2,379,604
Income from sales and operations.....	4,310,217	6,918,242	11,553,694	*71,775	18,099,695	3,886,936	3,321,983	2,008,417	8,882,359	28,472,287	936,420	21,045,954	4,126,203	2,363,710
Other business income.....	2,502	67,745	77,335	*166	76,086	7,699	12,100	1,864	54,622	614,651	*20,641	584,972	13,145	15,894
Windfall profit tax credit or refund.....	*2	*5	*94	—	*494	*53	*441	—	*622	*966	—	—	—	—
Business deductions, total.....	3,659,635	4,942,756	10,119,792	*38,204	16,740,358	3,585,067	3,173,611	1,970,926	8,010,754	25,616,309	657,630	19,228,478	3,909,122	2,021,079
Cost of sales and operations, total.....	1,734,347	2,684,844	4,805,670	*8,962	8,462,868	1,186,094	1,445,694	1,221,671	4,609,410	5,301,337	*14,089	3,221,449	1,580,062	485,736
Cost of labor.....	377,050	595,477	1,083,596	*4,980	1,149,926	103,714	206,148	144,286	695,777	596,613	—	437,874	*81,584	77,156
Bad debts from sales or services.....	*381	*90	6,533	*4	10,695	*3,031	2,845	*1,881	2,938	6,337	*135	4,577	1,205	*420
Car and truck expenses.....	207,914	493,870	609,014	*2,819	507,855	211,123	83,589	32,432	180,711	3,178,710	91,268	2,735,235	180,075	172,131
Depletion.....	*23	*8	*218	*7	244	*99	*37	*108	*108	755	—	729	24	*2
Depreciation.....	149,231	276,067	645,157	*3,439	996,303	258,704	233,489	135,216	368,894	2,424,113	71,527	1,908,994	237,405	206,187
Dues and publications.....	1,988	9,565	11,418	*317	49,188	1,013	9,418	1,363	37,393	59,513	16,773	27,348	9,930	5,462
Interest on business indebtedness.....	53,443	67,455	199,602	*3,159	433,823	123,995	161,813	47,625	100,391	788,634	32,707	591,839	86,033	58,055
Office expense.....	14,196	22,087	45,348	*108	90,944	19,444	37,263	6,502	27,736	103,993	1,019	62,352	28,510	14,113
Pension and profit-sharing plans.....	*15	*69	*17,870	—	862	*46	*122	*80	614	828	—	*39	*157	*633
Rent on business property.....	83,936	80,084	172,005	*4,842	651,070	100,505	93,925	67,077	389,562	637,712	70,781	412,623	87,719	66,589
Net salaries and wages.....	835,582	209,704	1,121,054	*1,224	1,849,754	339,794	446,913	213,584	849,463	2,152,111	*23,819	1,513,855	374,804	239,634
Gross salaries and wages.....	835,671	212,240	1,121,113	*1,224	1,935,307	424,179	446,947	214,530	849,651	2,161,121	*23,819	1,522,821	374,848	239,634
Less: Jobs credit.....	*89	*2,535	*59	—	85,554	*84,386	*34	*845	*188	*9,010	—	*8,966	*44	—
Windfall profit tax withheld.....	*1	*2	*5	*9	*851	*1	*2	*847	*389	—	—	*382	*6	(*)
Other business deductions.....	578,578	1,098,910	2,485,897	*13,314	3,685,901	1,341,220	658,502	243,492	1,442,687	11,181,875	335,512	8,749,055	1,325,191	772,117
Net income less deficit.....	653,085	2,043,236	1,511,332	*33,737	1,435,916	309,621	160,913	39,156	926,227	3,271,595	299,431	2,383,413	230,226	358,525
Net income.....	717,165	2,116,119	1,757,866	*40,775	2,162,847	446,990	392,906	119,432	1,203,519	4,142,118	308,573	2,940,410	434,095	459,040
Deficit.....	64,079	72,883	246,534	*7,038	726,931	137,369	231,993	80,277	277,293	870,523	9,142	556,986	203,869	100,515
Businesses with net income														
Number of returns.....	60,579	287,926	199,024	*4,527	187,616	41,319	31,405	9,178	105,714	430,270	53,597	282,814	49,775	44,084
Business receipts, total.....	3,403,148	6,373,217	10,698,366	*65,034	13,819,335	2,481,863	2,061,511	1,807,207	7,468,754	23,127,966	900,629	16,986,793	3,133,948	2,106,597
Income from sales and operations.....	3,401,118	6,307,190	10,622,155	*65,004	13,753,343	2,476,066	2,050,819	1,805,701	7,420,737	22,780,343	879,992	16,664,458	3,123,762	2,092,130
Other business income.....	2,028	66,027	76,212	*31	65,551	5,777	10,251	1,506	48,017	366,657	*20,636	321,370	10,185	14,466
Windfall profit tax credit or refund.....	*2	—	—	—	*441	—	*441	—	—	*966	—	—	—	—
Business deductions, total.....	2,685,983	4,257,098	8,940,500	*24,260	11,656,488	2,034,873	1,668,605	1,687,775	6,265,235	18,985,848	592,055	14,046,384	2,699,853	1,647,557
Cost of sales and operations, total.....	1,203,570	2,285,579	4,221,175	*3,498	6,189,548	655,938	873,457	1,104,956	3,555,198	3,986,162	*13,337	2,161,506	1,373,349	437,970
Cost of labor.....	205,879	545,795	984,854	*1,687	966,796	65,215	189,034	82,343	630,205	415,747	—	266,477	*81,580	*67,691
Bad debts from sales or services.....	*358	*81	6,068	*4	5,429	*2	*1,973	*1,878	1,576	3,068	*135	*2,466	*447	—
Car and truck expenses.....	177,406	445,269	544,097	*2,365	329,432	148,396	46,745	23,356	110,935	2,616,597	80,500	2,284,842	127,912	123,344
Depletion.....	*23	*210	*7	*7	84	(*)	(*)	—	*83	*391	—	*388	(*)	*2
Depreciation.....	114,643	240,345	492,861	*1,102	550,459	130,222	115,885	84,777	219,574	1,655,968	66,898	1,362,626	83,824	142,620
Dues and publications.....	1,652	9,309	6,886	*276	40,579	191	4,715	1,015	34,658	38,472	16,647	13,511	3,188	5,128
Interest on business indebtedness.....	32,028	57,455	158,831	*2,853	159,466	39,557	36,458	36,269	47,182	500,440	31,379	413,076	15,978	40,007
Office expenses.....	10,676	18,496	38,324	*73	67,106	18,230	25,357	4,519	19,000	70,288	9,226	40,094	17,680	11,579
Pension and profit-sharing plans.....	*15	*69	*17,852	—	862	*46	*122	*80	614	*815	—	*39	*144	*633
Rent on business property.....	74,195	73,304	154,952	*4,816	508,759	90,174	44,258	43,126	331,200	466,177	68,162	299,993	42,405	55,618
Net salaries and wages.....	621,887	181,927	1,076,252	*594	1,454,949	185,394	241,133	208,684	819,738	1,368,597	*17,896	1,024,866	113,854	212,059
Gross salaries and wages.....	621,887	184,462	1,076,252	*594	1,540,486	269,778	241,167	209,613	819,927	1,377,079	*17,996	1,033,170	113,854	212,059
Less: Jobs credit.....	—	*2,535	—	—	85,538	*84,386	*34	*929	*180	*8,482	—	*8,482	—	—
Windfall profit tax withheld.....	*1	*1	(*)	*9	*30	(*)	(*)	*38	*377	—	—	*377	(*)	(*)
Other business deductions.....	449,529	945,263	2,222,992	*8,663	2,349,786	766,723	278,502	179,116	1,125,446	8,278,464	296,076	6,442,758	921,092	618,599
Net income.....	717,165	2,116,119	1,757,866	*40,775	2,162,847	446,990	392,906	119,432	1,203,519	4,142,118	308,573	2,940,410	434,095	459,040

Footnote(s) at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1984 — 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			
(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	Lumber and other building materials dealers (41)	Paint, glass, and wallpaper stores (42)	Hardware stores (43)	
Businesses with and without net income														
Number of returns.....	2,380,838	224,603	9,793	10,933	2,615	32,910	28,711	9,819	129,822	2,012,478	75,006	18,183	9,448	19,974
Business receipts, total.....	195,961,164	29,760,685	1,599,554	1,164,618	274,210	2,981,298	6,697,538	5,345,408	11,698,061	160,617,052	6,998,523	2,100,442	966,692	1,789,292
Income from sales and operations.....	194,126,676	29,391,747	1,463,623	1,158,822	260,468	2,954,411	6,691,955	5,295,367	11,567,101	159,268,790	6,804,307	2,093,956	932,091	1,782,423
Other business income.....	1,833,080	368,530	135,931	*5,795	13,742	26,829	5,583	50,041	130,609	1,347,281	194,216	6,485	*34,611	*6,869
Windfall profit tax credit or refund.....	1,408	*408	—	—	—	*58	—	—	*350	981	—	—	—	—
Business deductions, total.....	188,252,816	28,127,670	1,515,447	1,064,842	307,503	2,645,821	6,584,031	5,248,862	10,761,165	155,194,583	6,570,079	2,004,021	904,321	1,841,326
Cost of sales and operations, total.....	139,783,716	22,341,804	1,024,421	947,978	223,952	1,627,410	5,537,389	4,763,032	8,217,621	113,460,394	4,407,778	1,451,091	*597,376	1,227,593
Cost of labor.....	2,378,825	513,461	*3,517	*5,088	*950	*323,364	*68,867	17,524	94,152	1,828,669	100,585	*43,892	*2,838	*28,919
Bad debts from sales or services.....	189,413	39,690	*2,113	*159	*896	5,079	*852	2,339	28,253	141,313	10,385	1,811	*2,575	5,573
Car and truck expenses.....	3,154,102	610,197	37,386	16,965	7,125	85,902	140,062	48,781	273,976	2,286,517	108,250	26,531	12,778	22,559
Depreciation.....	21,857	6,620	—	*192	*1	*5,498	*1	*27	901	15,055	*14	*10	—	—
Depreciation.....	4,435,818	555,178	23,240	12,833	20,733	95,020	158,257	50,320	194,793	3,685,588	198,025	56,157	*7,215	43,534
Dues and publications.....	158,733	15,594	492	377	14	3,659	687	1,222	9,143	133,741	6,600	1,210	*1,455	1,500
Interest on business indebtedness.....	2,591,581	286,709	17,905	14,304	11,995	60,109	48,756	45,206	88,435	2,209,108	97,165	44,785	*14,019	13,242
Office expense.....	629,542	88,547	5,939	1,001	674	12,572	11,296	6,564	50,501	498,498	26,898	6,097	*6,020	5,675
Pension and profit-sharing plans.....	13,222	704	*18	*44	*6	*203	*35	*14	385	12,156	*309	*110	—	*198
Rent on business property.....	4,733,493	262,519	25,132	1,070	637	38,219	31,302	25,614	140,545	4,267,611	130,102	24,159	*59,885	22,617
Net salaries and wages.....	9,635,411	832,388	99,160	15,625	12,306	267,361	187,138	90,077	180,721	8,594,566	507,495	182,628	*54,995	105,513
Gross salaries and wages.....	9,763,257	839,759	99,160	15,625	12,306	267,361	187,138	90,077	188,092	8,715,041	507,502	182,628	*54,995	105,519
Less: Jobs credit.....	127,846	*7,371	—	—	—	—	—	—	*7,371	120,475	*7	(*)	—	*6
Windfall profit tax withheld.....	10,571	706	—	—	(*)	*48	(*)	*9	*650	9,706	*5	(*)	—	*4
Other business deductions.....	23,895,356	3,087,016	279,642	54,292	29,166	444,760	488,256	215,656	1,575,243	19,880,329	1,077,252	209,330	148,004	193,320
Net income less deficit.....	7,708,348	1,633,015	84,107	99,776	-33,293	335,476	113,506	96,546	936,896	5,422,469	428,444	96,421	62,371	147,966
Net income.....	12,880,376	2,099,636	105,036	104,327	*7,752	400,775	225,412	122,184	1,134,151	9,895,301	665,447	159,738	*111,241	190,552
Deficit.....	5,172,028	466,621	20,929	4,551	41,044	65,298	111,905	25,638	197,256	4,472,832	237,002	63,317	*48,871	42,585
Businesses with net income														
Number of returns.....	1,369,095	158,503	7,655	6,992	*1,149	24,600	15,226	7,179	95,702	1,113,875	48,973	10,807	*6,133	12,123
Business receipts, total.....	154,647,747	24,367,424	1,541,078	1,116,391	*33,081	2,504,503	5,112,178	4,039,110	10,021,083	125,393,967	5,688,881	1,771,532	*598,460	1,563,310
Income from sales and operations.....	153,276,716	24,038,500	1,405,444	1,110,626	*31,667	2,478,089	5,107,756	3,997,364	9,907,552	124,449,942	5,533,739	1,765,733	*598,460	1,556,449
Other business income.....	1,370,088	328,867	*135,634	*5,766	*1,413	26,358	4,422	41,746	113,529	943,158	155,143	5,799	—	*8,861
Windfall profit tax credit or refund.....	*943	*58	—	—	—	*56	—	—	*2	*866	—	—	—	—
Business deductions, total.....	141,767,371	22,267,788	1,436,042	1,012,065	*25,329	2,103,729	4,886,766	3,916,926	8,886,932	115,498,666	5,023,435	1,611,793	*487,218	1,372,758
Cost of sales and operations, total.....	107,880,416	17,880,829	966,944	923,892	*21,753	1,235,596	4,280,061	3,629,208	6,823,376	87,452,729	3,373,011	1,183,522	*323,737	1,032,489
Cost of labor.....	2,008,142	419,548	*1,266	*1,532	*155	*317,793	*16,859	*16,178	65,764	1,558,069	84,039	*31,977	*457	*27,574
Bad debts from sales or services.....	139,954	26,226	*1,722	*159	*5	*76	*514	1,699	22,051	105,513	10,014	*1,870	*2,575	*5,565
Car and truck expenses.....	2,196,969	487,169	36,664	11,449	*1,189	67,593	103,909	36,882	229,483	1,513,832	78,042	18,373	*6,006	13,408
Depreciation.....	19,502	*5,801	—	*2	—	*5,490	—	*18	*291	13,522	—	—	—	—
Depreciation.....	2,658,578	332,390	21,117	7,857	*301	70,527	59,897	41,016	131,676	2,213,470	128,006	37,331	*4,105	23,846
Dues and publications.....	112,259	13,071	489	*308	*2	3,480	595	842	7,355	93,583	5,023	607	*746	1,494
Interest on business indebtedness.....	1,463,234	170,961	*14,245	10,751	*539	51,625	5,832	33,772	54,197	1,239,691	55,118	29,248	*11,722	*7,433
Office expenses.....	418,080	65,334	5,870	983	*25	11,378	5,867	3,651	37,580	328,000	21,256	4,818	*3,668	5,040
Pension and profit-sharing plans.....	11,729	646	*18	*44	*6	*203	*35	*14	327	10,721	*268	*70	—	*198
Rent on business property.....	3,102,771	179,150	24,980	*1,051	*8	12,946	17,895	11,267	111,004	2,755,327	61,174	11,094	*11,492	*19,117
Net salaries and wages.....	7,317,319	695,668	98,059	*15,172	*330	261,669	113,357	39,851	167,230	6,445,598	404,794	162,003	*11,201	104,844
Gross salaries and wages.....	7,440,859	703,038	98,059	*15,172	*330	261,669	113,357	39,851	174,600	6,561,768	404,794	162,003	*11,201	104,844
Less: Jobs credit.....	123,540	*7,370	—	—	—	—	—	—	*7,370	116,170	—	—	—	—
Windfall profit tax withheld.....	3,709	*609	—	—	—	*38	—	*7	*865	2,997	—	—	—	—
Other business deductions.....	16,342,851	2,409,933	265,935	40,396	*1,172	383,108	298,806	118,699	1,301,817	13,323,681	886,729	162,857	*111,968	159,325
Net income.....	12,880,376	2,099,636	105,036	104,327	*7,752	400,775	225,412	122,184	1,134,151	9,895,301	665,447	159,738	*111,241	190,552

Footnote(s) at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1984—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 furnishing 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 and without net income														
Number of returns.....	27,401	35,648	181,496	94,782	86,714	159,646	8,024	48,681	61,859	41,082	61,338	90,361	179,418	58,948
Business receipts, total.....	2,142,097	3,384,146	31,515,783	23,056,063	8,459,720	50,182,888	3,904,893	8,696,061	31,152,214	6,429,700	6,508,858	6,956,804	16,529,777	5,223,500
Income from sales and operations.....	1,995,847	3,331,199	31,358,899	22,936,422	8,422,477	49,977,484	3,892,735	8,652,284	31,091,257	6,341,208	6,488,513	6,935,001	16,439,497	5,162,973
Other business income.....	146,250	32,947	155,981	118,738	37,243	205,361	12,135	43,777	60,957	88,492	20,345	21,802	90,279	60,526
Windfall profit tax credit or refund.....	—	—	*904	*904	—	*23	*23	—	—	—	*1	—	—	—
Business deductions, total.....	2,020,411	3,342,651	30,697,306	22,610,102	8,087,204	49,140,953	3,825,825	8,463,604	30,611,407	6,240,117	5,987,794	6,528,877	16,224,046	5,247,847
Cost of sales and operations, total.....	1,131,718	2,491,586	24,712,840	18,722,266	5,990,574	41,793,034	3,405,038	7,254,639	26,400,577	4,732,780	4,010,316	4,102,493	8,204,410	2,843,744
Cost of labor.....	24,836	*9,507	501,174	400,394	100,780	340,443	*8,688	51,079	69,429	211,248	*37,708	157,390	238,330	*103,982
Bad debts from sales or services.....	*326	*7,493	8,873	8,194	679	56,639	1,934	23,155	22,452	9,098	5,254	10,826	2,621	*3,855
Car and truck expenses.....	46,381	32,712	226,470	96,349	130,120	298,905	5,736	79,578	135,025	78,565	87,317	158,025	228,995	36,652
Depreciation.....	*4	—	*941	*791	*150	439	*119	*37	*158	*125	*143	*5	*677	—
Dues and publications.....	91,119	102,581	618,149	359,102	259,047	529,381	22,122	50,675	325,002	131,568	107,355	171,568	714,943	219,981
Interest on business indebtedness.....	2,436	4,430	8,209	4,227	3,983	15,081	1,276	3,130	4,271	6,403	12,040	8,881	13,416	2,301
Office expenses.....	25,119	67,820	327,761	237,442	80,319	468,963	21,099	136,531	183,015	128,318	107,114	142,432	306,876	149,209
Pension and profit-sharing plans.....	8,906	10,101	45,703	25,765	19,937	66,603	4,445	12,417	26,304	23,436	38,802	49,983	30,461	13,037
Rent on business property.....	*2	*4,067	*1,198	*2,869	*1,537	*945	*144	*7	*440	*140	*140	*166	3,960	—
Net salaries and wages.....	23,442	75,683	589,551	298,819	290,732	661,763	16,091	68,303	475,816	101,554	233,979	298,944	999,194	221,738
Gross salaries and wages.....	164,360	200,090	1,205,897	859,891	346,006	1,760,358	116,266	95,808	1,250,484	297,800	471,490	383,067	2,091,020	428,729
Less: Jobs credit.....	164,361	200,150	1,258,834	902,762	358,073	1,806,516	129,058	95,808	1,250,765	330,886	471,935	385,906	2,106,177	428,729
Windfall profit tax withheld.....	*1	*61	*52,938	*42,871	*10,067	46,158	*12,792	—	*280	*33,086	*445	*2,839	15,157	—
Other business deductions.....	526,598	350,156	2,948,599	1,995,960	952,639	3,485,659	230,737	736,623	1,788,263	730,016	913,843	1,194,874	3,629,367	1,328,602
Net income less deficit.....	121,686	21,495	818,477	445,961	372,516	1,041,916	79,068	232,457	540,807	189,583	521,065	427,927	305,731	-24,347
Net income.....	203,915	148,761	1,294,250	731,649	562,602	1,546,454	97,757	382,457	757,154	309,086	657,709	651,866	1,088,194	241,821
Deficit.....	82,230	127,266	475,773	285,688	190,085	504,538	18,690	149,999	216,347	119,502	136,644	223,939	782,464	266,168
Businesses with net income														
Number of returns.....	19,910	16,429	119,466	64,851	54,615	102,796	5,011	31,905	43,297	22,583	44,146	58,869	96,531	24,593
Business receipts, total.....	1,755,580	1,850,207	26,285,321	19,349,135	6,936,186	41,260,406	3,769,194	6,305,543	25,969,246	5,216,423	5,774,437	4,941,045	10,997,776	2,621,041
Income from sales and operations.....	1,613,097	1,820,848	26,159,671	19,247,234	6,912,437	41,121,268	3,761,240	6,262,802	25,933,249	5,163,978	5,765,244	4,926,446	10,978,469	2,601,557
Other business income.....	142,483	29,359	124,829	101,800	23,749	139,138	7,954	42,742	35,997	52,445	9,192	12,599	19,306	19,484
Windfall profit tax credit or refund.....	—	—	*822	*822	—	—	—	—	—	—	*1	—	—	—
Business deductions, total.....	1,551,665	1,701,447	24,991,071	18,617,487	6,373,584	39,713,952	3,671,436	5,923,087	25,212,092	4,907,338	5,116,727	4,289,179	9,909,582	2,379,221
Cost of sales and operations, total.....	833,264	1,272,126	20,406,412	15,518,976	4,887,436	34,081,842	3,273,245	5,146,378	21,861,661	3,800,558	3,535,036	2,816,094	4,849,298	1,537,661
Cost of labor.....	*24,031	*64	403,340	370,671	*32,669	305,339	*6,305	38,505	65,104	195,425	*37,405	155,265	170,726	*97,114
Bad debts from sales or services.....	*4	*2,309	6,334	6,208	*126	48,336	1,903	22,665	17,946	5,822	2,384	3,584	1,583	*3,657
Car and truck expenses.....	40,255	19,950	177,021	79,025	97,996	229,864	5,384	49,508	110,488	64,484	73,927	110,026	161,118	9,864
Depreciation.....	—	—	*941	*791	*150	251	—	*27	*100	*125	—	*2	*625	—
Dues and publications.....	62,724	69,639	410,511	238,273	172,238	384,990	19,482	28,097	249,049	88,362	79,660	98,078	387,150	82,449
Interest on business indebtedness.....	*2,175	2,701	6,494	3,235	3,259	12,860	1,238	2,286	3,627	5,710	9,183	5,231	11,913	1,730
Office expenses.....	6,716	20,683	212,969	153,398	59,571	320,357	17,740	63,130	148,966	90,521	69,483	55,468	148,559	24,498
Pension and profit-sharing plans.....	7,730	4,524	33,934	16,753	17,181	43,721	4,410	7,376	16,759	15,176	35,133	26,453	17,517	3,296
Rent on business property.....	—	—	*4,066	*1,197	*2,869	*1,533	*942	*144	*7	*440	*139	*161	2,815	—
Net salaries and wages.....	19,471	53,902	414,573	242,391	172,183	519,309	14,361	59,919	378,941	66,088	178,569	181,720	643,085	76,620
Gross salaries and wages.....	126,746	82,026	1,018,574	716,977	301,597	1,422,638	115,331	78,780	984,865	244,082	410,536	283,667	1,458,734	146,329
Less: Jobs credit.....	126,746	82,026	1,071,460	759,847	311,613	1,466,411	128,123	78,780	984,746	274,782	410,537	286,448	1,470,592	146,329
Windfall profit tax withheld.....	—	—	*52,886	*42,871	*10,016	*43,773	*12,792	—	*280	*30,700	*1	*2,781	13,858	—
Other business deductions.....	452,579	173,588	2,299,048	1,640,167	658,881	2,645,686	217,401	462,233	1,440,082	525,970	722,686	707,669	2,229,088	493,117
Net income.....	203,915	148,761	1,294,250	731,649	562,602	1,546,454	97,757	382,457	757,154	309,086	657,709	651,866	1,088,194	241,821

Footnote(s) at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1984—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	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	14,128	21,120	103,961	26,731	40,892	641,777	322,008	143,757	984,029	90,509	59,484	31,025	289,175	604,345	16,638
Business receipts, total	4,051,323	5,226,631	2,062,421	1,328,973	1,834,645	6,267,303	12,565,498	5,583,426	29,977,330	3,528,812	2,276,568	1,252,244	10,544,250	15,904,268	712,572
Income from sales and operations	4,046,244	5,212,661	2,025,595	1,201,218	1,820,735	6,016,670	12,447,793	5,466,139	28,478,863	3,359,845	2,190,577	1,169,268	10,156,379	14,962,639	669,610
Other business income	5,079	13,970	36,787	127,754	13,911	250,633	117,689	117,268	1,495,446	168,962	85,989	82,973	386,491	939,993	42,962
Windfall profit tax credit or refund	—	—	*38	—	—	—	*15	*19	3,021	*5	*1	*3	*1,380	1,636	(¹)
Business deductions, total	3,679,417	5,120,461	2,167,065	1,130,154	1,745,345	5,678,823	11,933,767	4,930,563	20,512,970	2,633,943	1,636,034	997,909	7,091,933	10,787,094	793,240
Cost of sales and operations, total	2,784,506	4,125,573	1,406,889	775,593	1,012,174	3,267,719	7,521,739	2,981,519	3,746,582	888,005	636,381	251,624	581,174	2,277,403	26,833
Cost of labor	*41,810	*856	23,200	*39	*207,627	10,153	55,867	*36,695	143,692	10,136	8,891	*1,245	*5,703	127,853	*375
Bad debts from sales or services	7,026	1,763	*895	*416	*500	14,648	10,121	8,409	74,383	14,047	8,138	5,909	34,916	25,420	2,662
Car and truck expenses	22,654	48,171	102,622	27,314	22,008	543,637	344,786	257,389	1,729,485	117,007	76,642	40,365	618,603	993,875	20,331
Depreciation	—	*8,641	*195	—	*123	3,871	*4	*182	8,078	1,809	1,047	762	882	5,408	445
Depreciation	83,589	92,308	51,896	41,084	90,978	247,494	416,257	195,052	1,691,844	156,986	77,423	79,563	436,073	1,098,784	147,795
Dues and publications	4,239	2,469	6,241	1,731	1,948	14,851	31,302	9,398	298,285	35,196	19,824	15,372	48,973	214,116	3,821
Interest on business indebtedness	73,668	76,702	40,903	26,730	65,405	82,564	175,796	95,765	1,327,254	222,725	178,048	44,678	198,814	907,714	133,426
Office expenses	16,616	5,025	9,659	4,091	11,111	75,966	94,642	42,497	444,625	58,489	19,447	39,042	185,669	200,467	5,263
Pension and profit-sharing plans	*13	*5	*135	—	—	*620	*204	*363	10,357	2,736	2,109	627	4,295	3,326	*226
Rent on business property	78,809	92,872	114,478	37,570	185,936	100,403	446,589	203,363	743,155	90,990	50,611	39,479	351,682	301,383	40,771
Net salaries and wages	264,517	172,816	31,440	44,692	74,327	57,016	901,612	208,457	1,154,242	99,949	53,933	46,017	641,511	412,781	50,283
Gross salaries and wages	264,536	172,816	33,776	44,692	74,822	57,016	901,633	208,457	1,161,670	99,994	53,933	46,001	643,207	418,470	51,208
Less: Jobs credit	—	—	*2,336	—	*495	—	*21	—	7,428	*44	—	141	*1,696	5,688	*925
Windfall profit tax withheld	—	*2	*52	—	*2	*11	80	*160	990	426	295	*13	332	332	34
Other business deductions	343,780	494,114	401,658	170,933	280,833	1,273,892	1,986,768	928,011	9,283,690	946,477	512,138	434,340	3,991,129	4,346,083	361,349
Net income less deficit	371,906	106,170	-104,644	198,818	89,300	588,481	831,731	652,863	9,464,360	894,868	640,533	254,335	3,452,319	5,117,173	-80,668
Net income	375,147	156,735	181,947	222,017	189,506	1,154,253	1,321,196	885,439	11,522,386	1,299,777	901,269	398,508	3,734,149	6,488,460	80,367
Deficit	*3,241	50,565	286,591	23,199	100,206	565,772	688,465	232,576	2,058,026	404,909	260,736	144,172	281,831	1,371,266	161,035
Businesses with net income															
Number of returns	12,849	13,560	41,610	18,655	22,336	321,186	171,876	96,717	720,682	64,903	43,503	21,400	225,972	429,807	10,343
Business receipts, total	4,049,471	3,436,545	1,150,626	1,235,537	1,257,163	4,914,375	9,931,137	4,886,357	25,492,388	2,656,622	1,751,287	905,335	9,705,211	13,130,555	285,768
Income from sales and operations	4,044,528	3,432,587	1,116,678	1,109,444	1,245,194	4,752,603	9,839,665	4,788,274	24,261,930	2,539,539	1,697,374	842,165	9,380,090	12,342,301	275,075
Other business income	4,943	3,958	33,910	126,092	11,968	161,772	91,465	96,063	1,227,627	117,078	53,912	63,167	323,741	788,808	10,693
Windfall profit tax credit or refund	—	—	*38	—	—	—	—	*18	2,831	*5	*1	*3	*1,380	1,446	—
Business deductions, total	3,674,324	3,279,809	968,679	1,013,519	1,067,657	3,760,122	8,609,940	4,000,918	13,970,002	1,356,844	850,018	506,827	5,971,063	6,642,095	205,401
Cost of sales and operations, total	2,784,160	2,757,732	644,355	698,036	701,606	2,327,988	5,667,373	2,646,857	2,018,848	391,734	326,574	65,160	251,120	1,375,994	2,737
Cost of labor	*41,810	*856	*10,745	—	*207,549	*3,389	40,429	*30,525	20,983	*5,692	*4,468	*1,225	*5,690	9,594	*225
Bad debts from sales or services	7,026	*1,535	*10	*416	*365	9,395	8,566	8,215	23,736	1,279	*958	*321	18,977	3,480	*2,261
Car and truck expenses	22,158	16,259	51,266	21,768	11,448	297,958	233,142	195,969	1,385,051	74,177	49,988	24,189	527,760	783,113	6,811
Depreciation	—	*8,639	*112	—	*99	2,849	*4	*178	6,223	1,503	814	*689	833	3,888	*75
Depreciation	81,407	44,219	10,716	35,369	56,799	127,458	217,019	112,718	1,060,461	102,657	51,050	51,607	343,691	614,113	42,871
Dues and publications	3,699	1,682	1,774	1,621	1,666	8,773	19,232	5,605	224,053	21,966	13,686	8,280	39,295	162,792	179
Interest on business indebtedness	73,410	35,649	27,834	25,992	34,880	42,955	91,836	52,582	496,690	52,045	33,952	18,993	146,253	300,393	28,210
Office expenses	16,615	2,400	3,838	3,612	6,530	49,828	59,344	24,745	342,302	27,232	12,923	14,308	166,323	148,747	928
Pension and profit-sharing plans	*13	*5	—	—	—	*573	*149	*363	7,606	1,086	878	208	4,111	2,408	*226
Rent on business property	78,806	53,363	26,751	33,444	80,347	53,287	300,385	168,294	556,233	52,386	24,854	27,532	315,715	188,132	14,696
Net salaries and wages	264,108	64,210	21,234	*41,602	29,915	43,386	755,846	176,053	897,750	74,579	39,204	35,375	591,116	232,055	12,823
Gross salaries and wages	264,127	64,210	23,570	*41,602	30,410	43,386	755,867	176,053	903,709	74,614	39,204	35,411	592,812	236,283	12,823
Less: Jobs credit	—	—	*2,336	—	*495	—	*21	—	5,860	*35	—	*35	*1,696	*4,229	—
Windfall profit tax withheld	—	*19	*37	—	*1	—	*78	*103	586	377	257	121	108	100	*2
Other business deductions	342,921	294,118	180,732	151,659	144,000	798,517	1,254,123	609,237	6,948,464	555,823	294,880	260,944	3,565,760	2,826,881	93,582
Net income	375,147	156,735	181,947	222,017	189,506	1,154,253	1,321,196	885,439	11,522,386	1,299,777	901,269	398,508	3,734,149	6,488,460	80,367

Footnote(s) at end of table.

Sole Proprietorship Returns/1984

Table 2. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1984 — 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	Photographic portrait studios	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	4,996	572,759	1,870	8,082	4,989,999	42,181	23,728	18,453	925,751	24,196	37,936	83,277	245,467	73,957	460,918
Business receipts, total	112,246	14,546,538	340,362	192,549	147,438,458	3,490,165	2,504,982	985,183	15,006,471	1,263,396	1,895,724	1,578,173	5,159,875	1,134,494	3,974,808
Income from sales and operations	110,908	13,720,436	299,546	162,136	143,763,784	3,448,001	2,476,037	971,965	14,848,657	1,254,646	1,885,140	1,568,455	5,131,008	1,130,072	3,879,336
Other business income	830	824,974	40,814	30,414	3,645,881	42,163	28,945	13,218	157,814	*8,750	*10,584	9,718	28,867	*4,422	95,472
Windfall profit tax credit or refund	*508	1,128	—	—	28,794	(*)	—	(*)	—	—	—	—	—	—	—
Business deductions, total	105,996	9,395,623	356,841	135,394	110,613,220	3,679,360	2,511,517	1,167,843	12,173,686	1,193,178	1,712,214	1,504,848	4,039,794	633,799	3,089,853
Cost of sales and operations, total	*2,904	2,052,688	170,152	24,825	31,507,332	649,151	476,363	172,788	2,548,501	227,921	542,530	339,289	886,036	32,445	520,279
Cost of labor	*317	115,890	11,271	—	3,122,626	41,552	29,113	12,439	575,901	*84,113	*74,946	*32,504	304,393	*3,142	76,802
Bad debts from sales or services	—	21,449	1,307	*1	144,153	3,830	550	3,279	3,252	*139	*426	—	*1,613	*380	*695
Car and truck expenses	5,587	949,865	2,655	15,438	5,021,336	50,646	35,656	14,990	355,886	37,305	43,021	52,716	53,364	13,820	155,658
Depreciation	*168	4,619	*144	*32	42,918	372	*109	263	*190	*9	(*)	*34	*107	—	*44
Depreciation	28,542	899,632	15,107	7,708	9,454,843	604,233	413,823	190,410	1,009,819	171,727	117,277	143,577	262,406	26,828	288,004
Dues and publications	522	207,078	545	2,150	887,225	8,523	6,522	2,001	49,083	*317	1,694	9,098	15,886	7,772	14,316
Interest on business indebtedness	14,351	661,375	77,261	21,301	3,691,420	529,684	358,818	170,866	335,946	59,022	34,128	19,241	76,885	*4,750	141,821
Office expense	562	190,726	1,336	2,581	1,847,441	15,885	11,893	3,992	101,070	4,052	10,196	21,179	17,168	3,023	45,452
Pension and profit-sharing plans	—	2,542	*548	*10	179,424	*260	*2	*258	*438	*12	*32	—	—	—	*375
Rent on business property	182	248,985	4,984	6,462	6,363,720	55,908	32,542	23,366	1,247,066	105,529	126,204	86,140	481,103	122,901	325,189
Net salaries and wages	1,177	344,536	11,629	5,156	13,353,917	349,043	251,469	97,575	1,793,448	80,667	274,101	60,437	1,023,567	*122,301	232,355
Gross salaries and wages	1,177	349,262	11,629	5,194	13,396,531	351,263	251,521	99,742	1,793,448	80,667	274,101	60,437	1,023,567	*122,301	232,355
Less: Jobs credit	—	4,725	—	*38	42,614	*2,220	*52	*2,168	*2,168	—	—	—	—	—	—
Windfall profit tax withheld	*2	236	*60	*1	20,030	115	*82	*34	*1,745	*1,721	—	*6	*18	—	—
Other business deductions	52,000	3,811,892	71,113	49,730	38,099,460	1,411,708	923,689	486,019	4,727,242	504,762	562,618	773,098	1,221,520	299,579	1,365,665
Net income less deficit	6,250	5,150,915	-16,479	57,155	36,825,238	-189,195	-6,535	-182,660	2,832,784	70,218	183,510	73,325	1,120,081	500,695	884,955
Net income	46,875	6,204,911	71,607	84,700	43,240,345	264,657	190,773	73,884	3,481,771	149,049	238,535	188,769	1,230,877	508,065	1,166,475
Deficit	40,624	1,053,997	88,086	27,545	6,415,107	453,852	197,308	256,544	648,986	78,831	55,025	115,444	110,795	*7,370	281,520
Businesses with net income															
Number of returns	1,274	411,608	900	5,682	3,734,292	14,739	10,479	4,260	741,475	13,250	27,134	39,000	212,047	72,248	377,796
Business receipts, total	85,555	12,433,939	195,304	129,989	125,923,503	2,031,572	1,620,895	410,677	11,904,919	828,159	1,383,282	1,077,623	4,403,160	1,044,708	3,167,988
Income from sales and operations	85,078	11,708,820	161,208	112,119	122,820,428	2,002,404	1,601,373	401,031	11,754,476	819,417	1,372,911	1,069,103	4,374,306	1,040,390	3,078,348
Other business income	*152	723,997	34,096	*17,870	3,074,895	29,168	19,522	9,646	150,444	*8,742	*10,371	*8,520	28,854	*4,318	89,640
Windfall profit tax credit or refund	*325	*1,121	—	—	28,180	—	—	—	—	—	—	—	—	—	—
Business deductions, total	38,680	6,229,027	123,697	45,290	62,683,159	1,766,915	1,430,122	336,792	8,423,149	679,110	1,144,747	888,854	3,172,283	536,642	2,001,513
Cost of sales and operations, total	*1,029	1,298,983	68,341	*4,904	24,072,831	483,597	420,833	62,963	1,895,406	*157,270	309,820	268,804	754,805	32,445	372,262
Cost of labor	*52	2,776	*6,541	—	2,653,837	*18,232	*12,399	*5,833	558,229	*79,335	*72,409	*32,184	299,728	*3,142	71,432
Bad debts from sales or services	—	1,193	*25	*1	77,781	231	175	*56	3,014	*126	*322	—	*1,611	*377	*579
Car and truck expenses	5,260	760,844	1,406	8,792	3,958,050	16,700	14,852	1,848	263,641	29,444	22,930	34,915	45,775	13,567	117,010
Depreciation	*148	3,627	*6	*32	23,451	*172	*25	*147	*111	—	—	*34	*33	—	*44
Depreciation	1,799	562,019	3,830	3,594	6,013,164	223,818	198,088	25,731	603,745	80,268	82,279	83,476	185,211	17,458	155,052
Dues and publications	*9	160,337	286	1,981	707,230	3,596	3,103	493	39,430	*269	1,327	5,165	13,500	7,721	11,447
Interest on business indebtedness	*485	250,160	20,900	638	2,149,372	176,230	156,598	19,633	202,514	*24,543	29,166	13,795	64,666	*4,680	85,665
Office expenses	34	146,344	394	1,047	1,535,707	7,552	5,854	1,698	74,771	2,920	7,634	18,448	14,880	2,864	28,025
Pension and profit-sharing plans	—	2,032	*141	*10	177,550	*255	*12	*255	*374	*19	*32	—	—	—	*311
Rent on business property	*26	167,663	1,173	4,775	4,963,455	40,995	24,413	16,581	922,901	49,248	86,696	66,894	395,673	122,880	201,511
Net salaries and wages	*535	212,711	4,666	*1,319	10,776,490	212,839	152,735	60,104	1,185,786	*42,137	201,090	*35,432	717,784	*70,060	119,283
Gross salaries and wages	*535	216,902	4,666	*1,357	10,816,595	212,847	152,743	60,104	1,185,786	*42,137	201,090	*35,432	717,784	*70,060	119,283
Less: Jobs credit	—	*4,191	—	*38	40,105	*8	*9	*8	—	—	—	—	—	—	—
Windfall profit tax withheld	(*)	86	*1	*1	15,740	*84	*74	*10	*24	—	—	*6	*18	—	—
Other business deductions	29,357	2,663,220	22,527	18,195	28,212,338	600,846	453,573	147,273	3,231,431	292,873	403,463	361,854	978,327	264,591	930,323
Net income	46,875	6,204,911	71,607	84,700	43,240,345	264,657	190,773	73,884	3,481,771	149,049	238,535	188,769	1,230,877	508,065	1,166,475

Footnote(s) at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1984—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	1,456,137	65,457	197,656	488,896	704,128	281,363	223,429	154,320	69,109	57,934	290,489	373,593	171,165
Business receipts, total.....	35,179,326	2,278,051	2,719,538	10,998,842	19,182,895	16,084,694	12,818,844	9,978,871	2,839,973	3,265,851	9,947,406	6,749,871	2,345,840
Income from sales and operations.....	33,848,287	2,190,118	2,714,284	10,276,088	18,667,797	15,928,206	12,747,335	9,928,375	2,818,959	3,180,871	9,913,371	6,274,950	2,171,288
Other business income.....	1,303,377	87,933	5,253	722,359	487,831	156,316	71,509	50,495	*21,013	84,807	34,035	474,824	174,299
Windfall profit tax credit or refund.....	27,662	—	—	395	*27,267	*172	—	—	—	*172	—	—	*97
Business deductions, total.....	26,688,862	1,713,150	1,992,265	6,376,075	16,607,373	14,656,911	11,565,368	9,135,551	2,429,817	3,091,543	8,487,400	6,528,846	1,928,712
Cost of sales and operations, total.....	9,771,263	777,132	497,819	709,959	7,786,353	7,693,811	6,596,440	5,329,184	1,267,257	1,097,371	4,594,280	1,197,852	96,347
Cost of labor.....	801,998	*19,857	172,091	197,254	412,796	511,272	486,629	338,942	147,687	*24,643	313,423	44,352	14,389
Bad debts from sales or services.....	64,321	*9	*2,604	37,052	24,656	12,235	10,953	6,160	*4,794	1,292	9,935	3,470	491
Car and truck expenses.....	1,688,929	141,793	268,036	503,248	775,852	414,216	283,744	217,438	66,306	130,471	431,916	283,046	124,025
Depletion.....	28,281	*1	*2,937	22,826	2,517	*2,146	*18	*18	—	*2,128	*219	1,079	*299
Depreciation.....	2,489,625	106,375	115,363	657,234	1,610,853	831,643	483,896	365,459	118,436	347,747	560,935	774,282	196,043
Dues and publications.....	161,616	14,119	5,669	86,234	55,593	21,546	18,558	10,533	8,025	2,988	11,344	45,620	20,885
Interest on business indebtedness.....	894,627	30,219	23,543	343,118	497,748	399,263	294,561	265,940	28,621	104,703	172,669	203,412	35,067
Office expenses.....	392,219	25,735	17,421	151,093	197,970	73,627	56,214	44,406	11,809	17,413	58,491	64,061	18,922
Pension and profit-sharing plans.....	31,369	*165	*108	26,807	4,289	*11	—	—	—	*11	*750	837	349
Rent on business property.....	805,141	41,384	35,850	310,363	417,544	655,429	520,486	376,567	143,919	134,943	239,686	260,490	59,943
Net salaries and wages.....	2,791,829	60,766	398,472	759,705	1,572,886	1,182,035	961,607	776,791	184,817	220,428	668,829	507,530	202,502
Gross salaries and wages.....	2,798,256	60,874	398,799	765,234	1,573,350	1,182,748	962,320	777,503	184,817	220,428	668,829	507,644	202,616
Less: Jobs credit.....	6,428	*107	*327	*5,529	*464	*713	*713	*713	—	—	(*)	*113	*113
Windfall profit tax withheld.....	3,490	*123	*2	2,955	410	*656	—	—	—	*656	(*)	1,161	*279
Other business deductions.....	7,566,151	515,329	624,440	2,765,481	3,660,901	3,370,293	2,338,890	1,743,056	595,835	1,031,402	1,738,308	3,186,004	1,173,559
Net income less deficit.....	8,490,464	564,901	727,273	4,622,767	2,575,522	1,427,783	1,253,476	843,320	410,156	174,308	1,460,006	221,026	416,928
Net income.....	10,497,833	641,848	804,758	5,237,748	3,813,478	1,811,874	1,505,609	1,050,589	455,020	306,265	1,665,533	1,421,010	696,089
Deficit.....	2,007,369	76,947	77,485	614,981	1,237,956	384,091	252,133	207,269	44,864	131,958	205,527	1,199,984	279,161
Businesses with net income													
Number of returns	1,075,995	50,642	170,774	372,114	482,465	206,861	163,712	114,145	49,587	43,149	211,373	190,826	94,542
Business receipts, total.....	28,876,522	2,091,283	2,393,634	9,718,674	14,672,932	12,399,933	9,746,305	7,175,148	2,571,156	2,653,628	9,102,554	4,993,779	1,810,845
Income from sales and operations.....	27,825,885	2,003,545	2,388,479	9,201,134	14,232,727	12,248,355	9,677,127	7,126,877	2,550,250	2,571,228	9,073,840	4,616,739	1,656,748
Other business income.....	1,023,322	87,738	*5,155	517,484	412,946	151,578	69,178	48,271	*20,907	82,400	28,714	377,033	154,097
Windfall profit tax credit or refund.....	27,316	—	—	56	*27,260	—	—	—	—	—	—	—	—
Business deductions, total.....	18,378,689	1,449,435	1,588,875	4,480,925	10,859,454	10,588,059	8,240,696	6,124,559	2,116,137	2,347,363	7,437,021	3,572,769	1,114,756
Cost of sales and operations, total.....	6,585,329	717,163	436,882	526,364	4,904,920	5,916,080	4,848,709	3,738,955	1,109,754	1,067,371	4,080,476	866,011	59,533
Cost of labor.....	675,672	*10,064	153,951	176,919	334,739	276,083	251,489	123,726	*127,763	*24,593	293,960	31,358	*12,131
Bad debts from sales or services.....	23,990	*9	*1,579	9,010	13,392	8,114	7,056	3,587	*3,469	*1,058	8,186	2,405	*435
Car and truck expenses.....	1,291,369	122,030	213,690	342,186	613,463	351,735	238,879	181,365	57,513	112,856	372,258	142,509	65,846
Depletion.....	14,449	*1	*2,937	1,211	—	—	—	—	—	—	*219	698	*91
Depreciation.....	1,402,510	60,939	92,131	397,314	852,125	517,634	336,723	236,351	100,372	180,911	456,605	344,450	111,828
Dues and publications.....	114,884	12,241	3,341	63,345	35,958	8,445	7,318	4,876	2,442	1,126	9,261	18,376	9,688
Interest on business indebtedness.....	438,856	12,117	16,752	168,188	241,800	204,873	143,378	122,706	20,672	61,496	159,513	81,979	13,511
Office expenses.....	300,936	21,770	13,200	108,008	157,959	46,007	31,119	20,697	10,422	14,888	48,549	36,614	8,512
Pension and profit-sharing plans.....	30,559	*164	*108	26,005	4,283	*11	—	—	—	*11	*750	695	275
Rent on business property.....	523,546	34,652	27,932	194,319	266,644	407,626	298,063	177,106	120,957	109,563	204,933	146,012	44,690
Net salaries and wages.....	2,202,228	50,736	323,763	633,128	1,194,900	868,544	685,177	512,277	172,900	183,367	623,705	349,698	180,973
Gross salaries and wages.....	2,208,566	50,755	324,091	638,657	1,195,064	869,256	685,890	512,990	172,900	183,367	623,705	349,698	180,973
Less: Jobs credit.....	6,338	*18	*327	*5,529	*464	*713	*713	*713	—	—	(*)	—	—
Windfall profit tax withheld.....	2,467	(*)	—	2,368	99	—	—	—	—	—	*37	*608	*81
Other business deductions.....	5,447,567	417,614	456,562	2,000,391	2,573,000	2,258,989	1,644,274	1,126,638	517,635	614,716	1,472,529	1,582,714	619,293
Net income.....	10,497,833	641,848	804,758	5,237,748	3,813,478	1,811,874	1,505,609	1,050,589	455,020	306,265	1,665,533	1,421,010	696,089

Footnote(s) at end of table.

Table 2.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1984—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	7,769	58,381	138,278	481,743	149,415	77,439	254,889	228,124	176,459	126,040	248,178	30,370	217,808	361,941	152,625
Business receipts, total	63,252	714,122	3,026,857	32,457,604	13,141,972	8,579,980	10,735,653	12,811,230	1,806,100	3,283,240	3,924,738	813,509	3,111,229	6,897,814	5,194,456
Income from sales and operations	63,011	632,577	3,408,074	31,368,113	12,799,481	8,354,979	10,213,853	12,486,572	1,781,897	3,259,382	3,828,007	807,466	3,020,541	6,778,339	5,123,856
Other business income	*241	81,501	218,783	1,088,871	342,104	225,000	521,767	124,846	24,203	23,825	96,730	6,042	90,688	119,077	70,103
Windfall profit tax credit or refund	—	*44	—	*620	*387	(*)	*233	*11	—	*33	(*)	(*)	—	*197	*497
Business deductions, total	52,392	1,133,336	3,414,405	19,493,652	6,459,604	5,613,764	7,420,284	7,502,527	1,436,743	2,031,462	2,471,488	531,849	1,939,639	5,462,283	4,525,046
Cost of sales and operations, total	—	37,530	1,063,975	1,928,846	303,176	711,053	914,617	390,172	301,843	310,864	161,855	42,770	119,085	1,958,895	2,461,444
Cost of labor	—	*1,559	28,404	299,593	20,489	121,314	157,790	38,072	35,698	64,458	*71,493	*6,924	*64,569	324,812	*345
Bad debts from sales or services	*1	*188	2,791	19,642	2,406	2,936	14,299	*3,013	*4,441	*1,037	*3,272	*463	*2,809	15,706	2,006
Car and truck expenses	2,027	35,622	121,372	558,016	233,664	66,054	258,297	374,087	115,471	158,302	200,885	37,897	162,988	389,937	209,982
Depreciation	*2	759	*19	4,562	1,546	*2,715	301	1,299	*7	1,760	*155	*147	*8	2,846	4,494
Depreciation	845	197,291	380,104	1,568,405	600,412	412,225	555,769	521,343	137,783	218,061	328,923	78,939	251,984	409,810	189,333
Dues and publications	*1,984	7,641	15,110	293,347	154,935	53,554	84,858	157,258	22,094	25,045	60,532	13,754	46,777	31,216	11,437
Interest on business indebtedness	*591	26,917	140,837	632,607	178,876	187,226	268,506	153,200	43,885	49,098	135,629	29,183	106,446	141,401	117,123
Office expense	*1,207	2,247	41,685	541,854	211,663	162,854	318,711	18,818	69,478	108,583	23,701	84,882	84,842	84,842	23,690
Pension and profit-sharing plans	—	*67	*420	118,385	—	18,498	18,458	22,553	*22	589	*309	*2,354	*309	1,876	*51
Rent on business property	*2,785	18,185	179,576	1,626,566	610,832	446,444	569,490	793,649	107,291	117,853	219,944	45,337	174,607	234,696	117,612
Net salaries and wages	*229	31,493	273,306	3,745,424	1,242,461	1,293,685	1,209,279	1,348,780	98,782	262,405	309,412	88,188	221,224	296,410	101,392
Gross salaries and wages	*229	31,493	273,306	3,773,174	1,265,048	1,297,909	1,210,218	1,353,570	98,800	262,829	309,537	89,312	221,225	296,432	101,553
Less: Jobs credit	—	—	—	27,750	22,588	*4,224	939	4,810	*7	*425	*125	*12	*11	*22	*181
Windfall profit tax withheld	—	561	*322	7,208	2,708	*1,737	33	33	(*)	*312	*5,231	*4	*5,227	42	1,871
Other business deductions	42,720	774,836	1,194,889	8,448,790	2,835,698	2,255,756	3,357,336	3,418,449	586,517	816,680	934,714	173,157	761,557	1,894,606	1,254,610
Net income less deficit	10,860	-419,214	212,452	12,963,952	6,682,367	2,966,216	3,315,369	5,108,702	369,358	1,251,777	1,453,250	281,860	1,171,590	1,435,330	669,410
Net income	19,751	144,195	560,976	13,341,561	6,805,811	3,020,600	3,515,150	5,389,658	514,215	1,448,886	1,547,462	305,950	1,241,512	1,855,884	1,031,244
Deficit	*8,890	563,409	348,524	377,609	123,443	54,384	199,781	280,956	144,859	197,108	94,212	24,290	69,922	420,554	361,834
Businesses with net income															
Number of returns	4,946	10,572	80,766	416,071	129,893	68,336	217,842	184,663	126,256	104,666	207,302	24,877	182,625	254,065	114,704
Business receipts, total	59,184	396,193	2,727,557	30,581,462	12,586,577	8,329,876	9,665,009	11,843,396	1,229,406	3,060,380	3,591,640	768,514	2,823,126	6,307,940	3,685,442
Income from sales and operations	59,098	383,581	2,517,312	29,600,208	12,329,232	8,106,506	9,164,470	11,723,220	1,220,819	3,037,502	3,513,075	763,779	2,749,296	6,203,907	3,629,604
Other business income	*86	12,605	210,245	980,634	256,958	223,369	500,306	120,165	8,588	22,846	78,564	4,735	73,830	103,840	55,487
Windfall profit tax credit or refund	—	*7	—	*620	*387	(*)	*233	*11	—	*33	(*)	(*)	—	*193	*351
Business deductions, total	39,434	251,998	2,166,581	17,239,901	5,780,766	5,309,275	6,149,860	6,453,738	715,191	1,611,494	2,044,178	482,564	1,581,614	4,452,056	2,654,198
Cost of sales and operations, total	—	*3,759	802,719	1,707,188	267,559	673,287	766,342	367,297	69,368	227,861	145,049	42,626	102,423	1,729,189	1,520,415
Cost of labor	—	*742	*18,485	296,444	20,423	121,314	154,708	38,072	*9,256	61,925	*71,493	*6,924	*64,569	323,111	—
Bad debts from sales or services	—	*21	*1,950	18,046	2,406	2,936	12,703	2,783	*1,535	*875	*2,054	—	*2,054	6,570	*1,057
Car and truck expenses	*980	11,044	64,639	500,253	221,430	59,169	219,654	334,510	68,696	127,919	170,448	33,656	136,791	320,013	163,106
Depreciation	*2	*590	*14	4,336	1,358	*2,714	*283	1,280	*7	1,667	*39	*31	*8	494	*3,811
Depreciation	*275	16,990	215,356	1,322,816	489,718	375,543	457,355	401,964	75,762	130,209	261,915	61,482	200,433	271,936	72,633
Dues and publications	*1,971	676	6,041	268,648	143,206	51,686	73,756	139,784	11,745	21,492	53,073	12,039	41,034	18,499	11,013
Interest on business indebtedness	—	4,015	64,453	518,975	132,202	175,499	211,274	122,198	25,598	38,659	93,821	25,196	88,625	88,154	39,516
Office expenses	*1,128	550	26,425	505,429	197,086	151,893	156,450	293,557	11,517	60,281	87,841	18,963	70,878	62,654	16,267
Pension and profit-sharing plans	—	*3	*417	117,664	—	18,498	18,400	22,550	*17	565	*309	*2,045	*309	1,755	*51
Rent on business property	*1,553	*7,141	92,628	1,494,759	570,607	405,297	518,854	686,816	68,984	92,735	197,563	40,920	156,643	176,604	49,037
Net salaries and wages	—	*1,174	167,550	3,251,096	1,128,897	1,238,441	885,758	1,263,131	61,281	213,888	265,615	84,668	180,947	278,680	38,728
Gross salaries and wages	—	*1,174	167,550	3,278,779	1,149,485	1,242,665	886,629	1,267,941	61,281	214,313	265,740	84,792	180,948	278,683	38,886
Less: Jobs credit	—	—	—	27,683	22,588	*4,224	872	4,810	—	*425	*124	*1	*4	*4	*161
Windfall profit tax withheld	—	*519	*7	7,197	2,701	*2,763	*1,734	29	(*)	*304	*4,962	*4	*4,958	27	1,673
Other business deductions	33,523	205,516	724,387	7,523,696	2,542,930	2,153,550	2,827,316	2,817,879	322,701	697,040	759,443	144,689	614,774	1,497,502	738,893
Net income	19,751	144,195	560,976	13,341,561	6,805,811	3,020,600	3,515,150	5,389,658	514,215	1,448,886	1,547,462	305,950	1,241,512	1,855,884	1,031,244

*This estimate should be used with caution because of the small number of sample returns on which it was based.
 (*)Less than \$500.

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