

# Business Expenses

# 1997

Issued December 2000

EC97CS-8

## 1997 Economic Census

*Merchant Wholesale, Retail Trade, Service Industries,  
Communications, Trucking and Warehousing,  
Arrangement of Passenger Transportation,  
Manufacturing, Mining, Construction*

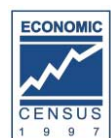
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If you have any questions concerning this report, call 301-457-3315, or e-mail [csd@census.gov](mailto:csd@census.gov).

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Establishments Auxiliary to Manufactures, Mining, and Construction  
 (Tables are unpublished. For more information, contact the U.S. Census Bureau at 301-457-3318 or send e-mail to [csd@census.gov](mailto:csd@census.gov))

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PUBLICATION PROGRAM—Inside back cover

# Introduction

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## PURPOSE AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the local gross product, gross domestic product, input/output measures, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policy making agencies of the federal government use the data to monitor economic activity and to provide assistance to business.
- Local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

## INDUSTRY CLASSIFICATION: NAICS AND SIC

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. However, data from special programs such as the 1997 Survey of Women- and Minority-Owned Business Enterprises (SMOBE), the 1997 Economic Census of Outlying Areas, and the 1997 Business Expenditures Survey (BES) are published on a SIC basis.

Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction

31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1,170 industries (five- and six-digit codes).

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, selected data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will be included in the sector-specific reports. These data will be published separately. Data covering auxiliary expenses on an SIC basis will be unpublished.

To explore the 1997 NAICS and 1987 SIC Correspondence Tables, see <http://www.census.gov/epcd/www/naicstab.htm>.



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## Basis of Classification

The main economic census is conducted on an establishment basis. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

## Dollar Values

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the inflation that has occurred.

For tables on manufacturing, mining and construction in this report, dollar values are shown in thousands; dollar values in other tables are shown in millions.

## AVAILABILITY OF ADDITIONAL DATA

### Reports in Print and Electronic Media

All published results of the 1997 Economic Census are available on the Census Bureau internet site ([www.census.gov](http://www.census.gov)) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

### Special tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300.

To discuss a special tabulation before submitting specifications, call the appropriate division:

- **Manufacturing and Construction Division**—301-457-4673 (all nonexpense data for these sectors).
- **Services Division**—301-457-2668 (all nonexpense data, other sectors).
- **Company Statistics Division**—301-457-3318 (expense data)

## HISTORICAL INFORMATION

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

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 manufactures census was the first time a census was taken apart from the regular every-10-year population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other federal agencies. Since 1963, administrative records have also been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries was broadened in 1967, 1977, and 1987. The census of transportation began in 1963 as a set of surveys covering travel, transportation of commodities, and trucks, but expanded in 1987 to cover business establishments in several transportation industries. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also, new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. Most census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including most data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

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## SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at [www.census.gov/epcd/www/guide.html](http://www.census.gov/epcd/www/guide.html). More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at [www.census.gov/econ/www/history.html](http://www.census.gov/econ/www/history.html). For questions concerning this report, call the Company Statistics Division, 301-457-3315, or e-mail [csd@census.gov](mailto:csd@census.gov).

## ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

N	Not available or not comparable.
S	Withheld because estimates did not meet publication standards.
X	Not applicable.
*	Measure of sampling variability not shown since estimated data not published.
–	Represents zero (page image/print only).
M	Less than \$500,000.
V	Less than .05 percent.
r	Revised
n.e.c.	Not elsewhere classified.
pt.	Part.
SIC	Standard Industrial Classification.
NAICS	North American Industry Classification System.

# Business Expenses

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## GENERAL

This report was prepared as part of the Company Statistics Series, 1997 Economic Census, and provides aggregate data on the operating expenses of businesses and organizations across most sectors of the United States economy. Data for businesses without paid employees are included for only the retail and service industries. For all other industries only businesses that had paid employees are included. Data on service industries include tax-exempt organizations with paid employees. The statistics presented for manufacturing, mining, and construction, are summarized by kind of business based on the *1997 North American Industry Classification System*<sup>1</sup> (NAICS). Statistics presented for the other industries are summarized by kind of business based on the *1987 Standard Industrial Classification Manual*<sup>2</sup> (SIC). A description and comparison of these systems can be found in the 1997 NAICS and 1987 SIC Correspondence Tables on the Internet at <http://www.census.gov/epcd/www/naicstab.htm>. A few industries changed sectors when reclassified to a NAICS basis. For example, retail bakeries with baking on the premises moved from the retail sector on an SIC basis to manufacturing on a NAICS basis. In this case, expenses data for retail bakeries are tabulated in both retail (SIC-based) and manufacturing (NAICS-based). In all cases the amount of this duplication is insignificant at SIC Division and NAICS Sector industrial classification levels.

The economic census is a primary source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, industry, business, and the general public. For the Business Expenditures Survey, the federal government is the primary user of the resulting data. In particular, the Bureau of Economic Analysis (BEA), the federal agency that produces gross domestic product estimates and maintains the national economic accounts, uses Census Bureau information on expenses as an important part of the framework for the national income and product accounts, input-output tables, and economic indexes, and to fill previously identified critical gaps in underlying data in these accounts.

<sup>1</sup>*North American Industry Classification System: 1997*. 1997. Bernan Press, Lanham, MD, ISBN 0-89059-082.

<sup>2</sup>*Standard Industrial Classification Manual: 1987*. U.S. Government Printing Office, Washington, DC 20402, Stock No. 041-001-00314-2.

## SCOPE

Data in this report are presented by chapter for the following kind-of-business (KB) groups:

<b>KB group</b>	<b>Classification</b>
Merchant wholesale	SICs 50, 51
Retail trade	SICs 52 through 59
Service industries	SICs 70 through 87, except 821, 822, 863, 865, and 866
Communication services	SIC 48
Trucking and warehousing	SIC 42
Arrangement of passenger transportation	SIC 472
Manufacturing	NAICS Sectors 31-33
Mining	NAICS Sector 21
Construction	NAICS Sector 23

## GEOGRAPHIC AREA COVERED

Data presented in this report are only for the United States as a whole. Data covering expenses on a more-detailed geographic basis are available only for construction and mineral industries and partially for manufacturing at respective Internet sites.

## COMPARABILITY OF 1992 AND 1997 DATA ON OPERATING EXPENSES

For a discussion of comparability of data on merchant wholesale, retail trade, and service industries, see Appendix A. For other industries, see the Internet sites presented below.

## RELIABILITY OF DATA

For a discussion of "Limitations of the Data" covering merchant wholesale, retail trade, and service industries, see Appendix A. For other industries, see the Internet sites presented below.

## DISCLOSURE

In accordance with federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business.

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## **MERCHANT WHOLESALE TRADE, RETAIL TRADE, AND SERVICE INDUSTRIES**

Data presented on these areas are based on information collected in the 1997 Business Expenditures Survey (BES). Descriptions of the survey methodology, estimating procedures and concepts, and kind-of-business classifications, are presented in Appendix A. This survey covers businesses and organizations classified by SIC as merchant wholesale trade (SICs 50, 51), retail trade (SICs 52 through 59), and service industries (most of SICs 70 through 87), including associated auxiliary locations such as warehouses and central administrative offices.

The survey uses a probability sample of firms used to produce annual national estimates of sales, receipts, and revenue, compiled in the Annual Trade Survey, the Annual Retail Trade Survey, and the Service Annual Survey. For the 1997 annual surveys, additional data, measures of error, and explanatory text can be found on the Internet at <http://www.census.gov/prod/2000pubs/bw-99a.pdf> (monthly and annual wholesale data); <http://www.census.gov/prod/2000pubs/br-99a.pdf> (monthly and annual retail data); and <http://www.census.gov/prod/99pubs/bs97.pdf> (annual service data).

The BES supplements basic economic statistics produced by the 1997 Economic Census for wholesale trade, retail trade, and service industries with estimates of operating expenses. It is the sole source of comprehensive national business inputs data for covered industries. As the successor to the 1992 Assets and Expenditures Survey, the name change reflects the discontinuation of inquiries on depreciable assets.

## **COMMUNICATION SERVICES**

Data presented on communications are based on information collected in the 1997 Annual Survey of Communication Services. Coverage includes all firms with payroll that provided telephone communication, radio and television broadcasting, cable television, and other communication services (SIC 48).

Additional data, measures of error, and explanatory text can be found in Census report BC/97 or on the Internet at <http://www.census.gov/prod/99pubs/bc97.pdf>.

## **TRUCKING AND WAREHOUSING**

Data presented on trucking and warehousing are based on information collected in the 1997 Transportation Annual Survey.

Additional data, measures of error, and explanatory text can be found in Census report BT/97 or on the Internet at <http://www.census.gov/prod/99pubs/bt97.pdf>.

## **ARRANGEMENT OF PASSENGER TRANSPORTATION**

Data presented on the arrangement of passenger transportation are based on information collected in the 1997 Service Annual Survey.

Additional data, measures of error, and explanatory text can be found in Census report BS/97 or on the Internet at <http://www.census.gov/prod/99pubs/bs97.pdf>.

## **MANUFACTURING**

Data presented on manufacturing are based on information collected in the 1997 Economic Census—Manufactures.

Appended to the manufacturing sector data for NAICS industries is the publishing industry, part of the NAICS information sector, previously considered manufacturing under the SIC system.

Additional data, measures of error, and explanatory text can be found on the Internet at <http://www.census.gov/prod/www/abs/97ecmani.html>.

## **MINING**

Data presented on mineral industries are based on information collected in the 1997 Economic Census — Mining.

Additional data, measures of error, and explanatory text can be found on the Internet at <http://www.census.gov/prod/www/abs/97ecmini.html>.

## **CONSTRUCTION**

Data presented on construction are based on information collected in the 1997 Economic Census—Construction.

Additional data, measures of error, and explanatory text can be found in census report EC97/C and on the Internet at <http://www.census.gov/prod/www/abs/ccview1.html>.

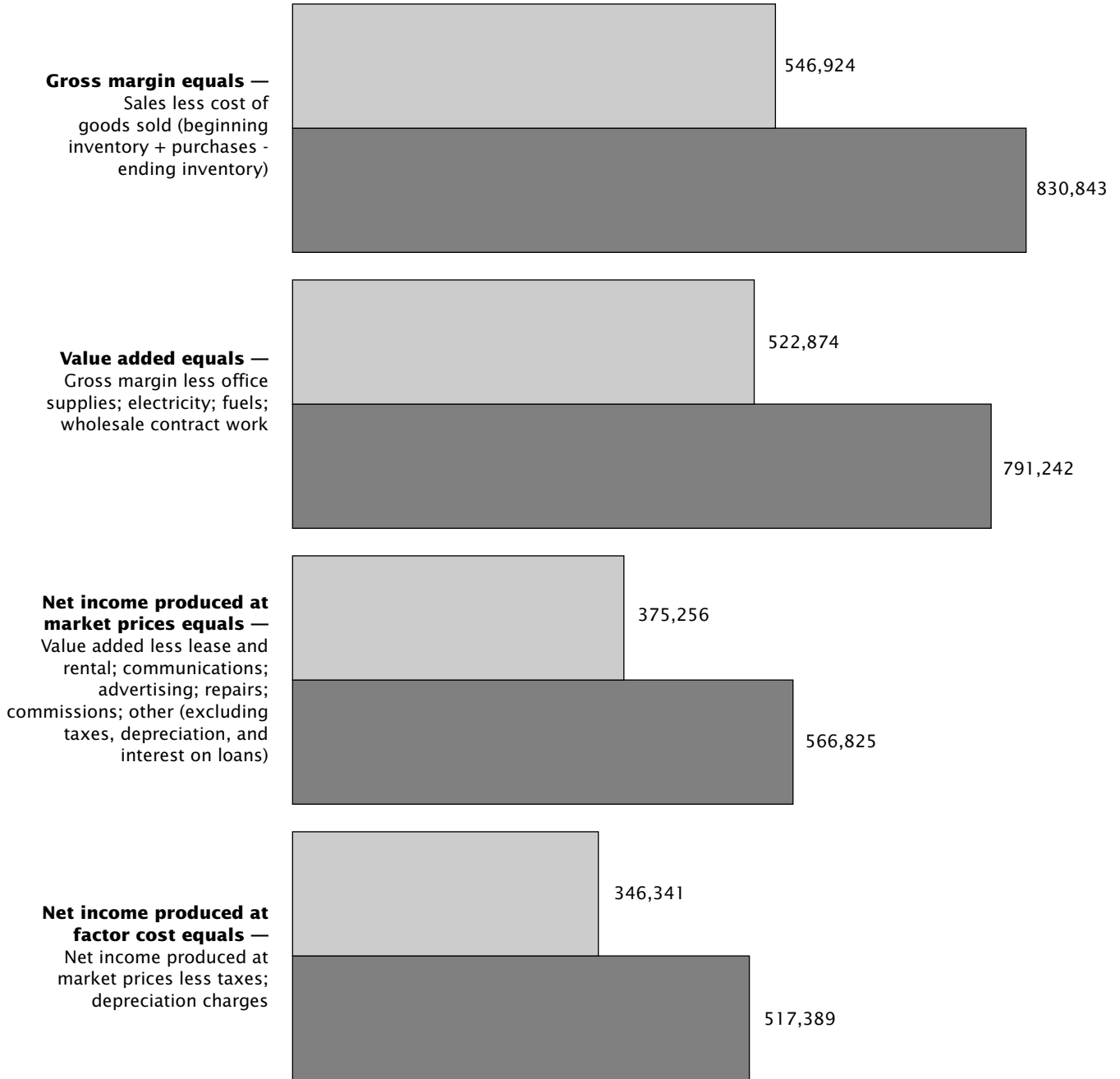
## **ESTABLISHMENTS AUXILIARY TO MANUFACTURING, MINING, AND CONSTRUCTION**

Auxiliary establishments include separately located warehouses, garages, central administrative offices, and other facilities primarily engaged in servicing a company's operating locations. Expenses data for auxiliaries servicing manufacturing, mining and construction have been compiled on an as reported, unpublished basis and are available by contacting the Company Statistics Division at 301-457-3318 or [csd@ccmail.census.gov](mailto:csd@ccmail.census.gov).

Figure 1.  
**Measures of Value Produced for  
 Merchant Wholesale Employers and  
 Retail Trade: 1997**

[Dollar amounts in millions]

Merchant wholesale  
 employers  
 Retail trade

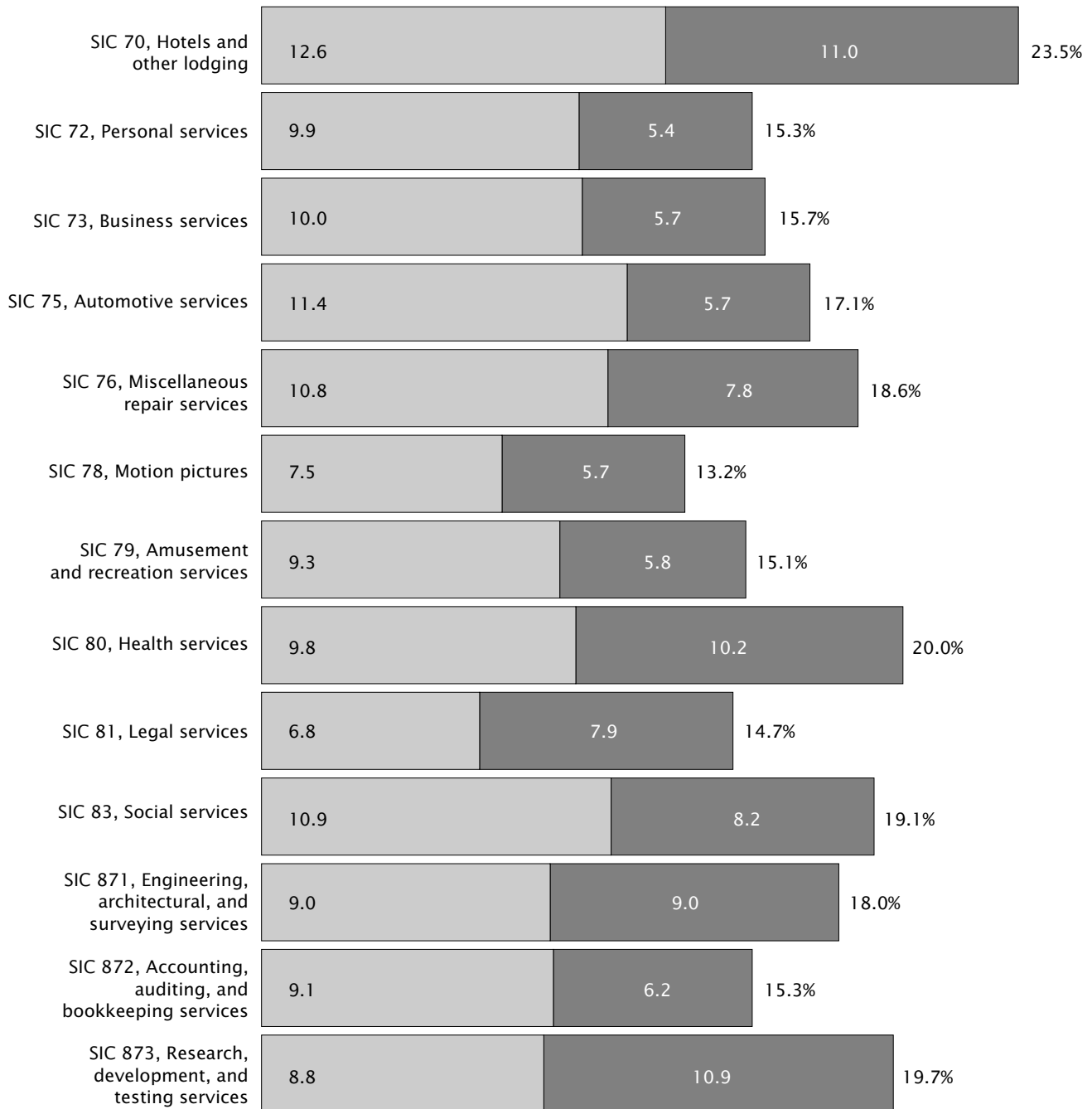


Note: Data are subject to sampling variability.  
 Source: 1997 Business Expenditures Survey.

Figure 2.  
**Employer Costs for Fringe Benefits as  
Percent of Annual Payroll of Selected  
Service Industries: 1997**

[Percent]

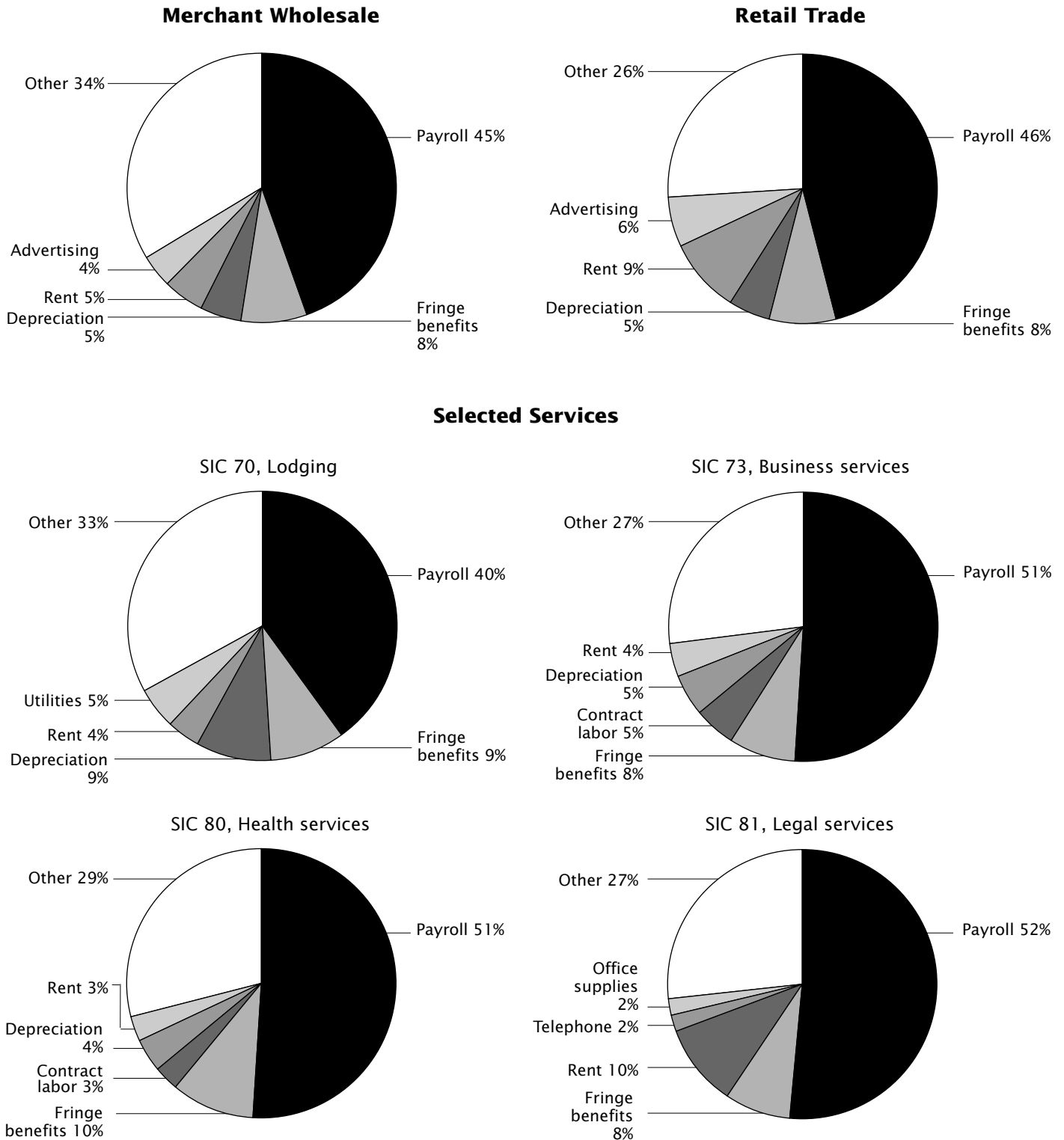
Legally required benefits  
 Voluntary benefits



Note: Data are subject to sampling variability.  
Source: 1997 Business Expenditures Survey.

Figure 3.  
**Distribution of Operating Expenses for Merchant Wholesale  
 Employers, Retail Trade, and Selected Service Industries: 1997**

[Percent]



Note: Data are subject to sampling variability. Slices for several expense types too small to show separately are included with *other*. Percentages may not add to 100% because of rounding.

Source: 1997 Business Expenditures Survey.

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# Merchant Wholesale



**Table 1. General Operating Statistics: 1997 and 1992**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Sales	Operating expenses <sup>1</sup>		Annual payroll <sup>1</sup>	
			Amount	Percent of sales	Amount	Percent of sales
	<b>MERCHANT WHOLESALERS<sup>2</sup></b>					
	1997 .....	2 501 356	438 158	17.5	195 743	7.8
	1992 .....	1 849 798	317 813	17.2	N	N
<b>50</b>	<b>Durable goods stores<sup>2</sup></b>					
	1997 .....	1 334 672	269 641	20.2	124 825	9.4
	1992 .....	908 916	190 043	20.9	N	N
501	Motor vehicles and automotive parts and supplies					
	1997 .....	195 114	36 849	18.9	13 908	7.1
	1992 .....	170 849	26 402	15.5	N	N
502	Furniture and home furnishings					
	1997 .....	46 700	12 576	26.9	5 614	12.0
	1992 .....	33 200	9 681	29.2	N	N
503	Lumber and other construction materials					
	1997 .....	90 890	15 787	17.4	7 824	8.6
	1992 .....	63 765	12 026	18.9	N	N
504	Professional and commercial equipment and supplies					
	1997 .....	247 901	54 722	22.1	26 339	10.6
	1992 .....	139 629	37 726	27.0	N	N
505	Metals and minerals, except petroleum <sup>2</sup>					
	1997 .....	100 552	13 358	13.3	6 425	6.4
	1992 .....	76 745	11 717	15.3	N	N
506	Electrical goods					
	1997 .....	205 688	42 110	20.5	19 402	9.4
	1992 .....	115 387	22 294	19.3	N	N
507	Hardware and plumbing and heating equipment and supplies					
	1997 .....	74 080	16 481	22.2	9 154	12.4
	1992 .....	53 063	12 640	23.8	N	N
508	Machinery, equipment, and supplies					
	1997 .....	225 425	52 498	23.3	25 804	11.4
	1992 .....	149 216	38 528	25.8	N	N
509	Miscellaneous durable goods					
	1997 .....	148 322	25 260	17.0	10 355	7.0
	1992 .....	107 063	19 030	17.8	N	N
<b>51</b>	<b>Nondurable goods<sup>2</sup></b>					
	1997 .....	1 166 684	168 517	14.4	70 918	6.1
	1992 .....	940 882	127 769	13.6	N	N
511	Paper and paper products					
	1997 .....	83 654	15 757	18.8	8 183	9.8
	1992 .....	54 802	10 993	20.1	N	N
512	Drugs, drug proprietaries and druggists' sundries					
	1997 .....	107 379	12 771	11.9	5 494	5.1
	1992 .....	67 069	5 326	7.9	N	N
513	Apparel, piece goods, and notions					
	1997 .....	86 114	18 657	21.7	7 259	8.4
	1992 .....	67 905	15 207	22.4	N	N
514	Groceries and related products					
	1997 .....	332 026	44 836	13.5	19 675	5.9
	1992 .....	279 217	36 997	13.3	N	N
515	Farm-product raw materials <sup>2</sup>					
	1997 .....	125 252	6 778	5.4	2 238	1.8
	1992 .....	106 224	7 460	7.0	N	N
516	Chemicals and allied products					
	1997 .....	56 048	11 891	21.2	5 185	9.3
	1992 .....	39 170	7 983	20.4	N	N
517	Petroleum and petroleum products					
	1997 .....	144 343	11 619	8.0	4 986	3.5
	1992 .....	142 651	10 611	7.4	N	N

See footnotes at end of table.

**Table 1. General Operating Statistics: 1997 and 1992—Con.**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Sales	Operating expenses <sup>1</sup>		Annual payroll <sup>1</sup>	
			Amount	Percent of sales	Amount	Percent of sales
<b>51</b>	<b>MERCHANT WHOLESALERS<sup>2</sup>—Con.</b>					
	<b>Nondurable goods<sup>2</sup>—Con.</b>					
<b>518</b>	<b>Beer, wine, and distilled alcoholic beverages</b>					
	1997 .....	58 312	11 827	20.3	5 474	9.4
	1992 .....	50 397	8 525	16.9	N	N
<b>519</b>	<b>Miscellaneous nondurable goods</b>					
	1997 .....	173 556	34 381	19.8	12 424	7.2
	1992 .....	133 446	24 666	18.5	N	N

<sup>1</sup>Data on operating expenses and payroll may not be the same as in SIC-based reports from the 1997 Economic Census and may not be comparable to 1992 data. For explanation, see Method of Estimation in Appendix A.

<sup>2</sup>Sales data for SICs 5051 pt. and the 515 trade group are reported on a different basis than the 1997 Economic Census. For an explanation of these differences, see Method of Estimation in Appendix A.

Note: Detail may not add to total because of rounding. See Table 7 for estimated measures of sampling variability (coefficients of variation).

Sources: 1997 Business Expenditures Survey and 1992 Assets and Expenditures Survey.

**Table 2. Operating Expenses by Type and Kind of Business: 1997 and 1992**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Annual payroll <sup>1</sup>		Employer costs for fringe benefits		Cost of contract labor	
			Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	<b>MERCHANT WHOLESALERS<sup>2</sup></b>							
	1997 .....	438 158	195 743	44.7	33 596	7.7	8 236	1.9
	1992 .....	317 813	N	N	N	N	N	N
<b>50</b>	<b>Durable goods stores<sup>2</sup></b>							
	1997 .....	269 641	124 825	46.3	20 859	7.7	5 689	2.1
	1992 .....	190 043	N	N	N	N	N	N
501	Motor vehicles and automotive parts and supplies							
	1997 .....	36 849	13 908	37.7	2 464	6.7	407	1.1
	1992 .....	26 402	N	N	N	N	N	N
502	Furniture and home furnishings							
	1997 .....	12 576	5 614	44.6	799	6.4	718	5.7
	1992 .....	9 681	N	N	N	N	N	N
503	Lumber and other construction materials							
	1997 .....	15 787	7 824	49.6	1 350	8.5	S	S
	1992 .....	12 026	N	N	N	N	N	N
504	Professional and commercial equipment and supplies							
	1997 .....	54 722	26 339	48.1	4 125	7.5	S	S
	1992 .....	37 726	N	N	N	N	N	N
505	Metals and minerals, except petroleum <sup>2</sup>							
	1997 .....	13 358	6 425	48.1	1 363	10.2	S	S
	1992 .....	11 717	N	N	N	N	N	N
506	Electrical goods							
	1997 .....	42 110	19 402	46.1	3 233	7.7	954	2.3
	1992 .....	22 294	N	N	N	N	N	N
507	Hardware and plumbing and heating equipment and supplies							
	1997 .....	16 481	9 154	55.5	1 543	9.4	S	S
	1992 .....	12 640	N	N	N	N	N	N
508	Machinery, equipment, and supplies							
	1997 .....	52 498	25 804	49.2	4 343	8.3	750	1.4
	1992 .....	38 528	N	N	N	N	N	N
509	Miscellaneous durable goods							
	1997 .....	25 260	10 355	41.0	1 639	6.5	S	S
	1992 .....	19 030	N	N	N	N	N	N
<b>51</b>	<b>Nondurable goods<sup>2</sup></b>							
	1997 .....	168 517	70 918	42.1	12 737	7.6	2 547	1.5
	1992 .....	127 769	N	N	N	N	N	N
511	Paper and paper products							
	1997 .....	15 757	8 183	51.9	1 250	7.9	226	1.4
	1992 .....	10 993	N	N	N	N	N	N
512	Drugs, drug proprietaries and druggists' sundries							
	1997 .....	12 771	5 494	43.0	1 025	8.0	S	S
	1992 .....	5 326	N	N	N	N	N	N
513	Apparel, piece goods, and notions							
	1997 .....	18 657	7 259	38.9	1 086	5.8	464	2.5
	1992 .....	15 207	N	N	N	N	N	N
514	Groceries and related products							
	1997 .....	44 836	19 675	43.9	3 795	8.5	575	1.3
	1992 .....	36 997	N	N	N	N	N	N
515	Farm-product raw materials <sup>2</sup>							
	1997 .....	6 778	2 238	33.0	463	6.8	85	1.3
	1992 .....	7 460	N	N	N	N	N	N
516	Chemicals and allied products							
	1997 .....	11 891	5 185	43.6	946	8.0	151	1.3
	1992 .....	7 983	N	N	N	N	N	N
517	Petroleum and petroleum products							
	1997 .....	11 619	4 986	42.9	799	6.9	S	S
	1992 .....	10 611	N	N	N	N	N	N

**Table 2. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Annual payroll <sup>1</sup>		Employer costs for fringe benefits		Cost of contract labor	
			Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	<b>MERCHANT WHOLESALERS<sup>2</sup>—Con.</b>							
51	<b>Nondurable goods<sup>2</sup>—Con.</b>							
518	Beer, wine, and distilled alcoholic beverages							
	1997 .....	11 827	5 474	46.3	1 062	9.0	96	.8
	1992 .....	8 525	N	N	N	N	N	N
519	Miscellaneous nondurable goods							
	1997 .....	34 381	12 424	36.1	2 310	6.7	433	1.3
	1992 .....	24 666	N	N	N	N	N	N

See footnotes at end of table.

**Table 2. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Taxes and license fees		Depreciation and amortization charges		Lease and rental payments	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	<b>MERCHANT WHOLESALERS<sup>2</sup></b>						
	1997 .....	8 739	2.0	20 176	4.6	22 246	5.1
	1992 .....	4 988	1.6	14 420	4.5	16 651	5.2
<b>50</b>	<b>Durable goods stores<sup>2</sup></b>						
	1997 .....	4 513	1.7	12 119	4.5	13 667	5.1
	1992 .....	2 483	1.3	8 110	4.3	9 810	5.2
501	Motor vehicles and automotive parts and supplies						
	1997 .....	605	1.6	1 751	4.8	1 801	4.9
	1992 .....	358	1.4	1 126	4.3	1 291	4.9
502	Furniture and home furnishings						
	1997 .....	S	S	325	2.6	S	S
	1992 .....	S	S	265	2.7	634	6.6
503	Lumber and other construction materials						
	1997 .....	285	1.8	944	6.0	957	6.1
	1992 .....	150	1.2	522	4.3	763	6.3
504	Professional and commercial equipment and supplies						
	1997 .....	S	S	S	S	2 326	4.3
	1992 .....	S	S	1 351	3.6	1 716	4.5
505	Metals and minerals, except petroleum <sup>2</sup>						
	1997 .....	317	2.4	692	5.2	562	4.2
	1992 .....	232	2.0	675	5.8	570	4.9
506	Electrical goods						
	1997 .....	450	1.1	1 947	4.6	1 980	4.7
	1992 .....	232	1.0	963	4.3	1 028	4.6
507	Hardware and plumbing and heating equipment and supplies						
	1997 .....	203	1.2	517	3.1	985	6.0
	1992 .....	130	1.0	382	3.0	847	6.7
508	Machinery, equipment, and supplies						
	1997 .....	823	1.6	2 650	5.0	2 932	5.6
	1992 .....	433	1.1	1 858	4.8	1 830	4.7
509	Miscellaneous durable goods						
	1997 .....	314	1.2	887	3.5	1 023	4.0
	1992 .....	251	1.3	967	5.1	1 131	5.9
<b>51</b>	<b>Nondurable goods<sup>2</sup></b>						
	1997 .....	4 226	2.5	8 056	4.8	8 580	5.1
	1992 .....	2 506	2.0	6 311	4.9	6 841	5.4
511	Paper and paper products						
	1997 .....	201	1.3	403	2.6	1 013	6.4
	1992 .....	141	1.3	317	2.9	662	6.0
512	Drugs, drug proprietaries and druggists' sundries						
	1997 .....	114	.9	379	3.0	441	3.5
	1992 .....	66	1.2	213	4.0	248	4.6
513	Apparel, piece goods, and notions						
	1997 .....	102	.5	399	2.1	1 107	5.9
	1992 .....	S	S	400	2.6	870	5.7
514	Groceries and related products						
	1997 .....	827	1.8	2 045	4.6	2 265	5.1
	1992 .....	559	1.5	1 997	5.4	1 947	5.3
515	Farm-product raw materials <sup>2</sup>						
	1997 .....	149	2.2	674	9.9	185	2.7
	1992 .....	153	2.0	564	7.6	283	3.8
516	Chemicals and allied products						
	1997 .....	164	1.4	875	7.4	527	4.4
	1992 .....	100	1.3	536	6.7	396	5.0
517	Petroleum and petroleum products						
	1997 .....	450	3.9	1 008	8.7	S	S
	1992 .....	S	S	886	8.4	628	5.9

**Table 2. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Taxes and license fees		Depreciation and amortization charges		Lease and rental payments	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	<b>MERCHANT WHOLESALERS<sup>2</sup>—Con.</b>						
51	<b>Nondurable goods<sup>2</sup>—Con.</b>						
518	Beer, wine, and distilled alcoholic beverages						
	1997 .....	724	6.1	455	3.9	553	4.7
	1992 .....	S	S	322	3.8	405	4.8
519	Miscellaneous nondurable goods						
	1997 .....	S	S	1 818	5.3	1 670	4.9
	1992 .....	S	S	1 077	4.4	1 402	5.7

See footnotes at end of table.

**Table 2. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Telephone and other purchased communications		Purchased utilities <sup>3</sup>		Purchased office supplies	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	<b>MERCHANT WHOLESALERS<sup>2</sup></b>						
	1997 .....	7 713	1.8	7 040	1.6	5 825	1.3
	1992 .....	6 434	2.0	5 872	1.8	4 300	1.4
<b>50</b>	<b>Durable goods stores<sup>2</sup></b>						
	1997 .....	5 357	2.0	3 575	1.3	3 699	1.4
	1992 .....	4 551	2.4	2 948	1.6	2 626	1.4
501	Motor vehicles and automotive parts and supplies						
	1997 .....	573	1.6	472	1.3	332	.9
	1992 .....	494	1.9	394	1.5	215	.8
502	Furniture and home furnishings						
	1997 .....	216	1.7	152	1.2	170	1.3
	1992 .....	170	1.8	144	1.5	127	1.3
503	Lumber and other construction materials						
	1997 .....	284	1.8	S	S	218	1.4
	1992 .....	263	2.2	260	2.2	148	1.2
504	Professional and commercial equipment and supplies						
	1997 .....	1 264	2.3	493	.9	752	1.4
	1992 .....	1 249	3.3	336	.9	559	1.5
505	Metals and minerals, except petroleum <sup>2</sup>						
	1997 .....	188	1.4	S	S	136	1.0
	1992 .....	214	1.8	286	2.4	114	1.0
506	Electrical goods						
	1997 .....	958	2.3	478	1.1	663	1.6
	1992 .....	487	2.2	S	S	331	1.5
507	Hardware and plumbing and heating equipment and supplies						
	1997 .....	350	2.1	219	1.3	261	1.6
	1992 .....	321	2.5	195	1.5	219	1.7
508	Machinery, equipment, and supplies						
	1997 .....	1 185	2.3	705	1.3	885	1.7
	1992 .....	982	2.5	536	1.4	667	1.7
509	Miscellaneous durable goods						
	1997 .....	339	1.3	439	1.7	282	1.1
	1992 .....	372	2.0	431	2.3	246	1.3
<b>51</b>	<b>Nondurable goods<sup>2</sup></b>						
	1997 .....	2 356	1.4	3 465	2.1	2 126	1.3
	1992 .....	1 883	1.5	2 925	2.3	1 674	1.3
511	Paper and paper products						
	1997 .....	250	1.6	203	1.3	195	1.2
	1992 .....	240	2.2	172	1.6	152	1.4
512	Drugs, drug proprietaries and druggists' sundries						
	1997 .....	196	1.5	66	.5	164	1.3
	1992 .....	96	1.8	81	1.5	93	1.7
513	Apparel, piece goods, and notions						
	1997 .....	266	1.4	130	.7	217	1.2
	1992 .....	189	1.2	188	1.2	185	1.2
514	Groceries and related products						
	1997 .....	530	1.2	1 100	2.5	513	1.1
	1992 .....	421	1.1	1 062	2.9	401	1.1
515	Farm-product raw materials <sup>2</sup>						
	1997 .....	83	1.2	386	5.7	73	1.1
	1992 .....	S	S	385	5.2	80	1.1
516	Chemicals and allied products						
	1997 .....	212	1.8	385	3.2	148	1.2
	1992 .....	144	1.8	159	2.0	95	1.2
517	Petroleum and petroleum products						
	1997 .....	143	1.2	304	2.6	143	1.2
	1992 .....	158	1.5	253	2.4	142	1.3

**Table 2. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Telephone and other purchased communications		Purchased utilities <sup>3</sup>		Purchased office supplies	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>518</b>	<b>BEER, WINE, AND DISTILLED ALCOHOLIC BEVERAGES</b>						
	1997 .....	103	.9	147	1.2	107	.9
	1992 .....	75	.9	120	1.4	78	.9
<b>519</b>	Miscellaneous nondurable goods						
	1997 .....	573	1.7	744	2.2	566	1.6
	1992 .....	450	1.8	504	2.0	S	S

See footnotes at end of table.



**Table 2. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Purchased packaging and other materials		Advertising services		Commissions paid	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	<b>MERCHANT WHOLESALERS<sup>2</sup></b>						
	1997 .....	6 460	1.5	15 453	3.5	11 366	2.6
	1992 .....	4 288	1.3	10 881	3.4	7 602	2.4
<b>50</b>	<b>Durable goods stores<sup>2</sup></b>						
	1997 .....	2 349	.9	10 556	3.9	6 157	2.3
	1992 .....	2 158	1.1	7 856	4.1	4 365	2.3
501	Motor vehicles and automotive parts and supplies						
	1997 .....	224	.6	S	S	S	S
	1992 .....	265	1.0	2 849	10.8	273	1.0
502	Furniture and home furnishings						
	1997 .....	163	1.3	443	3.5	750	6.0
	1992 .....	S	S	S	S	469	4.8
503	Lumber and other construction materials						
	1997 .....	S	S	172	1.1	S	S
	1992 .....	132	1.1	178	1.5	S	S
504	Professional and commercial equipment and supplies						
	1997 .....	324	.6	1 897	3.5	S	S
	1992 .....	S	S	1 705	4.5	711	1.9
505	Metals and minerals, except petroleum <sup>2</sup>						
	1997 .....	287	2.1	62	.5	166	1.2
	1992 .....	S	S	54	.5	108	.9
506	Electrical goods						
	1997 .....	425	1.0	1 842	4.4	1 309	3.1
	1992 .....	140	.6	785	3.5	1 106	5.0
507	Hardware and plumbing and heating equipment and supplies						
	1997 .....	121	.7	371	2.3	190	1.2
	1992 .....	101	.8	265	2.1	S	S
508	Machinery, equipment, and supplies						
	1997 .....	346	.7	959	1.8	963	1.8
	1992 .....	401	1.0	701	1.8	813	2.1
509	Miscellaneous durable goods						
	1997 .....	303	1.2	1 059	4.2	S	S
	1992 .....	279	1.5	911	4.8	658	3.5
<b>51</b>	<b>Nondurable goods<sup>2</sup></b>						
	1997 .....	4 111	2.4	4 897	2.9	5 209	3.1
	1992 .....	2 130	1.7	3 025	2.4	3 237	2.5
511	Paper and paper products						
	1997 .....	S	S	469	3.0	448	2.8
	1992 .....	S	S	153	1.4	S	S
512	Drugs, drug proprietaries and druggists' sundries						
	1997 .....	S	S	S	S	S	S
	1992 .....	81	1.5	S	S	S	S
513	Apparel, piece goods, and notions						
	1997 .....	226	1.2	1 207	6.5	995	5.3
	1992 .....	208	1.4	610	4.0	885	5.8
514	Groceries and related products						
	1997 .....	1 314	2.9	S	S	648	1.4
	1992 .....	S	S	842	2.3	488	1.3
515	Farm-product raw materials <sup>2</sup>						
	1997 .....	S	S	56	.8	169	2.5
	1992 .....	86	1.2	58	.8	S	S
516	Chemicals and allied products						
	1997 .....	234	2.0	143	1.2	196	1.7
	1992 .....	S	S	100	1.3	114	1.4
517	Petroleum and petroleum products						
	1997 .....	27	.2	S	S	188	1.6
	1992 .....	S	S	101	1.0	226	2.1

**Table 2. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Purchased packaging and other materials		Advertising services		Commissions paid	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	<b>MERCHANT WHOLESALERS<sup>2</sup>—Con.</b>						
51	<b>Nondurable goods<sup>2</sup>—Con.</b>						
518	Beer, wine, and distilled alcoholic beverages						
	1997 .....	\$	\$	545	4.6	117	1.0
	1992 .....	83	1.0	414	4.9	\$	\$
519	Miscellaneous nondurable goods						
	1997 .....	\$	\$	1 040	3.0	1 597	4.6
	1992 .....	\$	\$	572	2.3	\$	\$

See footnotes at end of table.

**Table 2. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Contract work		Purchased repair and maintenance services		Cost of purchased legal services	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	<b>MERCHANT WHOLESALERS<sup>2</sup></b>						
	1997 .....	5 537	1.3	7 395	1.7	2 793	.6
	1992 .....	4 533	1.4	5 506	1.7	2 434	.8
<b>50</b>	<b>Durable goods stores<sup>2</sup></b>						
	1997 .....	2 796	1.0	3 743	1.4	1 658	.6
	1992 .....	2 592	1.4	2 638	1.4	1 460	.8
501	Motor vehicles and automotive parts and supplies						
	1997 .....	S	S	435	1.2	244	.7
	1992 .....	S	S	286	1.1	219	.8
502	Furniture and home furnishings						
	1997 .....	S	S	129	1.0	71	.6
	1992 .....	360	3.7	97	1.0	58	.6
503	Lumber and other construction materials						
	1997 .....	S	S	581	3.7	74	.5
	1992 .....	194	1.6	289	2.4	94	.8
504	Professional and commercial equipment and supplies						
	1997 .....	S	S	354	.6	356	.7
	1992 .....	S	S	353	.9	220	.6
505	Metals and minerals, except petroleum <sup>2</sup>						
	1997 .....	S	S	297	2.2	70	.5
	1992 .....	S	S	302	2.6	75	.6
506	Electrical goods						
	1997 .....	S	S	436	1.0	292	.7
	1992 .....	S	S	205	.9	S	S
507	Hardware and plumbing and heating equipment and supplies						
	1997 .....	S	S	226	1.4	88	.5
	1992 .....	S	S	143	1.1	80	.6
508	Machinery, equipment, and supplies						
	1997 .....	S	S	826	1.6	277	.5
	1992 .....	S	S	516	1.3	278	.7
509	Miscellaneous durable goods						
	1997 .....	S	S	458	1.8	186	.7
	1992 .....	S	S	447	2.3	225	1.2
<b>51</b>	<b>Nondurable goods<sup>2</sup></b>						
	1997 .....	2 741	1.6	3 652	2.2	1 135	.7
	1992 .....	1 941	1.5	2 868	2.2	974	.8
511	Paper and paper products						
	1997 .....	S	S	186	1.2	60	.4
	1992 .....	S	S	115	1.0	50	.5
512	Drugs, drug proprietaries and druggists' sundries						
	1997 .....	S	S	S	S	S	S
	1992 .....	S	S	57	1.1	55	1.0
513	Apparel, piece goods, and notions						
	1997 .....	1 695	9.1	117	.6	119	.6
	1992 .....	S	S	126	.8	169	1.1
514	Groceries and related products						
	1997 .....	S	S	1 021	2.3	195	.4
	1992 .....	S	S	934	2.5	217	.6
515	Farm-product raw materials <sup>2</sup>						
	1997 .....	S	S	370	5.5	42	.6
	1992 .....	106	1.4	393	5.3	S	S
516	Chemicals and allied products						
	1997 .....	S	S	327	2.7	94	.8
	1992 .....	S	S	191	2.4	60	.8
517	Petroleum and petroleum products						
	1997 .....	41	.4	540	4.7	98	.8
	1992 .....	S	S	419	3.9	105	1.0

**Table 2. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Contract work		Purchased repair and maintenance services		Cost of purchased legal services	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	<b>MERCHANT WHOLESALERS<sup>2</sup>—Con.</b>						
51	<b>Nondurable goods<sup>2</sup>—Con.</b>						
518	Beer, wine, and distilled alcoholic beverages						
	1997 .....	\$	\$	228	1.9	99	.8
	1992 .....	13	.2	152	1.8	53	.6
519	Miscellaneous nondurable goods						
	1997 .....	\$	\$	753	2.2	246	.7
	1992 .....	\$	\$	482	2.0	186	.8

See footnotes at end of table.

**Table 2. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Cost of purchased accounting, auditing, and bookkeeping services		Cost of data processing and other computer-related services		Other operating expenses	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	<b>MERCHANT WHOLESALERS<sup>2</sup></b>						
	1997 .....	2 421	.6	3 085	.7	74 334	17.0
	1992 .....	2 414	.8	1 296	.4	53 029	16.7
<b>50</b>	<b>Durable goods stores<sup>2</sup></b>						
	1997 .....	1 476	.5	2 137	.8	44 466	16.5
	1992 .....	1 563	.8	837	.4	30 913	16.3
<b>501</b>	<b>Motor vehicles and automotive parts and supplies</b>						
	1997 .....	161	.4	386	1.0	8 694	23.6
	1992 .....	S	S	151	.6	5 530	20.9
<b>502</b>	<b>Furniture and home furnishings</b>						
	1997 .....	93	.7	65	.5	1 424	11.3
	1992 .....	88	.9	25	.3	S	S
<b>503</b>	<b>Lumber and other construction materials</b>						
	1997 .....	74	.5	64	.4	2 035	12.9
	1992 .....	80	.7	S	S	1 593	13.2
<b>504</b>	<b>Professional and commercial equipment and supplies</b>						
	1997 .....	262	.5	421	.8	7 891	14.4
	1992 .....	217	.6	154	.4	6 644	17.6
<b>505</b>	<b>Metals and minerals, except petroleum<sup>2</sup></b>						
	1997 .....	57	.4	82	.6	1 849	13.8
	1992 .....	72	.6	33	.3	1 536	13.1
<b>506</b>	<b>Electrical goods</b>						
	1997 .....	215	.5	498	1.2	6 759	16.1
	1992 .....	167	.8	117	.5	4 092	18.4
<b>507</b>	<b>Hardware and plumbing and heating equipment and supplies</b>						
	1997 .....	106	.6	127	.8	1 835	11.1
	1992 .....	113	.9	45	.4	1 628	12.9
<b>508</b>	<b>Machinery, equipment, and supplies</b>						
	1997 .....	346	.7	403	.8	8 149	15.5
	1992 .....	300	.8	216	.6	5 286	13.7
<b>509</b>	<b>Miscellaneous durable goods</b>						
	1997 .....	162	.6	92	.4	S	S
	1992 .....	176	.9	49	.3	3 232	17.0
<b>51</b>	<b>Nondurable goods<sup>2</sup></b>						
	1997 .....	945	.6	948	.6	29 868	17.7
	1992 .....	851	.7	459	.4	22 116	17.3
<b>511</b>	<b>Paper and paper products</b>						
	1997 .....	69	.4	119	.8	2 125	13.5
	1992 .....	74	.7	42	.4	1 566	14.2
<b>512</b>	<b>Drugs, drug proprietaries and druggists' sundries</b>						
	1997 .....	S	S	S	S	2 512	19.7
	1992 .....	S	S	S	S	1 180	22.2
<b>513</b>	<b>Apparel, piece goods, and notions</b>						
	1997 .....	132	.7	117	.6	S	S
	1992 .....	124	.8	53	.3	3 133	20.6
<b>514</b>	<b>Groceries and related products</b>						
	1997 .....	170	.4	176	.4	S	S
	1992 .....	178	.5	125	.3	5 814	15.7
<b>515</b>	<b>Farm-product raw materials<sup>2</sup></b>						
	1997 .....	45	.7	31	.5	S	S
	1992 .....	53	.7	S	S	S	S
<b>516</b>	<b>Chemicals and allied products</b>						
	1997 .....	61	.5	64	.5	2 112	17.8
	1992 .....	59	.7	S	S	1 395	17.5
<b>517</b>	<b>Petroleum and petroleum products</b>						
	1997 .....	70	.6	57	.5	1 648	14.2
	1992 .....	75	.7	47	.4	1 896	17.9

**Table 2. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Cost of purchased accounting, auditing, and bookkeeping services		Cost of data processing and other computer-related services		Other operating expenses	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>51</b>	<b>MERCHANT WHOLESALERS<sup>2</sup>—Con.</b>						
	<b>Nondurable goods<sup>2</sup>—Con.</b>						
<b>518</b>	<b>Beer, wine, and distilled alcoholic beverages</b>						
	1997 .....	56	.5	52	.4	1 892	16.0
	1992 .....	48	.6	24	.3	1 595	18.7
<b>519</b>	<b>Miscellaneous nondurable goods</b>						
	1997 .....	S	S	S	S	6 238	18.1
	1992 .....	193	.8	77	.3	3 971	16.1

<sup>1</sup>Data on operating expenses and payroll may not be the same as in SIC-based reports from the 1997 Economic Census and may not be comparable to 1992 data. For explanation, see Method of Estimation in Appendix A.

<sup>2</sup>Sales data for SICs 5051 pt. and the 515 trade group are reported on a different basis than the 1997 Economic Census. For an explanation of these differences, see Method of Estimation in Appendix A.

<sup>3</sup>These data represent only utilities which were purchased by firms in 1997 and exclude those utility costs that were part of normal lease and rental payments or franchise fees.

Note: Detail may not add to total because of rounding. See Table 7 for estimated measures of sampling variability (coefficients of variation).

Sources: 1997 Business Expenditures Survey and 1992 Assets and Expenditures Survey.

**Table 3. Detailed Lease and Rental Payments and Cost of Repair Services by Kind of Business: 1997**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Lease and rental payments			Purchased repair and maintenance services		
			Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other
	<b>MERCHANT WHOLESALERS<sup>2</sup></b> .....	<b>438 158</b>	<b>22 246</b>	<b>17 336</b>	<b>4 910</b>	<b>7 395</b>	<b>2 529</b>	<b>4 866</b>
<b>50</b>	<b>Durable goods stores<sup>2</sup></b> .....	<b>269 641</b>	<b>13 667</b>	<b>11 232</b>	<b>2 435</b>	<b>3 743</b>	<b>1 426</b>	<b>2 317</b>
501	Motor vehicles and automotive parts and supplies .....	36 849	1 801	1 499	303	435	198	236
502	Furniture and home furnishings .....	12 576	S	1 006	94	129	64	65
503	Lumber and other construction materials .....	15 787	957	688	270	581	135	446
504	Professional and commercial equipment and supplies .....	54 722	2 326	2 040	286	354	144	209
505	Metals and minerals, except petroleum <sup>2</sup> .....	13 358	562	402	160	297	S	215
506	Electrical goods .....	42 110	1 980	1 606	374	436	212	224
507	Hardware and plumbing and heating equipment and supplies .....	16 481	985	796	189	226	98	129
508	Machinery, equipment, and supplies .....	52 498	2 932	2 374	558	826	389	437
509	Miscellaneous durable goods .....	25 260	1 023	821	201	458	S	355
<b>51</b>	<b>Nondurable goods<sup>2</sup></b> .....	<b>168 517</b>	<b>8 580</b>	<b>6 105</b>	<b>2 475</b>	<b>3 652</b>	<b>1 103</b>	<b>2 550</b>
511	Paper and paper products .....	15 757	1 013	839	175	186	87	99
512	Drugs, drug proprietaries and druggists' sundries .....	12 771	441	348	93	S	S	S
513	Apparel, piece goods, and notions .....	18 657	1 107	982	125	117	51	66
514	Groceries and related products .....	44 836	2 265	1 290	975	1 021	287	735
515	Farm-product raw materials <sup>2</sup> .....	6 778	185	111	74	370	142	229
516	Chemicals and allied products .....	11 891	527	344	183	327	S	249
517	Petroleum and petroleum products .....	11 619	S	667	152	540	143	397
518	Beer, wine, and distilled alcoholic beverages .....	11 827	553	329	224	228	72	155
519	Miscellaneous nondurable goods .....	34 381	1 670	1 195	475	753	192	561

<sup>1</sup>Operating expenses are not the same as in other SIC-based reports from the 1997 Economic Census due to their sample basis and inclusion of auxiliaries.

<sup>2</sup>Sales data for SICs 5051 pt. and the 515 trade group are reported on a different basis than the 1997 Economic Census. For an explanation of these differences, see Method of Estimation in Appendix A.

Note: Detail may not add to total because of rounding. See Table 7 for estimated measures of sampling variability (coefficients of variation).

Source: 1997 Business Expenditures Survey.

**Table 4. Detailed Purchased Utilities by Kind of Business: 1997**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Cost of purchased utilities <sup>2</sup>			
			All utilities	Electricity	Fuels (nonhighway)	Water, sewer, and other utilities
	<b>MERCHANT WHOLESALERS<sup>3</sup></b> .....	<b>438 158</b>	<b>7 040</b>	<b>4 679</b>	<b>1 550</b>	<b>811</b>
<b>50</b>	<b>Durable goods stores<sup>3</sup></b> .....	<b>269 641</b>	<b>3 575</b>	<b>2 389</b>	<b>710</b>	<b>476</b>
501	Motor vehicles and automotive parts and supplies .....	36 849	472	331	79	62
502	Furniture and home furnishings .....	12 576	152	107	23	S
503	Lumber and other construction materials .....	15 787	S	S	S	44
504	Professional and commercial equipment and supplies .....	54 722	493	377	S	65
505	Metals and minerals, except petroleum <sup>3</sup> .....	13 358	S	S	S	S
506	Electrical goods .....	42 110	478	332	84	62
507	Hardware and plumbing and heating equipment and supplies .....	16 481	219	148	43	28
508	Machinery, equipment, and supplies .....	52 498	705	440	179	86
509	Miscellaneous durable goods .....	25 260	439	273	S	77
<b>51</b>	<b>Nondurable goods<sup>3</sup></b> .....	<b>168 517</b>	<b>3 465</b>	<b>2 290</b>	<b>840</b>	<b>335</b>
511	Paper and paper products .....	15 757	203	150	35	19
512	Drugs, drug proprietaries and druggists' sundries .....	12 771	66	51	8	S
513	Apparel, piece goods, and notions .....	18 657	130	105	S	12
514	Groceries and related products .....	44 836	1 100	757	222	121
515	Farm-product raw materials <sup>3</sup> .....	6 778	386	245	131	10
516	Chemicals and allied products .....	11 891	385	266	91	28
517	Petroleum and petroleum products .....	11 619	304	191	S	39
518	Beer, wine, and distilled alcoholic beverages .....	11 827	147	97	S	S
519	Miscellaneous nondurable goods .....	34 381	744	429	S	S

<sup>1</sup>Operating expenses are not the same as in other SIC-based reports from the 1997 Economic Census due to their sample basis and inclusion of auxiliaries.

<sup>2</sup>These data represent only utilities which were purchased by firms in 1997, and exclude those utility costs that were part of normal lease and rental payments or franchise fees.

<sup>3</sup>Sales data for SICs 5051 pt. and the 515 trade group are reported on a different basis than the 1997 Economic Census. For an explanation of these differences, see Method of Estimation in Appendix A.

Note: Detail may not add to total because of rounding. See Table 7 for estimated measures of sampling variability (coefficients of variation).

Source: 1997 Business Expenditures Survey.

**Table 5. Detailed Costs for Data Processing and Other Computer-Related Services by Kind of Business: 1997**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Cost of purchased data processing and other computer-related services			
			Total	Cost of purchased or leased pre-packaged computer software (expensed)	Cost of purchased custom computer software (expensed)	Cost of data processing and other purchased computer services
	<b>MERCHANT WHOLESALERS<sup>2</sup></b> .....	<b>438 158</b>	<b>3 085</b>	<b>752</b>	<b>441</b>	<b>1 892</b>
<b>50</b>	<b>Durable goods stores<sup>2</sup></b> .....	<b>269 641</b>	<b>2 137</b>	<b>550</b>	<b>280</b>	<b>1 307</b>
501	Motor vehicles and automotive parts and supplies .....	36 849	386	74	31	281
502	Furniture and home furnishings .....	12 576	65	S	S	38
503	Lumber and other construction materials .....	15 787	64	S	16	31
504	Professional and commercial equipment and supplies .....	54 722	421	S	S	227
505	Metals and minerals, except petroleum <sup>2</sup> .....	13 358	82	S	18	44
506	Electrical goods .....	42 110	498	121	73	304
507	Hardware and plumbing and heating equipment and supplies .....	16 481	127	32	16	79
508	Machinery, equipment, and supplies .....	52 498	403	106	45	253
509	Miscellaneous durable goods .....	25 260	92	23	S	50
<b>51</b>	<b>Nondurable goods<sup>2</sup></b> .....	<b>168 517</b>	<b>948</b>	<b>202</b>	<b>161</b>	<b>585</b>
511	Paper and paper products .....	15 757	119	15	6	97
512	Drugs, drug proprietaries and druggists' sundries .....	12 771	S	S	S	39
513	Apparel, piece goods, and notions .....	18 657	117	24	27	66
514	Groceries and related products .....	44 836	176	49	34	93
515	Farm-product raw materials <sup>2</sup> .....	6 778	31	7	6	18
516	Chemicals and allied products .....	11 891	64	15	S	34
517	Petroleum and petroleum products .....	11 619	57	14	S	S
518	Beer, wine, and distilled alcoholic beverages .....	11 827	52	8	S	38
519	Miscellaneous nondurable goods .....	34 381	S	S	35	S

<sup>1</sup>Operating expenses are not the same as in other SIC-based reports from the 1997 Economic Census due to their sample basis and inclusion of auxiliaries.

<sup>2</sup>Sales data for SICs 5051 pt. and the 515 trade group are reported on a different basis than the 1997 Economic Census. For an explanation of these differences, see Method of Estimation in Appendix A.

Note: Detail may not add to total because of rounding. See Table 7 for estimated measures of sampling variability (coefficients of variation).

Source: 1997 Business Expenditures Survey.



**Table 6. Sales, Cost of Goods Sold, and Measures of Value Produced by Kind of Business: 1997**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Data are shown only for establishments with payroll]

SIC code	Kind of business	Sales	Purchases of merchandise for resale	Inventories		Cost of goods sold
				End of 1997	End of 1996	
	<b>MERCHANT WHOLESALERS<sup>1</sup></b> .....	<b>2 501 356</b>	<b>1 973 171</b>	<b>277 229</b>	<b>258 490</b>	<b>1 954 432</b>
<b>50</b>	<b>Durable goods stores<sup>1</sup></b> .....	<b>1 334 672</b>	<b>1 011 459</b>	<b>177 708</b>	<b>165 643</b>	<b>999 394</b>
501	Motor vehicles and automotive parts and supplies .....	195 114	152 305	25 538	24 508	151 275
502	Furniture and home furnishings .....	46 700	31 926	5 728	5 538	31 736
503	Lumber and other construction materials .....	90 890	71 390	8 204	7 538	70 724
504	Professional and commercial equipment and supplies....	247 901	186 678	28 076	24 912	183 514
505	Metals and minerals, except petroleum <sup>1</sup> .....	100 552	79 624	13 187	12 377	78 814
506	Electrical goods .....	205 688	160 641	24 001	23 795	160 435
507	Hardware and plumbing and heating equipment and supplies.....	74 080	55 088	12 025	11 772	54 835
508	Machinery, equipment, and supplies .....	225 425	162 630	43 923	39 390	158 097
509	Miscellaneous durable goods .....	148 322	111 177	17 026	15 813	109 964
<b>51</b>	<b>Nondurable goods<sup>1</sup></b> .....	<b>1 166 684</b>	<b>961 712</b>	<b>99 521</b>	<b>92 847</b>	<b>955 038</b>
511	Paper and paper products .....	83 654	66 656	9 251	8 265	65 670
512	Drugs, drug proprietaries and druggists' sundries .....	107 379	93 008	13 227	11 658	91 439
513	Apparel, piece goods, and notions .....	86 114	60 895	12 911	11 569	59 553
514	Groceries and related products .....	332 026	279 214	17 034	16 369	278 549
515	Farm-product raw materials <sup>1</sup> .....	125 252	111 809	13 592	12 802	111 019
516	Chemicals and allied products .....	56 048	42 868	4 805	4 581	42 644
517	Petroleum and petroleum products .....	144 343	129 274	4 749	5 364	129 889
518	Beer, wine, and distilled alcoholic beverages.....	58 312	44 506	5 096	4 723	44 133
519	Miscellaneous nondurable goods .....	173 556	133 482	18 856	17 512	132 142

SIC code	Kind of business	Gross margin		Value added		Net income produced at—			
		Amount	Percent of sales	Amount	Percent of sales	Market prices		Factor cost	
						Amount	Percent of sales	Amount	Percent of sales
	<b>MERCHANT WHOLESALERS<sup>1</sup></b> .....	<b>546 924</b>	<b>21.9</b>	<b>522 874</b>	<b>20.9</b>	<b>375 256</b>	<b>15.0</b>	<b>346 341</b>	<b>13.8</b>
<b>50</b>	<b>Durable goods stores<sup>1</sup></b> .....	<b>335 278</b>	<b>25.1</b>	<b>323 335</b>	<b>24.2</b>	<b>233 643</b>	<b>17.5</b>	<b>217 010</b>	<b>16.3</b>
501	Motor vehicles and automotive parts and supplies .....	43 839	22.5	42 473	21.8	26 125	13.4	23 769	12.2
502	Furniture and home furnishings .....	14 964	32.0	14 337	30.7	10 025	21.5	9 520	20.4
503	Lumber and other construction materials .....	20 166	22.2	19 450	21.4	15 080	16.6	13 851	15.2
504	Professional and commercial equipment and supplies....	64 387	26.0	61 837	24.9	45 250	18.3	41 506	16.7
505	Metals and minerals, except petroleum <sup>1</sup> .....	21 738	21.6	20 768	20.7	17 405	17.3	16 396	16.3
506	Electrical goods .....	45 253	22.0	43 480	21.1	29 129	14.2	26 733	13.0
507	Hardware and plumbing and heating equipment and supplies.....	19 245	26.0	18 630	25.1	14 325	19.3	13 606	18.4
508	Machinery, equipment, and supplies .....	67 328	29.9	65 326	29.0	49 200	21.8	45 727	20.3
509	Miscellaneous durable goods .....	38 358	25.9	37 033	25.0	27 104	18.3	25 903	17.5
<b>51</b>	<b>Nondurable goods<sup>1</sup></b> .....	<b>211 646</b>	<b>18.1</b>	<b>199 538</b>	<b>17.1</b>	<b>141 613</b>	<b>12.1</b>	<b>129 331</b>	<b>11.1</b>
511	Paper and paper products .....	17 984	21.5	17 249	20.6	12 491	14.9	11 886	14.2
512	Drugs, drug proprietaries and druggists' sundries .....	15 940	14.8	15 421	14.4	10 553	9.8	10 061	9.4
513	Apparel, piece goods, and notions .....	26 561	30.8	24 305	28.2	17 215	20.0	16 713	19.4
514	Groceries and related products .....	53 477	16.1	50 229	15.1	35 557	10.7	32 685	9.8
515	Farm-product raw materials <sup>1</sup> .....	14 233	11.4	13 677	10.9	11 063	8.8	10 241	8.2
516	Chemicals and allied products .....	13 404	23.9	12 597	22.5	8 834	15.8	7 795	13.9
517	Petroleum and petroleum products .....	14 454	10.0	13 978	9.7	10 224	7.1	8 766	6.1
518	Beer, wine, and distilled alcoholic beverages.....	14 179	24.3	13 822	23.7	10 164	17.4	8 984	15.4
519	Miscellaneous nondurable goods .....	41 414	23.9	38 261	22.0	S	S	S	S

<sup>1</sup>Sales data for SICs 5051 pt. and the 515 trade group are reported on a different basis than the 1997 Economic Census. For an explanation of these differences, see Method of Estimation in Appendix A.

Note: Detail may not add to total because of rounding. See Table 7 for estimated measures of sampling variability (coefficients of variation).

Source: 1997 Business Expenditures Survey.

**Table 7. Estimated Relative Standard Errors by Kind of Business: 1997**

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

SIC code	Kind of business	Operating expenses, total	Annual payroll <sup>1</sup>	Employer costs for fringe benefits	Cost of contract labor	Taxes and license fees	Depreciation and amortization charges
<b>50</b>	<b>MERCHANT WHOLESALERS</b> .....	<b>1.3</b>	<b>N</b>	<b>.5</b>	<b>7.1</b>	<b>4.8</b>	<b>3.4</b>
	<b>Durable goods stores</b> .....	<b>1.5</b>	<b>N</b>	<b>.6</b>	<b>9.6</b>	<b>3.6</b>	<b>4.9</b>
501	Motor vehicles and automotive parts and supplies .....	2.2	N	2.1	10.1	14.6	5.8
502	Furniture and home furnishings .....	3.6	N	3.4	15.4	*	8.2
503	Lumber and other construction materials .....	3.0	N	3.2	*	12.8	11.4
504	Professional and commercial equipment and supplies....	6.3	N	2.9	*	*	*
505	Metals and minerals, except petroleum .....	5.1	N	3.0	*	12.7	15.9
506	Electrical goods .....	1.7	N	2.0	12.4	10.8	4.9
507	Hardware and plumbing and heating equipment and supplies.....	2.0	N	3.1	*	5.8	7.8
508	Machinery, equipment, and supplies .....	2.1	N	1.9	16.2	7.9	8.0
509	Miscellaneous durable goods .....	4.1	N	3.8	*	9.5	11.8
<b>51</b>	<b>Nondurable goods</b> .....	<b>2.0</b>	<b>N</b>	<b>.9</b>	<b>6.4</b>	<b>8.5</b>	<b>3.3</b>
511	Paper and paper products .....	2.4	N	2.0	12.6	5.9	6.0
512	Drugs, drug proprietaries and druggists' sundries .....	6.8	N	4.6	*	13.3	14.5
513	Apparel, piece goods, and notions .....	2.1	N	2.6	15.6	8.4	5.5
514	Groceries and related products .....	3.2	N	1.6	10.6	10.0	6.2
515	Farm-product raw materials .....	2.8	-	11.5	10.4	8.6	7.6
516	Chemicals and allied products .....	3.1	N	2.2	13.5	12.8	10.6
517	Petroleum and petroleum products .....	4.0	N	2.9	*	8.7	8.7
518	Beer, wine, and distilled alcoholic beverages.....	1.7	N	3.8	8.4	18.0	4.3
519	Miscellaneous nondurable goods.....	5.0	N	2.6	14.6	*	8.7

SIC code	Kind of business	Lease and rental payments			Telephone and other communication services	Purchased utilities			
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other		Total	Cost of electricity	Cost of fuel	Cost of water, sewer, and other utilities
<b>50</b>	<b>MERCHANT WHOLESALERS</b> .....	<b>2.8</b>	<b>3.3</b>	<b>2.2</b>	<b>3.5</b>	<b>2.5</b>	<b>2.1</b>	<b>4.8</b>	<b>4.3</b>
	<b>Durable goods stores</b> .....	<b>3.3</b>	<b>3.9</b>	<b>3.9</b>	<b>3.8</b>	<b>3.4</b>	<b>3.1</b>	<b>6.7</b>	<b>4.7</b>
501	Motor vehicles and automotive parts and supplies .....	8.2	8.1	11.6	6.2	6.7	7.0	9.1	7.6
502	Furniture and home furnishings .....	*	10.0	7.8	8.5	9.0	7.9	13.2	*
503	Lumber and other construction materials .....	9.6	9.7	15.7	9.0	*	*	*	9.6
504	Professional and commercial equipment and supplies....	15.6	17.5	6.9	14.3	11.9	12.4	*	16.0
505	Metals and minerals, except petroleum .....	13.6	13.5	17.3	13.0	*	*	*	*
506	Electrical goods .....	6.6	7.0	6.7	4.0	5.8	5.7	6.9	8.3
507	Hardware and plumbing and heating equipment and supplies.....	6.2	6.6	7.6	6.6	7.3	8.2	7.5	6.4
508	Machinery, equipment, and supplies .....	5.0	5.7	8.3	5.0	5.5	5.4	11.0	7.9
509	Miscellaneous durable goods .....	11.5	12.4	16.9	8.9	15.9	16.5	*	16.7
<b>51</b>	<b>Nondurable goods</b> .....	<b>3.3</b>	<b>3.8</b>	<b>4.2</b>	<b>4.0</b>	<b>4.9</b>	<b>3.8</b>	<b>7.8</b>	<b>7.7</b>
511	Paper and paper products .....	6.9	6.7	8.4	4.4	6.0	6.2	6.5	7.4
512	Drugs, drug proprietaries and druggists' sundries .....	15.1	16.0	13.1	13.7	16.1	16.8	11.6	*
513	Apparel, piece goods, and notions .....	8.6	8.8	14.9	5.4	5.7	5.0	*	12.0
514	Groceries and related products .....	8.0	9.5	8.2	5.5	7.0	5.6	11.3	12.1
515	Farm-product raw materials .....	12.5	12.2	14.6	5.3	7.8	7.7	10.8	9.3
516	Chemicals and allied products .....	7.4	8.3	12.2	5.5	7.3	6.9	9.1	9.4
517	Petroleum and petroleum products .....	*	8.1	8.7	9.0	12.6	11.0	*	14.1
518	Beer, wine, and distilled alcoholic beverages.....	7.7	9.0	11.2	6.6	8.5	5.9	*	*
519	Miscellaneous nondurable goods.....	9.8	9.0	13.3	12.5	15.1	13.1	*	*

SIC code	Kind of business	Purchased office supplies	Purchased packaging and other materials	Advertising services	Commissions paid	Cost of contract work
<b>50</b>	<b>MERCHANT WHOLESALERS</b> .....	<b>3.0</b>	<b>9.8</b>	<b>4.3</b>	<b>7.4</b>	<b>9.8</b>
	<b>Durable goods stores</b> .....	<b>3.9</b>	<b>3.5</b>	<b>3.3</b>	<b>10.7</b>	<b>13.1</b>
501	Motor vehicles and automotive parts and supplies .....	7.3	7.0	*	*	*
502	Furniture and home furnishings .....	7.2	7.9	8.9	11.8	*
503	Lumber and other construction materials .....	9.9	*	11.9	*	*
504	Professional and commercial equipment and supplies....	12.7	10.2	10.0	*	*
505	Metals and minerals, except petroleum .....	12.6	12.5	11.7	11.9	*
506	Electrical goods .....	6.0	10.7	6.8	14.0	*
507	Hardware and plumbing and heating equipment and supplies.....	6.4	7.8	6.0	16.8	*
508	Machinery, equipment, and supplies .....	5.7	9.5	5.8	9.1	*
509	Miscellaneous durable goods .....	11.9	9.7	15.4	*	*
<b>51</b>	<b>Nondurable goods</b> .....	<b>4.0</b>	<b>16.6</b>	<b>9.9</b>	<b>5.6</b>	<b>10.1</b>
511	Paper and paper products .....	6.7	*	6.9	12.9	*
512	Drugs, drug proprietaries and druggists' sundries .....	15.2	*	*	*	*
513	Apparel, piece goods, and notions .....	7.4	6.9	12.2	8.4	9.5
514	Groceries and related products .....	5.3	12.9	*	9.3	*
515	Farm-product raw materials .....	7.5	*	9.2	12.3	*
516	Chemicals and allied products .....	8.8	9.2	15.0	15.0	*
517	Petroleum and petroleum products .....	8.9	15.5	*	15.1	4.4
518	Beer, wine, and distilled alcoholic beverages.....	6.5	*	6.4	15.5	*
519	Miscellaneous nondurable goods.....	10.4	*	15.9	14.3	*

See footnotes at end of table.

**Table 7. Estimated Relative Standard Errors by Kind of Business: 1997—Con.**

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

SIC code	Kind of business	Purchased repair and maintenance services			Cost of purchased legal services	Cost of purchased accounting, auditing, and bookkeeping services
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other		
	<b>MERCHANT WHOLESALERS</b> .....	<b>2.6</b>	<b>2.5</b>	<b>3.2</b>	<b>4.2</b>	<b>3.9</b>
<b>50</b>	<b>Durable goods stores</b> .....	<b>4.0</b>	<b>3.4</b>	<b>5.2</b>	<b>4.6</b>	<b>3.9</b>
501	Motor vehicles and automotive parts and supplies .....	6.9	7.3	9.6	14.9	7.5
502	Furniture and home furnishings .....	9.6	11.4	10.1	12.8	10.0
503	Lumber and other construction materials .....	12.2	17.1	12.1	11.4	10.9
504	Professional and commercial equipment and supplies .....	11.5	7.2	17.2	13.8	12.0
505	Metals and minerals, except petroleum .....	17.1	*	15.4	13.6	13.8
506	Electrical goods .....	4.8	4.9	5.8	8.9	6.5
507	Hardware and plumbing and heating equipment and supplies .....	9.0	9.8	11.2	7.7	9.0
508	Machinery, equipment, and supplies .....	6.3	6.6	8.1	7.3	10.6
509	Miscellaneous durable goods .....	12.8	*	13.0	10.7	11.1
<b>51</b>	<b>Nondurable goods</b> .....	<b>2.5</b>	<b>3.9</b>	<b>2.4</b>	<b>6.1</b>	<b>7.2</b>
511	Paper and paper products .....	5.8	4.6	8.0	9.3	13.2
512	Drugs, drug proprietaries and druggists' sundries .....	*	*	*	*	*
513	Apparel, piece goods, and notions .....	9.2	6.8	14.1	6.9	5.4
514	Groceries and related products .....	7.1	11.0	6.4	5.8	6.7
515	Farm-product raw materials .....	8.1	10.3	8.2	9.8	8.1
516	Chemicals and allied products .....	13.6	*	7.1	14.9	5.1
517	Petroleum and petroleum products .....	7.3	10.5	7.3	13.8	8.8
518	Beer, wine, and distilled alcoholic beverages .....	7.1	6.7	9.4	12.4	5.3
519	Miscellaneous nondurable goods .....	9.9	7.4	11.7	14.8	*

SIC code	Kind of business	Cost of data processing and other computer-related services				Other operating expenses
		Total	Pre-packaged	Custom	Other	
	<b>MERCHANT WHOLESALERS</b> .....	<b>3.7</b>	<b>5.7</b>	<b>7.3</b>	<b>3.4</b>	<b>2.8</b>
<b>50</b>	<b>Durable goods stores</b> .....	<b>4.4</b>	<b>6.7</b>	<b>8.8</b>	<b>4.5</b>	<b>3.1</b>
501	Motor vehicles and automotive parts and supplies .....	4.7	11.2	10.8	4.7	4.9
502	Furniture and home furnishings .....	7.5	*	*	10.1	9.2
503	Lumber and other construction materials .....	11.8	*	15.7	12.1	9.8
504	Professional and commercial equipment and supplies .....	17.0	*	*	14.0	12.7
505	Metals and minerals, except petroleum .....	11.7	*	12.6	11.0	9.5
506	Electrical goods .....	6.3	10.3	15.1	9.0	4.2
507	Hardware and plumbing and heating equipment and supplies .....	7.8	13.4	11.9	8.0	8.4
508	Machinery, equipment, and supplies .....	8.4	9.6	16.0	11.3	7.6
509	Miscellaneous durable goods .....	11.8	14.2	*	13.9	*
<b>51</b>	<b>Nondurable goods</b> .....	<b>5.5</b>	<b>6.5</b>	<b>9.4</b>	<b>6.2</b>	<b>4.2</b>
511	Paper and paper products .....	6.0	15.1	7.9	6.4	8.5
512	Drugs, drug proprietaries and druggists' sundries .....	*	*	*	14.9	16.4
513	Apparel, piece goods, and notions .....	6.0	7.8	11.2	9.0	*
514	Groceries and related products .....	8.7	15.4	11.9	9.3	*
515	Farm-product raw materials .....	5.6	10.3	9.4	6.8	*
516	Chemicals and allied products .....	11.7	11.5	*	9.5	8.0
517	Petroleum and petroleum products .....	17.2	18.0	*	*	10.5
518	Beer, wine, and distilled alcoholic beverages .....	14.0	16.1	*	14.8	5.8
519	Miscellaneous nondurable goods .....	*	*	14.6	*	7.2

SIC code	Kind of business	Inventories		Purchases of merchandise for resale	Cost of goods sold	Gross margin	Value added	Net income produced at market prices	Net income produced at factor cost
		End of 1997	End of 1996						
	<b>MERCHANT WHOLESALERS</b> .....	<b>2.1</b>	<b>1.8</b>	<b>1.2</b>	<b>1.2</b>	<b>3.9</b>	<b>4.0</b>	<b>5.0</b>	<b>5.4</b>
<b>50</b>	<b>Durable goods stores</b> .....	<b>2.2</b>	<b>2.0</b>	<b>1.8</b>	<b>1.8</b>	<b>4.8</b>	<b>4.9</b>	<b>6.3</b>	<b>6.7</b>
501	Motor vehicles and automotive parts and supplies .....	4.3	4.6	2.7	2.7	8.8	9.0	13.2	14.3
502	Furniture and home furnishings .....	6.5	6.7	3.5	3.5	5.9	5.8	6.6	6.6
503	Lumber and other construction materials .....	8.0	6.5	5.7	5.8	7.5	7.6	7.9	8.0
504	Professional and commercial equipment and supplies .....	7.4	7.1	5.6	5.4	12.9	13.1	14.5	15.0
505	Metals and minerals, except petroleum .....	9.3	8.4	7.3	7.4	9.8	9.4	9.7	9.5
506	Electrical goods .....	5.4	4.7	4.6	4.7	6.8	7.1	9.9	10.8
507	Hardware and plumbing and heating equipment and supplies .....	4.6	4.5	4.2	4.2	6.3	6.3	6.8	7.0
508	Machinery, equipment, and supplies .....	7.0	5.0	4.6	5.1	6.1	6.2	7.6	8.0
509	Miscellaneous durable goods .....	8.6	9.2	6.7	6.7	8.8	9.1	11.6	12.2
<b>51</b>	<b>Nondurable goods</b> .....	<b>2.6</b>	<b>2.3</b>	<b>1.3</b>	<b>1.3</b>	<b>4.5</b>	<b>4.4</b>	<b>5.2</b>	<b>5.4</b>
511	Paper and paper products .....	6.5	5.2	3.9	3.8	6.1	6.3	8.3	8.6
512	Drugs, drug proprietaries and druggists' sundries .....	8.9	8.6	9.2	9.2	11.0	11.0	11.6	11.8
513	Apparel, piece goods, and notions .....	4.1	4.1	3.2	3.1	6.2	6.3	8.4	8.6
514	Groceries and related products .....	4.7	4.7	2.3	2.3	6.1	6.2	7.3	7.6
515	Farm-product raw materials .....	5.8	5.6	3.5	3.5	7.0	7.2	8.6	9.0
516	Chemicals and allied products .....	6.5	5.4	3.9	4.0	8.5	8.7	11.0	11.5
517	Petroleum and petroleum products .....	7.8	8.3	4.4	4.3	8.0	8.0	8.5	9.0
518	Beer, wine, and distilled alcoholic beverages .....	9.6	7.5	2.8	3.1	3.6	3.6	4.9	5.7
519	Miscellaneous nondurable goods .....	12.5	9.0	4.9	5.4	14.6	14.3	*	*

<sup>1</sup>Payroll data for SICs with no standard error shown were compiled from other Census-based reports and are not sample based.

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

Source: 1997 Business Expenditures Survey.

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# Retail Trade

**Table 8. General Operating Statistics: 1997 and 1992**

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

SIC code	Kind of business	Sales	Operating expenses <sup>1</sup>		Annual payroll <sup>1</sup>	
			Amount	Percent of sales	Amount	Percent of sales
	<b>RETAIL TRADE</b>					
	1997 .....	2 610 562	699 321	26.8	323 880	12.4
	1992 .....	1 951 589	546 221	28.0	N	N
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b>					
	1997 .....	148 397	36 664	24.7	17 740	12.0
	1992 .....	100 838	27 328	27.1	N	N
521, 3	Building materials and supply stores					
	1997 .....	112 199	26 451	23.6	12 972	11.6
	1992 .....	75 358	19 520	25.9	N	N
525	Hardware stores					
	1997 .....	14 006	4 572	32.6	2 221	15.9
	1992 .....	12 729	4 098	32.2	N	N
526, 7	Lawn and garden stores and mobile home dealers					
	1997 .....	22 192	5 641	25.4	2 547	11.5
	1992 .....	12 751	3 710	29.1	N	N
<b>53</b>	<b>General merchandise stores</b>					
	1997 .....	329 394	76 182	23.1	37 777	11.5
	1992 .....	246 420	S	S	N	N
<b>54</b>	<b>Food stores</b>					
	1997 .....	423 725	101 263	23.9	49 619	11.7
	1992 .....	377 099	88 777	23.5	N	N
54, ex. 541	Other food stores <sup>f</sup>					
	1997 .....	21 415	9 212	43.0	3 671	17.1
	1992 .....	18 951	8 145	43.0	N	N
541	Groceries stores <sup>f</sup>					
	1997 .....	402 310	92 051	22.9	45 948	11.4
	1992 .....	358 148	80 632	22.5	N	N
<b>55</b>	<b>Automotive, including gasoline service stations</b>					
	1997 .....	804 592	112 392	14.0	57 339	7.1
	1992 .....	543 885	80 372	14.8	N	N
551	Franchised motor vehicle dealers					
	1997 .....	518 972	58 375	11.2	35 978	6.9
	1992 .....	333 801	42 160	12.6	N	N
552	Used motor vehicles					
	1997 .....	46 795	7 556	16.1	2 197	4.7
	1992 .....	25 511	4 019	15.8	N	N
553	Auto and home supply					
	1997 .....	36 396	13 166	36.2	6 044	16.6
	1992 .....	29 817	10 818	36.3	N	N
554	Gasoline service stations					
	1997 .....	172 081	27 608	16.0	10 550	6.1
	1992 .....	136 950	19 821	14.5	N	N
55 exc. 551, 2, 3, 4	Other automotive dealers					
	1997 .....	30 348	5 687	18.7	2 570	8.5
	1992 .....	17 806	3 554	20.0	N	N
<b>56</b>	<b>Apparel</b>					
	1997 .....	119 605	45 591	38.1	17 266	14.4
	1992 .....	104 212	38 743	37.2	N	N
561	Men's and boys' clothing and furnishing stores					
	1997 .....	10 092	4 076	40.4	1 680	16.6
	1992 .....	10 197	4 136	40.6	N	N
562, 3	Women's clothing, specialty stores					
	1997 .....	33 466	14 126	42.2	5 140	15.4
	1992 .....	35 750	13 759	38.5	N	N
564, 5, 9	Other apparel					
	1997 .....	55 284	19 966	36.1	7 467	13.5
	1992 .....	40 143	13 820	34.4	N	N
566	Shoe stores					
	1997 .....	20 763	7 423	35.7	2 979	14.3
	1992 .....	18 122	7 027	38.8	N	N

See footnotes at end of table.

**Table 8. General Operating Statistics: 1997 and 1992—Con.**

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

SIC code	Kind of business	Sales	Operating expenses <sup>1</sup>		Annual payroll <sup>1</sup>	
			Amount	Percent of sales	Amount	Percent of sales
<b>57</b>	<b>Furniture, home furnishings, and equipment stores</b>					
	1997 .....	140 173	45 634	32.6	18 238	13.0
	1992 .....	96 947	33 491	34.5	N	N
571	Furniture and home furnishings					
	1997 .....	68 019	27 352	40.2	10 426	15.3
	1992 .....	52 348	19 862	37.9	N	N
572	Household appliance stores					
	1997 .....	10 343	2 929	28.3	1 366	13.2
	1992 .....	8 407	2 627	31.3	N	N
573	Radio, telephone, computer, and music stores					
	1997 .....	61 811	15 353	24.8	6 446	10.4
	1992 .....	36 192	11 002	30.4	N	N
<b>58</b>	<b>Eating and drinking places</b>					
	1997 .....	254 124	151 125	59.5	74 244	29.2
	1992 .....	200 164	119 675	59.8	N	N
5812	Eating places					
	1997 .....	240 629	143 858	59.8	71 416	29.7
	1992 .....	187 758	113 204	60.3	N	N
5813	Drinking places					
	1997 .....	13 495	7 268	53.9	2 828	21.0
	1992 .....	12 406	S	S	N	N
<b>591</b>	<b>Drug and proprietary stores</b>					
	1997 .....	98 822	24 125	24.4	12 887	13.0
	1992 .....	77 788	18 047	23.2	N	N
<b>592</b>	<b>Liquor stores</b>					
	1997 .....	24 092	4 946	20.5	1 897	7.9
	1992 .....	21 698	4 059	18.7	N	N
<b>596</b>	<b>Nonstore retailers<sup>2</sup></b>					
	1997 .....	89 924	34 614	38.5	11 239	12.5
	1992 .....	55 183	21 161	38.3	N	N
<b>598</b>	<b>Fuel dealers</b>					
	1997 .....	18 103	5 249	29.0	2 676	14.8
	1992 .....	14 202	4 229	29.8	N	N
<b>59, exc. 591, 2, 6, 8</b>	<b>Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers</b>					
	1997 .....	159 611	61 536	38.6	22 958	14.4
	1992 .....	113 153	45 737	40.4	N	N

<sup>1</sup>Data on operating expenses and payroll may not be the same as in SIC-based reports from the 1997 Economic Census and may not be comparable to 1992 data. For explanation, see Method of Estimation in Appendix A.

<sup>2</sup>Sales data for SIC 596 are reported on a different basis than the 1997 Economic Census. For an explanation of these differences, see Method of Estimation in Appendix A.

Note: Detail may not add to total because of rounding. See Table 15 for estimated measures of sampling variability (coefficients of variation).

Sources: 1997 Business Expenditures Survey and 1992 Assets and Expenditures Survey.

**Table 9. Operating Expenses by Type and Kind of Business: 1997 and 1992**

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

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Annual payroll <sup>1</sup>		Employer costs for fringe benefits		Cost of contract labor	
			Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	<b>RETAIL TRADE</b>							
	1997 .....	699 321	323 880	46.3	54 387	7.8	7 601	1.1
	1992 .....	546 221	N	N	N	N	N	N
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b>							
	1997 .....	36 664	17 740	48.4	3 212	8.8	941	2.6
	1992 .....	27 328	N	N	N	N	N	N
521, 3	Building materials and supply stores							
	1997 .....	26 451	12 972	49.0	2 436	9.2	521	2.0
	1992 .....	19 520	N	N	N	N	N	N
525	Hardware stores							
	1997 .....	4 572	2 221	48.6	389	8.5	S	S
	1992 .....	4 098	N	N	N	N	N	N
526, 7	Lawn and garden stores and mobile home dealers							
	1997 .....	5 641	2 547	45.2	387	6.9	389	6.9
	1992 .....	3 710	N	N	N	N	N	N
<b>53</b>	<b>General merchandise stores</b>							
	1997 .....	76 182	37 777	49.6	6 403	8.4	652	.9
	1992 .....	S	N	N	N	N	N	N
<b>54</b>	<b>Food stores</b>							
	1997 .....	101 263	49 619	49.0	10 310	10.2	324	.3
	1992 .....	88 777	N	N	N	N	N	N
54, ex. 541	Other food stores <sup>f</sup>							
	1997 .....	9 212	3 671	39.9	589	6.4	61	.7
	1992 .....	8 145	N	N	N	N	N	N
541	Groceries stores <sup>f</sup>							
	1997 .....	92 051	45 948	49.9	9 721	10.6	262	.3
	1992 .....	80 632	N	N	N	N	N	N
<b>55</b>	<b>Automotive, including gasoline service stations</b>							
	1997 .....	112 392	57 339	51.0	8 859	7.9	1 068	1.0
	1992 .....	80 372	N	N	N	N	N	N
551	Franchised motor vehicle dealers							
	1997 .....	58 375	35 978	61.6	5 226	9.0	416	.7
	1992 .....	42 160	N	N	N	N	N	N
552	Used motor vehicles							
	1997 .....	7 556	2 197	29.1	303	4.0	S	S
	1992 .....	4 019	N	N	N	N	N	N
553	Auto and home supply							
	1997 .....	13 166	6 044	45.9	1 094	8.3	42	.3
	1992 .....	10 818	N	N	N	N	N	N
554	Gasoline service stations							
	1997 .....	27 608	10 550	38.2	1 840	6.7	276	1.0
	1992 .....	19 821	N	N	N	N	N	N
55 exc. 551, 2, 3, 4	Other automotive dealers							
	1997 .....	5 687	2 570	45.2	397	7.0	100	1.8
	1992 .....	3 554	N	N	N	N	N	N
<b>56</b>	<b>Apparel</b>							
	1997 .....	45 591	17 266	37.9	2 804	6.2	350	.8
	1992 .....	38 743	N	N	N	N	N	N
561	Men's and boys' clothing and furnishing stores							
	1997 .....	4 076	1 680	41.2	242	5.9	32	.8
	1992 .....	4 136	N	N	N	N	N	N
562, 3	Women's clothing, specialty stores							
	1997 .....	14 126	5 140	36.4	845	6.0	S	S
	1992 .....	13 759	N	N	N	N	N	N
564, 5, 9	Other apparel							
	1997 .....	19 966	7 467	37.4	1 281	6.4	141	.7
	1992 .....	13 820	N	N	N	N	N	N
566	Shoe stores							
	1997 .....	7 423	2 979	40.1	436	5.9	41	.6
	1992 .....	7 027	N	N	N	N	N	N

**Table 9. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

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

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Annual payroll <sup>1</sup>		Employer costs for fringe benefits		Cost of contract labor	
			Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>57</b>	<b>Furniture, home furnishings, and equipment stores</b>							
	1997 .....	45 634	18 238	40.0	2 679	5.9	1 868	4.1
	1992 .....	33 491	N	N	N	N	N	N
<b>571</b>	<b>Furniture and home furnishings</b>							
	1997 .....	27 352	10 426	38.1	1 578	5.8	1 590	5.8
	1992 .....	19 862	N	N	N	N	N	N
<b>572</b>	<b>Household appliance stores</b>							
	1997 .....	2 929	1 366	46.6	208	7.1	69	2.4
	1992 .....	2 627	N	N	N	N	N	N
<b>573</b>	<b>Radio, telephone, computer, and music stores</b>							
	1997 .....	15 353	6 446	42.0	893	5.8	209	1.4
	1992 .....	11 002	N	N	N	N	N	N
<b>58</b>	<b>Eating and drinking places</b>							
	1997 .....	151 125	74 244	49.1	11 473	7.6	791	.5
	1992 .....	119 675	N	N	N	N	N	N
<b>5812</b>	<b>Eating places</b>							
	1997 .....	143 858	71 416	49.6	11 084	7.7	659	.5
	1992 .....	113 204	N	N	N	N	N	N
<b>5813</b>	<b>Drinking places</b>							
	1997 .....	7 268	2 828	38.9	390	5.4	131	1.8
	1992 .....	S	N	N	N	N	N	N
<b>591</b>	<b>Drug and proprietary stores</b>							
	1997 .....	24 125	12 887	53.4	S	S	S	S
	1992 .....	18 047	N	N	N	N	N	N
<b>592</b>	<b>Liquor stores</b>							
	1997 .....	4 946	1 897	38.4	338	6.8	S	S
	1992 .....	4 059	N	N	N	N	N	N
<b>596</b>	<b>Nonstore retailers<sup>2</sup></b>							
	1997 .....	34 614	11 239	32.5	2 205	6.4	523	1.5
	1992 .....	21 161	N	N	N	N	N	N
<b>598</b>	<b>Fuel dealers</b>							
	1997 .....	5 249	2 676	51.0	612	11.7	S	S
	1992 .....	4 229	N	N	N	N	N	N
<b>59, exc. 591, 2, 6, 8</b>	<b>Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers</b>							
	1997 .....	61 536	22 958	37.3	3 573	5.8	729	1.2
	1992 .....	45 737	N	N	N	N	N	N

See footnotes at end of table.



**Table 9. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

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

SIC code	Kind of business	Taxes and license fees		Depreciation and amortization charges		Lease and rental payments	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	<b>RETAIL TRADE</b>						
	1997 .....	13 794	2.0	35 642	5.1	65 733	9.4
	1992 .....	10 636	1.9	28 307	5.2	52 132	9.5
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b>						
	1997 .....	728	2.0	1 783	4.9	2 474	6.7
	1992 .....	552	2.0	1 321	4.8	1 955	7.2
521, 3	Building materials and supply stores						
	1997 .....	528	2.0	1 357	5.1	1 711	6.5
	1992 .....	384	2.0	961	4.9	1 292	6.6
525	Hardware stores						
	1997 .....	96	2.1	183	4.0	435	9.5
	1992 .....	81	2.0	187	4.6	402	9.8
526, 7	Lawn and garden stores and mobile home dealers						
	1997 .....	104	1.8	S	S	329	5.8
	1992 .....	S	S	S	S	S	S
<b>53</b>	<b>General merchandise stores</b>						
	1997 .....	1 748	2.3	6 001	7.9	5 319	7.0
	1992 .....	1 649	S	3 600	S	5 383	S
<b>54</b>	<b>Food stores</b>						
	1997 .....	1 888	1.9	6 624	6.5	7 985	7.9
	1992 .....	1 712	1.9	5 206	5.9	6 718	7.6
54, ex. 541	Other food stores <sup>f</sup>						
	1997 .....	160	1.7	453	4.9	1 058	11.5
	1992 .....	116	1.4	380	4.7	1 040	12.8
541	Groceries stores <sup>f</sup>						
	1997 .....	1 727	1.9	6 171	6.7	6 927	7.5
	1992 .....	1 596	2.0	4 827	6.0	5 677	7.0
<b>55</b>	<b>Automotive, including gasoline service stations</b>						
	1997 .....	2 263	2.0	4 715	4.2	7 907	7.0
	1992 .....	1 815	2.3	3 348	4.2	5 970	7.4
551	Franchised motor vehicle dealers						
	1997 .....	745	1.3	1 078	1.8	2 672	4.6
	1992 .....	728	1.7	1 177	2.8	2 734	6.5
552	Used motor vehicles						
	1997 .....	S	S	S	S	507	6.7
	1992 .....	S	S	S	S	280	7.0
553	Auto and home supply						
	1997 .....	287	2.2	650	4.9	1 330	10.1
	1992 .....	221	2.0	446	4.1	1 018	9.4
554	Gasoline service stations						
	1997 .....	883	3.2	2 439	8.8	2 927	10.6
	1992 .....	662	3.3	1 487	7.5	1 662	8.4
55 exc. 551, 2, 3, 4	Other automotive dealers						
	1997 .....	122	2.1	182	3.2	471	8.3
	1992 .....	S	S	117	3.3	276	7.8
<b>56</b>	<b>Apparel</b>						
	1997 .....	978	2.1	2 347	5.1	8 735	19.2
	1992 .....	742	1.9	2 194	5.7	6 862	17.7
561	Men's and boys' clothing and furnishing stores						
	1997 .....	62	1.5	165	4.0	665	16.3
	1992 .....	67	1.6	162	3.9	668	16.1
562, 3	Women's clothing, specialty stores						
	1997 .....	321	2.3	807	5.7	3 163	22.4
	1992 .....	283	2.1	915	6.6	2 582	18.8
564, 5, 9	Other apparel						
	1997 .....	510	2.6	1 089	5.5	3 213	16.1
	1992 .....	281	2.0	820	5.9	2 012	14.6
566	Shoe stores						
	1997 .....	86	1.2	287	3.9	1 694	22.8
	1992 .....	S	S	S	S	S	S

**Table 9. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

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

SIC code	Kind of business	Taxes and license fees		Depreciation and amortization charges		Lease and rental payments	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>57</b>	<b>Furniture, home furnishings, and equipment stores</b>						
	1997 .....	859	1.9	1 706	3.7	5 597	12.3
	1992 .....	562	1.7	1 276	3.8	4 009	12.0
<b>571</b>	<b>Furniture and home furnishings</b>						
	1997 .....	436	1.6	851	3.1	3 285	12.0
	1992 .....	353	1.8	730	3.7	2 398	12.1
<b>572</b>	<b>Household appliance stores</b>						
	1997 .....	53	1.8	94	3.2	264	9.0
	1992 .....	33	1.2	82	3.1	238	9.1
<b>573</b>	<b>Radio, telephone, computer, and music stores</b>						
	1997 .....	369	2.4	760	5.0	2 048	13.3
	1992 .....	176	1.6	464	4.2	1 373	12.5
<b>58</b>	<b>Eating and drinking places</b>						
	1997 .....	3 120	2.1	6 916	4.6	13 338	8.8
	1992 .....	2 225	1.9	7 189	6.0	10 977	9.2
<b>5812</b>	<b>Eating places</b>						
	1997 .....	2 845	2.0	6 620	4.6	12 562	8.7
	1992 .....	1 974	1.7	6 874	6.1	10 196	9.0
<b>5813</b>	<b>Drinking places</b>						
	1997 .....	275	3.8	295	4.1	775	10.7
	1992 .....	251	S	S	S	S	S
<b>591</b>	<b>Drug and proprietary stores</b>						
	1997 .....	S	S	949	3.9	2 419	10.0
	1992 .....	245	1.4	725	4.0	1 779	9.9
<b>592</b>	<b>Liquor stores</b>						
	1997 .....	164	3.3	242	4.9	657	13.3
	1992 .....	179	4.4	197	4.9	601	14.8
<b>596</b>	<b>Nonstore retailers<sup>2</sup></b>						
	1997 .....	358	1.0	1 610	4.7	1 314	3.8
	1992 .....	159	.8	968	4.6	1 020	4.8
<b>598</b>	<b>Fuel dealers</b>						
	1997 .....	80	1.5	400	7.6	181	3.5
	1992 .....	S	S	326	7.7	161	3.8
<b>59, exc. 591, 2, 6, 8</b>	<b>Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers</b>						
	1997 .....	1 094	1.8	2 349	3.8	9 808	15.9
	1992 .....	712	1.6	1 955	4.3	6 699	14.6

See footnotes at end of table.

**Table 9. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

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

SIC code	Kind of business	Telephone and other purchased communications		Purchased utilities <sup>3</sup>		Purchased office supplies	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	<b>RETAIL TRADE</b>						
	1997 .....	7 604	1.1	24 851	3.6	8 212	1.2
	1992 .....	5 837	1.1	22 695	4.2	6 013	1.1
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b>						
	1997 .....	601	1.6	918	2.5	488	1.3
	1992 .....	367	1.3	799	2.9	351	1.3
521, 3	Building materials and supply stores						
	1997 .....	439	1.7	600	2.3	351	1.3
	1992 .....	245	1.3	514	2.6	243	1.2
525	Hardware stores						
	1997 .....	71	1.6	151	3.3	69	1.5
	1992 .....	67	1.6	148	3.6	59	1.4
526, 7	Lawn and garden stores and mobile home dealers						
	1997 .....	90	1.6	166	2.9	68	1.2
	1992 .....	55	1.5	137	3.7	S	S
<b>53</b>	<b>General merchandise stores</b>						
	1997 .....	582	.8	2 790	3.7	1 167	1.5
	1992 .....	451	S	2 198	S	711	S
<b>54</b>	<b>Food stores</b>						
	1997 .....	534	.5	5 321	5.3	1 287	1.3
	1992 .....	507	.6	5 459	6.1	920	1.0
54, ex. 541	Other food stores <sup>f</sup>						
	1997 .....	99	1.1	477	5.2	83	.9
	1992 .....	91	1.1	462	5.7	64	.8
541	Groceries stores <sup>f</sup>						
	1997 .....	435	.5	4 844	5.3	1 204	1.3
	1992 .....	416	.5	4 997	6.2	856	1.1
<b>55</b>	<b>Automotive, including gasoline service stations</b>						
	1997 .....	1 370	1.2	3 143	2.8	1 191	1.1
	1992 .....	1 108	1.4	2 448	3.0	909	1.1
551	Franchised motor vehicle dealers						
	1997 .....	527	.9	763	1.3	428	.7
	1992 .....	512	1.2	767	1.8	388	.9
552	Used motor vehicles						
	1997 .....	S	S	S	S	S	S
	1992 .....	S	S	124	3.1	S	S
553	Auto and home supply						
	1997 .....	239	1.8	401	3.0	191	1.5
	1992 .....	201	1.9	310	2.9	146	1.4
554	Gasoline service stations						
	1997 .....	334	1.2	1 653	6.0	387	1.4
	1992 .....	227	1.1	1 166	5.9	262	1.3
55 exc. 551, 2, 3, 4	Other automotive dealers						
	1997 .....	99	1.7	113	2.0	77	1.4
	1992 .....	S	S	81	2.3	S	S
<b>56</b>	<b>Apparel</b>						
	1997 .....	496	1.1	1 203	2.6	532	1.2
	1992 .....	446	1.2	1 159	3.0	519	1.3
561	Men's and boys' clothing and furnishing stores						
	1997 .....	49	1.2	S	S	45	1.1
	1992 .....	49	1.2	120	2.9	46	1.1
562, 3	Women's clothing, specialty stores						
	1997 .....	172	1.2	400	2.8	193	1.4
	1992 .....	136	1.0	406	3.0	144	1.0
564, 5, 9	Other apparel						
	1997 .....	200	1.0	544	2.7	203	1.0
	1992 .....	188	1.4	428	3.1	241	1.7
566	Shoe stores						
	1997 .....	75	1.0	165	2.2	91	1.2
	1992 .....	S	S	S	S	S	S

**Table 9. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

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

SIC code	Kind of business	Telephone and other purchased communications		Purchased utilities <sup>3</sup>		Purchased office supplies	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>57</b>	<b>Furniture, home furnishings, and equipment stores</b>						
	1997 .....	738	1.6	1 165	2.6	592	1.3
	1992 .....	556	1.7	949	2.8	416	1.2
<b>571</b>	<b>Furniture and home furnishings</b>						
	1997 .....	375	1.4	737	2.7	347	1.3
	1992 .....	295	1.5	639	3.2	247	1.2
<b>572</b>	<b>Household appliance stores</b>						
	1997 .....	58	2.0	70	2.4	37	1.3
	1992 .....	S	S	65	2.5	35	1.3
<b>573</b>	<b>Radio, telephone, computer, and music stores</b>						
	1997 .....	305	2.0	358	2.3	208	1.4
	1992 .....	195	1.8	245	2.2	134	1.2
<b>58</b>	<b>Eating and drinking places</b>						
	1997 .....	1 105	.7	7 410	4.9	866	.6
	1992 .....	785	.7	7 126	6.0	647	.5
<b>5812</b>	<b>Eating places</b>						
	1997 .....	1 031	.7	6 954	4.8	816	.6
	1992 .....	718	.6	6 562	5.8	592	.5
<b>5813</b>	<b>Drinking places</b>						
	1997 .....	74	1.0	455	6.3	51	.7
	1992 .....	S	S	S	S	S	S
<b>591</b>	<b>Drug and proprietary stores</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	225	1.2	552	3.1	241	1.3
<b>592</b>	<b>Liquor stores</b>						
	1997 .....	58	1.2	248	5.0	68	1.4
	1992 .....	48	1.2	277	6.8	46	1.1
<b>596</b>	<b>Nonstore retailers<sup>2</sup></b>						
	1997 .....	679	2.0	293	.8	598	1.7
	1992 .....	365	1.7	228	1.1	384	1.8
<b>598</b>	<b>Fuel dealers</b>						
	1997 .....	69	1.3	60	1.1	78	1.5
	1992 .....	S	S	53	1.3	69	1.6
<b>59, exc. 591, 2, 6, 8</b>	<b>Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers</b>						
	1997 .....	1 085	1.8	1 678	2.7	1 018	1.7
	1992 .....	906	2.0	1 447	3.2	801	1.8

See footnotes at end of table.

**Table 9. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

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

SIC code	Kind of business	Purchased packaging and other materials		Advertising services	
		Amount	Percent of total	Amount	Percent of total
	<b>RETAIL TRADE</b>				
	1997 .....	9 557	1.4	39 790	5.7
	1992 .....	10 617	1.9	31 433	5.8
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b>				
	1997 .....	264	.7	1 321	3.6
	1992 .....	S	S	1 290	4.7
521, 3	Building materials and supply stores				
	1997 .....	S	S	835	3.2
	1992 .....	S	S	847	4.3
525	Hardware stores				
	1997 .....	25	.5	230	5.0
	1992 .....	S	S	258	6.3
526, 7	Lawn and garden stores and mobile home dealers				
	1997 .....	S	S	257	4.6
	1992 .....	S	S	S	S
<b>53</b>	<b>General merchandise stores</b>				
	1997 .....	495	.6	5 773	7.6
	1992 .....	625	S	5 139	S
<b>54</b>	<b>Food stores</b>				
	1997 .....	2 296	2.3	3 639	3.6
	1992 .....	2 095	2.4	3 128	3.5
54, ex. 541	Other food stores <sup>f</sup>				
	1997 .....	353	3.8	336	3.6
	1992 .....	S	S	234	2.9
541	Groceries stores <sup>f</sup>				
	1997 .....	1 943	2.1	3 303	3.6
	1992 .....	1 776	2.2	2 894	3.6
<b>55</b>	<b>Automotive, including gasoline service stations</b>				
	1997 .....	370	.3	6 061	5.4
	1992 .....	811	1.0	4 634	5.8
551	Franchised motor vehicle dealers				
	1997 .....	157	.3	3 977	6.8
	1992 .....	319	.8	3 332	7.9
552	Used motor vehicles				
	1997 .....	S	S	530	7.0
	1992 .....	S	S	S	S
553	Auto and home supply				
	1997 .....	53	.4	662	5.0
	1992 .....	S	S	540	5.0
554	Gasoline service stations				
	1997 .....	118	.4	495	1.8
	1992 .....	152	.8	285	1.4
55 exc. 551, 2, 3, 4	Other automotive dealers				
	1997 .....	16	.3	397	7.0
	1992 .....	S	S	245	6.9
<b>56</b>	<b>Apparel</b>				
	1997 .....	494	1.1	2 571	5.6
	1992 .....	526	1.4	2 085	5.4
561	Men's and boys' clothing and furnishing stores				
	1997 .....	37	.9	269	6.6
	1992 .....	43	1.0	275	6.6
562, 3	Women's clothing, specialty stores				
	1997 .....	187	1.3	544	3.9
	1992 .....	257	1.9	490	3.6
564, 5, 9	Other apparel				
	1997 .....	237	1.2	1 077	5.4
	1992 .....	179	1.3	894	6.5
566	Shoe stores				
	1997 .....	34	.5	680	9.2
	1992 .....	S	S	S	S

**Table 9. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

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

SIC code	Kind of business	Purchased packaging and other materials		Advertising services	
		Amount	Percent of total	Amount	Percent of total
<b>57</b>	<b>Furniture, home furnishings, and equipment stores</b>				
	1997 .....	S	S	4 573	10.0
	1992 .....	S	S	4 008	12.0
571	Furniture and home furnishings				
	1997 .....	S	S	2 764	10.1
	1992 .....	221	1.1	2 555	12.9
572	Household appliance stores				
	1997 .....	S	S	274	9.3
	1992 .....	S	S	212	8.1
573	Radio, telephone, computer, and music stores				
	1997 .....	42	.3	1 535	10.0
	1992 .....	S	S	1 242	11.3
<b>58</b>	<b>Eating and drinking places</b>				
	1997 .....	3 148	2.1	5 917	3.9
	1992 .....	3 817	3.2	4 832	4.0
5812	Eating places				
	1997 .....	3 066	2.1	5 691	4.0
	1992 .....	3 675	3.2	4 622	4.1
5813	Drinking places				
	1997 .....	S	S	227	3.1
	1992 .....	S	S	S	S
<b>591</b>	<b>Drug and proprietary stores</b>				
	1997 .....	S	S	755	3.1
	1992 .....	186	1.0	905	5.0
<b>592</b>	<b>Liquor stores</b>				
	1997 .....	42	.9	135	2.7
	1992 .....	S	S	93	2.3
<b>596</b>	<b>Nonstore retailers<sup>2</sup></b>				
	1997 .....	724	2.1	5 363	15.5
	1992 .....	S	S	2 603	12.3
<b>598</b>	<b>Fuel dealers</b>				
	1997 .....	6	.1	73	1.4
	1992 .....	S	S	70	1.7
<b>59, exc. 591, 2, 6, 8</b>	<b>Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers</b>				
	1997 .....	S	S	3 610	5.9
	1992 .....	S	S	2 643	5.8

See footnotes at end of table.

**Table 9. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

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

SIC code	Kind of business	Purchased repair and maintenance services		Cost of purchased legal services	
		Amount	Percent of total	Amount	Percent of total
	<b>RETAIL TRADE</b>				
	1997 .....	13 641	2.0	2 322	.3
	1992 .....	10 012	1.8	1 939	.4
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b>				
	1997 .....	840	2.3	159	.4
	1992 .....	568	2.1	110	.4
521, 3	Building materials and supply stores				
	1997 .....	641	2.4	116	.4
	1992 .....	437	2.2	85	.4
525	Hardware stores				
	1997 .....	83	1.8	20	.4
	1992 .....	43	1.0	11	.3
526, 7	Lawn and garden stores and mobile home dealers				
	1997 .....	116	2.1	23	.4
	1992 .....	S	S	S	S
<b>53</b>	<b>General merchandise stores</b>				
	1997 .....	1 375	1.8	220	.3
	1992 .....	831	S	84	S
<b>54</b>	<b>Food stores</b>				
	1997 .....	2 533	2.5	255	.3
	1992 .....	2 038	2.3	289	.3
54, ex. 541	Other food stores <sup>f</sup>				
	1997 .....	224	2.4	29	.3
	1992 .....	177	2.2	23	.3
541	Groceries stores <sup>f</sup>				
	1997 .....	2 310	2.5	226	.2
	1992 .....	1 860	2.3	266	.3
<b>55</b>	<b>Automotive, including gasoline service stations</b>				
	1997 .....	2 143	1.9	521	.5
	1992 .....	1 561	1.9	354	.4
551	Franchised motor vehicle dealers				
	1997 .....	549	.9	241	.4
	1992 .....	461	1.1	207	.5
552	Used motor vehicles				
	1997 .....	S	S	S	S
	1992 .....	S	S	S	S
553	Auto and home supply				
	1997 .....	238	1.8	52	.4
	1992 .....	169	1.6	38	.3
554	Gasoline service stations				
	1997 .....	1 065	3.9	152	.6
	1992 .....	702	3.5	77	.4
55 exc. 551, 2, 3, 4	Other automotive dealers				
	1997 .....	104	1.8	28	.5
	1992 .....	62	1.7	10	.3
<b>56</b>	<b>Apparel</b>				
	1997 .....	612	1.3	126	.3
	1992 .....	415	1.1	126	.3
561	Men's and boys' clothing and furnishing stores				
	1997 .....	38	.9	15	.4
	1992 .....	38	.9	16	.4
562, 3	Women's clothing, specialty stores				
	1997 .....	194	1.4	45	.3
	1992 .....	137	1.0	46	.3
564, 5, 9	Other apparel				
	1997 .....	301	1.5	47	.2
	1992 .....	169	1.2	40	.3
566	Shoe stores				
	1997 .....	78	1.1	19	.3
	1992 .....	S	S	S	S

**Table 9. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

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

SIC code	Kind of business	Purchased repair and maintenance services		Cost of purchased legal services	
		Amount	Percent of total	Amount	Percent of total
<b>57</b>	<b>Furniture, home furnishings, and equipment stores</b>				
	1997 .....	643	1.4	163	.4
	1992 .....	418	1.2	134	.4
571	Furniture and home furnishings				
	1997 .....	365	1.3	90	.3
	1992 .....	257	1.3	75	.4
572	Household appliance stores				
	1997 .....	36	1.2	8	.3
	1992 .....	26	1.0	S	S
573	Radio, telephone, computer, and music stores				
	1997 .....	243	1.6	65	.4
	1992 .....	135	1.2	49	.4
<b>58</b>	<b>Eating and drinking places</b>				
	1997 .....	3 484	2.3	424	.3
	1992 .....	2 835	2.4	395	.3
5812	Eating places				
	1997 .....	3 273	2.3	391	.3
	1992 .....	2 620	2.3	349	.3
5813	Drinking places				
	1997 .....	211	2.9	33	.4
	1992 .....	S	S	S	S
<b>591</b>	<b>Drug and proprietary stores</b>				
	1997 .....	S	S	S	S
	1992 .....	238	1.3	45	.2
<b>592</b>	<b>Liquor stores</b>				
	1997 .....	124	2.5	17	.4
	1992 .....	99	2.4	27	.7
<b>596</b>	<b>Nonstore retailers<sup>2</sup></b>				
	1997 .....	423	1.2	119	.3
	1992 .....	238	1.1	102	.5
<b>598</b>	<b>Fuel dealers</b>				
	1997 .....	194	3.7	23	.4
	1992 .....	171	4.0	43	1.0
<b>59, exc. 591, 2, 6, 8</b>	<b>Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers</b>				
	1997 .....	922	1.5	216	.4
	1992 .....	601	1.3	232	.5

See footnotes at end of table.



**Table 9. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

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

SIC code	Kind of business	Cost of purchased accounting, auditing, and bookkeeping services		Cost of data processing and other computer-related services		Other operating expenses	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	<b>RETAIL TRADE</b>						
	1997 .....	3 327	.5	3 101	.4	S	S
	1992 .....	3 191	.6	1 831	.3	S	S
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b>						
	1997 .....	196	.5	179	.5	4 820	13.1
	1992 .....	156	.6	64	.2	3 462	12.7
521, 3	Building materials and supply stores						
	1997 .....	116	.4	138	.5	3 484	13.2
	1992 .....	91	.5	43	.2	2 471	12.7
525	Hardware stores						
	1997 .....	37	.8	24	.5	508	11.1
	1992 .....	36	.9	14	.4	426	10.4
526, 7	Lawn and garden stores and mobile home dealers						
	1997 .....	43	.8	S	S	829	14.7
	1992 .....	29	.8	S	S	565	15.2
<b>53</b>	<b>General merchandise stores</b>						
	1997 .....	119	.2	219	.3	5 542	7.3
	1992 .....	76	S	208	S	S	S
<b>54</b>	<b>Food stores</b>						
	1997 .....	344	.3	264	.3	S	S
	1992 .....	350	.4	188	.2	7 795	8.8
54, ex. 541	Other food stores <sup>f</sup>						
	1997 .....	75	.8	12	.1	S	S
	1992 .....	71	.9	7	.1	S	S
541	Groceries stores <sup>f</sup>						
	1997 .....	268	.3	252	.3	6 509	7.1
	1992 .....	279	.3	182	.2	6 775	8.4
<b>55</b>	<b>Automotive, including gasoline service stations</b>						
	1997 .....	570	.5	1 178	1.0	13 694	12.2
	1992 .....	532	.7	683	.8	10 612	13.2
551	Franchised motor vehicle dealers						
	1997 .....	162	.3	937	1.6	4 519	7.7
	1992 .....	183	.4	580	1.4	4 297	10.2
552	Used motor vehicles						
	1997 .....	S	S	30	.4	S	S
	1992 .....	S	S	9	.2	S	S
553	Auto and home supply						
	1997 .....	81	.6	84	.6	1 717	13.0
	1992 .....	76	.7	44	.4	1 323	12.2
554	Gasoline service stations						
	1997 .....	223	.8	98	.4	4 169	15.1
	1992 .....	184	.9	44	.2	3 414	17.2
55 exc. 551, 2, 3, 4	Other automotive dealers						
	1997 .....	37	.7	30	.5	S	S
	1992 .....	33	.9	S	S	S	S
<b>56</b>	<b>Apparel</b>						
	1997 .....	202	.4	170	.4	6 703	14.7
	1992 .....	176	.5	102	.3	5 758	14.9
561	Men's and boys' clothing and furnishing stores						
	1997 .....	23	.6	13	.3	648	15.9
	1992 .....	30	.7	13	.3	508	12.3
562, 3	Women's clothing, specialty stores						
	1997 .....	88	.6	62	.4	1 827	12.9
	1992 .....	57	.4	36	.3	2 464	17.9
564, 5, 9	Other apparel						
	1997 .....	64	.3	69	.3	3 524	17.6
	1992 .....	54	.4	42	.3	1 817	13.1
566	Shoe stores						
	1997 .....	27	.4	26	.4	704	9.5
	1992 .....	S	S	S	S	S	S

**Table 9. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

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

SIC code	Kind of business	Cost of purchased accounting, auditing, and bookkeeping services		Cost of data processing and other computer-related services		Other operating expenses	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>57</b>	<b>Furniture, home furnishings, and equipment stores</b>						
	1997 .....	230	.5	212	.5	\$	\$
	1992 .....	209	.6	\$	\$	4 638	13.8
<b>571</b>	<b>Furniture and home furnishings</b>						
	1997 .....	160	.6	103	.4	\$	\$
	1992 .....	140	.7	\$	\$	\$	\$
<b>572</b>	<b>Household appliance stores</b>						
	1997 .....	19	.6	10	.3	\$	\$
	1992 .....	18	.7	\$	\$	\$	\$
<b>573</b>	<b>Radio, telephone, computer, and music stores</b>						
	1997 .....	51	.3	98	.6	1 720	11.2
	1992 .....	50	.5	26	.2	1 592	14.5
<b>58</b>	<b>Eating and drinking places</b>						
	1997 .....	871	.6	197	.1	\$	\$
	1992 .....	965	.8	92	.1	\$	\$
<b>5812</b>	<b>Eating places</b>						
	1997 .....	771	.5	189	.1	\$	\$
	1992 .....	865	.8	88	.1	14 564	12.9
<b>5813</b>	<b>Drinking places</b>						
	1997 .....	99	1.4	8	.1	\$	\$
	1992 .....	\$	\$	\$	\$	\$	\$
<b>591</b>	<b>Drug and proprietary stores</b>						
	1997 .....	\$	\$	150	.6	\$	\$
	1992 .....	139	.8	76	.4	1 375	7.6
<b>592</b>	<b>Liquor stores</b>						
	1997 .....	58	1.2	15	.3	\$	\$
	1992 .....	59	1.4	9	.2	\$	\$
<b>596</b>	<b>Nonstore retailers<sup>2</sup></b>						
	1997 .....	108	.3	281	.8	\$	\$
	1992 .....	70	.3	93	.4	\$	\$
<b>598</b>	<b>Fuel dealers</b>						
	1997 .....	\$	\$	16	.3	684	13.0
	1992 .....	27	.6	13	.3	790	18.7
<b>59, exc. 591, 2, 6, 8</b>	<b>Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers</b>						
	1997 .....	449	.7	221	.4	\$	\$
	1992 .....	431	.9	203	.4	\$	\$

<sup>1</sup>Data on operating expenses and payroll may not be the same as in SIC-based reports from the 1997 Economic Census and may not be comparable to 1992 data. For explanation, see Method of Estimation in Appendix A.

<sup>2</sup>Sales data for SIC 596 are reported on a different basis than the 1997 Economic Census. For an explanation of these differences, see Method of Estimation in Appendix A.

<sup>3</sup>These data represent only utilities which were purchased by firms in 1997 and exclude those utility costs that were part of normal lease and rental payments or franchise fees.

Note: Detail may not add to total because of rounding. See Table 15 for estimated measures of sampling variability (coefficients of variation).

Sources: 1997 Business Expenditures Survey and 1992 Assets and Expenditures Survey.

Table 10. **Detailed Lease and Rental Payments and Cost of Repair Services by Kind of Business: 1997**

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

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Lease and rental payments			Purchased repair and maintenance services		
			Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other
	<b>Retail trade</b> .....	<b>699 321</b>	<b>65 733</b>	<b>60 958</b>	<b>4 775</b>	<b>13 641</b>	<b>6 616</b>	<b>7 024</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>36 664</b>	<b>2 474</b>	<b>2 165</b>	<b>310</b>	<b>840</b>	<b>324</b>	<b>516</b>
521, 3	Building materials and supply stores .....	26 451	1 711	1 472	239	641	235	406
525	Hardware stores .....	4 572	435	401	34	83	44	39
526, 7	Lawn and garden stores and mobile home dealers .....	5 641	329	292	36	116	46	S
<b>53</b>	<b>General merchandise stores</b> .....	<b>76 182</b>	<b>5 319</b>	<b>4 896</b>	<b>422</b>	<b>1 375</b>	<b>618</b>	<b>757</b>
<b>54</b>	<b>Food stores</b> .....	<b>101 263</b>	<b>7 985</b>	<b>6 951</b>	<b>1 034</b>	<b>2 533</b>	<b>935</b>	<b>1 598</b>
54, ex. 541	Other food stores <sup>1</sup> .....	9 212	1 058	1 005	53	224	85	139
541	Groceries stores <sup>1</sup> .....	92 051	6 927	5 946	981	2 310	850	1 459
<b>55</b>	<b>Automotive, including gasoline service stations</b> ..	<b>112 392</b>	<b>7 907</b>	<b>7 202</b>	<b>705</b>	<b>2 143</b>	<b>1 128</b>	<b>1 014</b>
551	Franchised motor vehicle dealers .....	58 375	2 672	2 468	204	549	343	206
552	Used motor vehicles .....	7 556	507	S	S	S	S	S
553	Auto and home supply .....	13 166	1 330	1 259	72	238	127	111
554	Gasoline service stations .....	27 608	2 927	2 561	366	1 065	513	552
55 exc. 551, 2, 3, 4	Other automotive dealers .....	5 687	471	441	30	104	58	45
<b>56</b>	<b>Apparel</b> .....	<b>45 591</b>	<b>8 735</b>	<b>8 503</b>	<b>233</b>	<b>612</b>	<b>456</b>	<b>156</b>
561	Men's and boys' clothing and furnishing stores .....	4 076	665	630	35	38	27	11
562, 3	Women's clothing, specialty stores .....	14 126	3 163	S	S	194	S	S
564, 5, 9	Other apparel .....	19 966	3 213	3 123	90	301	231	70
566	Shoe stores .....	7 423	1 694	1 656	39	78	54	25
<b>57</b>	<b>Furniture, home furnishings, and equipment stores</b> .....	<b>45 634</b>	<b>5 597</b>	<b>5 330</b>	<b>266</b>	<b>643</b>	<b>435</b>	<b>208</b>
571	Furniture and home furnishings .....	27 352	3 285	3 143	141	365	231	134
572	Household appliance stores .....	2 929	264	254	10	36	20	16
573	Radio, telephone, computer, and music stores .....	15 353	2 048	1 933	115	243	185	58
<b>58</b>	<b>Eating and drinking places</b> .....	<b>151 125</b>	<b>13 338</b>	<b>12 645</b>	<b>692</b>	<b>3 484</b>	<b>1 650</b>	<b>1 834</b>
5812	Eating places .....	143 858	12 562	11 919	643	3 273	1 509	1 764
5813	Drinking places .....	7 268	775	726	49	211	141	70
<b>591</b>	<b>Drug and proprietary stores</b> .....	<b>24 125</b>	<b>2 419</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>592</b>	<b>Liquor stores</b> .....	<b>4 946</b>	<b>657</b>	<b>634</b>	<b>23</b>	<b>124</b>	<b>67</b>	<b>S</b>
<b>596</b>	<b>Nonstore retailers</b> .....	<b>34 614</b>	<b>1 314</b>	<b>S</b>	<b>S</b>	<b>423</b>	<b>110</b>	<b>313</b>
<b>598</b>	<b>Fuel dealers</b> .....	<b>5 249</b>	<b>181</b>	<b>94</b>	<b>87</b>	<b>194</b>	<b>85</b>	<b>109</b>
59, exc. 591, 2, 6, 8	<b>Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers</b> .....	<b>61 536</b>	<b>9 808</b>	<b>9 246</b>	<b>S</b>	<b>922</b>	<b>586</b>	<b>336</b>

<sup>1</sup>Operating expenses are not the same as in other SIC-based reports from the 1997 Economic Census due to their sample basis and inclusion of auxiliaries.

Note: Detail may not add to total because of rounding. See Table 15 for estimated measures of sampling variability (coefficients of variation).

Source: 1997 Business Expenditures Survey.

**Table 11. Detailed Purchased Utilities by Kind of Business: 1997**

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

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Cost of purchased utilities <sup>2</sup>			
			All utilities	Electricity	Fuels (nonhighway)	Water, sewer, and other utilities
	<b>Retail trade</b> .....	<b>699 321</b>	<b>24 851</b>	<b>19 021</b>	<b>2 810</b>	<b>3 020</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>36 664</b>	<b>918</b>	<b>618</b>	<b>170</b>	<b>130</b>
521, 3	Building materials and supply stores .....	26 451	600	422	94	85
525	Hardware stores .....	4 572	151	110	23	17
526, 7	Lawn and garden stores and mobile home dealers .....	5 641	166	86	S	28
<b>53</b>	<b>General merchandise stores</b> .....	<b>76 182</b>	<b>2 790</b>	<b>2 419</b>	<b>162</b>	<b>208</b>
<b>54</b>	<b>Food stores</b> .....	<b>101 263</b>	<b>5 321</b>	<b>4 410</b>	<b>360</b>	<b>551</b>
54, ex. 541	Other food stores <sup>f</sup> .....	9 212	477	361	66	50
541	Groceries stores <sup>f</sup> .....	92 051	4 844	4 050	294	501
<b>55</b>	<b>Automotive, including gasoline service stations</b> .....	<b>112 392</b>	<b>3 143</b>	<b>2 233</b>	<b>442</b>	<b>467</b>
551	Franchised motor vehicle dealers .....	58 375	763	537	129	98
552	Used motor vehicles .....	7 556	S	S	S	S
553	Auto and home supply .....	13 166	401	268	60	73
554	Gasoline service stations .....	27 608	1 653	1 202	192	258
55 exc. 551, 2, 3, 4	Other automotive dealers .....	5 687	113	80	19	15
<b>56</b>	<b>Apparel</b> .....	<b>45 591</b>	<b>1 203</b>	<b>1 026</b>	<b>82</b>	<b>95</b>
561	Men's and boys' clothing and furnishing stores .....	4 076	S	83	6	5
562, 3	Women's clothing, specialty stores .....	14 126	400	344	30	27
564, 5, 9	Other apparel .....	19 966	544	463	32	49
566	Shoe stores .....	7 423	165	136	14	14
<b>57</b>	<b>Furniture, home furnishings, and equipment stores</b> .....	<b>45 634</b>	<b>1 165</b>	<b>918</b>	<b>124</b>	<b>123</b>
571	Furniture and home furnishings .....	27 352	737	563	89	84
572	Household appliance stores .....	2 929	70	52	10	9
573	Radio, telephone, computer, and music stores .....	15 353	358	303	24	31
<b>58</b>	<b>Eating and drinking places</b> .....	<b>151 125</b>	<b>7 410</b>	<b>5 125</b>	<b>1 181</b>	<b>1 103</b>
5812	Eating places .....	143 858	6 954	4 783	1 123	1 048
5813	Drinking places .....	7 268	455	342	58	55
<b>591</b>	<b>Drug and proprietary stores</b> .....	<b>24 125</b>	<b>S</b>	<b>S</b>	<b>35</b>	<b>S</b>
<b>592</b>	<b>Liquor stores</b> .....	<b>4 946</b>	<b>248</b>	<b>202</b>	<b>22</b>	<b>24</b>
<b>596</b>	<b>Nonstore retailers<sup>2</sup></b> .....	<b>34 614</b>	<b>293</b>	<b>222</b>	<b>38</b>	<b>33</b>
<b>598</b>	<b>Fuel dealers</b> .....	<b>5 249</b>	<b>60</b>	<b>39</b>	<b>14</b>	<b>7</b>
<b>59, exc. 591, 2, 6, 8</b>	<b>Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers</b> .....	<b>61 536</b>	<b>1 678</b>	<b>1 283</b>	<b>179</b>	<b>S</b>

<sup>1</sup>Operating expenses are not the same as in other SIC-based reports from the 1997 Economic Census due to their sample basis and inclusion of auxiliaries.

<sup>2</sup>These data represent only utilities which were purchased by firms in 1997, and exclude those utility costs that were part of normal lease and rental payments or franchise fees.

Note: Detail may not add to total because of rounding. See Table 15 for estimated measures of sampling variability (coefficients of variation).

Source: 1997 Business Expenditures Survey.

Table 12. **Detailed Costs for Data Processing and Other Computer-Related Services by Kind of Business: 1997**

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

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Cost of purchased data processing and other computer-related services			
			Total	Cost of purchased or leased pre-packaged computer software (expensed)	Cost of purchased custom computer software (expensed)	Cost of data processing and other purchased computer services
	<b>Retail trade</b> .....	<b>699 321</b>	<b>3 101</b>	<b>835</b>	<b>387</b>	<b>1 879</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>36 664</b>	<b>179</b>	<b>71</b>	<b>20</b>	<b>88</b>
521, 3	Building materials and supply stores .....	26 451	138	56	15	67
525	Hardware stores .....	4 572	24	9	S	13
526, 7	Lawn and garden stores and mobile home dealers .....	5 641	S	S	S	S
<b>53</b>	<b>General merchandise stores</b> .....	<b>76 182</b>	<b>219</b>	<b>68</b>	<b>15</b>	<b>136</b>
<b>54</b>	<b>Food stores</b> .....	<b>101 263</b>	<b>264</b>	<b>53</b>	<b>22</b>	<b>188</b>
54, ex. 541	Other food stores <sup>1</sup> .....	9 212	12	4	S	S
541	Groceries stores <sup>1</sup> .....	92 051	252	49	20	183
<b>55</b>	<b>Automotive, including gasoline service stations</b> .....	<b>112 392</b>	<b>1 178</b>	<b>293</b>	<b>S</b>	<b>744</b>
551	Franchised motor vehicle dealers .....	58 375	937	229	S	585
552	Used motor vehicles .....	7 556	30	11	4	S
553	Auto and home supply .....	13 166	84	26	5	53
554	Gasoline service stations .....	27 608	98	17	8	73
55 exc. 551, 2, 3, 4	Other automotive dealers .....	5 687	30	9	S	S
<b>56</b>	<b>Apparel</b> .....	<b>45 591</b>	<b>170</b>	<b>39</b>	<b>34</b>	<b>98</b>
561	Men's and boys' clothing and furnishing stores .....	4 076	13	5	1	7
562, 3	Women's clothing, specialty stores .....	14 126	62	S	11	36
564, 5, 9	Other apparel .....	19 966	69	13	19	37
566	Shoe stores .....	7 423	26	7	2	18
<b>57</b>	<b>Furniture, home furnishings, and equipment stores</b> .....	<b>45 634</b>	<b>212</b>	<b>61</b>	<b>S</b>	<b>S</b>
571	Furniture and home furnishings .....	27 352	103	22	S	60
572	Household appliance stores .....	2 929	10	3	1	6
573	Radio, telephone, computer, and music stores .....	15 353	98	S	S	S
<b>58</b>	<b>Eating and drinking places</b> .....	<b>151 125</b>	<b>197</b>	<b>63</b>	<b>41</b>	<b>92</b>
5812	Eating places .....	143 858	189	58	40	90
5813	Drinking places .....	7 268	8	S	S	S
<b>591</b>	<b>Drug and proprietary stores</b> .....	<b>24 125</b>	<b>150</b>	<b>36</b>	<b>S</b>	<b>98</b>
<b>592</b>	<b>Liquor stores</b> .....	<b>4 946</b>	<b>15</b>	<b>6</b>	<b>S</b>	<b>8</b>
<b>596</b>	<b>Nonstore retailers</b> .....	<b>34 614</b>	<b>281</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>598</b>	<b>Fuel dealers</b> .....	<b>5 249</b>	<b>16</b>	<b>S</b>	<b>S</b>	<b>11</b>
59, exc. 591, 2, 6, 8	<b>Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers</b> .....	<b>61 536</b>	<b>221</b>	<b>70</b>	<b>24</b>	<b>127</b>

<sup>1</sup>Operating expenses are not the same as in other SIC-based reports from the 1997 Economic Census due to their sample basis and inclusion of auxiliaries.

Note: Detail may not add to total because of rounding. See Table 15 for estimated measures of sampling variability (coefficients of variation).

Source: 1997 Business Expenditures Survey.

**Table 13. Sales, Annual Payroll, Employer Costs for Fringe Benefits, and Contract Labor by Kind of Business: 1997**

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

SIC code	Kind of business	Sales	Operating expenses <sup>1</sup>	Annual payroll <sup>1</sup>	Employer costs for fringe benefits				Cost of contract labor
					Total		Legally required expenditures	Voluntary expenditures	
					Amount	Percent of annual payroll			
	<b>Retail trade.....</b>	<b>2 610 562</b>	<b>699 321</b>	<b>323 880</b>	<b>54 387</b>	<b>16.8</b>	<b>34 284</b>	<b>20 103</b>	<b>7 601</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers ...</b>	<b>148 397</b>	<b>36 664</b>	<b>17 740</b>	<b>3 212</b>	<b>18.1</b>	<b>1 941</b>	<b>1 271</b>	<b>941</b>
521, 3	Building materials and supply stores.....	112 199	26 451	12 972	2 436	18.8	1 414	1 022	521
525	Hardware stores.....	14 006	4 572	2 221	389	17.5	248	141	S
526, 7	Lawn and garden stores and mobile home dealers.....	22 192	5 641	2 547	387	15.2	278	108	389
<b>53</b>	<b>General merchandise stores.....</b>	<b>329 394</b>	<b>76 182</b>	<b>37 777</b>	<b>6 403</b>	<b>17.0</b>	<b>3 589</b>	<b>2 815</b>	<b>652</b>
<b>54</b>	<b>Food stores.....</b>	<b>423 725</b>	<b>101 263</b>	<b>49 619</b>	<b>10 310</b>	<b>20.8</b>	<b>5 163</b>	<b>5 147</b>	<b>324</b>
54, ex. 541	Other food stores <sup>f</sup> .....	21 415	9 212	3 671	589	16.0	435	154	61
541	Groceries stores <sup>f</sup> .....	402 310	92 051	45 948	9 721	21.2	4 728	4 993	262
<b>55</b>	<b>Automotive, including gasoline service stations.....</b>	<b>804 592</b>	<b>112 392</b>	<b>57 339</b>	<b>8 859</b>	<b>15.5</b>	<b>5 761</b>	<b>3 098</b>	<b>1 068</b>
551	Franchised motor vehicle dealers.....	518 972	58 375	35 978	5 226	14.5	3 465	1 761	416
552	Used motor vehicles.....	46 795	7 556	2 197	303	13.8	225	78	S
553	Auto and home supply.....	36 396	13 166	6 044	1 094	18.1	639	455	42
554	Gasoline service stations.....	172 081	27 608	10 550	1 840	17.4	1 171	669	276
55 exc. 551, 2, 3, 4	Other automotive dealers.....	30 348	5 687	2 570	397	15.4	262	135	100
<b>56</b>	<b>Apparel.....</b>	<b>119 605</b>	<b>45 591</b>	<b>17 266</b>	<b>2 804</b>	<b>16.2</b>	<b>1 777</b>	<b>1 027</b>	<b>350</b>
561	Men's and boys' clothing and furnishing stores.....	10 092	4 076	1 680	242	14.4	150	92	32
562, 3	Women's clothing, specialty stores.....	33 466	14 126	5 140	845	16.4	S	S	S
564, 5, 9	Other apparel.....	55 284	19 966	7 467	1 281	17.2	751	529	141
566	Shoe stores.....	20 763	7 423	2 979	436	14.7	S	S	41
<b>57</b>	<b>Furniture, home furnishings, and equipment stores.....</b>	<b>140 173</b>	<b>45 634</b>	<b>18 238</b>	<b>2 679</b>	<b>14.7</b>	<b>1 799</b>	<b>880</b>	<b>1 868</b>
571	Furniture and home furnishings.....	68 019	27 352	10 426	1 578	15.1	1 051	527	1 590
572	Household appliance stores.....	10 343	2 929	1 366	208	15.2	135	73	69
573	Radio, telephone, computer, and music stores.....	61 811	15 353	6 446	893	13.9	614	280	209
<b>58</b>	<b>Eating and drinking places.....</b>	<b>254 124</b>	<b>151 125</b>	<b>74 244</b>	<b>11 473</b>	<b>15.5</b>	<b>8 942</b>	<b>2 532</b>	<b>791</b>
5812	Eating places.....	240 629	143 858	71 416	11 084	15.5	8 601	2 483	659
5813	Drinking places.....	13 495	7 268	2 828	390	13.8	341	49	131
<b>591</b>	<b>Drug and proprietary stores.....</b>	<b>98 822</b>	<b>24 125</b>	<b>12 887</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>592</b>	<b>Liquor stores.....</b>	<b>24 092</b>	<b>4 946</b>	<b>1 897</b>	<b>338</b>	<b>17.8</b>	<b>198</b>	<b>139</b>	<b>S</b>
<b>596</b>	<b>Nonstore retailers<sup>2</sup>.....</b>	<b>89 924</b>	<b>34 614</b>	<b>11 239</b>	<b>2 205</b>	<b>19.6</b>	<b>1 170</b>	<b>1 035</b>	<b>523</b>
<b>598</b>	<b>Fuel dealers.....</b>	<b>18 103</b>	<b>5 249</b>	<b>2 676</b>	<b>612</b>	<b>22.9</b>	<b>311</b>	<b>302</b>	<b>S</b>
<b>59, exc. 591, 2, 6, 8</b>	<b>Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers.....</b>	<b>159 611</b>	<b>61 536</b>	<b>22 958</b>	<b>3 573</b>	<b>15.6</b>	<b>2 389</b>	<b>1 185</b>	<b>729</b>

<sup>1</sup>Data on operating expenses and payroll may not be the same as in SIC-based reports from the 1997 Economic Census and may not be comparable to 1992 data. For explanation, see Method of Estimation in Appendix A.

<sup>2</sup>Sales data for SIC 596 are reported on a different basis than the 1997 Economic Census. For an explanation of these differences, see Method of Estimation in Appendix A.

Note: Detail may not add to total because of rounding. See Table 15 for estimated measures of sampling variability (coefficients of variation).

Source: 1997 Business Expenditures Survey.

Table 14. **Sales, Cost of Goods Sold, and Measures of Value Produced by Kind of Business: 1997**

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

SIC code	Kind of business	Sales	Purchases of merchandise for resale	Inventories		Cost of goods sold
				End of 1997	End of 1996	
	<b>Retail trade .....</b>	<b>2 610 562</b>	<b>1 789 122</b>	<b>324 222</b>	<b>314 819</b>	<b>1 779 719</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers .....</b>	<b>148 397</b>	<b>104 067</b>	<b>23 884</b>	<b>22 739</b>	<b>102 922</b>
521, 3	Building materials and supply stores .....	112 199	80 944	16 112	15 729	80 561
525	Hardware stores .....	14 006	8 680	3 519	3 155	8 316
526, 7	Lawn and garden stores and mobile home dealers .....	22 192	14 443	4 253	3 855	14 045
<b>53</b>	<b>General merchandise stores .....</b>	<b>329 394</b>	<b>233 449</b>	<b>54 933</b>	<b>54 837</b>	<b>233 353</b>
<b>54</b>	<b>Food stores .....</b>	<b>423 725</b>	<b>311 377</b>	<b>29 469</b>	<b>29 177</b>	<b>311 085</b>
54, ex. 541	Other food stores <sup>f</sup> .....	21 415	10 906	1 237	1 152	10 821
541	Groceries stores <sup>f</sup> .....	402 310	300 471	28 232	28 025	300 264
<b>55</b>	<b>Automotive, including gasoline service stations .....</b>	<b>804 592</b>	<b>659 658</b>	<b>101 472</b>	<b>97 730</b>	<b>655 916</b>
551	Franchised motor vehicle dealers .....	518 972	442 589	76 758	74 520	440 351
552	Used motor vehicles .....	46 795	36 231	6 081	5 481	35 631
553	Auto and home supply .....	36 396	23 064	7 294	7 130	22 900
554	Gasoline service stations .....	172 081	134 421	3 885	3 865	134 401
55 exc. 551, 2, 3, 4	Other automotive dealers .....	30 348	23 353	7 454	6 734	22 633
<b>56</b>	<b>Apparel .....</b>	<b>119 605</b>	<b>70 373</b>	<b>22 252</b>	<b>20 843</b>	<b>68 964</b>
561	Men's and boys' clothing and furnishing stores ....	10 092	5 545	2 260	2 207	5 492
562, 3	Women's clothing, specialty stores .....	33 466	18 526	5 105	4 999	18 420
564, 5, 9	Other apparel .....	55 284	34 428	10 149	9 039	33 318
566	Shoe stores .....	20 763	11 874	4 738	4 598	11 734
<b>57</b>	<b>Furniture, home furnishings, and equipment stores .....</b>	<b>140 173</b>	<b>89 605</b>	<b>23 885</b>	<b>24 444</b>	<b>90 164</b>
571	Furniture and home furnishings .....	68 019	37 930	11 577	11 332	37 685
572	Household appliance stores .....	10 343	7 219	1 661	1 593	7 151
573	Radio, telephone, computer, and music stores ....	61 811	44 456	10 647	11 519	45 328
<b>58</b>	<b>Eating and drinking places .....</b>	<b>254 124</b>	<b>87 830</b>	<b>4 174</b>	<b>3 865</b>	<b>87 521</b>
5812	Eating places .....	240 629	82 416	3 827	3 555	82 144
5813	Drinking places .....	13 495	5 414	347	310	5 377
<b>591</b>	<b>Drug and proprietary stores .....</b>	<b>98 822</b>	<b>72 043</b>	<b>17 016</b>	<b>15 759</b>	<b>70 786</b>
<b>592</b>	<b>Liquor stores .....</b>	<b>24 092</b>	<b>17 579</b>	<b>2 885</b>	<b>2 786</b>	<b>17 480</b>
<b>596</b>	<b>Nonstore retailers<sup>1</sup> .....</b>	<b>89 924</b>	<b>44 460</b>	<b>9 729</b>	<b>9 025</b>	<b>43 756</b>
<b>598</b>	<b>Fuel dealers .....</b>	<b>18 103</b>	<b>11 754</b>	<b>752</b>	<b>919</b>	<b>11 921</b>
59, exc. 591, 2, 6, 8	Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers .....	159 611	86 927	33 771	32 695	85 851

See footnotes at end of table.

Table 14. **Sales, Cost of Goods Sold, and Measures of Value Produced by Kind of Business: 1997—Con.**

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

SIC code	Kind of business	Gross margin		Value added		Net income produced at—			
		Amount	Percent of sales	Amount	Percent of sales	Market prices		Factor cost	
						Amount	Percent of sales	Amount	Percent of sales
	<b>Retail trade .....</b>	<b>830 843</b>	<b>31.8</b>	<b>791 242</b>	<b>30.3</b>	<b>566 825</b>	<b>21.7</b>	<b>517 389</b>	<b>19.8</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers .....</b>	<b>45 475</b>	<b>30.6</b>	<b>43 935</b>	<b>29.6</b>	<b>33 215</b>	<b>22.4</b>	<b>30 704</b>	<b>20.7</b>
521, 3	Building materials and supply stores .....	31 638	28.2	30 565	27.2	23 001	20.5	21 116	18.8
525	Hardware stores .....	5 690	40.6	5 463	39.0	4 038	28.8	3 759	26.8
526, 7	Lawn and garden stores and mobile home dealers .....	8 147	36.7	7 907	35.6	6 176	27.8	5 829	26.3
<b>53</b>	<b>General merchandise stores .....</b>	<b>96 041</b>	<b>29.2</b>	<b>91 798</b>	<b>27.9</b>	<b>72 441</b>	<b>22.0</b>	<b>64 692</b>	<b>19.6</b>
<b>54</b>	<b>Food stores .....</b>	<b>112 640</b>	<b>26.6</b>	<b>104 286</b>	<b>24.6</b>	<b>80 141</b>	<b>18.9</b>	<b>71 630</b>	<b>16.9</b>
54, ex. 541	Other food stores <sup>f</sup> .....	10 594	49.5	9 732	45.4	6 317	29.5	5 704	26.6
541	Groceries stores <sup>f</sup> .....	102 046	25.4	94 555	23.5	73 825	18.4	65 926	16.4
<b>55</b>	<b>Automotive, including gasoline service stations .....</b>	<b>148 676</b>	<b>18.5</b>	<b>144 440</b>	<b>18.0</b>	<b>110 528</b>	<b>13.7</b>	<b>103 550</b>	<b>12.9</b>
551	Franchised motor vehicle dealers .....	78 621	15.1	77 370	14.9	63 688	12.3	61 865	11.9
552	Used motor vehicles .....	11 164	23.9	10 844	23.2	6 935	14.8	6 343	13.6
553	Auto and home supply .....	13 496	37.1	12 923	35.5	8 447	23.2	7 510	20.6
554	Gasoline service stations .....	37 680	21.9	35 781	20.8	26 060	15.1	22 738	13.2
55 exc. 551, 2, 3, 4	Other automotive dealers .....	7 715	25.4	7 523	24.8	5 398	17.8	5 094	16.8
<b>56</b>	<b>Apparel .....</b>	<b>50 641</b>	<b>42.3</b>	<b>48 506</b>	<b>40.6</b>	<b>28 796</b>	<b>24.1</b>	<b>25 470</b>	<b>21.3</b>
561	Men's and boys' clothing and furnishing stores ....	4 600	45.6	4 429	43.9	2 704	26.8	2 478	24.6
562, 3	Women's clothing, specialty stores .....	15 046	45.0	14 292	42.7	8 169	24.4	7 042	21.0
564, 5, 9	Other apparel .....	21 966	39.7	21 031	38.0	12 487	22.6	10 888	19.7
566	Shoe stores .....	9 029	43.5	8 754	42.2	5 435	26.2	5 063	24.4
<b>57</b>	<b>Furniture, home furnishings, and equipment stores .....</b>	<b>50 009</b>	<b>35.7</b>	<b>48 069</b>	<b>34.3</b>	<b>29 725</b>	<b>21.2</b>	<b>27 160</b>	<b>19.4</b>
571	Furniture and home furnishings .....	30 334	44.6	29 093	42.8	17 863	26.3	16 576	24.4
572	Household appliance stores .....	3 192	30.9	3 070	29.7	2 053	19.9	1 906	18.4
573	Radio, telephone, computer, and music stores ....	16 483	26.7	15 905	25.7	9 808	15.9	8 678	14.0
<b>58</b>	<b>Eating and drinking places .....</b>	<b>166 603</b>	<b>65.6</b>	<b>156 282</b>	<b>61.5</b>	<b>112 021</b>	<b>44.1</b>	<b>101 986</b>	<b>40.1</b>
5812	Eating places .....	158 485	65.9	148 697	61.8	107 252	44.6	97 786	40.6
5813	Drinking places .....	8 118	60.2	7 585	56.2	4 769	35.3	4 199	31.1
<b>591</b>	<b>Drug and proprietary stores .....</b>	<b>28 036</b>	<b>28.4</b>	<b>26 906</b>	<b>27.2</b>	<b>20 407</b>	<b>20.7</b>	<b>18 944</b>	<b>19.2</b>
<b>592</b>	<b>Liquor stores .....</b>	<b>6 612</b>	<b>27.4</b>	<b>6 278</b>	<b>26.1</b>	<b>4 365</b>	<b>18.1</b>	<b>3 959</b>	<b>16.4</b>
<b>596</b>	<b>Nonstore retailers<sup>1</sup> .....</b>	<b>46 168</b>	<b>51.3</b>	<b>44 586</b>	<b>49.6</b>	<b>27 490</b>	<b>30.6</b>	<b>25 522</b>	<b>28.4</b>
<b>598</b>	<b>Fuel dealers .....</b>	<b>6 182</b>	<b>34.1</b>	<b>6 045</b>	<b>33.4</b>	<b>4 767</b>	<b>26.3</b>	<b>4 288</b>	<b>23.7</b>
59, exc. 591, 2, 6, 8	Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers .....	73 760	46.2	70 112	43.9	42 928	26.9	39 484	24.7

<sup>1</sup>Sales data for SIC 596 are reported on a different basis than the 1997 Economic Census. For an explanation of these differences, see Method of Estimation in Appendix A.

Note: Detail may not add to total because of rounding. See Table 15 for estimated measures of sampling variability (coefficients of variation).

Source: 1997 Business Expenditures Survey and 1997 Business Annual Surveys.



**Table 15. Estimated Relative Standard Errors by Kind of Business: 1997**

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

SIC code	Kind of business	Operating expenses, total	Annual payroll <sup>1</sup>	Employer costs for fringe benefits			Cost of contract labor	Taxes and license fees	Depreciation and amortization charges
				Total	Legally required expenditures	Voluntary expenditures			
<b>52</b>	<b>Retail trade</b> .....	<b>.3</b>	<b>N</b>	<b>.5</b>	<b>.5</b>	<b>.7</b>	<b>2.3</b>	<b>1.2</b>	<b>.8</b>
	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>1.4</b>	<b>N</b>	<b>1.5</b>	<b>2.4</b>	<b>2.7</b>	<b>11.1</b>	<b>3.7</b>	<b>3.9</b>
521, 3	Building materials and supply stores .....	1.6	N	1.7	2.5	3.0	16.2	4.8	4.0
525	Hardware stores .....	1.8	N	3.8	4.3	4.5	*	7.8	7.9
526, 7	Lawn and garden stores and mobile home dealers .....	4.2	N	4.5	5.5	5.8	16.1	17.8	*
<b>53</b>	<b>General merchandise stores</b> .....	<b>.1</b>	<b>N</b>	<b>.2</b>	<b>.1</b>	<b>.4</b>	<b>.5</b>	<b>.3</b>	<b>.4</b>
<b>54</b>	<b>Food stores</b> .....	<b>.7</b>	<b>N</b>	<b>.6</b>	<b>.6</b>	<b>1.1</b>	<b>4.9</b>	<b>2.8</b>	<b>1.8</b>
54, ex. 541	Other food stores <sup>f</sup> .....	1.4	N	3.4	4.4	3.1	11.7	5.1	5.1
541	Groceries stores <sup>f</sup> .....	.7	N	.6	.5	1.0	4.0	2.9	1.8
<b>55</b>	<b>Automotive, including gasoline service stations</b> .....	<b>.9</b>	<b>N</b>	<b>.7</b>	<b>.7</b>	<b>1.1</b>	<b>3.1</b>	<b>2.5</b>	<b>2.3</b>
551	Franchised motor vehicle dealers .....	.6	N	.7	.9	1.4	6.1	3.9	3.5
552	Used motor vehicles .....	1.3	N	2.6	2.4	4.9	*	*	*
553	Auto and home supply .....	1.9	N	1.5	2.2	2.1	11.2	7.1	5.5
554	Gasoline service stations .....	1.0	N	1.5	1.3	2.6	9.1	3.6	2.9
55 exc. 551, 2, 3, 4	Other automotive dealers .....	2.9	N	2.3	3.2	5.7	17.7	8.7	8.9
<b>56</b>	<b>Apparel</b> .....	<b>.3</b>	<b>N</b>	<b>.5</b>	<b>.4</b>	<b>1.0</b>	<b>8.0</b>	<b>1.3</b>	<b>1.0</b>
561	Men's and boys' clothing and furnishing stores .....	1.2	N	2.4	2.8	3.7	6.1	4.5	4.8
562, 3	Women's clothing, specialty stores .....	.4	N	1.3	*	*	*	2.1	1.5
564, 5, 9	Other apparel .....	.5	N	.6	.6	.9	7.2	1.7	1.7
566	Shoe stores .....	.8	N	1.2	*	*	8.8	2.7	2.0
<b>57</b>	<b>Furniture, home furnishings, and equipment stores</b> .....	<b>.7</b>	<b>N</b>	<b>.6</b>	<b>.7</b>	<b>1.1</b>	<b>3.9</b>	<b>2.1</b>	<b>2.0</b>
571	Furniture and home furnishings .....	.9	N	.6	.8	1.5	5.0	3.5	2.9
572	Household appliance stores .....	1.3	N	3.2	2.9	5.8	15.7	8.0	3.2
573	Radio, telephone, computer, and music stores .....	.8	N	1.0	1.1	1.2	4.9	2.7	1.6
<b>58</b>	<b>Eating and drinking places</b> .....	<b>.6</b>	<b>N</b>	<b>1.7</b>	<b>1.7</b>	<b>2.2</b>	<b>7.2</b>	<b>3.7</b>	<b>1.8</b>
5812	Eating places .....	.7	N	1.7	1.8	2.2	9.4	4.0	2.0
5813	Drinking places .....	1.1	N	2.9	2.5	8.7	10.8	3.5	4.0
<b>591</b>	<b>Drug and proprietary stores</b> .....	<b>1.1</b>	<b>N</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>2.5</b>
<b>592</b>	<b>Liquor stores</b> .....	<b>1.6</b>	<b>N</b>	<b>2.7</b>	<b>3.0</b>	<b>3.6</b>	<b>*</b>	<b>6.5</b>	<b>10.7</b>
<b>596</b>	<b>Nonstore retailers</b> .....	<b>1.4</b>	<b>1.8</b>	<b>1.7</b>	<b>1.9</b>	<b>2.0</b>	<b>8.6</b>	<b>9.3</b>	<b>5.4</b>
<b>598</b>	<b>Fuel dealers</b> .....	<b>2.9</b>	<b>N</b>	<b>2.1</b>	<b>3.0</b>	<b>2.9</b>	<b>*</b>	<b>11.0</b>	<b>7.7</b>
59, exc. 591, 2, 6, 8	Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers .....	.7	N	1.0	1.2	1.7	5.5	1.9	2.0

See footnotes at end of table.

**Table 15. Estimated Relative Standard Errors by Kind of Business: 1997—Con.**

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

SIC code	Kind of business	Lease and rental payments			Telephone and other communication services	Purchased utilities			
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other		Total	Cost of electricity	Cost of fuel	Cost of water, sewer, and other utilities
	<b>Retail trade</b> .....	<b>.8</b>	<b>.9</b>	<b>1.3</b>	<b>.8</b>	<b>.9</b>	<b>.9</b>	<b>1.6</b>	<b>1.1</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>4.2</b>	<b>4.5</b>	<b>4.5</b>	<b>4.9</b>	<b>3.9</b>	<b>3.4</b>	<b>10.7</b>	<b>3.3</b>
521, 3	Building materials and supply stores .....	4.8	5.3	5.2	6.6	4.0	4.1	7.0	3.7
525	Hardware stores .....	5.6	6.0	10.1	6.8	5.2	5.5	8.5	5.6
526, 7	Lawn and garden stores and mobile home dealers .....	11.3	11.8	13.8	9.1	16.0	13.2	*	16.3
<b>53</b>	<b>General merchandise stores</b> .....	<b>.7</b>	<b>.7</b>	<b>.4</b>	<b>.4</b>	<b>.2</b>	<b>.2</b>	<b>1.5</b>	<b>.5</b>
<b>54</b>	<b>Food stores</b> .....	<b>2.2</b>	<b>2.3</b>	<b>2.5</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.6</b>	<b>2.9</b>
54, ex. 541	Other food stores <sup>f</sup> .....	3.0	3.3	8.1	3.4	2.8	2.9	6.7	5.4
541	Groceries stores <sup>f</sup> .....	2.4	2.5	2.5	2.1	2.2	2.2	2.4	2.9
<b>55</b>	<b>Automotive, including gasoline service stations</b> .....	<b>2.0</b>	<b>2.2</b>	<b>5.1</b>	<b>2.6</b>	<b>2.1</b>	<b>2.1</b>	<b>5.5</b>	<b>2.7</b>
551	Franchised motor vehicle dealers .....	1.7	1.8	12.6	2.1	2.7	2.3	4.6	3.2
552	Used motor vehicles .....	2.6	*	*	*	*	*	*	*
553	Auto and home supply .....	5.1	5.2	5.2	5.4	5.3	5.0	7.9	7.2
554	Gasoline service stations .....	3.2	3.4	4.1	2.6	2.6	2.4	15.3	3.0
55 exc. 551, 2, 3, 4	Other automotive dealers .....	6.4	6.3	16.7	5.3	6.8	6.7	12.8	6.5
<b>56</b>	<b>Apparel</b> .....	<b>.8</b>	<b>.8</b>	<b>3.4</b>	<b>1.4</b>	<b>.6</b>	<b>.7</b>	<b>2.3</b>	<b>1.2</b>
561	Men's and boys' clothing and furnishing stores .....	3.5	3.3	8.7	4.0	*	4.5	5.5	7.5
562, 3	Women's clothing, specialty stores .....	1.0	*	*	1.5	1.6	1.7	4.9	3.1
564, 5, 9	Other apparel .....	1.5	1.5	8.2	2.2	.9	.9	3.6	1.5
566	Shoe stores .....	2.2	2.2	3.9	4.4	2.5	2.1	9.1	3.4
<b>57</b>	<b>Furniture, home furnishings, and equipment stores</b> .....	<b>1.5</b>	<b>1.6</b>	<b>2.0</b>	<b>2.0</b>	<b>1.5</b>	<b>1.5</b>	<b>2.5</b>	<b>1.9</b>
571	Furniture and home furnishings .....	1.9	2.0	2.9	2.7	2.1	2.2	3.2	2.8
572	Household appliance stores .....	3.2	3.2	9.3	3.3	2.4	2.4	4.3	5.1
573	Radio, telephone, computer, and music stores .....	1.3	1.3	2.9	2.1	1.5	1.4	3.3	2.2
<b>58</b>	<b>Eating and drinking places</b> .....	<b>3.2</b>	<b>3.2</b>	<b>4.6</b>	<b>2.4</b>	<b>1.5</b>	<b>1.7</b>	<b>3.1</b>	<b>2.8</b>
5812	Eating places .....	3.5	3.5	4.9	2.7	1.6	1.8	3.2	3.1
5813	Drinking places .....	3.3	3.4	8.7	3.6	2.5	3.0	4.7	3.5
<b>591</b>	<b>Drug and proprietary stores</b> .....	<b>1.6</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>4.8</b>	<b>*</b>
<b>592</b>	<b>Liquor stores</b> .....	<b>3.2</b>	<b>3.2</b>	<b>13.2</b>	<b>3.2</b>	<b>4.3</b>	<b>4.2</b>	<b>4.9</b>	<b>8.7</b>
<b>596</b>	<b>Nonstore retailers</b> .....	<b>4.3</b>	<b>*</b>	<b>*</b>	<b>2.8</b>	<b>4.6</b>	<b>4.6</b>	<b>5.7</b>	<b>6.6</b>
<b>598</b>	<b>Fuel dealers</b> .....	<b>8.4</b>	<b>13.6</b>	<b>8.9</b>	<b>7.9</b>	<b>6.9</b>	<b>7.0</b>	<b>8.4</b>	<b>7.2</b>
59, exc. 591, 2, 6, 8	Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers .....	1.3	1.3	*	1.2	1.4	1.4	2.2	*

See footnotes at end of table.

**Table 15. Estimated Relative Standard Errors by Kind of Business: 1997—Con.**

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

SIC code	Kind of business	Purchased office supplies	Purchased packaging and other materials	Advertising services	Purchased repair and maintenance services			Cost of purchased legal services	Cost of purchased accounting, auditing, and bookkeeping services
					Total	Buildings, structures, and related facilities	Machinery, equipment, and other		
	<b>Retail trade</b> .....	<b>.8</b>	<b>1.8</b>	<b>1.0</b>	<b>.8</b>	<b>1.1</b>	<b>1.0</b>	<b>1.4</b>	<b>1.0</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>4.4</b>	<b>14.9</b>	<b>5.3</b>	<b>3.6</b>	<b>4.5</b>	<b>4.2</b>	<b>7.4</b>	<b>5.2</b>
521, 3	Building materials and supply stores .....	6.2	*	6.5	3.5	5.3	3.9	9.2	6.3
525	Hardware stores .....	5.7	9.6	5.6	5.3	9.6	7.1	16.0	6.6
526, 7	Lawn and garden stores and mobile home dealers .....	9.9	*	9.8	13.9	9.8	*	10.3	11.5
<b>53</b>	<b>General merchandise stores</b> .....	<b>.3</b>	<b>.6</b>	<b>.5</b>	<b>.3</b>	<b>.6</b>	<b>.2</b>	<b>.3</b>	<b>1.9</b>
<b>54</b>	<b>Food stores</b> .....	<b>1.6</b>	<b>2.1</b>	<b>2.2</b>	<b>1.9</b>	<b>1.8</b>	<b>2.2</b>	<b>2.1</b>	<b>4.0</b>
54, ex. 541	Other food stores <sup>f</sup> .....	4.4	6.9	3.8	3.4	3.9	3.7	7.8	4.5
541	Groceries stores <sup>f</sup> .....	1.7	2.1	2.4	1.9	1.7	2.3	2.1	4.1
<b>55</b>	<b>Automotive, including gasoline service stations</b> .....	<b>2.6</b>	<b>4.5</b>	<b>3.8</b>	<b>2.1</b>	<b>2.2</b>	<b>2.7</b>	<b>2.9</b>	<b>2.2</b>
551	Franchised motor vehicle dealers .....	3.0	6.8	2.1	3.1	3.5	4.3	4.7	2.3
552	Used motor vehicles .....	*	*	3.3	*	*	*	*	*
553	Auto and home supply .....	4.2	8.4	6.0	5.8	5.4	8.5	4.1	6.7
554	Gasoline service stations .....	3.8	5.6	2.8	1.7	2.3	2.8	5.3	4.0
55 exc. 551, 2, 3, 4	Other automotive dealers .....	6.6	16.5	5.8	10.6	12.1	14.3	7.1	9.2
<b>56</b>	<b>Apparel</b> .....	<b>1.2</b>	<b>2.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.1</b>	<b>1.9</b>	<b>2.3</b>	<b>2.4</b>
561	Men's and boys' clothing and furnishing stores .....	4.5	4.0	4.4	5.0	5.8	7.0	6.2	6.6
562, 3	Women's clothing, specialty stores .....	1.6	2.0	3.4	1.6	*	*	1.8	4.1
564, 5, 9	Other apparel .....	1.2	2.9	1.3	1.0	1.2	2.0	4.4	4.4
566	Shoe stores .....	3.0	3.4	1.8	3.2	4.0	2.9	5.8	6.3
<b>57</b>	<b>Furniture, home furnishings, and equipment stores</b> .....	<b>2.4</b>	<b>*</b>	<b>2.3</b>	<b>2.1</b>	<b>1.8</b>	<b>3.3</b>	<b>3.4</b>	<b>4.0</b>
571	Furniture and home furnishings .....	2.3	*	2.0	2.6	2.3	4.2	3.6	5.2
572	Household appliance stores .....	4.2	*	3.0	3.4	3.8	5.0	7.2	3.4
573	Radio, telephone, computer, and music stores .....	4.1	5.4	4.7	2.0	2.0	2.8	6.0	4.2
<b>58</b>	<b>Eating and drinking places</b> .....	<b>3.2</b>	<b>5.1</b>	<b>3.0</b>	<b>2.1</b>	<b>2.8</b>	<b>2.6</b>	<b>5.3</b>	<b>2.6</b>
5812	Eating places .....	3.5	5.4	3.0	2.1	2.7	2.7	5.7	3.2
5813	Drinking places .....	5.2	*	5.2	8.5	12.7	4.4	5.8	3.2
<b>591</b>	<b>Drug and proprietary stores</b> .....	<b>*</b>	<b>*</b>	<b>2.6</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>
<b>592</b>	<b>Liquor stores</b> .....	<b>11.7</b>	<b>9.2</b>	<b>4.0</b>	<b>14.6</b>	<b>11.9</b>	<b>*</b>	<b>9.3</b>	<b>5.8</b>
<b>596</b>	<b>Nonstore retailers</b> .....	<b>5.0</b>	<b>5.5</b>	<b>3.9</b>	<b>6.2</b>	<b>6.2</b>	<b>6.6</b>	<b>4.0</b>	<b>4.9</b>
<b>598</b>	<b>Fuel dealers</b> .....	<b>8.1</b>	<b>11.0</b>	<b>7.9</b>	<b>7.2</b>	<b>6.7</b>	<b>8.5</b>	<b>14.9</b>	<b>*</b>
59, exc. 591, 2, 6, 8	Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers .....	2.4	*	2.1	2.0	2.3	3.6	5.8	2.7

See footnotes at end of table.

**Table 15. Estimated Relative Standard Errors by Kind of Business: 1997—Con.**

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

SIC code	Kind of business	Cost of data processing and other computer-related services				Other operating expenses
		Total	Pre-packaged	Custom	Other	
	<b>Retail trade .....</b>	<b>2.8</b>	<b>2.3</b>	<b>17.9</b>	<b>1.6</b>	<b>*</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers .....</b>	<b>4.8</b>	<b>6.3</b>	<b>14.8</b>	<b>5.3</b>	<b>3.3</b>
521, 3	Building materials and supply stores .....	5.4	8.1	14.4	5.7	4.2
525	Hardware stores .....	11.4	17.7	*	14.7	6.7
526, 7	Lawn and garden stores and mobile home dealers .....	*	*	*	*	9.8
<b>53</b>	<b>General merchandise stores .....</b>	<b>.8</b>	<b>1.1</b>	<b>4.8</b>	<b>.6</b>	<b>.7</b>
<b>54</b>	<b>Food stores .....</b>	<b>2.7</b>	<b>4.1</b>	<b>7.7</b>	<b>3.2</b>	<b>*</b>
54, ex. 541	Other food stores <sup>f</sup> .....	9.8	14.1	*	*	*
541	Groceries stores <sup>f</sup> .....	2.8	4.6	8.7	3.2	3.2
<b>55</b>	<b>Automotive, including gasoline service stations .....</b>	<b>7.4</b>	<b>7.2</b>	<b>*</b>	<b>5.7</b>	<b>3.2</b>
551	Franchised motor vehicle dealers .....	6.5	5.1	*	4.4	3.8
552	Used motor vehicles .....	6.6	15.5	12.6	*	*
553	Auto and home supply .....	5.2	17.3	15.0	5.9	4.9
554	Gasoline service stations .....	4.1	8.1	9.9	4.9	3.0
55 exc. 551, 2, 3, 4	Other automotive dealers .....	15.8	14.1	*	*	*
<b>56</b>	<b>Apparel .....</b>	<b>1.4</b>	<b>2.4</b>	<b>1.6</b>	<b>1.7</b>	<b>1.6</b>
561	Men's and boys' clothing and furnishing stores .....	4.7	12.7	9.6	4.6	7.5
562, 3	Women's clothing, specialty stores .....	2.9	*	3.0	2.9	1.9
564, 5, 9	Other apparel .....	1.8	5.5	2.1	1.9	.9
566	Shoe stores .....	4.7	8.8	6.8	5.6	5.0
<b>57</b>	<b>Furniture, home furnishings, and equipment stores .....</b>	<b>3.5</b>	<b>3.5</b>	<b>*</b>	<b>*</b>	<b>*</b>
571	Furniture and home furnishings .....	5.1	4.4	*	6.7	*
572	Household appliance stores .....	3.8	8.6	13.6	4.7	*
573	Radio, telephone, computer, and music stores .....	3.5	*	*	*	2.7
<b>58</b>	<b>Eating and drinking places .....</b>	<b>6.4</b>	<b>8.8</b>	<b>14.0</b>	<b>6.7</b>	<b>*</b>
5812	Eating places .....	6.9	10.0	14.0	6.8	*
5813	Drinking places .....	12.7	*	*	*	*
<b>591</b>	<b>Drug and proprietary stores .....</b>	<b>6.3</b>	<b>9.0</b>	<b>*</b>	<b>6.9</b>	<b>*</b>
<b>592</b>	<b>Liquor stores .....</b>	<b>6.8</b>	<b>9.6</b>	<b>*</b>	<b>7.3</b>	<b>*</b>
<b>596</b>	<b>Nonstore retailers .....</b>	<b>3.1</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>
<b>598</b>	<b>Fuel dealers .....</b>	<b>10.8</b>	<b>*</b>	<b>*</b>	<b>13.1</b>	<b>8.3</b>
59, exc. 591, 2, 6, 8	Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers .....	3.2	6.5	8.6	3.9	*

See footnotes at end of table.

**Table 15. Estimated Relative Standard Errors by Kind of Business: 1997—Con.**

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

SIC code	Kind of business	Inventories		Purchases of merchandise for resale	Cost of goods sold	Gross margin	Value added	Net income produced at market prices	Net income produced at factor cost
		End of 1997	End of 1996						
	<b>Retail trade</b> .....	<b>.4</b>	<b>.8</b>	<b>.9</b>	<b>.8</b>	<b>.8</b>	<b>.8</b>	<b>.9</b>	<b>1.0</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>2.7</b>	<b>2.9</b>	<b>2.9</b>	<b>2.8</b>	<b>4.0</b>	<b>4.1</b>	<b>5.0</b>	<b>5.3</b>
521, 3	Building materials and supply stores .....	3.5	3.9	3.7	3.6	5.7	5.9	7.1	7.6
525	Hardware stores .....	8.9	5.7	4.7	5.7	5.6	5.7	6.9	7.1
526, 7	Lawn and garden stores and mobile home dealers .....	8.7	4.4	4.9	5.6	8.2	8.3	8.9	8.9
<b>53</b>	<b>General merchandise stores</b> .....	<b>1.5</b>	<b>1.1</b>	<b>1.2</b>	<b>1.2</b>	<b>1.7</b>	<b>1.8</b>	<b>2.3</b>	<b>2.6</b>
<b>54</b>	<b>Food stores</b> .....	<b>2.6</b>	<b>2.8</b>	<b>2.6</b>	<b>2.5</b>	<b>2.4</b>	<b>2.6</b>	<b>3.4</b>	<b>3.9</b>
54, ex. 541	Other food stores <sup>f</sup> .....	4.3	3.9	3.2	3.3	3.1	3.3	4.6	5.1
541	Groceries stores <sup>f</sup> .....	2.8	3.0	2.7	2.7	2.1	2.4	3.2	3.7
<b>55</b>	<b>Automotive, including gasoline service stations</b> .....	<b>2.0</b>	<b>1.5</b>	<b>1.0</b>	<b>1.0</b>	<b>1.9</b>	<b>1.9</b>	<b>2.0</b>	<b>2.0</b>
551	Franchised motor vehicle dealers .....	4.9	5.2	5.1	5.1	5.7	5.8	7.0	7.1
552	Used motor vehicles .....	3.3	2.2	1.6	1.7	3.6	3.7	5.3	5.7
553	Auto and home supply .....	4.8	5.5	5.4	5.2	5.5	5.7	8.1	9.1
554	Gasoline service stations .....	5.1	3.5	3.8	3.8	5.2	5.4	7.4	8.5
55 exc.	Other automotive dealers .....	6.6	5.4	4.7	5.1	6.6	6.8	8.8	9.3
551, 2, 3, 4									
<b>56</b>	<b>Apparel</b> .....	<b>1.0</b>	<b>.8</b>	<b>.4</b>	<b>.5</b>	<b>.6</b>	<b>.6</b>	<b>.9</b>	<b>1.0</b>
561	Men's and boys' clothing and furnishing stores ....	3.3	3.2	2.3	2.6	1.7	1.7	2.7	2.7
562, 3	Women's clothing, specialty stores .....	2.4	2.2	.9	1.3	1.4	1.4	2.4	2.9
564, 5, 9	Other apparel .....	1.3	1.2	.4	.5	.9	.9	1.3	1.4
566	Shoe stores .....	2.1	1.7	1.1	1.0	1.8	1.8	2.2	2.3
<b>57</b>	<b>Furniture, home furnishings, and equipment stores</b> .....	<b>1.5</b>	<b>1.2</b>	<b>.7</b>	<b>.8</b>	<b>1.2</b>	<b>1.2</b>	<b>1.8</b>	<b>2.0</b>
571	Furniture and home furnishings .....	1.4	1.4	.8	.8	1.3	1.3	1.6	1.6
572	Household appliance stores .....	4.0	2.1	1.5	1.6	3.4	3.5	4.7	4.9
573	Radio, telephone, computer, and music stores ....	2.0	1.9	1.1	1.1	3.2	3.3	5.0	5.7
<b>58</b>	<b>Eating and drinking places</b> .....	<b>3.6</b>	<b>3.3</b>	<b>2.9</b>	<b>2.7</b>	<b>2.2</b>	<b>2.3</b>	<b>3.1</b>	<b>3.4</b>
5812	Eating places .....	3.9	3.5	2.9	2.8	2.2	2.3	3.1	3.4
5813	Drinking places .....	5.9	4.4	2.8	2.7	1.9	2.0	3.0	3.2
<b>591</b>	<b>Drug and proprietary stores</b> .....	<b>1.6</b>	<b>1.9</b>	<b>1.7</b>	<b>1.6</b>	<b>3.2</b>	<b>3.3</b>	<b>3.7</b>	<b>3.8</b>
<b>592</b>	<b>Liquor stores</b> .....	<b>2.3</b>	<b>2.8</b>	<b>2.2</b>	<b>2.1</b>	<b>7.4</b>	<b>7.6</b>	<b>10.4</b>	<b>11.1</b>
<b>596</b>	<b>Nonstore retailers</b> .....	<b>5.5</b>	<b>3.7</b>	<b>2.4</b>	<b>2.7</b>	<b>2.2</b>	<b>2.2</b>	<b>2.7</b>	<b>2.7</b>
<b>598</b>	<b>Fuel dealers</b> .....	<b>9.5</b>	<b>8.9</b>	<b>8.3</b>	<b>8.4</b>	<b>7.4</b>	<b>7.5</b>	<b>8.4</b>	<b>9.0</b>
59, exc.	<b>Miscellaneous retail stores, except drug, liquor, nonstore retailers, and fuel dealers</b> .....	<b>1.6</b>	<b>1.4</b>	<b>1.0</b>	<b>1.0</b>	<b>1.5</b>	<b>1.6</b>	<b>2.0</b>	<b>2.0</b>
591, 2, 6, 8									

<sup>f</sup>Payroll data for SICs with no standard error shown were compiled from other Census-based reports and are not sample based.

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

Source: 1997 Business Expenditures Survey.

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# Service Industries

**Table 16. General Operating Statistics: 1997 and 1992**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Receipts or revenue <sup>1</sup>	Operating expenses <sup>2</sup>		Annual payroll <sup>2</sup>	
			Amount	Percent of receipts or revenue	Amount	Percent of receipts or revenue
<b>70</b>	<b>HOTELS, MOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES</b>					
	1997 .....	101 349	70 700	69.8	28 426	28.0
	1992 .....	71 846	57 852	80.5	N	N
<b>701</b>	<b>Hotels, motels, tourist courts</b>					
	1997 .....	97 118	67 559	69.6	27 511	28.3
	1992 .....	68 508	55 151	80.5	N	N
<b>702, 3, 4</b>	<b>Rooming and boarding houses; camps and recreational vehicle parks; organization and lodging houses, on a membership basis</b>					
	1997 .....	4 231	3 141	74.2	915	21.6
	1992 .....	3 338	2 701	80.9	N	N
<b>72</b>	<b>PERSONAL SERVICES</b>					
	1997 .....	75 897	54 663	72.0	18 432	24.3
	1992 .....	59 597	43 482	73.0	N	N
<b>721</b>	<b>Laundry cleaning and garment services</b>					
	1997 .....	22 399	17 186	76.7	7 020	31.3
	1992 .....	18 805	14 121	75.1	N	N
<b>722</b>	<b>Photographic studios, portrait</b>					
	1997 .....	5 169	3 191	61.7	1 026	19.8
	1992 .....	4 280	3 083	72.0	N	N
<b>723</b>	<b>Beauty shops</b>					
	1997 .....	18 648	15 122	81.1	5 523	29.6
	1992 .....	14 436	10 980	76.1	N	N
<b>724</b>	<b>Barber shops</b>					
	1997 .....	1 758	S	S	212	12.1
	1992 .....	1 515	S	S	N	N
<b>725</b>	<b>Shoe repair shops and shoeshine parlors</b>					
	1997 .....	2 502	S	S	69	2.8
	1992 .....	1 810	1 144	63.2	N	N
<b>726</b>	<b>Funeral services and crematories</b>					
	1997 .....	10 180	6 700	65.8	2 556	25.1
	1992 .....	7 588	4 922	64.9	N	N
<b>729</b>	<b>Miscellaneous personal services</b>					
	1997 .....	15 241	S	S	2 026	13.3
	1992 .....	11 163	8 326	74.6	N	N
<b>73</b>	<b>BUSINESS SERVICES</b>					
	1997 .....	577 976	432 281	74.8	219 147	37.9
	1992 .....	309 439	243 594	78.7	N	N
<b>731</b>	<b>Advertising</b>					
	1997 .....	31 888	21 469	67.3	10 848	34.0
	1992 .....	22 672	17 400	76.7	N	N
7311	Advertising agencies					
	1997 .....	19 578	13 320	68.0	7 831	40.0
	1992 .....	15 956	12 420	77.8	N	N
7312, 3, 9	Other advertising					
	1997 .....	12 310	8 148	66.2	3 017	24.5
	1992 .....	6 716	4 979	74.1	N	N
<b>732</b>	<b>Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies</b>					
	1997 .....	9 971	7 201	72.2	3 422	34.3
	1992 .....	6 377	5 273	82.7	N	N
<b>733</b>	<b>Mailing reproduction, commercial art and photography, and stenographic services</b>					
	1997 .....	31 787	21 090	66.3	8 792	27.7
	1992 .....	20 990	14 508	69.1	N	N
7331	Direct mail advertising services					
	1997 .....	10 531	6 197	58.8	2 843	27.0
	1992 .....	6 805	4 182	61.4	N	N
7336	Commercial art and graphic design					
	1997 .....	8 667	5 633	65.0	2 435	28.1
	1992 .....	6 168	4 168	67.6	N	N

See footnotes at end of table.

Table 16. **General Operating Statistics: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Receipts or revenue <sup>1</sup>	Operating expenses <sup>2</sup>		Annual payroll <sup>2</sup>	
			Amount	Percent of receipts or revenue	Amount	Percent of receipts or revenue
<b>73</b>	<b>BUSINESS SERVICES—Con.</b>					
<b>733</b>	<b>Mailing reproduction, commercial art and photography, and stenographic services—Con.</b>					
7334, 5, 8	Other reproduction, photography, and stenographic services					
	1997 .....	12 589	9 260	73.6	3 514	27.9
	1992 .....	8 017	6 159	76.8	N	N
<b>734</b>	<b>Services to dwellings and other buildings</b>					
	1997 .....	32 075	25 561	79.7	12 406	38.7
	1992 .....	23 586	19 067	80.8	N	N
<b>735</b>	<b>Miscellaneous equipment rental and leasing</b>					
	1997 .....	33 268	22 210	66.8	7 037	21.2
	1992 .....	22 782	15 661	68.7	N	N
<b>736</b>	<b>Personal supply services</b>					
	1997 .....	91 927	81 568	88.7	66 995	72.9
	1992 .....	38 710	34 882	90.1	N	N
7361	Employment agencies					
	1997 .....	10 351	8 948	86.4	5 360	51.8
	1992 .....	4 981	4 044	81.2	N	N
7363	Help supply services					
	1997 .....	81 576	S	S	S	S
	1992 .....	33 729	30 838	91.4	N	N
<b>737</b>	<b>Computer programming, data processing, and other computer related services</b>					
	1997 .....	230 357	172 299	74.8	78 551	34.1
	1992 .....	104 651	84 676	80.9	N	N
7371	Computer programming services					
	1997 .....	40 677	31 976	78.6	19 084	46.9
	1992 .....	24 973	21 940	87.9	N	N
7372	Prepackaged software					
	1997 .....	62 422	44 871	71.9	19 053	30.5
	1992 .....	21 236	17 477	82.3	N	N
7373	Computer integrated systems design					
	1997 .....	35 890	S	S	11 753	32.7
	1992 .....	15 177	9 607	63.3	N	N
7374	Computer processing and data preparation and processing services					
	1997 .....	31 250	23 272	74.5	10 128	32.4
	1992 .....	20 447	18 340	89.7	N	N
7375, 6, 7, 8, 9	Other computer related services					
	1997 .....	60 118	46 117	76.7	18 533	30.8
	1992 .....	22 818	17 312	75.9	N	N
<b>738</b>	<b>Miscellaneous business services</b>					
	1997 .....	116 703	80 883	69.3	31 096	26.6
	1992 .....	69 671	52 128	74.8	N	N
<b>75</b>	<b>AUTOMOTIVE REPAIR, SERVICES, AND GARAGES</b>					
	1997 .....	110 680	66 869	60.4	24 074	21.8
	1992 .....	78 511	50 577	64.4	N	N
<b>751</b>	<b>Automotive rental and leasing, without drivers</b>					
	1997 .....	29 359	19 197	65.4	4 115	14.0
	1992 .....	20 906	15 349	73.4	N	N
<b>752</b>	<b>Automobile parking</b>					
	1997 .....	5 314	3 988	75.0	1 029	19.4
	1992 .....	3 744	3 148	84.1	N	N
<b>753</b>	<b>Automotive repair shops</b>					
	1997 .....	63 899	35 986	56.3	15 743	24.6
	1992 .....	46 200	26 622	57.6	N	N
<b>754</b>	<b>Automotive services, except repair</b>					
	1997 .....	12 108	7 698	63.6	3 187	26.3
	1992 .....	7 661	5 458	71.2	N	N

See footnotes at end of table.



Table 16. **General Operating Statistics: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Receipts or revenue <sup>1</sup>	Operating expenses <sup>2</sup>		Annual payroll <sup>2</sup>	
			Amount	Percent of receipts or revenue	Amount	Percent of receipts or revenue
<b>76</b>	<b>MISCELLANEOUS REPAIR SERVICES</b>					
	1997 .....	42 536	23 645	55.6	11 510	27.1
	1992 .....	35 238	21 742	61.7	N	N
<b>762</b>	<b>Electrical repair shops</b>					
	1997 .....	13 800	7 497	54.3	4 086	29.6
	1992 .....	11 876	7 664	64.5	N	N
<b>763, 4</b>	<b>Other repair services</b>					
	1997 .....	2 314	1 447	62.5	494	21.3
	1992 .....	1 989	1 318	66.3	N	N
<b>769</b>	<b>Miscellaneous repair shops</b>					
	1997 .....	26 422	14 701	55.6	6 930	26.2
	1992 .....	21 373	12 760	59.7	N	N
<b>78</b>	<b>MOTION PICTURES</b>					
	1997 .....	70 207	42 202	60.1	14 395	20.5
	1992 .....	45 662	26 210	57.4	N	N
<b>781, 2</b>	<b>Motion picture production, distribution, and allied services</b>					
	1997 .....	54 897	31 496	57.4	12 057	22.0
	1992 .....	34 288	19 157	55.9	N	N
<b>783</b>	<b>Motion picture theaters</b>					
	1997 .....	7 703	4 940	64.1	989	12.8
	1992 .....	5 879	3 556	60.5	N	N
<b>784</b>	<b>Video tape rental</b>					
	1997 .....	7 607	5 767	75.8	1 349	17.7
	1992 .....	5 495	3 497	63.6	N	N
<b>79</b>	<b>AMUSEMENT AND RECREATION SERVICES</b>					
	1997 .....	107 090	79 753	74.5	30 839	28.8
	1992 .....	66 692	52 605	78.9	N	N
<b>791, 2</b>	<b>Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers</b>					
	1997 .....	23 411	17 242	73.6	6 420	27.4
	1992 .....	16 658	12 264	73.6	N	N
<b>793</b>	<b>Bowling centers</b>					
	1997 .....	2 946	2 288	77.7	853	29.0
	1992 .....	2 915	2 240	76.8	N	N
<b>794</b>	<b>Commercial sports services</b>					
	1997 .....	17 394	13 697	78.7	6 779	39.0
	1992 .....	9 010	7 510	83.4	N	N
<b>799</b>	<b>Miscellaneous amusement and recreation services</b>					
	1997 .....	63 339	46 526	73.5	16 787	26.5
	1992 .....	38 109	30 591	80.3	N	N
<b>80</b>	<b>HEALTH SERVICES</b>					
	1997 .....	834 113	700 168	83.9	353 788	42.4
	1992 .....	N	N	N	N	N
<b>801</b>	<b>Offices of physicians</b>					
	1997 .....	195 898	159 121	81.2	88 976	45.4
	1992 .....	N	N	N	N	N
<b>802</b>	<b>Offices of dentists</b>					
	1997 .....	50 036	36 543	73.0	18 682	37.3
	1992 .....	N	N	N	N	N
<b>803</b>	<b>Offices of osteopathic physicians</b>					
	1997 .....	4 896	3 752	76.6	2 148	43.9
	1992 .....	N	N	N	N	N
<b>804</b>	<b>Offices of other health practitioners</b>					
	1997 .....	33 411	23 269	69.6	10 717	32.1
	1992 .....	N	N	N	N	N
<b>805</b>	<b>Nursing and personal care facilities</b>					
	1997 .....	77 352	66 694	86.2	35 468	45.9
	1992 .....	N	N	N	N	N
<b>806</b>	<b>Hospitals</b>					
	1997 .....	379 178	332 951	87.8	159 683	42.1
	1992 .....	N	N	N	N	N

See footnotes at end of table.

**Table 16. General Operating Statistics: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Receipts or revenue <sup>1</sup>	Operating expenses <sup>2</sup>		Annual payroll <sup>2</sup>	
			Amount	Percent of receipts or revenue	Amount	Percent of receipts or revenue
<b>80</b>	<b>HEALTH SERVICES—Con.</b>					
<b>807</b>	<b>Medical and dental laboratories</b>					
	1997 .....	19 902	17 178	86.3	6 587	33.1
	1992 .....	N	N	N	N	N
<b>808</b>	<b>Outpatient care facilities</b>					
	1997 .....	32 872	28 208	85.8	16 775	51.0
	1992 .....	N	N	N	N	N
<b>809</b>	<b>Health and allied services, n.e.c</b>					
	1997 .....	40 568	32 452	80.0	14 752	36.4
	1992 .....	N	N	N	N	N
<b>81</b>	<b>LEGAL SERVICES</b>					
	1997 .....	133 776	93 632	70.0	48 231	36.1
	1992 .....	N	N	N	N	N
<b>823</b>	<b>LIBRARIES<sup>3</sup></b>					
	1997 .....	888	704	79.3	382	43.0
	1992 .....	N	N	N	N	N
<b>824</b>	<b>CORRESPONDENCE SCHOOLS AND VOCATIONAL SCHOOLS</b>					
	1997 .....	7 165	5 908	82.5	2 323	32.4
	1992 .....	N	N	N	N	N
<b>829</b>	<b>SCHOOLS AND EDUCATIONAL SERVICES, N.E.C</b>					
	1997 .....	9 301	6 913	74.3	2 752	29.6
	1992 .....	N	N	N	N	N
<b>83</b>	<b>SOCIAL SERVICES</b>					
	1997 .....	101 052	80 813	80.0	34 984	34.6
	1992 .....	N	N	N	N	N
<b>832, 839</b>	<b>Individual and family social services and social services, n.e.c</b>					
	1997 .....	57 683	43 674	75.7	17 083	29.6
	1992 .....	N	N	N	N	N
<b>833, 5, 6</b>	<b>Job training, vocational rehabilitation, child day care, and residential care</b>					
	1997 .....	43 369	37 140	85.6	17 901	41.3
	1992 .....	N	N	N	N	N
<b>84</b>	<b>MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS</b>					
	1997 .....	6 683	4 055	60.7	1 829	27.4
	1992 .....	N	N	N	N	N
<b>86 PT.</b>	<b>MEMBERSHIP ORGANIZATIONS<sup>3</sup></b>					
	1997 .....	43 067	32 950	76.5	12 127	28.2
	1992 .....	36 256	29 355	81.0	N	N
<b>871</b>	<b>ENGINEERING, ARCHITECTURAL, AND SURVEYING SERVICES</b>					
	1997 .....	114 322	84 584	74.0	44 054	38.5
	1992 .....	83 033	61 683	74.3	N	N
<b>872</b>	<b>ACCOUNTING, AUDITING, AND BOOKKEEPING SERVICES</b>					
	1997 .....	58 290	44 327	76.0	23 180	39.8
	1992 .....	37 191	29 019	78.0	N	N
<b>873</b>	<b>RESEARCH, DEVELOPMENT, AND TESTING SERVICES</b>					
	1997 .....	52 172	45 679	87.6	20 470	39.2
	1992 .....	35 444	27 573	77.8	N	N
<b>874</b>	<b>MANAGEMENT AND PUBLIC RELATION SERVICES</b>					
	1997 .....	126 806	90 027	71.0	41 007	32.3
	1992 .....	74 736	57 121	76.4	N	N

<sup>1</sup>Data represent receipts of taxable firms and revenue of tax-exempt organizations.

<sup>2</sup>Data on operating expenses and payroll may not be the same as in SIC-based reports from the 1997 Economic Census and may not be comparable to 1992 data. For explanation, see Method of Estimation in Appendix A.

<sup>3</sup>Data represent only establishments with payroll.

Note: Detail may not add to total because of rounding. See Table 22 for estimated measures of sampling variability (coefficients of variation).

Sources: 1997 Business Expenditures Survey and 1992 Assets and Expenditures Survey.

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Annual payroll <sup>1</sup>		Employer costs for fringe benefits		Cost of contract labor	
			Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>70</b>	<b>HOTELS, MOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES</b>							
	1997 .....	70 700	28 426	40.2	6 692	9.5	469	.7
	1992 .....	57 852	N	N	N	N	N	N
<b>701</b>	<b>Hotels, motels, tourist courts</b>							
	1997 .....	67 559	27 511	40.7	6 527	9.7	416	.6
	1992 .....	55 151	N	N	N	N	N	N
<b>702, 3, 4</b>	<b>Rooming and boarding houses; camps and recreational vehicle parks; organization and lodging houses, on a membership basis</b>							
	1997 .....	3 141	915	29.1	165	5.2	52	1.7
	1992 .....	2 701	N	N	N	N	N	N
<b>72</b>	<b>PERSONAL SERVICES</b>							
	1997 .....	54 663	18 432	33.7	2 827	5.2	976	1.8
	1992 .....	43 482	N	N	N	N	N	N
<b>721</b>	<b>Laundry cleaning and garment services</b>							
	1997 .....	17 186	7 020	40.8	1 206	7.0	297	1.7
	1992 .....	14 121	N	N	N	N	N	N
<b>722</b>	<b>Photographic studios, portrait</b>							
	1997 .....	3 191	1 026	32.1	182	5.7	98	3.1
	1992 .....	3 083	N	N	N	N	N	N
<b>723</b>	<b>Beauty shops</b>							
	1997 .....	15 122	5 523	36.5	625	4.1	S	S
	1992 .....	10 980	N	N	N	N	N	N
<b>724</b>	<b>Barber shops</b>							
	1997 .....	S	212	S	S	S	S	S
	1992 .....	S	N	N	N	N	N	N
<b>725</b>	<b>Shoe repair shops and shoeshine parlors</b>							
	1997 .....	S	69	S	S	S	S	S
	1992 .....	1 144	N	N	N	N	N	N
<b>726</b>	<b>Funeral services and crematories</b>							
	1997 .....	6 700	2 556	38.1	502	7.5	145	2.2
	1992 .....	4 922	N	N	N	N	N	N
<b>729</b>	<b>Miscellaneous personal services</b>							
	1997 .....	S	2 026	S	277	S	S	S
	1992 .....	8 326	N	N	N	N	N	N
<b>73</b>	<b>BUSINESS SERVICES</b>							
	1997 .....	432 281	219 147	50.7	34 297	7.9	21 448	5.0
	1992 .....	243 594	N	N	N	N	N	N
<b>731</b>	<b>Advertising</b>							
	1997 .....	21 469	10 848	50.5	1 685	7.8	864	4.0
	1992 .....	17 400	N	N	N	N	N	N
7311	Advertising agencies							
	1997 .....	13 320	7 831	58.8	1 249	9.4	523	3.9
	1992 .....	12 420	N	N	N	N	N	N
7312, 3, 9	Other advertising							
	1997 .....	8 148	3 017	37.0	436	5.4	341	4.2
	1992 .....	4 979	N	N	N	N	N	N
<b>732</b>	<b>Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies</b>							
	1997 .....	7 201	3 422	47.5	506	7.0	219	3.0
	1992 .....	5 273	N	N	N	N	N	N
<b>733</b>	<b>Mailing reproduction, commercial art and photography, and stenographic services</b>							
	1997 .....	21 090	8 792	41.7	1 240	5.9	1 155	5.5
	1992 .....	14 508	N	N	N	N	N	N
7331	Direct mail advertising services							
	1997 .....	6 197	2 843	45.9	415	6.7	S	S
	1992 .....	4 182	N	N	N	N	N	N
7336	Commercial art and graphic design							
	1997 .....	5 633	2 435	43.2	359	6.4	257	4.6
	1992 .....	4 168	N	N	N	N	N	N

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Annual payroll <sup>1</sup>		Employer costs for fringe benefits		Cost of contract labor	
			Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>73</b>	<b>BUSINESS SERVICES—Con.</b>							
<b>733</b>	<b>Mailing reproduction, commercial art and photography, and stenographic services—Con.</b>							
7334, 5, 8	Other reproduction, photography, and stenographic services	1997 ..... 9 260 1992 ..... 6 159	3 514 N	37.9 N	466 N	5.0 N	600 N	6.5 N
<b>734</b>	<b>Services to dwellings and other buildings</b>	1997 ..... 25 561 1992 ..... 19 067	12 406 N	48.5 N	2 229 N	8.7 N	1 063 N	4.2 N
<b>735</b>	<b>Miscellaneous equipment rental and leasing</b>	1997 ..... 22 210 1992 ..... 15 661	7 037 N	31.7 N	1 346 N	6.1 N	374 N	1.7 N
<b>736</b>	<b>Personal supply services</b>	1997 ..... 81 568 1992 ..... 34 882	66 995 N	82.1 N	8 882 N	10.9 N	473 N	.6 N
7361	Employment agencies	1997 ..... 8 948 1992 ..... 4 044	5 360 N	59.9 N	838 N	9.4 N	S N	S N
7363	Help supply services	1997 ..... S 1992 ..... 30 838	S N	S N	S N	S N	S N	S N
<b>737</b>	<b>Computer programming, data processing, and other computer related services</b>	1997 ..... 172 299 1992 ..... 84 676	78 551 N	45.6 N	13 429 N	7.8 N	13 566 N	7.9 N
7371	Computer programming services	1997 ..... 31 976 1992 ..... 21 940	19 084 N	59.7 N	3 072 N	9.6 N	1 809 N	5.7 N
7372	Prepackaged software	1997 ..... 44 871 1992 ..... 17 477	19 053 N	42.5 N	3 045 N	6.8 N	2 893 N	6.4 N
7373	Computer integrated systems design	1997 ..... S 1992 ..... 9 607	11 753 N	S N	2 494 N	S N	1 750 N	S N
7374	Computer processing and data preparation and processing services	1997 ..... 23 272 1992 ..... 18 340	10 128 N	43.5 N	1 923 N	8.3 N	1 551 N	6.7 N
7375, 6, 7, 8, 9	Other computer related services	1997 ..... 46 117 1992 ..... 17 312	18 533 N	40.2 N	2 895 N	6.3 N	5 563 N	12.1 N
<b>738</b>	<b>Miscellaneous business services</b>	1997 ..... 80 883 1992 ..... 52 128	31 096 N	38.4 N	4 981 N	6.2 N	3 734 N	4.6 N
<b>75</b>	<b>AUTOMOTIVE REPAIR, SERVICES, AND GARAGES</b>	1997 ..... 66 869 1992 ..... 50 577	24 074 N	36.0 N	4 122 N	6.2 N	1 206 N	1.8 N
<b>751</b>	<b>Automotive rental and leasing, without drivers</b>	1997 ..... 19 197 1992 ..... 15 349	4 115 N	21.4 N	896 N	4.7 N	323 N	1.7 N
<b>752</b>	<b>Automobile parking</b>	1997 ..... 3 988 1992 ..... 3 148	1 029 N	25.8 N	210 N	5.3 N	36 N	.9 N
<b>753</b>	<b>Automotive repair shops</b>	1997 ..... 35 986 1992 ..... 26 622	15 743 N	43.7 N	2 491 N	6.9 N	712 N	2.0 N
<b>754</b>	<b>Automotive services, except repair</b>	1997 ..... 7 698 1992 ..... 5 458	3 187 N	41.4 N	524 N	6.8 N	135 N	1.8 N

Table 17. **Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Annual payroll <sup>1</sup>		Employer costs for fringe benefits		Cost of contract labor	
			Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>76</b>	<b>MISCELLANEOUS REPAIR SERVICES</b>							
	1997 .....	23 645	11 510	48.7	2 144	9.1	694	2.9
	1992 .....	21 742	N	N	N	N	N	N
<b>762</b>	<b>Electrical repair shops</b>							
	1997 .....	7 497	4 086	54.5	831	11.1	202	2.7
	1992 .....	7 664	N	N	N	N	N	N
<b>763, 4</b>	<b>Other repair services</b>							
	1997 .....	1 447	494	34.1	68	4.7	S	S
	1992 .....	1 318	N	N	N	N	N	N
<b>769</b>	<b>Miscellaneous repair shops</b>							
	1997 .....	14 701	6 930	47.1	1 246	8.5	362	2.5
	1992 .....	12 760	N	N	N	N	N	N
<b>78</b>	<b>MOTION PICTURES</b>							
	1997 .....	42 202	14 395	34.1	1 894	4.5	929	2.2
	1992 .....	26 210	N	N	N	N	N	N
<b>781, 2</b>	<b>Motion picture production, distribution, and allied services</b>							
	1997 .....	31 496	12 057	38.3	1 573	5.0	873	2.8
	1992 .....	19 157	N	N	N	N	N	N
<b>783</b>	<b>Motion picture theaters</b>							
	1997 .....	4 940	989	20.0	141	2.8	47	.9
	1992 .....	3 556	N	N	N	N	N	N
<b>784</b>	<b>Video tape rental</b>							
	1997 .....	5 767	1 349	23.4	180	3.1	9	.1
	1992 .....	3 497	N	N	N	N	N	N
<b>79</b>	<b>AMUSEMENT AND RECREATION SERVICES</b>							
	1997 .....	79 753	30 839	38.7	4 643	5.8	1 586	2.0
	1992 .....	52 605	N	N	N	N	N	N
<b>791, 2</b>	<b>Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers</b>							
	1997 .....	17 242	6 420	37.2	732	4.2	753	4.4
	1992 .....	12 264	N	N	N	N	N	N
<b>793</b>	<b>Bowling centers</b>							
	1997 .....	2 288	853	37.3	135	5.9	17	.8
	1992 .....	2 240	N	N	N	N	N	N
<b>794</b>	<b>Commercial sports services</b>							
	1997 .....	13 697	6 779	49.5	732	5.3	185	1.4
	1992 .....	7 510	N	N	N	N	N	N
<b>799</b>	<b>Miscellaneous amusement and recreation services</b>							
	1997 .....	46 526	16 787	36.1	3 044	6.5	630	1.4
	1992 .....	30 591	N	N	N	N	N	N
<b>80</b>	<b>HEALTH SERVICES</b>							
	1997 .....	700 168	353 788	50.5	70 755	10.1	23 258	3.3
	1992 .....	N	N	N	N	N	N	N
<b>801</b>	<b>Offices of physicians</b>							
	1997 .....	159 121	88 976	55.9	14 096	8.9	5 962	3.7
	1992 .....	N	N	N	N	N	N	N
<b>802</b>	<b>Offices of dentists</b>							
	1997 .....	36 543	18 682	51.1	2 708	7.4	702	1.9
	1992 .....	N	N	N	N	N	N	N
<b>803</b>	<b>Offices of osteopathic physicians</b>							
	1997 .....	3 752	2 148	57.2	309	8.2	95	2.5
	1992 .....	N	N	N	N	N	N	N
<b>804</b>	<b>Offices of other health practitioners</b>							
	1997 .....	23 269	10 717	46.1	1 770	7.6	874	3.8
	1992 .....	N	N	N	N	N	N	N
<b>805</b>	<b>Nursing and personal care facilities</b>							
	1997 .....	66 694	35 468	53.2	6 297	9.4	2 992	4.5
	1992 .....	N	N	N	N	N	N	N
<b>806</b>	<b>Hospitals</b>							
	1997 .....	332 951	159 683	48.0	38 816	11.7	9 210	2.8
	1992 .....	N	N	N	N	N	N	N

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Annual payroll <sup>1</sup>		Employer costs for fringe benefits		Cost of contract labor	
			Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>80</b>	<b>HEALTH SERVICES—Con.</b>							
<b>807</b>	<b>Medical and dental laboratories</b>							
	1997 .....	17 178	6 587	38.3	1 220	7.1	497	2.9
	1992 .....	N	N	N	N	N	N	N
<b>808</b>	<b>Outpatient care facilities</b>							
	1997 .....	28 208	16 775	59.5	2 805	9.9	1 427	5.1
	1992 .....	N	N	N	N	N	N	N
<b>809</b>	<b>Health and allied services, n.e.c</b>							
	1997 .....	32 452	14 752	45.5	2 734	8.4	1 498	4.6
	1992 .....	N	N	N	N	N	N	N
<b>81</b>	<b>LEGAL SERVICES</b>							
	1997 .....	93 632	48 231	51.5	7 081	7.6	1 579	1.7
	1992 .....	N	N	N	N	N	N	N
<b>823</b>	<b>LIBRARIES</b>							
	1997 .....	704	382	54.3	83	11.8	9	1.3
	1992 .....	N	N	N	N	N	N	N
<b>824</b>	<b>CORRESPONDENCE SCHOOLS AND VOCATIONAL SCHOOLS</b>							
	1997 .....	5 908	2 323	39.3	400	6.8	327	5.5
	1992 .....	N	N	N	N	N	N	N
<b>829</b>	<b>SCHOOLS AND EDUCATIONAL SERVICES, N.E.C</b>							
	1997 .....	6 913	2 752	39.8	462	6.7	289	4.2
	1992 .....	N	N	N	N	N	N	N
<b>83</b>	<b>SOCIAL SERVICES</b>							
	1997 .....	80 813	34 984	43.3	6 688	8.3	1 528	1.9
	1992 .....	N	N	N	N	N	N	N
<b>832, 839</b>	<b>Individual and family social services and social services, n.e.c</b>							
	1997 .....	43 674	17 083	39.1	3 398	7.8	915	2.1
	1992 .....	N	N	N	N	N	N	N
<b>833, 5, 6</b>	<b>Job training, vocational rehabilitation, child day care, and residential care</b>							
	1997 .....	37 140	17 901	48.2	3 290	8.9	613	1.7
	1992 .....	N	N	N	N	N	N	N
<b>84</b>	<b>MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS</b>							
	1997 .....	4 055	1 829	45.1	378	9.3	87	2.1
	1992 .....	N	N	N	N	N	N	N
<b>86 PT.</b>	<b>MEMBERSHIP ORGANIZATIONS<sup>3</sup></b>							
	1997 .....	32 950	12 127	36.8	2 576	7.8	537	1.6
	1992 .....	29 355	N	N	N	N	N	N
<b>871</b>	<b>ENGINEERING, ARCHITECTURAL, AND SURVEYING SERVICES</b>							
	1997 .....	84 584	44 054	52.1	7 934	9.4	4 248	5.0
	1992 .....	61 683	N	N	N	N	N	N
<b>872</b>	<b>ACCOUNTING, AUDITING, AND BOOKKEEPING SERVICES</b>							
	1997 .....	44 327	23 180	52.3	3 556	8.0	1 102	2.5
	1992 .....	29 019	N	N	N	N	N	N
<b>873</b>	<b>RESEARCH, DEVELOPMENT, AND TESTING SERVICES</b>							
	1997 .....	45 679	20 470	44.8	4 043	8.9	2 435	5.3
	1992 .....	27 573	N	N	N	N	N	N
<b>874</b>	<b>MANAGEMENT AND PUBLIC RELATION SERVICES</b>							
	1997 .....	90 027	41 007	45.5	6 541	7.3	5 747	6.4
	1992 .....	57 121	N	N	N	N	N	N

See footnotes at end of table.

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Taxes and license fees		Depreciation and amortization charges		Lease and rental payments	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>70</b>	<b>HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES</b>						
	1997 .....	3 163	4.5	6 400	9.1	2 533	3.6
	1992 .....	2 677	4.6	5 747	9.9	2 357	4.1
<b>701</b>	<b>Hotels, motels, tourist courts</b>						
	1997 .....	3 073	4.5	6 122	9.1	2 390	3.5
	1992 .....	2 596	4.7	5 531	10.0	2 208	4.0
<b>702, 3, 4</b>	<b>Rooming and boarding houses; camps and recreational vehicle parks; organization and lodging houses, on a membership basis</b>						
	1997 .....	90	2.9	278	8.9	143	4.5
	1992 .....	81	3.0	217	8.0	150	5.5
<b>72</b>	<b>PERSONAL SERVICES</b>						
	1997 .....	792	1.4	2 541	4.6	5 788	10.6
	1992 .....	466	1.1	2 138	4.9	4 447	10.2
<b>721</b>	<b>Laundry cleaning and garment services</b>						
	1997 .....	226	1.3	1 082	6.3	1 381	8.0
	1992 .....	158	1.1	927	6.6	1 052	7.4
<b>722</b>	<b>Photographic studios, portrait</b>						
	1997 .....	S	S	169	5.3	249	7.8
	1992 .....	S	S	139	4.5	181	5.9
<b>723</b>	<b>Beauty shops</b>						
	1997 .....	S	S	S	S	1 907	12.6
	1992 .....	79	.7	342	3.1	1 631	14.9
<b>724</b>	<b>Barber shops</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	10	S	S	S	S	S
<b>725</b>	<b>Shoe repair shops and shoeshine parlors</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	S	S	S	S	196	17.1
<b>726</b>	<b>Funeral services and crematories</b>						
	1997 .....	186	2.8	489	7.3	450	6.7
	1992 .....	128	2.6	319	6.5	315	6.4
<b>729</b>	<b>Miscellaneous personal services</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	48	.6	340	4.1	911	10.9
<b>73</b>	<b>BUSINESS SERVICES</b>						
	1997 .....	2 608	.6	22 863	5.3	17 078	4.0
	1992 .....	1 330	.5	11 456	4.7	12 556	5.2
<b>731</b>	<b>Advertising</b>						
	1997 .....	123	.6	632	2.9	1 118	5.2
	1992 .....	143	.8	785	4.5	1 635	9.4
7311	Advertising agencies						
	1997 .....	47	.3	228	1.7	453	3.4
	1992 .....	S	S	331	2.7	1 091	8.8
7312, 3, 9	Other advertising						
	1997 .....	77	.9	404	5.0	665	8.2
	1992 .....	85	1.7	454	9.1	544	10.9
<b>732</b>	<b>Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies</b>						
	1997 .....	64	.9	199	2.8	304	4.2
	1992 .....	26	.5	181	3.4	283	5.4
<b>733</b>	<b>Mailing reproduction, commercial art and photography, and stenographic services</b>						
	1997 .....	187	.9	1 091	5.2	1 840	8.7
	1992 .....	98	.7	649	4.5	1 113	7.7
7331	Direct mail advertising services						
	1997 .....	40	.6	247	4.0	421	6.8
	1992 .....	24	.6	147	3.5	279	6.7
7336	Commercial art and graphic design						
	1997 .....	43	.8	265	4.7	320	5.7
	1992 .....	S	S	192	4.6	321	7.7

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Taxes and license fees		Depreciation and amortization charges		Lease and rental payments	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>73</b>	<b>BUSINESS SERVICES—Con.</b>						
<b>733</b>	<b>Mailing reproduction, commercial art and photography, and stenographic services—Con.</b>						
7334, 5, 8	Other reproduction, photography, and stenographic services						
	1997 .....	104	1.1	579	6.2	1 099	11.9
	1992 .....	30	.5	310	5.0	513	8.3
<b>734</b>	<b>Services to dwellings and other buildings</b>						
	1997 .....	226	.9	952	3.7	613	2.4
	1992 .....	S	S	S	S	490	2.6
<b>735</b>	<b>Miscellaneous equipment rental and leasing</b>						
	1997 .....	332	1.5	4 423	19.9	1 677	7.5
	1992 .....	196	1.3	2 411	15.4	1 095	7.0
<b>736</b>	<b>Personal supply services</b>						
	1997 .....	72	.1	S	S	554	.7
	1992 .....	S	S	196	.6	685	2.0
7361	Employment agencies						
	1997 .....	48	.5	102	1.1	304	3.4
	1992 .....	4	.1	S	S	131	3.2
7363	Help supply services						
	1997 .....	S	S	S	S	S	S
	1992 .....	S	S	164	.5	555	1.8
<b>737</b>	<b>Computer programming, data processing, and other computer related services</b>						
	1997 .....	980	.6	10 692	6.2	7 218	4.2
	1992 .....	394	.5	4 762	5.6	4 633	5.5
7371	Computer programming services						
	1997 .....	S	S	811	2.5	762	2.4
	1992 .....	81	.4	708	3.2	991	4.5
7372	Prepackaged software						
	1997 .....	162	.4	2 904	6.5	1 907	4.2
	1992 .....	55	.3	1 030	5.9	981	5.6
7373	Computer integrated systems design						
	1997 .....	S	S	1 824	S	882	S
	1992 .....	35	.4	436	4.5	538	5.6
7374	Computer processing and data preparation and processing services						
	1997 .....	153	.7	1 997	8.6	1 156	5.0
	1992 .....	144	.8	1 497	8.2	1 274	6.9
7375, 6, 7, 8, 9	Other computer related services						
	1997 .....	295	.6	3 156	6.8	2 511	5.4
	1992 .....	80	.5	1 091	6.3	850	4.9
<b>738</b>	<b>Miscellaneous business services</b>						
	1997 .....	S	S	S	S	3 754	4.6
	1992 .....	S	S	1 928	3.7	2 622	5.0
<b>75</b>	<b>AUTOMOTIVE REPAIR, SERVICES, AND GARAGES</b>						
	1997 .....	1 269	1.9	7 528	11.3	5 924	8.9
	1992 .....	987	2.0	5 426	10.7	5 835	11.5
<b>751</b>	<b>Automotive rental and leasing, without drivers</b>						
	1997 .....	432	2.3	5 519	28.8	1 328	6.9
	1992 .....	438	2.9	3 860	25.1	1 533	10.0
<b>752</b>	<b>Automobile parking</b>						
	1997 .....	94	2.4	105	2.6	1 478	37.1
	1992 .....	81	2.6	66	2.1	1 120	35.6
<b>753</b>	<b>Automotive repair shops</b>						
	1997 .....	606	1.7	1 310	3.6	2 498	6.9
	1992 .....	377	1.4	1 158	4.3	2 559	9.6
<b>754</b>	<b>Automotive services, except repair</b>						
	1997 .....	137	1.8	593	7.7	620	8.1
	1992 .....	92	1.7	342	6.3	623	11.4



Table 17. **Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

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SIC code	Kind of business	Taxes and license fees		Depreciation and amortization charges		Lease and rental payments	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>76</b>	<b>MISCELLANEOUS REPAIR SERVICES</b>						
	1997 .....	238	1.0	893	3.8	1 102	4.7
	1992 .....	186	.9	778	3.6	992	4.6
<b>762</b>	<b>Electrical repair shops</b>						
	1997 .....	60	.8	219	2.9	369	4.9
	1992 .....	44	.6	237	3.1	321	4.2
<b>763, 4</b>	<b>Other repair services</b>						
	1997 .....	S	S	33	2.3	115	7.9
	1992 .....	15	1.2	38	2.9	92	7.0
<b>769</b>	<b>Miscellaneous repair shops</b>						
	1997 .....	160	1.1	641	4.4	618	4.2
	1992 .....	126	1.0	503	3.9	578	4.5
<b>78</b>	<b>MOTION PICTURES</b>						
	1997 .....	773	1.8	4 885	11.6	3 232	7.7
	1992 .....	254	1.0	2 115	8.1	2 081	7.9
<b>781, 2</b>	<b>Motion picture production, distribution, and allied services</b>						
	1997 .....	445	1.4	2 567	8.1	1 441	4.6
	1992 .....	S	S	870	4.5	975	5.1
<b>783</b>	<b>Motion picture theaters</b>						
	1997 .....	209	4.2	561	11.4	780	15.8
	1992 .....	107	3.0	441	12.4	532	15.0
<b>784</b>	<b>Video tape rental</b>						
	1997 .....	119	2.1	1 758	30.5	1 010	17.5
	1992 .....	44	1.3	804	23.0	574	16.4
<b>79</b>	<b>AMUSEMENT AND RECREATION SERVICES</b>						
	1997 .....	2 183	2.7	5 199	6.5	4 540	5.7
	1992 .....	1 137	2.2	3 613	6.9	3 028	5.8
<b>791, 2</b>	<b>Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers</b>						
	1997 .....	S	S	S	S	840	4.9
	1992 .....	99	.8	S	S	640	5.2
<b>793</b>	<b>Bowling centers</b>						
	1997 .....	93	4.1	200	8.8	173	7.6
	1992 .....	105	4.7	205	9.1	170	7.6
<b>794</b>	<b>Commercial sports services</b>						
	1997 .....	261	1.9	477	3.5	394	2.9
	1992 .....	129	1.7	294	3.9	268	3.6
<b>799</b>	<b>Miscellaneous amusement and recreation services</b>						
	1997 .....	1 679	3.6	4 011	8.6	3 132	6.7
	1992 .....	803	2.6	2 742	9.0	1 951	6.4
<b>80</b>	<b>HEALTH SERVICES</b>						
	1997 .....	3 828	.5	25 246	3.6	21 209	3.0
	1992 .....	N	N	N	N	N	N
<b>801</b>	<b>Offices of physicians</b>						
	1997 .....	825	.5	2 822	1.8	6 867	4.3
	1992 .....	N	N	N	N	N	N
<b>802</b>	<b>Offices of dentists</b>						
	1997 .....	332	.9	1 064	2.9	2 499	6.8
	1992 .....	N	N	N	N	N	N
<b>803</b>	<b>Offices of osteopathic physicians</b>						
	1997 .....	22	.6	63	1.7	179	4.8
	1992 .....	N	N	N	N	N	N
<b>804</b>	<b>Offices of other health practitioners</b>						
	1997 .....	258	1.1	494	2.1	1 973	8.5
	1992 .....	N	N	N	N	N	N
<b>805</b>	<b>Nursing and personal care facilities</b>						
	1997 .....	773	1.2	2 559	3.8	2 603	3.9
	1992 .....	N	N	N	N	N	N
<b>806</b>	<b>Hospitals</b>						
	1997 .....	1 213	.4	16 177	4.9	4 014	1.2
	1992 .....	N	N	N	N	N	N

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Taxes and license fees		Depreciation and amortization charges		Lease and rental payments	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>80</b>	<b>HEALTH SERVICES—Con.</b>						
<b>807</b>	<b>Medical and dental laboratories</b>						
	1997 .....	S	S	636	3.7	834	4.9
	1992 .....	N	N	N	N	N	N
<b>808</b>	<b>Outpatient care facilities</b>						
	1997 .....	87	.3	452	1.6	783	2.8
	1992 .....	N	N	N	N	N	N
<b>809</b>	<b>Health and allied services, n.e.c</b>						
	1997 .....	166	.5	978	3.0	1 457	4.5
	1992 .....	N	N	N	N	N	N
<b>81</b>	<b>LEGAL SERVICES</b>						
	1997 .....	685	.7	1 908	2.0	9 020	9.6
	1992 .....	N	N	N	N	N	N
<b>823</b>	<b>LIBRARIES</b>						
	1997 .....	1	.1	11	1.5	15	2.1
	1992 .....	N	N	N	N	N	N
<b>824</b>	<b>CORRESPONDENCE SCHOOLS AND VOCATIONAL SCHOOLS</b>						
	1997 .....	23	.4	156	2.6	344	5.8
	1992 .....	N	N	N	N	N	N
<b>829</b>	<b>SCHOOLS AND EDUCATIONAL SERVICES, N.E.C</b>						
	1997 .....	S	S	198	2.9	428	6.2
	1992 .....	N	N	N	N	N	N
<b>83</b>	<b>SOCIAL SERVICES</b>						
	1997 .....	469	.6	2 144	2.7	3 382	4.2
	1992 .....	N	N	N	N	N	N
<b>832, 839</b>	<b>Individual and family social services and social services, n.e.c</b>						
	1997 .....	90	.2	967	2.2	1 334	3.1
	1992 .....	N	N	N	N	N	N
<b>833, 5, 6</b>	<b>Job training, vocational rehabilitation, child day care, and residential care</b>						
	1997 .....	378	1.0	1 177	3.2	2 047	5.5
	1992 .....	N	N	N	N	N	N
<b>84</b>	<b>MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS</b>						
	1997 .....	10	.3	292	7.2	79	2.0
	1992 .....	N	N	N	N	N	N
<b>86 PT.</b>	<b>MEMBERSHIP ORGANIZATIONS<sup>3</sup></b>						
	1997 .....	210	.6	987	3.0	1 069	3.2
	1992 .....	244	.8	1 023	3.5	1 028	3.5
<b>871</b>	<b>ENGINEERING, ARCHITECTURAL, AND SURVEYING SERVICES</b>						
	1997 .....	597	.7	2 022	2.4	3 624	4.3
	1992 .....	324	.5	1 503	2.4	2 910	4.7
<b>872</b>	<b>ACCOUNTING, AUDITING, AND BOOKKEEPING SERVICES</b>						
	1997 .....	241	.5	1 209	2.7	2 668	6.0
	1992 .....	173	.6	817	2.8	2 321	8.0
<b>873</b>	<b>RESEARCH, DEVELOPMENT, AND TESTING SERVICES</b>						
	1997 .....	235	.5	2 198	4.8	1 985	4.3
	1992 .....	147	.5	1 301	4.7	1 337	4.8
<b>874</b>	<b>MANAGEMENT AND PUBLIC RELATION SERVICES</b>						
	1997 .....	577	.6	2 289	2.5	4 546	5.0
	1992 .....	S	S	1 377	2.4	3 360	5.9

See footnotes at end of table.

Table 17. **Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Telephone and other purchased communications		Purchased utilities <sup>2</sup>		Purchased office supplies	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>70</b>	<b>HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES</b>						
	1997 .....	739	1.0	3 535	5.0	606	.9
	1992 .....	768	1.3	3 495	6.0	480	.8
<b>701</b>	<b>Hotels, motels, tourist courts</b>						
	1997 .....	693	1.0	3 304	4.9	563	.8
	1992 .....	729	1.3	3 269	5.9	437	.8
<b>702, 3, 4</b>	<b>Rooming and boarding houses; camps and recreational vehicle parks; organization and lodging houses, on a membership basis</b>						
	1997 .....	46	1.5	232	7.4	42	1.4
	1992 .....	38	1.4	226	8.4	43	1.6
<b>72</b>	<b>PERSONAL SERVICES</b>						
	1997 .....	S	S	2 156	3.9	S	S
	1992 .....	797	1.8	2 022	4.6	640	1.5
<b>721</b>	<b>Laundry cleaning and garment services</b>						
	1997 .....	215	1.3	1 173	6.8	138	.8
	1992 .....	155	1.1	1 075	7.6	131	.9
<b>722</b>	<b>Photographic studios, portrait</b>						
	1997 .....	81	2.5	48	1.5	100	3.1
	1992 .....	71	2.3	45	1.5	63	2.1
<b>723</b>	<b>Beauty shops</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	S	S	488	4.4	164	1.5
<b>724</b>	<b>Barber shops</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	S	S	53	S	22	S
<b>725</b>	<b>Shoe repair shops and shoeshine parlors</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	S	S	41	3.6	S	S
<b>726</b>	<b>Funeral services and crematories</b>						
	1997 .....	147	2.2	181	2.7	108	1.6
	1992 .....	90	1.8	141	2.9	60	1.2
<b>729</b>	<b>Miscellaneous personal services</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	207	2.5	179	2.1	181	2.2
<b>73</b>	<b>BUSINESS SERVICES</b>						
	1997 .....	8 589	2.0	2 638	.6	4 756	1.1
	1992 .....	4 663	1.9	1 739	.7	3 371	1.4
<b>731</b>	<b>Advertising</b>						
	1997 .....	288	1.3	113	.5	287	1.3
	1992 .....	285	1.6	133	.8	260	1.5
7311	Advertising agencies						
	1997 .....	128	1.0	30	.2	158	1.2
	1992 .....	185	1.5	60	.5	203	1.6
7312, 3, 9	Other advertising						
	1997 .....	159	2.0	83	1.0	130	1.6
	1992 .....	100	2.0	72	1.5	57	1.2
<b>732</b>	<b>Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies</b>						
	1997 .....	365	5.1	31	.4	288	4.0
	1992 .....	274	5.2	29	.5	215	4.1
<b>733</b>	<b>Mailing reproduction, commercial art and photography, and stenographic services</b>						
	1997 .....	415	2.0	209	1.0	337	1.6
	1992 .....	216	1.5	166	1.1	278	1.9
7331	Direct mail advertising services						
	1997 .....	102	1.6	70	1.1	81	1.3
	1992 .....	71	1.7	49	1.2	S	S
7336	Commercial art and graphic design						
	1997 .....	95	1.7	41	.7	89	1.6
	1992 .....	61	1.5	38	.9	74	1.8

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

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SIC code	Kind of business	Telephone and other purchased communications		Purchased utilities <sup>2</sup>		Purchased office supplies	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>73</b>	<b>BUSINESS SERVICES—Con.</b>						
<b>733</b>	<b>Mailing reproduction, commercial art and photography, and stenographic services—Con.</b>						
7334, 5, 8	Other reproduction, photography, and stenographic services						
	1997 .....	218	2.4	98	1.1	166	1.8
	1992 .....	85	1.4	79	1.3	122	2.0
<b>734</b>	<b>Services to dwellings and other buildings</b>						
	1997 .....	370	1.4	210	.8	291	1.1
	1992 .....	260	1.4	S	S	168	.9
<b>735</b>	<b>Miscellaneous equipment rental and leasing</b>						
	1997 .....	320	1.4	230	1.0	239	1.1
	1992 .....	214	1.4	231	1.5	171	1.1
<b>736</b>	<b>Personal supply services</b>						
	1997 .....	275	.3	49	.1	236	.3
	1992 .....	212	.6	S	S	177	.5
7361	Employment agencies						
	1997 .....	160	1.8	26	.3	113	1.3
	1992 .....	63	1.6	S	S	41	1.0
7363	Help supply services						
	1997 .....	S	S	S	S	S	S
	1992 .....	149	.5	S	S	137	.4
<b>737</b>	<b>Computer programming, data processing, and other computer related services</b>						
	1997 .....	4 426	2.6	670	.4	1 941	1.1
	1992 .....	1 941	2.3	478	.6	1 186	1.4
7371	Computer programming services						
	1997 .....	368	1.1	S	S	217	.7
	1992 .....	395	1.8	90	.4	S	S
7372	Prepackaged software						
	1997 .....	1 071	2.4	163	.4	477	1.1
	1992 .....	338	1.9	69	.4	311	1.8
7373	Computer integrated systems design						
	1997 .....	444	S	141	S	184	S
	1992 .....	S	S	S	S	S	S
7374	Computer processing and data preparation and processing services						
	1997 .....	816	3.5	132	.6	487	2.1
	1992 .....	615	3.4	140	.8	232	1.3
7375, 6, 7, 8, 9	Other computer related services						
	1997 .....	1 729	3.7	175	.4	576	1.2
	1992 .....	357	2.1	122	.7	167	1.0
<b>738</b>	<b>Miscellaneous business services</b>						
	1997 .....	2 130	2.6	S	S	1 137	1.4
	1992 .....	1 260	2.4	435	.8	917	1.8
<b>75</b>	<b>AUTOMOTIVE REPAIR, SERVICES, AND GARAGES</b>						
	1997 .....	918	1.4	1 507	2.3	628	.9
	1992 .....	710	1.4	1 227	2.4	490	1.0
<b>751</b>	<b>Automotive rental and leasing, without drivers</b>						
	1997 .....	228	1.2	135	.7	109	.6
	1992 .....	174	1.1	113	.7	117	.8
<b>752</b>	<b>Automobile parking</b>						
	1997 .....	24	.6	70	1.7	34	.9
	1992 .....	14	.4	S	S	19	.6
<b>753</b>	<b>Automotive repair shops</b>						
	1997 .....	561	1.6	1 006	2.8	377	1.0
	1992 .....	440	1.7	798	3.0	295	1.1
<b>754</b>	<b>Automotive services, except repair</b>						
	1997 .....	106	1.4	297	3.9	108	1.4
	1992 .....	82	1.5	258	4.7	59	1.1

Table 17. **Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Telephone and other purchased communications		Purchased utilities <sup>2</sup>		Purchased office supplies	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>76</b>	<b>MISCELLANEOUS REPAIR SERVICES</b>						
	1997 .....	444	1.9	379	1.6	273	1.2
	1992 .....	373	1.7	349	1.6	252	1.2
<b>762</b>	<b>Electrical repair shops</b>						
	1997 .....	139	1.8	92	1.2	87	1.2
	1992 .....	127	1.7	92	1.2	95	1.2
<b>763, 4</b>	<b>Other repair services</b>						
	1997 .....	29	2.0	S	S	24	1.6
	1992 .....	30	2.2	34	2.6	12	.9
<b>769</b>	<b>Miscellaneous repair shops</b>						
	1997 .....	276	1.9	256	1.7	162	1.1
	1992 .....	216	1.7	223	1.7	145	1.1
<b>78</b>	<b>MOTION PICTURES</b>						
	1997 .....	505	1.2	657	1.6	404	1.0
	1992 .....	211	.8	396	1.5	233	.9
<b>781, 2</b>	<b>Motion picture production, distribution, and allied services</b>						
	1997 .....	392	1.2	222	.7	300	1.0
	1992 .....	140	.7	116	.6	147	.8
<b>783</b>	<b>Motion picture theaters</b>						
	1997 .....	36	.7	255	5.2	63	1.3
	1992 .....	22	.6	166	4.7	27	.7
<b>784</b>	<b>Video tape rental</b>						
	1997 .....	78	1.3	180	3.1	41	.7
	1992 .....	S	S	114	3.3	59	1.7
<b>79</b>	<b>AMUSEMENT AND RECREATION SERVICES</b>						
	1997 .....	645	.8	2 119	2.7	724	.9
	1992 .....	548	1.0	1 821	3.5	560	1.1
<b>791, 2</b>	<b>Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers</b>						
	1997 .....	167	1.0	S	S	135	.8
	1992 .....	156	1.3	154	1.3	152	1.2
<b>793</b>	<b>Bowling centers</b>						
	1997 .....	20	.9	170	7.4	19	.8
	1992 .....	S	S	179	8.0	21	.9
<b>794</b>	<b>Commercial sports services</b>						
	1997 .....	82	.6	170	1.2	69	.5
	1992 .....	55	.7	118	1.6	S	S
<b>799</b>	<b>Miscellaneous amusement and recreation services</b>						
	1997 .....	377	.8	1 642	3.5	500	1.1
	1992 .....	305	1.0	1 369	4.5	319	1.0
<b>80</b>	<b>HEALTH SERVICES</b>						
	1997 .....	5 393	.8	8 099	1.2	13 165	1.9
	1992 .....	N	N	N	N	N	N
<b>801</b>	<b>Offices of physicians</b>						
	1997 .....	1 772	1.1	708	.4	2 628	1.7
	1992 .....	N	N	N	N	N	N
<b>802</b>	<b>Offices of dentists</b>						
	1997 .....	494	1.4	338	.9	1 209	3.3
	1992 .....	N	N	N	N	N	N
<b>803</b>	<b>Offices of osteopathic physicians</b>						
	1997 .....	49	1.3	23	.6	77	2.1
	1992 .....	N	N	N	N	N	N
<b>804</b>	<b>Offices of other health practitioners</b>						
	1997 .....	460	2.0	273	1.2	685	2.9
	1992 .....	N	N	N	N	N	N
<b>805</b>	<b>Nursing and personal care facilities</b>						
	1997 .....	339	.5	1 791	2.7	417	.6
	1992 .....	N	N	N	N	N	N
<b>806</b>	<b>Hospitals</b>						
	1997 .....	1 299	.4	4 411	1.3	7 206	2.2
	1992 .....	N	N	N	N	N	N

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Telephone and other purchased communications		Purchased utilities <sup>2</sup>		Purchased office supplies	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>80</b>	<b>HEALTH SERVICES—Con.</b>						
<b>807</b>	<b>Medical and dental laboratories</b>						
	1997 .....	319	1.9	147	.9	256	1.5
	1992 .....	N	N	N	N	N	N
<b>808</b>	<b>Outpatient care facilities</b>						
	1997 .....	324	1.1	127	.4	301	1.1
	1992 .....	N	N	N	N	N	N
<b>809</b>	<b>Health and allied services, n.e.c</b>						
	1997 .....	337	1.0	281	.9	386	1.2
	1992 .....	N	N	N	N	N	N
<b>81</b>	<b>LEGAL SERVICES</b>						
	1997 .....	1 915	2.0	385	.4	2 239	2.4
	1992 .....	N	N	N	N	N	N
<b>823</b>	<b>LIBRARIES</b>						
	1997 .....	11	1.5	18	2.5	14	1.9
	1992 .....	N	N	N	N	N	N
<b>824</b>	<b>CORRESPONDENCE SCHOOLS AND VOCATIONAL SCHOOLS</b>						
	1997 .....	117	2.0	64	1.1	94	1.6
	1992 .....	N	N	N	N	N	N
<b>829</b>	<b>SCHOOLS AND EDUCATIONAL SERVICES, N.E.C</b>						
	1997 .....	121	1.7	65	.9	140	2.0
	1992 .....	N	N	N	N	N	N
<b>83</b>	<b>SOCIAL SERVICES</b>						
	1997 .....	853	1.1	1 294	1.6	1 339	1.7
	1992 .....	N	N	N	N	N	N
<b>832, 839</b>	<b>Individual and family social services and social services, n.e.c</b>						
	1997 .....	522	1.2	481	1.1	671	1.5
	1992 .....	N	N	N	N	N	N
<b>833, 5, 6</b>	<b>Job training, vocational rehabilitation, child day care, and residential care</b>						
	1997 .....	331	.9	813	2.2	668	1.8
	1992 .....	N	N	N	N	N	N
<b>84</b>	<b>MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS</b>						
	1997 .....	33	.8	123	3.0	87	2.1
	1992 .....	N	N	N	N	N	N
<b>86 PT.</b>	<b>MEMBERSHIP ORGANIZATIONS<sup>3</sup></b>						
	1997 .....	450	1.4	617	1.9	929	2.8
	1992 .....	S	S	961	3.3	736	2.5
<b>871</b>	<b>ENGINEERING, ARCHITECTURAL, AND SURVEYING SERVICES</b>						
	1997 .....	988	1.2	581	.7	1 466	1.7
	1992 .....	549	.9	S	S	851	1.4
<b>872</b>	<b>ACCOUNTING, AUDITING, AND BOOKKEEPING SERVICES</b>						
	1997 .....	676	1.5	139	.3	951	2.1
	1992 .....	502	1.7	202	.7	765	2.6
<b>873</b>	<b>RESEARCH, DEVELOPMENT, AND TESTING SERVICES</b>						
	1997 .....	567	1.2	643	1.4	648	1.4
	1992 .....	353	1.3	307	1.1	405	1.5
<b>874</b>	<b>MANAGEMENT AND PUBLIC RELATION SERVICES</b>						
	1997 .....	1 469	1.6	413	.5	1 274	1.4
	1992 .....	892	1.6	331	.6	936	1.6

See footnotes at end of table.

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Advertising services		Purchased repair and maintenance services		Cost of purchased legal services	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>70</b>	<b>HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES</b>						
	1997 .....	1 733	2.5	1 670	2.4	326	.5
	1992 .....	1 471	2.5	1 630	2.8	308	.5
<b>701</b>	<b>Hotels, motels, tourist courts</b>						
	1997 .....	1 674	2.5	1 550	2.3	302	.4
	1992 .....	1 418	2.6	1 503	2.7	295	.5
<b>702, 3, 4</b>	<b>Rooming and boarding houses; camps and recreational vehicle parks; organization and lodging houses, on a membership basis</b>						
	1997 .....	59	1.9	120	3.8	S	S
	1992 .....	53	2.0	127	4.7	13	.5
<b>72</b>	<b>PERSONAL SERVICES</b>						
	1997 .....	1 632	3.0	1 041	1.9	211	.4
	1992 .....	1 625	3.7	873	2.0	202	.5
<b>721</b>	<b>Laundry cleaning and garment services</b>						
	1997 .....	334	1.9	445	2.6	53	.3
	1992 .....	242	1.7	381	2.7	58	.4
<b>722</b>	<b>Photographic studios, portrait</b>						
	1997 .....	136	4.3	43	1.3	8	.3
	1992 .....	204	6.6	47	1.5	7	.2
<b>723</b>	<b>Beauty shops</b>						
	1997 .....	320	2.1	S	S	37	.2
	1992 .....	300	2.7	171	1.6	S	S
<b>724</b>	<b>Barber shops</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	S	S	S	S	S	S
<b>725</b>	<b>Shoe repair shops and shoeshine parlors</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	S	S	9	.8	S	S
<b>726</b>	<b>Funeral services and crematories</b>						
	1997 .....	232	3.5	211	3.1	40	.6
	1992 .....	157	3.2	160	3.2	20	.4
<b>729</b>	<b>Miscellaneous personal services</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	663	8.0	S	S	79	1.0
<b>73</b>	<b>BUSINESS SERVICES</b>						
	1997 .....	8 094	1.9	4 958	1.1	1 974	.5
	1992 .....	3 006	1.2	3 275	1.3	1 482	.6
<b>731</b>	<b>Advertising</b>						
	1997 .....	468	2.2	139	.6	93	.4
	1992 .....	S	S	159	.9	122	.7
7311	Advertising agencies						
	1997 .....	343	2.6	57	.4	45	.3
	1992 .....	S	S	111	.9	78	.6
7312, 3, 9	Other advertising						
	1997 .....	125	1.5	82	1.0	48	.6
	1992 .....	S	S	48	1.0	44	.9
<b>732</b>	<b>Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies</b>						
	1997 .....	S	S	81	1.1	S	S
	1992 .....	S	S	62	1.2	107	2.0
<b>733</b>	<b>Mailing reproduction, commercial art and photography, and stenographic services</b>						
	1997 .....	292	1.4	412	2.0	96	.5
	1992 .....	156	1.1	327	2.3	59	.4
7331	Direct mail advertising services						
	1997 .....	S	S	132	2.1	44	.7
	1992 .....	31	.7	67	1.6	25	.6
7336	Commercial art and graphic design						
	1997 .....	54	1.0	66	1.2	24	.4
	1992 .....	51	1.2	69	1.6	19	.5

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Advertising services		Purchased repair and maintenance services		Cost of purchased legal services	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>73</b>	<b>BUSINESS SERVICES—Con.</b>						
<b>733</b>	<b>Mailing reproduction, commercial art and photography, and stenographic services—Con.</b>						
7334, 5, 8	Other reproduction, photography, and stenographic services						
	1997 .....	169	1.8	214	2.3	28	.3
	1992 .....	74	1.2	191	3.1	15	.2
<b>734</b>	<b>Services to dwellings and other buildings</b>						
	1997 .....	409	1.6	259	1.0	119	.5
	1992 .....	307	1.6	237	1.2	80	.4
<b>735</b>	<b>Miscellaneous equipment rental and leasing</b>						
	1997 .....	338	1.5	926	4.2	123	.6
	1992 .....	288	1.8	566	3.6	108	.7
<b>736</b>	<b>Personal supply services</b>						
	1997 .....	345	.4	S	S	67	.1
	1992 .....	247	.7	S	S	57	.2
7361	Employment agencies						
	1997 .....	164	1.8	39	.4	37	.4
	1992 .....	57	1.4	S	S	15	.4
7363	Help supply services						
	1997 .....	S	S	S	S	S	S
	1992 .....	190	.6	S	S	42	.1
<b>737</b>	<b>Computer programming, data processing, and other computer related services</b>						
	1997 .....	4 104	2.4	1 988	1.2	903	.5
	1992 .....	1 065	1.3	1 183	1.4	627	.7
7371	Computer programming services						
	1997 .....	S	S	180	.6	129	.4
	1992 .....	S	S	216	1.0	149	.7
7372	Prepackaged software						
	1997 .....	1 991	4.4	308	.7	438	1.0
	1992 .....	425	2.4	139	.8	229	1.3
7373	Computer integrated systems design						
	1997 .....	415	S	432	S	68	S
	1992 .....	87	.9	S	S	S	S
7374	Computer processing and data preparation and processing services						
	1997 .....	609	2.6	561	2.4	85	.4
	1992 .....	147	.8	461	2.5	69	.4
7375, 6, 7, 8, 9	Other computer related services						
	1997 .....	828	1.8	508	1.1	182	.4
	1992 .....	197	1.1	243	1.4	82	.5
<b>738</b>	<b>Miscellaneous business services</b>						
	1997 .....	1 997	2.5	S	S	417	.5
	1992 .....	736	1.4	609	1.2	S	S
<b>75</b>	<b>AUTOMOTIVE REPAIR, SERVICES, AND GARAGES</b>						
	1997 .....	1 582	2.4	1 676	2.5	255	.4
	1992 .....	1 402	2.8	1 245	2.5	211	.4
<b>751</b>	<b>Automotive rental and leasing, without drivers</b>						
	1997 .....	568	3.0	894	4.7	55	.3
	1992 .....	498	3.2	656	4.3	90	.6
<b>752</b>	<b>Automobile parking</b>						
	1997 .....	13	.3	70	1.8	30	.8
	1992 .....	S	S	41	1.3	15	.5
<b>753</b>	<b>Automotive repair shops</b>						
	1997 .....	830	2.3	523	1.5	113	.3
	1992 .....	720	2.7	390	1.5	82	.3
<b>754</b>	<b>Automotive services, except repair</b>						
	1997 .....	171	2.2	190	2.5	S	S
	1992 .....	174	3.2	158	2.9	24	.4



Table 17. **Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Advertising services		Purchased repair and maintenance services		Cost of purchased legal services	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>76</b>	<b>MISCELLANEOUS REPAIR SERVICES</b>						
	1997 .....	388	1.6	306	1.3	84	.4
	1992 .....	343	1.6	329	1.5	95	.4
<b>762</b>	<b>Electrical repair shops</b>						
	1997 .....	102	1.4	70	.9	16	.2
	1992 .....	130	1.7	85	1.1	29	.4
<b>763, 4</b>	<b>Other repair services</b>						
	1997 .....	35	2.4	S	S	5	.3
	1992 .....	24	1.8	S	S	14	1.1
<b>769</b>	<b>Miscellaneous repair shops</b>						
	1997 .....	251	1.7	221	1.5	63	.4
	1992 .....	190	1.5	230	1.8	52	.4
<b>78</b>	<b>MOTION PICTURES</b>						
	1997 .....	4 701	11.1	603	1.4	328	.8
	1992 .....	2 163	8.3	294	1.1	206	.8
<b>781, 2</b>	<b>Motion picture production, distribution, and allied services</b>						
	1997 .....	4 308	13.7	368	1.2	292	.9
	1992 .....	1 870	9.8	147	.8	175	.9
<b>783</b>	<b>Motion picture theaters</b>						
	1997 .....	266	5.4	159	3.2	24	.5
	1992 .....	190	5.3	88	2.5	21	.6
<b>784</b>	<b>Video tape rental</b>						
	1997 .....	127	2.2	76	1.3	13	.2
	1992 .....	103	2.9	59	1.7	10	.3
<b>79</b>	<b>AMUSEMENT AND RECREATION SERVICES</b>						
	1997 .....	2 488	3.1	1 667	2.1	502	.6
	1992 .....	1 619	3.1	1 220	2.3	413	.8
<b>791, 2</b>	<b>Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers</b>						
	1997 .....	647	3.8	S	S	136	.8
	1992 .....	294	2.4	S	S	159	1.3
<b>793</b>	<b>Bowling centers</b>						
	1997 .....	52	2.3	121	5.3	5	.2
	1992 .....	55	2.4	115	5.1	10	.4
<b>794</b>	<b>Commercial sports services</b>						
	1997 .....	260	1.9	118	.9	102	.7
	1992 .....	S	S	84	1.1	69	.9
<b>799</b>	<b>Miscellaneous amusement and recreation services</b>						
	1997 .....	1 529	3.3	1 320	2.8	258	.6
	1992 .....	1 001	3.3	915	3.0	176	.6
<b>80</b>	<b>HEALTH SERVICES</b>						
	1997 .....	3 308	.5	7 336	1.0	2 168	.3
	1992 .....	N	N	N	N	N	N
<b>801</b>	<b>Offices of physicians</b>						
	1997 .....	793	.5	1 118	.7	632	.4
	1992 .....	N	N	N	N	N	N
<b>802</b>	<b>Offices of dentists</b>						
	1997 .....	404	1.1	346	.9	120	.3
	1992 .....	N	N	N	N	N	N
<b>803</b>	<b>Offices of osteopathic physicians</b>						
	1997 .....	S	S	27	.7	S	S
	1992 .....	N	N	N	N	N	N
<b>804</b>	<b>Offices of other health practitioners</b>						
	1997 .....	564	2.4	233	1.0	96	.4
	1992 .....	N	N	N	N	N	N
<b>805</b>	<b>Nursing and personal care facilities</b>						
	1997 .....	182	.3	695	1.0	169	.3
	1992 .....	N	N	N	N	N	N
<b>806</b>	<b>Hospitals</b>						
	1997 .....	1 007	.3	4 174	1.3	868	.3
	1992 .....	N	N	N	N	N	N

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Advertising services		Purchased repair and maintenance services		Cost of purchased legal services	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>80</b>	<b>HEALTH SERVICES—Con.</b>						
<b>807</b>	<b>Medical and dental laboratories</b>						
	1997 .....	62	.4	271	1.6	58	.3
	1992 .....	N	N	N	N	N	N
<b>808</b>	<b>Outpatient care facilities</b>						
	1997 .....	107	.4	140	.5	82	.3
	1992 .....	N	N	N	N	N	N
<b>809</b>	<b>Health and allied services, n.e.c</b>						
	1997 .....	173	.5	333	1.0	130	.4
	1992 .....	N	N	N	N	N	N
<b>81</b>	<b>LEGAL SERVICES</b>						
	1997 .....	1 161	1.2	704	.8	728	.8
	1992 .....	N	N	N	N	N	N
<b>823</b>	<b>LIBRARIES</b>						
	1997 .....	2	.3	11	1.6	S	S
	1992 .....	N	N	N	N	N	N
<b>824</b>	<b>CORRESPONDENCE SCHOOLS AND VOCATIONAL SCHOOLS</b>						
	1997 .....	246	4.2	60	1.0	31	.5
	1992 .....	N	N	N	N	N	N
<b>829</b>	<b>SCHOOLS AND EDUCATIONAL SERVICES, N.E.C</b>						
	1997 .....	S	S	S	S	28	.4
	1992 .....	N	N	N	N	N	N
<b>83</b>	<b>SOCIAL SERVICES</b>						
	1997 .....	436	.5	1 036	1.3	255	.3
	1992 .....	N	N	N	N	N	N
<b>832, 839</b>	<b>Individual and family social services and social services, n.e.c</b>						
	1997 .....	227	.5	446	1.0	107	.2
	1992 .....	N	N	N	N	N	N
<b>833, 5, 6</b>	<b>Job training, vocational rehabilitation, child day care, and residential care</b>						
	1997 .....	209	.6	590	1.6	148	.4
	1992 .....	N	N	N	N	N	N
<b>84</b>	<b>MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS</b>						
	1997 .....	88	2.2	80	2.0	17	.4
	1992 .....	N	N	N	N	N	N
<b>86 PT.</b>	<b>MEMBERSHIP ORGANIZATIONS<sup>3</sup></b>						
	1997 .....	869	2.6	478	1.5	345	1.0
	1992 .....	S	S	581	2.0	372	1.3
<b>871</b>	<b>ENGINEERING, ARCHITECTURAL, AND SURVEYING SERVICES</b>						
	1997 .....	376	.4	597	.7	507	.6
	1992 .....	180	.3	342	.6	S	S
<b>872</b>	<b>ACCOUNTING, AUDITING, AND BOOKKEEPING SERVICES</b>						
	1997 .....	300	.7	293	.7	394	.9
	1992 .....	139	.5	207	.7	441	1.5
<b>873</b>	<b>RESEARCH, DEVELOPMENT, AND TESTING SERVICES</b>						
	1997 .....	290	.6	564	1.2	652	1.4
	1992 .....	S	S	303	1.1	198	.7
<b>874</b>	<b>MANAGEMENT AND PUBLIC RELATION SERVICES</b>						
	1997 .....	717	.8	800	.9	787	.9
	1992 .....	374	.7	436	.8	681	1.2

See footnotes at end of table.

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Cost of purchased accounting, auditing, and bookkeeping services		Cost of data processing and other computer-related services		Other operating expenses	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>70</b>	<b>HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES</b>						
	1997 .....	305	.4	137	.2	13 966	19.8
	1992 .....	251	.4	73	.1	13 731	23.7
<b>701</b>	<b>Hotels, motels, tourist courts</b>						
	1997 .....	279	.4	131	.2	13 023	19.3
	1992 .....	229	.4	S	S	12 973	23.5
<b>702, 3, 4</b>	<b>Rooming and boarding houses; camps and recreational vehicle parks; organization and lodging houses, on a membership basis</b>						
	1997 .....	26	.8	S	S	S	S
	1992 .....	22	.8	S	S	758	28.1
<b>72</b>	<b>PERSONAL SERVICES</b>						
	1997 .....	S	S	151	.3	S	S
	1992 .....	372	.9	70	.2	8 183	18.8
<b>721</b>	<b>Laundry cleaning and garment services</b>						
	1997 .....	104	.6	33	.2	S	S
	1992 .....	84	.6	21	.1	2 858	20.2
<b>722</b>	<b>Photographic studios, portrait</b>						
	1997 .....	S	S	13	.4	S	S
	1992 .....	17	.5	4	.1	762	24.7
<b>723</b>	<b>Beauty shops</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	122	1.1	S	S	S	S
<b>724</b>	<b>Barber shops</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	S	S	S	S	S	S
<b>725</b>	<b>Shoe repair shops and shoeshine parlors</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	16	1.4	S	S	S	S
<b>726</b>	<b>Funeral services and crematories</b>						
	1997 .....	81	1.2	9	.1	1 364	20.4
	1992 .....	56	1.1	S	S	970	19.7
<b>729</b>	<b>Miscellaneous personal services</b>						
	1997 .....	S	S	S	S	S	S
	1992 .....	67	.8	S	S	1 762	21.2
<b>73</b>	<b>BUSINESS SERVICES</b>						
	1997 .....	1 377	.3	4 797	1.1	S	S
	1992 .....	1 186	.5	1 714	.7	45 469	18.7
<b>731</b>	<b>Advertising</b>						
	1997 .....	87	.4	124	.6	S	S
	1992 .....	135	.8	103	.6	3 257	18.7
7311	Advertising agencies						
	1997 .....	41	.3	81	.6	2 107	15.8
	1992 .....	100	.8	70	.6	2 100	16.9
7312, 3, 9	Other advertising						
	1997 .....	46	.6	S	S	S	S
	1992 .....	35	.7	S	S	1 157	23.2
<b>732</b>	<b>Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies</b>						
	1997 .....	26	.4	180	2.5	1 221	17.0
	1992 .....	32	.6	107	2.0	1 032	19.6
<b>733</b>	<b>Mailing reproduction, commercial art and photography, and stenographic services</b>						
	1997 .....	132	.6	S	S	S	S
	1992 .....	106	.7	S	S	3 433	23.7
7331	Direct mail advertising services						
	1997 .....	26	.4	S	S	1 285	20.7
	1992 .....	20	.5	S	S	905	21.6
7336	Commercial art and graphic design						
	1997 .....	51	.9	S	S	S	S
	1992 .....	44	1.0	S	S	993	23.8

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Cost of purchased accounting, auditing, and bookkeeping services		Cost of data processing and other computer-related services		Other operating expenses	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>73</b>	<b>BUSINESS SERVICES—Con.</b>						
<b>733</b>	<b>Mailing reproduction, commercial art and photography, and stenographic services—Con.</b>						
7334, 5, 8	Other reproduction, photography, and stenographic services						
	1997 .....	55	.6	56	.6	\$	\$
	1992 .....	43	.7	\$	\$	1 535	24.9
<b>734</b>	<b>Services to dwellings and other buildings</b>						
	1997 .....	132	.5	73	.3	\$	\$
	1992 .....	113	.6	39	.2	\$	\$
<b>735</b>	<b>Miscellaneous equipment rental and leasing</b>						
	1997 .....	99	.4	92	.4	\$	\$
	1992 .....	102	.7	44	.3	3 124	20.0
<b>736</b>	<b>Personal supply services</b>						
	1997 .....	77	.1	95	.1	\$	\$
	1992 .....	\$	\$	35	.1	\$	\$
7361	Employment agencies						
	1997 .....	49	.5	\$	\$	\$	\$
	1992 .....	\$	\$	6	.1	\$	\$
7363	Help supply services						
	1997 .....	\$	\$	\$	\$	\$	\$
	1992 .....	\$	\$	\$	\$	\$	\$
<b>737</b>	<b>Computer programming, data processing, and other computer related services</b>						
	1997 .....	464	.3	3 520	2.0	\$	\$
	1992 .....	278	.3	1 096	1.3	17 793	21.0
7371	Computer programming services						
	1997 .....	91	.3	\$	\$	4 706	14.7
	1992 .....	84	.4	\$	\$	\$	\$
7372	Prepackaged software						
	1997 .....	131	.3	447	1.0	9 883	22.0
	1992 .....	76	.4	52	.3	3 945	22.6
7373	Computer integrated systems design						
	1997 .....	41	\$	722	\$	\$	\$
	1992 .....	\$	\$	\$	\$	2 365	24.6
7374	Computer processing and data preparation and processing services						
	1997 .....	37	.2	1 092	4.7	2 546	10.9
	1992 .....	32	.2	403	2.2	3 808	20.8
7375, 6, 7, 8, 9	Other computer related services						
	1997 .....	164	.4	971	2.1	8 030	17.4
	1992 .....	53	.3	390	2.3	3 601	20.8
<b>738</b>	<b>Miscellaneous business services</b>						
	1997 .....	360	.4	480	.6	\$	\$
	1992 .....	327	.6	183	.4	11 470	22.0
<b>75</b>	<b>AUTOMOTIVE REPAIR, SERVICES, AND GARAGES</b>						
	1997 .....	372	.6	392	.6	\$	\$
	1992 .....	335	.7	170	.3	10 641	21.0
<b>751</b>	<b>Automotive rental and leasing, without drivers</b>						
	1997 .....	35	.2	199	1.0	4 361	22.7
	1992 .....	30	.2	87	.6	3 447	22.5
<b>752</b>	<b>Automobile parking</b>						
	1997 .....	18	.5	4	.1	\$	\$
	1992 .....	9	.3	\$	\$	\$	\$
<b>753</b>	<b>Automotive repair shops</b>						
	1997 .....	272	.8	173	.5	\$	\$
	1992 .....	252	.9	70	.3	6 022	22.6
<b>754</b>	<b>Automotive services, except repair</b>						
	1997 .....	46	.6	15	.2	\$	\$
	1992 .....	44	.8	\$	\$	\$	\$

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Cost of purchased accounting, auditing, and bookkeeping services		Cost of data processing and other computer-related services		Other operating expenses	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>76</b>	<b>MISCELLANEOUS REPAIR SERVICES</b>						
	1997 .....	122	.5	79	.3	\$	\$
	1992 .....	151	.7	55	.3	4 827	22.2
<b>762</b>	<b>Electrical repair shops</b>						
	1997 .....	29	.4	19	.3	\$	\$
	1992 .....	47	.6	25	.3	1 639	21.4
<b>763, 4</b>	<b>Other repair services</b>						
	1997 .....	\$	\$	2	.2	\$	\$
	1992 .....	11	.8	\$	\$	333	25.2
<b>769</b>	<b>Miscellaneous repair shops</b>						
	1997 .....	80	.5	57	.4	\$	\$
	1992 .....	93	.7	\$	\$	2 855	22.4
<b>78</b>	<b>MOTION PICTURES</b>						
	1997 .....	290	.7	235	.6	\$	\$
	1992 .....	188	.7	77	.3	8 015	30.6
<b>781, 2</b>	<b>Motion picture production, distribution, and allied services</b>						
	1997 .....	258	.8	208	.7	\$	\$
	1992 .....	154	.8	63	.3	6 669	34.8
<b>783</b>	<b>Motion picture theaters</b>						
	1997 .....	11	.2	10	.2	1 389	28.1
	1992 .....	12	.3	\$	\$	864	24.3
<b>784</b>	<b>Video tape rental</b>						
	1997 .....	21	.4	16	.3	789	13.7
	1992 .....	22	.6	7	.2	482	13.8
<b>79</b>	<b>AMUSEMENT AND RECREATION SERVICES</b>						
	1997 .....	418	.5	178	.2	\$	\$
	1992 .....	488	.9	80	.2	13 845	26.3
<b>791, 2</b>	<b>Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers</b>						
	1997 .....	160	.9	40	.2	\$	\$
	1992 .....	\$	\$	18	.1	\$	\$
<b>793</b>	<b>Bowling centers</b>						
	1997 .....	14	.6	\$	\$	\$	\$
	1992 .....	18	.8	\$	\$	319	14.2
<b>794</b>	<b>Commercial sports services</b>						
	1997 .....	39	.3	\$	\$	\$	\$
	1992 .....	26	.3	12	.2	2 456	32.7
<b>799</b>	<b>Miscellaneous amusement and recreation services</b>						
	1997 .....	204	.4	101	.2	\$	\$
	1992 .....	216	.7	47	.2	7 386	24.1
<b>80</b>	<b>HEALTH SERVICES</b>						
	1997 .....	2 992	.4	3 906	.6	155 716	22.2
	1992 .....	N	N	N	N	N	N
<b>801</b>	<b>Offices of physicians</b>						
	1997 .....	1 215	.8	1 092	.7	\$	\$
	1992 .....	N	N	N	N	N	N
<b>802</b>	<b>Offices of dentists</b>						
	1997 .....	339	.9	138	.4	7 169	19.6
	1992 .....	N	N	N	N	N	N
<b>803</b>	<b>Offices of osteopathic physicians</b>						
	1997 .....	33	.9	18	.5	\$	\$
	1992 .....	N	N	N	N	N	N
<b>804</b>	<b>Offices of other health practitioners</b>						
	1997 .....	241	1.0	106	.5	\$	\$
	1992 .....	N	N	N	N	N	N
<b>805</b>	<b>Nursing and personal care facilities</b>						
	1997 .....	285	.4	110	.2	12 013	18.0
	1992 .....	N	N	N	N	N	N
<b>806</b>	<b>Hospitals</b>						
	1997 .....	479	.1	2 070	.6	82 325	24.7
	1992 .....	N	N	N	N	N	N

**Table 17. Operating Expenses by Type and Kind of Business: 1997 and 1992—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Cost of purchased accounting, auditing, and bookkeeping services		Cost of data processing and other computer-related services		Other operating expenses	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
<b>80</b>	<b>HEALTH SERVICES—Con.</b>						
<b>807</b>	<b>Medical and dental laboratories</b>						
	1997 .....	100	.6	S	S	5 939	34.6
	1992 .....	N	N	N	N	N	N
<b>808</b>	<b>Outpatient care facilities</b>						
	1997 .....	130	.5	124	.4	4 544	16.1
	1992 .....	N	N	N	N	N	N
<b>809</b>	<b>Health and allied services, n.e.c</b>						
	1997 .....	171	.5	147	.5	S	S
	1992 .....	N	N	N	N	N	N
<b>81</b>	<b>LEGAL SERVICES</b>						
	1997 .....	581	.6	671	.7	16 743	17.9
	1992 .....	N	N	N	N	N	N
<b>823</b>	<b>LIBRARIES</b>						
	1997 .....	3	.4	12	1.8	130	18.5
	1992 .....	N	N	N	N	N	N
<b>824</b>	<b>CORRESPONDENCE SCHOOLS AND VOCATIONAL SCHOOLS</b>						
	1997 .....	26	.4	61	1.0	S	S
	1992 .....	N	N	N	N	N	N
<b>829</b>	<b>SCHOOLS AND EDUCATIONAL SERVICES, N.E.C</b>						
	1997 .....	51	.7	33	.5	2 051	29.7
	1992 .....	N	N	N	N	N	N
<b>83</b>	<b>SOCIAL SERVICES</b>						
	1997 .....	467	.6	233	.3	25 707	31.8
	1992 .....	N	N	N	N	N	N
<b>832, 839</b>	<b>Individual and family social services and social services, n.e.c</b>						
	1997 .....	283	.6	156	.4	16 994	38.9
	1992 .....	N	N	N	N	N	N
<b>833, 5, 6</b>	<b>Job training, vocational rehabilitation, child day care, and residential care</b>						
	1997 .....	184	.5	77	.2	8 713	23.5
	1992 .....	N	N	N	N	N	N
<b>84</b>	<b>MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS</b>						
	1997 .....	19	.5	16	.4	917	22.6
	1992 .....	N	N	N	N	N	N
<b>86 PT.</b>	<b>MEMBERSHIP ORGANIZATIONS<sup>3</sup></b>						
	1997 .....	231	.7	264	.8	11 260	34.2
	1992 .....	228	.8	108	.4	9 780	33.3
<b>871</b>	<b>ENGINEERING, ARCHITECTURAL, AND SURVEYING SERVICES</b>						
	1997 .....	370	.4	614	.7	16 605	19.6
	1992 .....	226	.4	S	S	14 029	22.7
<b>872</b>	<b>ACCOUNTING, AUDITING, AND BOOKKEEPING SERVICES</b>						
	1997 .....	121	.3	525	1.2	8 971	20.2
	1992 .....	S	S	262	.9	4 403	15.2
<b>873</b>	<b>RESEARCH, DEVELOPMENT, AND TESTING SERVICES</b>						
	1997 .....	193	.4	375	.8	10 382	22.7
	1992 .....	118	.4	S	S	7 367	26.7
<b>874</b>	<b>MANAGEMENT AND PUBLIC RELATION SERVICES</b>						
	1997 .....	660	.7	760	.8	S	S
	1992 .....	395	.7	S	S	12 831	22.5

<sup>1</sup>Data on operating expenses and payroll may not be the same as in SIC-based reports from the 1997 Economic Census and may not be comparable to 1992 data. For explanation, see Method of Estimation in Appendix A.

<sup>2</sup>These data represent only utilities which were purchased by firms in 1997, and exclude those utility costs that were part of normal lease and rental payments or franchise fees.

<sup>3</sup>Data represent only establishments with payroll.

Note: Detail may not add to total because of rounding. See Table 22 for estimated measures of sampling variability (coefficients of variation).

Sources: 1997 Business Expenditures Survey and 1992 Assets and Expenditures Survey.

**Table 18. Detailed Lease and Rental Payments, Cost of Repair Services, and Depreciation by Kind of Business: 1997**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Lease and rental payments			Purchased repair and maintenance services			Depreciation and amortization charges		
			Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other
<b>70</b>	<b>Hotels, rooming houses, camps, and other lodging places</b>	<b>70 700</b>	<b>2 533</b>	<b>2 184</b>	<b>349</b>	<b>1 670</b>	<b>1 208</b>	<b>462</b>	<b>6 400</b>	<b>3 683</b>	<b>2 717</b>
701	Hotels, motels, tourist courts	67 559	2 390	2 061	329	1 550	1 116	434	6 122	3 511	2 611
702, 3, 4	Rooming and boarding houses; camps and recreational vehicle parks; organization and lodging houses, on a membership basis	3 141	143	123	20	120	92	28	278	172	106
<b>72</b>	<b>Personal services</b>	<b>54 663</b>	<b>5 788</b>	<b>S</b>	<b>532</b>	<b>1 041</b>	<b>497</b>	<b>543</b>	<b>2 541</b>	<b>706</b>	<b>1 835</b>
721	Laundry cleaning and garment services	17 186	1 381	1 197	184	445	107	338	1 082	199	883
732	Photographic studios, portrait	3 191	249	216	33	43	14	30	169	23	146
723	Beauty shops	15 122	1 907	S	132	S	S	S	S	S	S
724	Barber shops	S	S	S	S	S	S	S	S	S	S
725	Shoe repair shops and shoeshine parlors	S	S	S	S	S	S	S	S	S	S
726	Funeral services and crematories	6 700	450	397	S	211	169	41	489	259	230
729	Miscellaneous personal services	S	S	S	S	S	S	S	S	S	S
<b>73</b>	<b>Business services</b>	<b>432 281</b>	<b>17 078</b>	<b>10 953</b>	<b>6 124</b>	<b>4 958</b>	<b>1 107</b>	<b>3 851</b>	<b>22 863</b>	<b>5 054</b>	<b>17 808</b>
731	Advertising	21 469	1 118	960	158	139	60	79	632	S	428
7311	Advertising agencies	13 320	453	363	90	57	19	38	228	35	193
7312, 3, 9	Other advertising	8 148	665	S	S	82	S	S	404	S	S
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7 201	304	245	59	81	25	57	199	41	158
733	Mailing reproduction, commercial art and photography, and stenographic services	21 090	1 840	1 141	699	412	108	304	1 091	96	994
7331	Direct mail advertising services	6 197	421	284	138	132	37	95	247	32	215
7336	Commercial art and graphic design	5 633	320	242	78	66	20	S	265	S	237
7334, 5, 8	Other reproduction, photography, and stenographic services	9 260	1 099	615	483	214	50	164	579	37	542
734	Services to dwellings and other buildings	25 561	613	431	182	259	56	203	952	S	775
735	Miscellaneous equipment rental and leasing	22 210	1 677	693	984	926	94	833	4 423	265	4 158
736	Personal supply services	81 568	554	484	S	S	24	S	S	S	S
7361	Employment agencies	8 948	304	269	35	39	11	S	102	S	90
7363	Help supply services	S	S	S	S	S	S	S	S	S	S
737	Computer programming, data processing, and other computer related services	172 299	7 218	4 292	2 927	1 988	447	1 541	10 692	2 538	8 154
7371	Computer programming services	31 976	762	613	149	180	39	141	811	72	739
7372	Prepackaged software	44 871	1 907	1 467	440	308	133	174	2 904	1 215	1 689
7373	Computer integrated systems design	S	882	533	349	432	49	382	1 824	76	1 748
7374	Computer processing and data preparation and processing services	23 272	1 156	487	669	561	115	446	1 997	873	1 123
7375, 6, 7, 8, 9	Other computer related services	46 117	2 511	1 191	1 320	508	110	398	3 156	301	2 855
738	Miscellaneous business services	80 883	3 754	2 709	1 045	S	294	S	S	S	S
<b>75</b>	<b>Automotive repair, services, and garages</b>	<b>66 869</b>	<b>5 924</b>	<b>4 721</b>	<b>1 203</b>	<b>1 676</b>	<b>480</b>	<b>1 197</b>	<b>7 528</b>	<b>868</b>	<b>6 660</b>
751	Automotive rental and leasing, without drivers	19 197	1 328	552	776	894	116	777	5 519	295	5 225
752	Automobile parking	3 988	1 478	S	S	70	45	25	105	56	49
753	Automotive repair shops	35 986	2 498	2 194	304	523	257	266	1 310	361	949
754	Automotive services, except repair	7 698	620	528	92	190	61	128	593	156	437
<b>76</b>	<b>Miscellaneous repair services</b>	<b>23 645</b>	<b>1 102</b>	<b>835</b>	<b>267</b>	<b>306</b>	<b>83</b>	<b>223</b>	<b>893</b>	<b>138</b>	<b>755</b>
762	Electrical repair shops	7 497	369	265	104	70	27	44	219	36	183
763, 4	Other repair services	1 447	115	106	S	S	S	S	33	5	S
769	Miscellaneous repair shops	14 701	618	464	154	221	52	169	641	97	545
<b>78</b>	<b>Motion pictures</b>	<b>42 202</b>	<b>3 232</b>	<b>2 828</b>	<b>S</b>	<b>603</b>	<b>298</b>	<b>305</b>	<b>4 885</b>	<b>1 022</b>	<b>3 863</b>
781, 2	Motion picture production, distribution, and allied services	31 496	1 441	1 117	S	368	140	227	2 567	S	2 138
783	Motion picture theaters	4 940	780	749	S	159	100	59	561	350	211
784	Video tape rental	5 767	1 010	961	49	76	58	19	1 758	243	1 514
<b>79</b>	<b>Amusement and recreation services</b>	<b>79 753</b>	<b>4 540</b>	<b>3 694</b>	<b>846</b>	<b>1 667</b>	<b>825</b>	<b>841</b>	<b>5 199</b>	<b>2 064</b>	<b>3 135</b>
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers	17 242	840	S	174	S	56	S	S	S	S
793	Bowling centers	2 288	173	157	S	121	57	64	200	71	130
794	Commercial sports services	13 697	394	305	89	118	78	40	477	198	279
799	Miscellaneous amusement and recreation services	46 526	3 132	2 566	566	1 320	634	686	4 011	1 641	2 369
<b>80</b>	<b>Health services</b>	<b>700 168</b>	<b>21 209</b>	<b>16 744</b>	<b>4 466</b>	<b>7 336</b>	<b>2 992</b>	<b>4 344</b>	<b>25 246</b>	<b>10 011</b>	<b>15 236</b>
801	Offices of physicians	159 121	6 867	5 904	963	1 118	473	645	2 822	691	2 132
802	Offices of dentists	36 543	2 499	2 215	284	346	167	179	1 064	316	748
803	Offices of osteopathic physicians	3 752	179	154	S	27	15	12	63	S	49
804	Offices of other health practitioners	23 269	1 973	1 801	172	233	137	95	494	149	345
805	Nursing and personal care facilities	66 694	2 603	2 279	324	695	442	253	2 559	1 458	S

See footnotes at end of table.

**Table 18. Detailed Lease and Rental Payments, Cost of Repair Services, and Depreciation by Kind of Business: 1997—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Lease and rental payments			Purchased repair and maintenance services			Depreciation and amortization charges		
			Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other
<b>80</b>	<b>Health services—Con.</b>										
806	Hospitals .....	332 951	4 014	1 964	2 050	4 174	1 505	2 669	16 177	6 879	9 298
807	Medical and dental laboratories .....	17 178	834	597	237	271	48	223	636	99	537
808	Outpatient care facilities .....	28 208	783	596	187	140	58	82	452	115	337
809	Health and allied services, n.e.c. ....	32 452	1 457	S	S	333	147	185	978	289	689
<b>81</b>	<b>Legal services .....</b>	<b>93 632</b>	<b>9 020</b>	<b>8 293</b>	<b>727</b>	<b>704</b>	<b>286</b>	<b>418</b>	<b>1 908</b>	<b>353</b>	<b>1 555</b>
<b>823</b>	<b>Libraries .....</b>	<b>704</b>	<b>15</b>	<b>13</b>	<b>2</b>	<b>11</b>	<b>8</b>	<b>4</b>	<b>11</b>	<b>5</b>	<b>S</b>
<b>824</b>	<b>Correspondence schools and vocational schools .....</b>	<b>5 908</b>	<b>344</b>	<b>266</b>	<b>78</b>	<b>60</b>	<b>27</b>	<b>34</b>	<b>156</b>	<b>23</b>	<b>134</b>
<b>829</b>	<b>Schools and educational services, n.e.c. ....</b>	<b>6 913</b>	<b>428</b>	<b>349</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>198</b>	<b>S</b>	<b>137</b>
<b>83</b>	<b>Social services .....</b>	<b>80 813</b>	<b>3 382</b>	<b>3 097</b>	<b>285</b>	<b>1 036</b>	<b>714</b>	<b>322</b>	<b>2 144</b>	<b>1 139</b>	<b>1 005</b>
832, 839	Individual and family social services and social services, n.e.c. ....	43 674	1 334	1 198	136	446	274	172	967	439	528
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care ...	37 140	2 047	1 899	149	590	440	149	1 177	700	477
<b>84</b>	<b>Museums, art galleries, and botanical and zoological gardens .....</b>	<b>4 055</b>	<b>79</b>	<b>S</b>	<b>20</b>	<b>80</b>	<b>48</b>	<b>32</b>	<b>292</b>	<b>206</b>	<b>86</b>
<b>86 pt.</b>	<b>Membership organizations ....</b>	<b>32 950</b>	<b>1 069</b>	<b>887</b>	<b>182</b>	<b>478</b>	<b>306</b>	<b>173</b>	<b>987</b>	<b>441</b>	<b>546</b>
<b>871</b>	<b>Engineering, architectural, and surveying services .....</b>	<b>84 584</b>	<b>3 624</b>	<b>2 973</b>	<b>651</b>	<b>597</b>	<b>289</b>	<b>309</b>	<b>2 022</b>	<b>277</b>	<b>1 745</b>
<b>872</b>	<b>Accounting, auditing, and bookkeeping services .....</b>	<b>44 327</b>	<b>2 668</b>	<b>2 378</b>	<b>290</b>	<b>293</b>	<b>99</b>	<b>194</b>	<b>1 209</b>	<b>129</b>	<b>1 080</b>
<b>873</b>	<b>Research, development, and testing services .....</b>	<b>45 679</b>	<b>1 985</b>	<b>1 622</b>	<b>364</b>	<b>564</b>	<b>242</b>	<b>322</b>	<b>2 198</b>	<b>556</b>	<b>1 642</b>
<b>874</b>	<b>Management and public relation services .....</b>	<b>90 027</b>	<b>4 546</b>	<b>3 545</b>	<b>S</b>	<b>800</b>	<b>266</b>	<b>534</b>	<b>2 289</b>	<b>349</b>	<b>1 941</b>

<sup>1</sup>Data on operating expenses may not be the same as in SIC-based reports from the 1997 Economic Census and may not be comparable to 1992 data. For explanation, see Method of Estimation in Appendix A.

Note: Detail may not add to total because of rounding. See Table 22 for estimated measures of sampling variability (coefficients of variation).

Source: 1997 Business Expenditures Survey.



**Table 19. Detailed Purchased Utilities by Kind of Business: 1997**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Cost of purchased utilities <sup>2</sup>			
			All utilities	Electricity	Fuels (nonhighway)	Water, sewer, and other utilities
<b>70</b>	<b>Hotels, rooming houses, camps, and other lodging places .....</b>	<b>70 700</b>	<b>3 535</b>	<b>2 229</b>	<b>499</b>	<b>808</b>
701	Hotels, motels, tourist courts .....	67 559	3 304	2 087	461	756
702, 3, 4	Rooming and boarding houses; camps and recreational vehicle parks; organization and lodging houses, on a membership basis .....	3 141	232	141	38	52
<b>72</b>	<b>Personal services .....</b>	<b>54 663</b>	<b>2 156</b>	<b>1 250</b>	<b>511</b>	<b>396</b>
721	Laundry cleaning and garment services .....	17 186	1 173	502	385	286
722	Photographic studios, portrait .....	3 191	48	35	4	9
723	Beauty shops .....	15 122	S	S	S	S
724	Barber shops .....	S	S	S	S	S
725	Shoe repair shops and shoeshine parlors .....	S	S	S	S	S
726	Funeral services and crematories .....	6 700	181	112	43	26
729	Miscellaneous personal services .....	S	S	S	S	S
<b>73</b>	<b>Business services .....</b>	<b>432 281</b>	<b>2 638</b>	<b>1 698</b>	<b>S</b>	<b>S</b>
731	Advertising .....	21 469	113	96	11	6
7311	Advertising agencies .....	13 320	30	25	4	1
7312, 3, 9	Other advertising .....	8 148	83	70	S	S
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	7 201	31	24	S	6
733	Mailing reproduction, commercial art and photography, and stenographic services .....	21 090	209	161	23	25
7331	Direct mail advertising services .....	6 197	70	54	S	7
7336	Commercial art and graphic design .....	5 633	41	30	6	S
7334, 5, 8	Other reproduction, photography, and stenographic services ..	9 260	98	76	9	13
734	Services to dwellings and other buildings .....	25 561	210	102	59	S
735	Miscellaneous equipment rental and leasing .....	22 210	230	132	65	32
736	Personal supply services .....	81 568	49	35	10	S
7361	Employment agencies .....	8 948	26	18	S	S
7363	Help supply services .....	S	S	S	S	S
737	Computer programming, data processing, and other computer related services .....	172 299	670	576	46	48
7371	Computer programming services .....	31 976	S	S	S	6
7372	Prepackaged software .....	44 871	163	142	S	S
7373	Computer integrated systems design .....	S	141	118	16	S
7374	Computer processing and data preparation and processing services .....	23 272	132	118	7	7
7375, 6, 7, 8, 9	Other computer related services .....	46 117	175	149	13	13
738	Miscellaneous business services .....	80 883	S	S	S	S
<b>75</b>	<b>Automotive repair, services, and garages .....</b>	<b>66 869</b>	<b>1 507</b>	<b>871</b>	<b>367</b>	<b>268</b>
751	Automotive rental and leasing, without drivers .....	19 197	135	102	17	15
752	Automobile parking .....	3 988	70	53	8	8
753	Automotive repair shops .....	35 986	1 006	559	293	154
754	Automotive services, except repair .....	7 698	297	157	49	91
<b>76</b>	<b>Miscellaneous repair services .....</b>	<b>23 645</b>	<b>379</b>	<b>252</b>	<b>76</b>	<b>52</b>
762	Electrical repair shops .....	7 497	92	60	17	15
763, 4	Other repair services .....	1 447	S	S	7	S
769	Miscellaneous repair shops .....	14 701	256	171	52	33
<b>78</b>	<b>Motion pictures .....</b>	<b>42 202</b>	<b>657</b>	<b>519</b>	<b>69</b>	<b>68</b>
781, 2	Motion picture production, distribution, and allied services .....	31 496	222	160	39	23
783	Motion picture theaters .....	4 940	255	204	23	29
784	Video tape rental .....	5 767	180	156	7	17
<b>79</b>	<b>Amusement and recreation services .....</b>	<b>79 753</b>	<b>2 119</b>	<b>1 482</b>	<b>287</b>	<b>350</b>
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers .....	17 242	S	S	S	S
793	Bowling centers .....	2 288	170	129	22	19
794	Commercial sports services .....	13 697	170	124	15	31
799	Miscellaneous amusement and recreation services .....	46 526	1 642	1 133	228	280
<b>80</b>	<b>Health services .....</b>	<b>700 168</b>	<b>8 099</b>	<b>5 118</b>	<b>1 465</b>	<b>1 517</b>
801	Offices of physicians .....	159 121	708	505	62	141
802	Offices of dentists .....	36 543	338	255	33	49
803	Offices of osteopathic physicians .....	3 752	23	17	3	3
804	Offices of other health practitioners .....	23 269	273	192	37	45
805	Nursing and personal care facilities .....	66 694	1 791	1 074	322	395
806	Hospitals .....	332 951	4 411	2 715	926	770
807	Medical and dental laboratories .....	17 178	147	109	15	23
808	Outpatient care facilities .....	28 208	127	74	24	29
809	Health and allied services, n.e.c .....	32 452	281	175	44	62
<b>81</b>	<b>Legal services .....</b>	<b>93 632</b>	<b>385</b>	<b>297</b>	<b>44</b>	<b>44</b>
<b>823</b>	<b>Libraries .....</b>	<b>704</b>	<b>18</b>	<b>14</b>	<b>3</b>	<b>1</b>
<b>824</b>	<b>Correspondence schools and vocational schools .....</b>	<b>5 908</b>	<b>64</b>	<b>54</b>	<b>6</b>	<b>4</b>
<b>829</b>	<b>Schools and educational services, n.e.c .....</b>	<b>6 913</b>	<b>65</b>	<b>48</b>	<b>S</b>	<b>7</b>
<b>83</b>	<b>Social services .....</b>	<b>80 813</b>	<b>1 294</b>	<b>814</b>	<b>240</b>	<b>239</b>
832, 839	Individual and family social services and social services, n.e.c .....	43 674	481	307	S	78
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care .....	37 140	813	507	144	161

See footnotes at end of table.

**Table 19. Detailed Purchased Utilities by Kind of Business: 1997—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Cost of purchased utilities <sup>2</sup>			
			All utilities	Electricity	Fuels (nonhighway)	Water, sewer, and other utilities
84	Museums, art galleries, and botanical and zoological gardens .....	4 055	123	85	20	17
86 pt.	Membership organizations .....	32 950	617	380	104	133
871	Engineering, architectural, and surveying services ....	84 584	581	442	102	38
872	Accounting, auditing, and bookkeeping services .....	44 327	139	108	18	13
873	Research, development, and testing services .....	45 679	643	483	87	74
874	Management and public relation services .....	90 027	413	299	58	55

<sup>1</sup>Data on operating expenses may not be the same as in SIC-based reports from the 1997 Economic Census and may not be comparable to 1992 data. For explanation, see Method of Estimation in Appendix A.

<sup>2</sup>These data represent only utilities which were purchased by firms in 1997, and exclude those utility costs that were part of normal lease and rental payments or franchise fees.

Note: Detail may not add to total because of rounding. See Table 22 for estimated measures of sampling variability (coefficients of variation).

Source: 1997 Business Expenditures Survey.

**Table 20. Detailed Costs for Data Processing and Other Computer-Related Services by Kind of Business: 1997**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Cost of purchased data processing and other computer-related services			
			Total	Cost of purchased or leased pre-packaged computer software (expensed)	Cost of purchased custom computer software (expensed)	Cost of data processing and other purchased computer services
<b>70</b>	<b>Hotels, rooming houses, camps, and other lodging places</b> .....	<b>70 700</b>	<b>137</b>	<b>32</b>	<b>24</b>	<b>81</b>
701	Hotels, motels, tourist courts .....	67 559	131	30	23	78
702, 3, 4	Rooming and boarding houses; camps and recreational vehicle parks; organization and lodging houses, on a membership basis .....	3 141	S	2	M	S
<b>72</b>	<b>Personal services</b> .....	<b>54 663</b>	<b>151</b>	<b>S</b>	<b>S</b>	<b>63</b>
721	Laundry cleaning and garment services .....	17 186	33	7	S	21
722	Photographic studios, portrait .....	3 191	13	4	S	8
723	Beauty shops .....	15 122	S	S	S	S
724	Barber shops .....	S	S	M	M	M
725	Shoe repair shops and shoeshine parlors .....	S	S	S	M	S
726	Funeral services and crematories .....	6 700	9	S	S	2
729	Miscellaneous personal services .....	S	S	S	S	S
<b>73</b>	<b>Business services</b> .....	<b>432 281</b>	<b>4 797</b>	<b>1 584</b>	<b>295</b>	<b>2 917</b>
731	Advertising .....	21 469	124	36	S	S
7311	Advertising agencies .....	13 320	81	18	S	59
7312, 3, 9	Other advertising .....	8 148	S	19	4	S
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	7 201	180	26	S	140
733	Mailing reproduction, commercial art and photography, and stenographic services .....	21 090	S	76	S	S
7331	Direct mail advertising services .....	6 197	S	21	S	S
7336	Commercial art and graphic design .....	5 633	S	22	S	S
7334, 5, 8	Other reproduction, photography, and stenographic services ..	9 260	56	33	S	10
734	Services to dwellings and other buildings .....	25 561	73	33	S	27
735	Miscellaneous equipment rental and leasing .....	22 210	92	27	12	S
736	Personal supply services .....	81 568	95	28	18	50
7361	Employment agencies .....	8 948	S	S	S	S
7363	Help supply services .....	S	S	S	S	S
737	Computer programming, data processing, and other computer related services .....	172 299	3 520	1 178	151	2 191
7371	Computer programming services .....	31 976	S	128	25	S
7372	Prepackaged software .....	44 871	447	193	6	223
7373	Computer integrated systems design .....	S	722	139	42	541
7374	Computer processing and data preparation and processing services .....	23 272	1 092	456	S	613
7375, 6, 7, 8, 9	Other computer related services .....	46 117	971	S	30	678
738	Miscellaneous business services .....	80 883	480	181	57	242
<b>75</b>	<b>Automotive repair, services, and garages</b> .....	<b>66 869</b>	<b>392</b>	<b>124</b>	<b>36</b>	<b>232</b>
751	Automotive rental and leasing, without drivers .....	19 197	199	25	4	171
752	Automobile parking .....	3 988	4	1	M	3
753	Automotive repair shops .....	35 986	173	91	30	52
754	Automotive services, except repair .....	7 698	15	6	S	5
<b>76</b>	<b>Miscellaneous repair services</b> .....	<b>23 645</b>	<b>79</b>	<b>22</b>	<b>13</b>	<b>43</b>
762	Electrical repair shops .....	7 497	19	6	S	11
763, 4	Other repair services .....	1 447	2	S	1	S
769	Miscellaneous repair shops .....	14 701	57	15	10	32
<b>78</b>	<b>Motion pictures</b> .....	<b>42 202</b>	<b>235</b>	<b>S</b>	<b>29</b>	<b>126</b>
781, 2	Motion picture production, distribution, and allied services .....	31 496	208	S	17	S
783	Motion picture theaters .....	4 940	10	S	M	8
784	Video tape rental .....	5 767	16	S	11	2
<b>79</b>	<b>Amusement and recreation services</b> .....	<b>79 753</b>	<b>178</b>	<b>42</b>	<b>35</b>	<b>101</b>
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers .....	17 242	40	8	S	19
793	Bowling centers .....	2 288	S	S	S	S
794	Commercial sports services .....	13 697	S	S	S	S
799	Miscellaneous amusement and recreation services .....	46 526	101	25	15	61
<b>80</b>	<b>Health services</b> .....	<b>700 168</b>	<b>3 906</b>	<b>935</b>	<b>223</b>	<b>2 748</b>
801	Offices of physicians .....	159 121	1 092	208	70	814
802	Offices of dentists .....	36 543	138	63	S	48
803	Offices of osteopathic physicians .....	3 752	18	S	S	S
804	Offices of other health practitioners .....	23 269	106	49	17	40
805	Nursing and personal care facilities .....	66 694	110	19	S	85
806	Hospitals .....	332 951	2 070	S	66	1 513
807	Medical and dental laboratories .....	17 178	S	22	S	S
808	Outpatient care facilities .....	28 208	124	32	7	85
809	Health and allied services, n.e.c. ....	32 452	147	45	17	84
<b>81</b>	<b>Legal services</b> .....	<b>93 632</b>	<b>671</b>	<b>255</b>	<b>59</b>	<b>357</b>
<b>823</b>	<b>Libraries</b> .....	<b>704</b>	<b>12</b>	<b>4</b>	<b>S</b>	<b>S</b>
<b>824</b>	<b>Correspondence schools and vocational schools</b> .....	<b>5 908</b>	<b>61</b>	<b>40</b>	<b>S</b>	<b>17</b>
<b>829</b>	<b>Schools and educational services, n.e.c.</b> .....	<b>6 913</b>	<b>33</b>	<b>17</b>	<b>S</b>	<b>S</b>

See footnotes at end of table.

Table 20. **Detailed Costs for Data Processing and Other Computer-Related Services by Kind of Business: 1997—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Operating expenses <sup>1</sup> , total	Cost of purchased data processing and other computer-related services			
			Total	Cost of purchased or leased pre-packaged computer software (expensed)	Cost of purchased custom computer software (expensed)	Cost of data processing and other purchased computer services
<b>83</b>	<b>Social services</b> .....	<b>80 813</b>	<b>233</b>	<b>58</b>	<b>40</b>	<b>135</b>
832, 839	Individual and family social services and social services, n.e.c. . . .	43 674	156	32	27	96
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care .....	37 140	77	26	S	39
<b>84</b>	<b>Museums, art galleries, and botanical and zoological gardens</b> .....	<b>4 055</b>	<b>16</b>	<b>S</b>	<b>2</b>	<b>9</b>
<b>86 pt.</b>	<b>Membership organizations</b> .....	<b>32 950</b>	<b>264</b>	<b>62</b>	<b>63</b>	<b>139</b>
<b>871</b>	<b>Engineering, architectural, and surveying services</b> . . . .	<b>84 584</b>	<b>614</b>	<b>233</b>	<b>S</b>	<b>345</b>
<b>872</b>	<b>Accounting, auditing, and bookkeeping services</b> . . . . .	<b>44 327</b>	<b>525</b>	<b>297</b>	<b>S</b>	<b>167</b>
<b>873</b>	<b>Research, development, and testing services</b> .....	<b>45 679</b>	<b>375</b>	<b>209</b>	<b>33</b>	<b>133</b>
<b>874</b>	<b>Management and public relation services</b> .....	<b>90 027</b>	<b>760</b>	<b>262</b>	<b>S</b>	<b>419</b>

<sup>1</sup>Data on operating expenses may not be the same as in SIC-based reports from the 1997 Economic Census and may not be comparable to 1992 data. For explanation, see Method of Estimation in Appendix A.

Note: Detail may not add to total because of rounding. See Table 22 for estimated measures of sampling variability (coefficients of variation).

Source: 1997 Business Expenditures Survey.

Table 21. **Receipts or Revenue, Annual Payroll, Employer Costs for Fringe Benefits, and Contract Labor by Kind of Business: 1997**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Receipts or revenue <sup>1</sup>	Operating expenses <sup>2</sup>	Annual payroll <sup>2</sup>	Employer costs for fringe benefits				Cost of contract labor
					Total		Legally required expenditures	Voluntary expenditures	
					Amount	Percent of annual payroll			
<b>70</b>	<b>Hotels, rooming houses, camps, and other lodging places</b>	<b>101 349</b>	<b>70 700</b>	<b>28 426</b>	<b>6 692</b>	<b>23.5</b>	<b>3 570</b>	<b>3 122</b>	<b>469</b>
701	Hotels, motels, tourist courts	97 118	67 559	27 511	6 527	23.7	3 464	3 063	416
702, 3, 4	Rooming and boarding houses; camps and recreational vehicle parks; organization and lodging houses, on membership basis	4 231	3 141	915	165	18.0	106	59	52
<b>72</b>	<b>Personal services</b>	<b>75 897</b>	<b>54 663</b>	<b>18 432</b>	<b>2 827</b>	<b>15.3</b>	<b>1 823</b>	<b>1 004</b>	<b>976</b>
721	Laundry cleaning and garment services	22 399	17 186	7 020	1 206	17.2	783	423	297
722	Photographic studios, portrait	5 169	3 191	1 026	182	17.8	110	72	98
723	Beauty shops	18 648	15 122	5 523	625	11.3	509	116	S
724	Barber shops	1 758	S	212	S	S	21	4	S
725	Shoe repair shops and shoeshine parlors	2 502	S	69	S	S	S	S	S
726	Funeral services and crematories	10 180	6 700	2 556	502	19.6	196	306	145
729	Miscellaneous personal services	15 241	S	2 026	277	13.7	196	81	S
<b>73</b>	<b>Business services</b>	<b>577 976</b>	<b>432 281</b>	<b>219 147</b>	<b>34 297</b>	<b>15.7</b>	<b>21 843</b>	<b>12 454</b>	<b>21 448</b>
731	Advertising	31 888	21 469	10 848	1 685	15.5	894	791	864
7311	Advertising agencies	19 578	13 320	7 831	1 249	15.9	641	608	523
7312, 3, 9	Other advertising	12 310	8 148	3 017	436	14.5	253	183	341
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	9 971	7 201	3 422	506	14.8	281	225	219
733	Mailing reproduction, commercial art and photography, and stenographic services	31 787	21 090	8 792	1 240	14.1	732	508	1 155
7331	Direct mail advertising services	10 531	6 197	2 843	415	14.6	248	167	S
7336	Commercial art and graphic design	8 667	5 633	2 435	359	14.7	196	162	257
7334, 5, 8	Other reproduction, photography, and stenographic services	12 589	9 260	3 514	466	13.3	288	179	600
734	Services to dwellings and other buildings	32 075	25 561	12 406	2 229	18.0	1 650	578	1 063
735	Miscellaneous equipment rental and leasing	33 268	22 210	7 037	1 346	19.1	764	582	374
736	Personal supply services	91 927	81 568	66 995	8 882	13.3	7 654	1 229	473
7361	Employment agencies	10 351	8 948	5 360	838	15.6	647	192	S
7363	Help supply services	81 576	S	S	S	S	S	S	S
737	Computer programming, data processing, and other computer related services	230 357	172 299	78 551	13 429	17.1	6 685	6 744	13 566
7371	Computer programming services	40 677	31 976	19 084	3 072	16.1	1 552	1 520	1 809
7372	Prepackaged software	62 422	44 871	19 053	3 045	16.0	1 472	1 572	2 893
7373	Computer integrated systems design	35 890	S	11 753	2 494	21.2	970	1 524	1 750
7374	Computer processing and data preparation and processing services	31 250	23 272	10 128	1 923	19.0	1 135	788	1 551
7375, 6, 7, 8, 9	Other computer related services	60 118	46 117	18 533	2 895	15.6	1 556	1 339	5 563
738	Miscellaneous business services	116 703	80 883	31 096	4 981	16.0	3 184	1 797	3 734
<b>75</b>	<b>Automotive repair, services, and garages</b>	<b>110 680</b>	<b>66 869</b>	<b>24 074</b>	<b>4 122</b>	<b>17.1</b>	<b>2 755</b>	<b>1 367</b>	<b>1 206</b>
751	Automotive rental and leasing, without drivers	29 359	19 197	4 115	896	21.8	488	408	323
752	Automobile parking	5 314	3 988	1 029	210	20.5	126	85	36
753	Automotive repair shops	63 899	35 986	15 743	2 491	15.8	1 758	733	712
754	Automotive services, except repair	12 108	7 698	3 187	524	16.4	383	141	135
<b>76</b>	<b>Miscellaneous repair services</b>	<b>42 536</b>	<b>23 645</b>	<b>11 510</b>	<b>2 144</b>	<b>18.6</b>	<b>1 244</b>	<b>900</b>	<b>694</b>
762	Electrical repair shops	13 800	7 497	4 086	831	20.3	476	355	202
763, 4	Other repair services	2 314	1 447	494	68	13.7	51	17	S
769	Miscellaneous repair shops	26 422	14 701	6 930	1 246	18.0	717	528	362
<b>78</b>	<b>Motion pictures</b>	<b>70 207</b>	<b>42 202</b>	<b>14 395</b>	<b>1 894</b>	<b>13.2</b>	<b>1 082</b>	<b>812</b>	<b>929</b>
781, 2	Motion picture production, distribution, and allied services	54 897	31 496	12 057	1 573	13.0	815	758	873
783	Motion picture theaters	7 703	4 940	989	141	14.2	104	37	47
784	Video tape rental	7 607	5 767	1 349	180	13.4	162	18	9
<b>79</b>	<b>Amusement and recreation services</b>	<b>107 090</b>	<b>79 753</b>	<b>30 839</b>	<b>4 643</b>	<b>15.1</b>	<b>2 869</b>	<b>1 774</b>	<b>1 586</b>
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers	23 411	17 242	6 420	732	11.4	410	322	753
793	Bowling centers	2 946	2 288	853	135	15.8	96	39	17
794	Commercial sports services	17 394	13 697	6 779	732	10.8	395	337	185
799	Miscellaneous amusement and recreation services	63 339	46 526	16 787	3 044	18.1	1 968	1 076	630
<b>80</b>	<b>Health services</b>	<b>834 113</b>	<b>700 168</b>	<b>353 788</b>	<b>70 755</b>	<b>20.0</b>	<b>34 761</b>	<b>35 993</b>	<b>23 258</b>
801	Offices of physicians	195 898	159 121	88 976	14 096	15.8	5 966	8 130	5 962
802	Offices of dentists	50 036	36 543	18 682	2 708	14.5	1 558	1 150	702
803	Offices of osteopathic physicians	4 896	3 752	2 148	309	14.4	131	178	95
804	Offices of other health practitioners	33 411	23 269	10 717	1 770	16.5	1 058	713	874
805	Nursing and personal care facilities	77 352	66 694	35 468	6 297	17.8	3 906	2 391	2 992
806	Hospitals	379 178	332 951	159 683	38 816	24.3	18 522	20 294	9 210
807	Medical and dental laboratories	19 902	17 178	6 587	1 220	18.5	569	651	497
808	Outpatient care facilities	32 872	28 208	16 775	2 805	16.7	1 712	1 093	1 427
809	Health and allied services, n.e.c.	40 568	32 452	14 752	2 734	18.5	1 338	1 396	1 498
<b>81</b>	<b>Legal services</b>	<b>133 776</b>	<b>93 632</b>	<b>48 231</b>	<b>7 081</b>	<b>14.7</b>	<b>3 270</b>	<b>3 811</b>	<b>1 579</b>
<b>823</b>	<b>Libraries</b>	<b>888</b>	<b>704</b>	<b>382</b>	<b>83</b>	<b>21.7</b>	<b>46</b>	<b>37</b>	<b>9</b>
<b>824</b>	<b>Correspondence schools and vocational schools</b>	<b>7 165</b>	<b>5 908</b>	<b>2 323</b>	<b>400</b>	<b>17.2</b>	<b>247</b>	<b>153</b>	<b>327</b>

See footnotes at end of table.

Table 21. **Receipts or Revenue, Annual Payroll, Employer Costs for Fringe Benefits, and Contract Labor by Kind of Business: 1997—Con.**

[Dollar amounts are in millions. Data are shown for all establishments unless otherwise noted. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Receipts or revenue <sup>1</sup>	Operating expenses <sup>2</sup>	Annual payroll <sup>2</sup>	Employer costs for fringe benefits				Cost of contract labor
					Total		Legally required expenditures	Voluntary expenditures	
					Amount	Percent of annual payroll			
<b>829</b>	<b>Schools and educational services, n.e.c . . . . .</b>	<b>9 301</b>	<b>6 913</b>	<b>2 752</b>	<b>462</b>	<b>16.8</b>	<b>270</b>	<b>191</b>	<b>289</b>
<b>83</b>	<b>Social services . . . . .</b>	<b>101 052</b>	<b>80 813</b>	<b>34 984</b>	<b>6 688</b>	<b>19.1</b>	<b>3 829</b>	<b>2 860</b>	<b>1 528</b>
832, 839	Individual and family social services and social services, n.e.c . . . . .	57 683	43 674	17 083	3 398	19.9	1 807	1 591	915
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care . . . . .	43 369	37 140	17 901	3 290	18.4	2 021	1 269	613
<b>84</b>	<b>Museums, art galleries, and botanical and zoological gardens . . . . .</b>	<b>6 683</b>	<b>4 055</b>	<b>1 829</b>	<b>378</b>	<b>20.7</b>	<b>184</b>	<b>194</b>	<b>87</b>
<b>86 pt.</b>	<b>Membership organizations . . . . .</b>	<b>43 067</b>	<b>32 950</b>	<b>12 127</b>	<b>2 576</b>	<b>21.2</b>	<b>1 182</b>	<b>1 394</b>	<b>537</b>
<b>871</b>	<b>Engineering, architectural, and surveying services . . . . .</b>	<b>114 322</b>	<b>84 584</b>	<b>44 054</b>	<b>7 934</b>	<b>18.0</b>	<b>3 949</b>	<b>3 985</b>	<b>4 248</b>
<b>872</b>	<b>Accounting, auditing, and bookkeeping services . . . . .</b>	<b>58 290</b>	<b>44 327</b>	<b>23 180</b>	<b>3 556</b>	<b>15.3</b>	<b>2 120</b>	<b>1 436</b>	<b>1 102</b>
<b>873</b>	<b>Research, development, and testing services . . . . .</b>	<b>52 172</b>	<b>45 679</b>	<b>20 470</b>	<b>4 043</b>	<b>19.7</b>	<b>1 812</b>	<b>2 231</b>	<b>2 435</b>
<b>874</b>	<b>Management and public relation services . . . . .</b>	<b>126 806</b>	<b>90 027</b>	<b>41 007</b>	<b>6 541</b>	<b>16.0</b>	<b>3 312</b>	<b>3 228</b>	<b>5 747</b>

<sup>1</sup>Data represent receipts of taxable firms and revenue of tax-exempt organizations.

<sup>2</sup>Data on operating expenses and payroll may not be the same as in SIC-based reports from the 1997 Economic Census and may not be comparable to 1992 data. For explanation, see Method of Estimation in Appendix A.

Note: Detail may not add to total because of rounding. See Table 22 for estimated measures of sampling variability (coefficients of variation).

Source: 1997 Business Expenditures Survey.

**Table 22. Estimated Relative Standard Errors by Kind of Business: 1997**

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

SIC code	Kind of business	Operating expenses, total	Annual payroll <sup>1</sup>	Employer costs for fringe benefits			Cost of contract labor	Taxes and license fees	Depreciation and amortization charges		
				Total	Legally required expenditures	Voluntary expenditures			Total	Buildings, structures, and related facilities	Machinery, equipment, and other
<b>70</b>	<b>Hotels, rooming houses, camps, and other lodging places</b> .....	<b>.7</b>	<b>N</b>	<b>1.6</b>	<b>1.6</b>	<b>2.6</b>	<b>9.4</b>	<b>3.7</b>	<b>3.8</b>	<b>4.0</b>	<b>5.2</b>
701	Hotels, motels, tourist courts .....	.7	N	1.7	1.7	2.7	10.4	3.9	4.0	4.2	5.3
702, 3, 4	Rooming and boarding houses; camps and recreational vehicle parks; organization and lodging houses, on a membership basis .....	1.3	N	2.9	2.5	4.9	11.8	5.0	9.5	7.5	13.9
<b>72</b>	<b>Personal services</b> .....	<b>.7</b>	<b>N</b>	<b>1.5</b>	<b>1.0</b>	<b>3.5</b>	<b>12.7</b>	<b>1.3</b>	<b>1.9</b>	<b>3.3</b>	<b>2.4</b>
721	Laundry cleaning and garment services ...	1.1	N	1.6	1.2	2.6	7.6	3.9	3.7	7.8	4.1
722	Photographic studios, portrait .....	1.5	N	3.6	2.8	5.3	15.6	*	5.2	11.5	5.8
723	Beauty shops .....	1.2	N	2.2	2.5	7.1	*	*	*	*	*
724	Barber shops .....	*	N	*	7.8	16.6	*	*	*	*	*
725	Shoe repair shops and shoeshine parlors .	*	N	*	*	*	*	*	*	*	*
726	Funeral services and crematories .....	1.6	N	5.2	4.0	6.3	10.7	3.2	5.0	7.5	4.0
729	Miscellaneous personal services .....	*	N	1.9	2.6	4.6	*	*	*	*	*
<b>73</b>	<b>Business services</b> .....	<b>.6</b>	<b>N</b>	<b>1.3</b>	<b>1.2</b>	<b>3.7</b>	<b>2.9</b>	<b>2.6</b>	<b>3.0</b>	<b>4.6</b>	<b>3.1</b>
731	Advertising .....	.9	N	2.0	1.5	2.8	6.4	6.4	3.0	*	3.2
7311	Advertising agencies .....	1.3	N	2.3	1.8	3.0	5.4	9.6	4.1	5.7	4.1
7312, 3, 9	Other advertising .....	1.6	N	2.3	2.2	5.5	13.6	6.1	9.5	*	*
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	2.5	N	3.3	4.0	4.1	6.9	9.1	6.7	14.0	7.9
733	Mailing reproduction, commercial art and photography, and stenographic services .	1.7	N	1.3	1.3	2.9	6.1	7.0	3.8	7.2	4.2
7331	Direct mail advertising services .....	3.9	N	2.6	3.2	5.5	*	11.8	10.9	16.1	11.7
7336	Commercial art and graphic design .....	2.2	N	2.5	2.3	5.7	13.4	9.5	7.6	*	8.8
7334, 5, 8	Other reproduction, photography, and stenographic services .....	1.0	N	1.1	1.0	1.9	6.0	7.8	3.8	6.9	4.0
734	Services to dwellings and other buildings .	1.4	N	3.2	4.1	6.1	12.1	15.7	7.1	*	9.0
735	Miscellaneous equipment rental and leasing .....	1.8	N	2.6	2.5	4.2	7.7	6.5	3.8	16.3	4.3
736	Personal supply services .....	.9	N	3.0	2.9	7.9	16.6	13.8	*	*	*
7361	Employment agencies .....	1.9	N	12.0	12.3	12.7	*	15.6	6.1	*	6.6
7363	Help supply services .....	*	N	*	*	*	*	*	*	*	*
737	Computer programming, data processing, and other computer related services .....	.9	N	1.4	1.0	2.0	3.5	7.1	3.0	3.6	3.1
7371	Computer programming services .....	3.2	N	3.6	3.1	5.1	11.9	*	12.6	14.6	13.4
7372	Prepackaged software .....	2.8	N	2.1	2.5	4.7	9.4	8.8	6.4	6.5	7.1
7373	Computer integrated systems design ...	*	N	1.6	1.2	2.2	3.6	*	3.4	7.8	3.4
7374	Computer processing and data preparation and processing services ..	1.3	N	.9	1.1	1.2	9.4	5.6	3.8	2.9	5.3
7375, 6, 7, 8, 9	Other computer related services .....	2.1	N	1.9	2.1	2.5	9.3	13.0	8.7	5.2	9.3
738	Miscellaneous business services .....	1.6	N	2.5	2.2	3.9	7.4	*	*	*	*
<b>75</b>	<b>Automotive repair, services, and garages</b> .....	<b>.8</b>	<b>N</b>	<b>1.7</b>	<b>1.2</b>	<b>3.4</b>	<b>3.9</b>	<b>2.5</b>	<b>2.1</b>	<b>5.7</b>	<b>2.2</b>
751	Automotive rental and leasing, without drivers .....	1.3	N	1.0	.9	1.6	7.8	2.0	2.4	11.6	2.6
752	Automobile parking .....	1.6	N	2.3	1.6	4.8	8.3	10.3	5.1	7.4	4.6
753	Automotive repair shops .....	1.4	N	2.1	1.6	5.2	4.9	4.8	2.9	7.9	4.2
754	Automotive services, except repair .....	1.3	N	4.1	2.9	8.8	12.5	6.0	8.8	7.9	10.7
<b>76</b>	<b>Miscellaneous repair services</b> ...	<b>1.8</b>	<b>N</b>	<b>1.6</b>	<b>1.4</b>	<b>2.7</b>	<b>11.5</b>	<b>7.1</b>	<b>8.1</b>	<b>8.9</b>	<b>8.5</b>
762	Electrical repair shops .....	2.2	N	2.1	2.3	4.8	17.2	11.7	8.8	12.9	9.2
763, 4	Other repair services .....	2.6	N	6.3	5.6	13.6	*	*	13.2	15.4	*
769	Miscellaneous repair shops .....	2.4	N	2.1	2.5	3.5	17.3	8.0	10.9	10.9	12.1
<b>78</b>	<b>Motion pictures</b> .....	<b>2.0</b>	<b>N</b>	<b>1.4</b>	<b>1.5</b>	<b>3.3</b>	<b>15.6</b>	<b>3.9</b>	<b>3.7</b>	<b>3.8</b>	<b>4.0</b>
781, 2	Motion picture production, distribution, and allied services .....	2.4	N	1.7	1.8	3.3	17.0	5.6	5.5	*	6.1
783	Motion picture theaters .....	1.5	N	.7	1.1	4.0	13.4	2.9	2.0	2.4	3.4
784	Video tape rental .....	2.6	N	2.1	2.4	7.0	17.4	2.9	3.6	4.4	4.0
<b>79</b>	<b>Amusement and recreation services</b> .....	<b>.9</b>	<b>N</b>	<b>1.0</b>	<b>1.4</b>	<b>1.7</b>	<b>7.6</b>	<b>4.8</b>	<b>3.4</b>	<b>4.6</b>	<b>3.3</b>
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers .....	1.6	N	3.4	4.3	3.7	11.3	*	*	*	*
793	Bowling centers .....	1.9	N	3.1	3.7	7.9	8.4	8.1	4.5	8.9	4.9
794	Commercial sports services .....	1.1	N	1.8	2.0	2.5	5.9	10.6	4.3	8.9	7.0
799	Miscellaneous amusement and recreation services .....	1.1	N	1.1	1.0	2.7	8.1	5.2	3.3	4.5	3.8
<b>80</b>	<b>Health services</b> .....	<b>.4</b>	<b>N</b>	<b>1.2</b>	<b>1.6</b>	<b>2.3</b>	<b>5.5</b>	<b>3.9</b>	<b>1.8</b>	<b>2.5</b>	<b>2.2</b>
801	Offices of physicians .....	1.1	N	1.6	3.7	2.2	8.9	4.9	5.1	7.9	4.9
802	Offices of dentists .....	.7	N	2.8	3.5	4.3	13.8	5.7	5.7	14.2	4.6
803	Offices of osteopathic physicians .....	2.0	N	2.6	2.8	3.3	15.0	11.4	9.1	*	7.8
804	Offices of other health practitioners .....	1.0	N	2.5	2.1	4.4	6.5	4.6	3.8	5.7	4.4
805	Nursing and personal care facilities .....	.7	N	1.8	2.5	2.8	6.9	5.8	8.3	5.4	*
806	Hospitals .....	.7	N	1.5	2.0	3.1	9.2	8.3	2.4	3.5	2.4
807	Medical and dental laboratories .....	1.1	N	2.8	3.5	3.3	8.9	*	3.7	14.6	4.3
808	Outpatient care facilities .....	1.0	N	2.4	1.5	5.0	7.2	6.6	5.0	9.5	4.3
809	Health and allied services, n.e.c .....	1.1	N	1.4	1.8	2.4	6.2	5.4	3.5	5.6	3.9
<b>81</b>	<b>Legal services</b> .....	<b>1.2</b>	<b>N</b>	<b>1.5</b>	<b>1.6</b>	<b>2.5</b>	<b>7.5</b>	<b>4.1</b>	<b>5.9</b>	<b>9.8</b>	<b>6.3</b>
<b>823</b>	<b>Libraries</b> .....	<b>1.0</b>	<b>N</b>	<b>2.3</b>	<b>2.9</b>	<b>5.0</b>	<b>9.9</b>	<b>13.6</b>	<b>11.5</b>	<b>14.2</b>	<b>*</b>

**Table 22. Estimated Relative Standard Errors by Kind of Business: 1997—Con.**

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

SIC code	Kind of business	Operating expenses, total	Annual payroll <sup>1</sup>	Employer costs for fringe benefits			Cost of contract labor	Taxes and license fees	Depreciation and amortization charges		
				Total	Legally required expenditures	Voluntary expenditures			Total	Buildings, structures, and related facilities	Machinery, equipment, and other
824	Correspondence schools and vocational schools.....	1.3	N	2.2	2.3	4.3	12.9	10.3	3.9	7.8	4.6
829	Schools and educational services, n.e.c.....	2.4	N	3.8	4.9	5.0	12.6	*	12.1	*	11.8
83	Social services.....	1.8	N	1.3	.9	2.8	8.5	9.2	8.8	11.7	7.2
832, 839	Individual and family social services and social services, n.e.c.....	3.2	N	2.2	1.8	4.8	11.0	15.2	15.0	16.5	16.4
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care.....	.9	N	1.4	1.2	3.2	10.3	5.7	5.0	7.5	3.2
84	Museums, art galleries, and botanical and zoological gardens.....	2.1	N	1.9	2.7	3.7	5.2	15.7	7.2	8.2	13.0
86 pt.	Membership organizations.....	1.9	N	2.1	2.9	2.1	7.0	11.7	5.7	7.2	8.2
871	Engineering, architectural, and surveying services.....	.8	N	1.6	1.2	2.8	5.5	8.7	4.7	6.2	5.0
872	Accounting, auditing, and bookkeeping services.....	1.2	N	3.0	4.4	5.8	4.6	7.5	3.0	7.8	3.1
873	Research, development, and testing services.....	.9	N	1.2	1.8	1.8	6.2	5.5	3.2	6.3	3.2
874	Management and public relation services.....	1.3	N	2.7	3.0	3.2	7.8	6.4	4.6	6.6	5.3

See footnotes at end of table.



**Table 22. Estimated Relative Standard Errors by Kind of Business: 1997—Con.**

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

SIC code	Kind of business	Lease and rental payments			Telephone and other communication services	Purchased utilities			
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other		Total	Cost of electricity	Cost of fuel	Cost of water, sewer, and other utilities
<b>70</b>	<b>Hotels, rooming houses, camps, and other lodging places</b> .....	<b>8.1</b>	<b>9.0</b>	<b>5.9</b>	<b>2.7</b>	<b>1.9</b>	<b>1.8</b>	<b>3.1</b>	<b>3.3</b>
701	Hotels, motels, tourist courts .....	8.7	9.6	6.1	3.0	2.1	1.9	3.4	3.6
702, 3, 4	Rooming and boarding houses; camps and recreational vehicle parks; organization and lodging houses, on a membership basis .....	6.7	7.4	11.2	3.8	3.6	4.1	5.6	4.8
<b>72</b>	<b>Personal services</b> .....	<b>2.0</b>	<b>*</b>	<b>3.8</b>	<b>*</b>	<b>1.3</b>	<b>1.2</b>	<b>2.1</b>	<b>2.7</b>
721	Laundry cleaning and garment services .....	3.5	3.7	5.7	2.9	3.1	3.3	3.5	4.0
722	Photographic studios, portrait .....	4.4	4.7	6.9	4.2	4.4	4.2	8.2	9.1
723	Beauty shops .....	3.1	*	6.1	*	*	*	*	*
724	Barber shops .....	*	*	*	*	*	*	*	*
725	Shoe repair shops and shoeshine parlors .....	*	*	*	*	*	*	*	*
726	Funeral services and crematories .....	6.1	6.9	*	3.8	2.8	2.8	6.0	4.5
729	Miscellaneous personal services .....	*	*	*	*	*	*	*	*
<b>73</b>	<b>Business services</b> .....	<b>2.3</b>	<b>1.8</b>	<b>4.8</b>	<b>3.2</b>	<b>2.9</b>	<b>2.7</b>	<b>*</b>	<b>*</b>
731	Advertising .....	3.3	3.0	13.1	3.1	5.1	5.3	7.2	8.5
7311	Advertising agencies .....	5.2	4.3	15.0	4.4	4.5	4.4	7.8	8.3
7312, 3, 9	Other advertising .....	7.3	*	*	6.1	11.5	11.9	*	*
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	8.0	8.2	8.8	7.1	5.7	6.4	*	6.0
733	Mailing reproduction, commercial art and photography, and stenographic services .....	5.1	4.8	7.6	4.0	4.3	4.6	7.8	4.6
7331	Direct mail advertising services .....	9.9	11.6	10.0	12.6	11.1	11.2	*	14.5
7336	Commercial art and graphic design .....	5.6	5.7	11.2	6.1	6.7	7.0	9.2	*
7334, 5, 8	Other reproduction, photography, and stenographic services .....	5.1	4.3	8.2	2.9	4.7	5.6	10.0	5.6
734	Services to dwellings and other buildings .....	4.7	6.3	8.5	3.1	8.0	6.2	8.2	*
735	Miscellaneous equipment rental and leasing .....	5.0	5.2	8.2	3.6	6.4	4.8	14.1	6.0
736	Personal supply services .....	10.7	10.7	*	12.0	15.7	17.5	15.4	*
7361	Employment agencies .....	6.9	7.8	10.6	7.4	11.8	9.0	*	*
7363	Help supply services .....	*	*	*	*	*	*	*	*
737	Computer programming, data processing, and other computer related services .....	3.4	3.1	5.8	3.6	3.9	4.0	8.5	7.4
7371	Computer programming services .....	12.3	13.2	12.0	11.7	*	*	*	13.1
7372	Prepackaged software .....	7.3	6.9	14.7	6.4	6.3	6.3	*	*
7373	Computer integrated systems design .....	6.4	4.5	15.0	3.4	3.2	3.2	3.8	*
7374	Computer processing and data preparation and processing services .....	2.5	3.8	2.2	4.3	3.2	3.3	9.7	4.7
7375, 6, 7, 8, 9	Other computer related services .....	5.7	5.7	11.9	7.5	3.8	4.2	13.3	13.6
738	Miscellaneous business services .....	4.1	3.4	10.0	6.7	*	*	*	*
<b>75</b>	<b>Automotive repair, services, and garages</b> .....	<b>2.3</b>	<b>2.6</b>	<b>7.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.2</b>	<b>5.0</b>	<b>3.1</b>
751	Automotive rental and leasing, without drivers .....	5.7	4.1	9.6	1.9	2.9	2.6	10.3	3.6
752	Automobile parking .....	4.1	*	*	5.1	11.3	11.9	13.0	9.0
753	Automotive repair shops .....	2.8	3.3	6.3	2.4	3.1	3.2	5.0	2.6
754	Automotive services, except repair .....	4.8	5.2	12.6	9.6	6.3	5.1	12.4	8.5
<b>76</b>	<b>Miscellaneous repair services</b> .....	<b>5.2</b>	<b>5.3</b>	<b>9.7</b>	<b>5.3</b>	<b>5.3</b>	<b>6.3</b>	<b>7.5</b>	<b>6.6</b>
762	Electrical repair shops .....	9.1	9.5	12.3	6.1	6.7	7.0	13.2	6.9
763, 4	Other repair services .....	9.5	10.1	*	4.9	*	*	12.3	*
769	Miscellaneous repair shops .....	6.8	6.2	13.8	7.8	7.4	8.9	8.7	11.0
<b>78</b>	<b>Motion pictures</b> .....	<b>4.4</b>	<b>3.5</b>	<b>*</b>	<b>2.7</b>	<b>5.0</b>	<b>5.4</b>	<b>5.6</b>	<b>5.9</b>
781, 2	Motion picture production, distribution, and allied services .....	7.6	5.6	*	3.5	9.0	11.0	8.2	12.2
783	Motion picture theaters .....	2.6	2.3	*	4.6	1.9	1.9	5.1	4.3
784	Video tape rental .....	4.1	4.3	17.7	4.2	4.2	4.2	11.9	4.8
<b>79</b>	<b>Amusement and recreation services</b> .....	<b>3.9</b>	<b>4.4</b>	<b>4.6</b>	<b>2.2</b>	<b>2.8</b>	<b>2.7</b>	<b>4.8</b>	<b>3.5</b>
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers .....	6.3	*	12.4	3.7	*	*	*	*
793	Bowling centers .....	12.6	12.4	*	4.2	4.0	4.5	7.6	5.7
794	Commercial sports services .....	5.5	7.1	10.6	4.8	6.1	6.7	6.6	6.2
799	Miscellaneous amusement and recreation services .....	4.7	5.8	4.4	2.9	3.8	3.1	5.7	7.5
<b>80</b>	<b>Health services</b> .....	<b>2.5</b>	<b>2.8</b>	<b>3.7</b>	<b>1.6</b>	<b>1.6</b>	<b>1.7</b>	<b>1.9</b>	<b>3.5</b>
801	Offices of physicians .....	4.3	4.3	9.0	3.0	4.1	4.0	9.7	11.3
802	Offices of dentists .....	3.5	3.4	9.6	3.6	3.8	3.7	6.8	8.4
803	Offices of osteopathic physicians .....	7.8	9.0	*	7.4	5.8	5.4	11.8	7.3
804	Offices of other health practitioners .....	3.2	3.4	5.9	2.4	2.8	2.6	5.0	4.8
805	Nursing and personal care facilities .....	4.9	5.9	6.4	2.7	2.7	2.9	4.6	3.7
806	Hospitals .....	4.0	3.6	6.5	3.8	3.1	3.0	4.3	5.9
807	Medical and dental laboratories .....	5.0	6.5	8.2	3.8	7.3	6.3	16.3	9.6
808	Outpatient care facilities .....	3.4	3.6	5.6	3.1	5.2	5.0	8.5	7.9
809	Health and allied services, n.e.c. ....	4.5	*	*	2.8	3.0	3.5	3.8	3.5
<b>81</b>	<b>Legal services</b> .....	<b>4.7</b>	<b>4.8</b>	<b>4.7</b>	<b>4.8</b>	<b>4.6</b>	<b>5.0</b>	<b>9.4</b>	<b>8.1</b>
<b>823</b>	<b>Libraries</b> .....	<b>14.8</b>	<b>16.9</b>	<b>11.8</b>	<b>7.3</b>	<b>6.7</b>	<b>7.2</b>	<b>9.2</b>	<b>10.3</b>

**Table 22. Estimated Relative Standard Errors by Kind of Business: 1997—Con.**

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

SIC code	Kind of business	Lease and rental payments			Telephone and other communication services	Purchased utilities			
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other		Total	Cost of electricity	Cost of fuel	Cost of water, sewer, and other utilities
824	Correspondence schools and vocational schools .....	4.6	5.4	7.7	3.8	8.5	8.1	15.6	8.2
829	Schools and educational services, n.e.c. ..	14.7	13.2	*	7.5	12.1	11.5	*	17.6
83	Social services .....	5.5	5.6	6.6	4.9	8.0	7.1	10.3	9.9
832, 839	Individual and family social services and social services, n.e.c. ....	8.7	9.1	9.2	8.7	14.0	11.9	*	17.4
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care .....	4.4	4.6	6.1	2.7	2.9	2.6	5.5	3.6
84	Museums, art galleries, and botanical and zoological gardens .....	14.0	*	6.9	6.1	6.7	6.6	12.1	7.0
86 pt.	Membership organizations .....	7.9	8.5	7.7	5.7	9.3	8.4	13.8	17.3
871	Engineering, architectural, and surveying services .....	3.0	2.8	7.3	4.4	2.1	3.6	7.9	5.6
872	Accounting, auditing, and bookkeeping services .....	3.8	4.1	5.4	3.3	6.2	5.9	10.8	10.5
873	Research, development, and testing services .....	4.0	3.5	9.7	3.5	2.5	2.6	3.1	5.6
874	Management and public relation services .	4.8	4.3	*	3.4	6.3	5.5	9.2	9.1

See footnotes at end of table.

**Table 22. Estimated Relative Standard Errors by Kind of Business: 1997—Con.**

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

SIC code	Kind of business	Purchased office supplies	Advertising services	Purchased repair and maintenance services			Cost of purchased legal services
				Total	Buildings, structures, and related facilities	Machinery, equipment, and other	
<b>70</b>	<b>Hotels, rooming houses, camps, and other lodging places</b> .....	<b>2.4</b>	<b>3.1</b>	<b>2.9</b>	<b>3.8</b>	<b>3.9</b>	<b>7.1</b>
701	Hotels, motels, tourist courts .....	2.8	3.0	3.3	4.2	4.1	7.3
702, 3, 4	Rooming and boarding houses; camps and recreational vehicle parks; organization and lodging houses, on a membership basis .....	4.3	10.9	5.0	5.4	8.2	*
<b>72</b>	<b>Personal services</b> .....	<b>*</b>	<b>1.9</b>	<b>1.4</b>	<b>2.1</b>	<b>2.0</b>	<b>4.4</b>
721	Laundry cleaning and garment services .....	3.0	3.8	2.8	3.7	3.2	4.0
722	Photographic studios, portrait .....	4.0	4.8	4.4	7.0	4.8	5.9
723	Beauty shops .....	*	4.0	*	*	*	14.5
724	Barber shops .....	*	*	*	*	*	*
725	Shoe repair shops and shoeshine parlors .....	*	*	*	*	*	*
726	Funeral services and crematories .....	4.2	4.1	2.7	3.1	6.9	6.7
729	Miscellaneous personal services .....	*	*	*	*	*	*
<b>73</b>	<b>Business services</b> .....	<b>1.8</b>	<b>5.4</b>	<b>2.5</b>	<b>2.4</b>	<b>2.8</b>	<b>3.2</b>
731	Advertising .....	3.5	12.7	3.6	5.5	3.6	5.4
7311	Advertising agencies .....	3.9	10.4	4.1	6.4	4.1	6.8
7312, 3, 9	Other advertising .....	6.1	12.4	9.8	*	*	8.8
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	7.4	*	6.9	9.7	7.2	*
733	Mailing reproduction, commercial art and photography, and stenographic services .....	4.3	5.3	6.0	7.5	7.4	6.8
7331	Direct mail advertising services .....	12.8	*	11.5	16.8	13.4	14.0
7336	Commercial art and graphic design .....	5.9	7.3	6.1	13.2	*	15.8
7334, 5, 8	Other reproduction, photography, and stenographic services .....	4.5	4.1	8.3	4.9	10.8	6.9
734	Services to dwellings and other buildings .....	3.9	5.6	4.5	9.1	5.6	14.3
735	Miscellaneous equipment rental and leasing .....	4.8	8.1	3.9	6.4	3.9	6.8
736	Personal supply services .....	11.0	13.2	*	13.9	*	12.9
7361	Employment agencies .....	5.1	12.8	9.0	13.1	*	11.1
7363	Help supply services .....	*	*	*	*	*	*
737	Computer programming, data processing, and other computer related services .....	3.3	2.7	4.8	2.6	6.0	4.5
7371	Computer programming services .....	13.5	*	11.6	11.9	12.1	16.3
7372	Prepackaged software .....	6.3	8.1	6.6	7.2	7.4	9.0
7373	Computer integrated systems design .....	7.5	5.7	9.1	4.2	10.2	7.6
7374	Computer processing and data preparation and processing services .....	5.9	2.8	2.8	3.2	2.7	7.1
7375, 6, 7, 8, 9	Other computer related services .....	4.8	15.4	8.9	4.9	10.3	10.1
738	Miscellaneous business services .....	4.4	17.2	*	5.8	*	7.0
<b>75</b>	<b>Automotive repair, services, and garages</b> .....	<b>5.6</b>	<b>3.8</b>	<b>2.4</b>	<b>3.6</b>	<b>3.1</b>	<b>14.3</b>
751	Automotive rental and leasing, without drivers .....	2.0	4.8	3.4	2.7	3.7	5.1
752	Automobile parking .....	4.2	11.5	5.5	6.9	7.3	5.9
753	Automotive repair shops .....	4.0	4.2	4.3	6.2	4.5	7.6
754	Automotive services, except repair .....	13.9	8.9	5.4	4.5	7.7	*
<b>76</b>	<b>Miscellaneous repair services</b> .....	<b>5.9</b>	<b>6.4</b>	<b>4.7</b>	<b>6.2</b>	<b>5.1</b>	<b>12.6</b>
762	Electrical repair shops .....	5.4	10.4	11.2	13.3	14.9	12.6
763, 4	Other repair services .....	5.7	8.3	*	*	*	7.6
769	Miscellaneous repair shops .....	9.3	10.3	6.1	7.1	6.8	16.5
<b>78</b>	<b>Motion pictures</b> .....	<b>4.8</b>	<b>3.3</b>	<b>4.7</b>	<b>5.4</b>	<b>5.7</b>	<b>5.1</b>
781, 2	Motion picture production, distribution, and allied services .....	5.8	4.5	7.8	9.5	8.3	6.4
783	Motion picture theaters .....	2.8	5.7	2.4	2.7	3.3	12.6
784	Video tape rental .....	7.3	4.6	4.3	4.1	12.5	11.7
<b>79</b>	<b>Amusement and recreation services</b> .....	<b>3.3</b>	<b>4.8</b>	<b>3.5</b>	<b>3.6</b>	<b>4.6</b>	<b>3.9</b>
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers .....	6.7	8.5	*	7.9	*	10.3
793	Bowling centers .....	6.7	4.7	6.3	6.8	10.0	13.5
794	Commercial sports services .....	4.9	5.7	4.4	5.6	4.9	9.3
799	Miscellaneous amusement and recreation services .....	3.2	3.0	3.5	3.2	5.3	3.8
<b>80</b>	<b>Health services</b> .....	<b>5.4</b>	<b>4.6</b>	<b>2.2</b>	<b>2.9</b>	<b>3.3</b>	<b>5.2</b>
801	Offices of physicians .....	3.7	7.4	5.1	7.8	5.1	9.3
802	Offices of dentists .....	4.2	6.6	4.0	6.3	5.3	10.3
803	Offices of osteopathic physicians .....	8.7	*	7.7	11.4	9.3	*
804	Offices of other health practitioners .....	2.9	17.2	4.7	7.4	3.2	7.9
805	Nursing and personal care facilities .....	3.1	4.6	6.7	8.3	5.3	5.3
806	Hospitals .....	9.2	4.9	3.0	5.1	4.3	10.0
807	Medical and dental laboratories .....	6.1	14.4	7.7	9.6	9.4	9.1
808	Outpatient care facilities .....	4.8	4.1	6.4	7.6	5.9	4.6
809	Health and allied services, n.e.c. ....	3.9	8.4	3.7	5.0	5.0	6.8
<b>81</b>	<b>Legal services</b> .....	<b>3.6</b>	<b>6.1</b>	<b>4.1</b>	<b>6.6</b>	<b>5.5</b>	<b>11.1</b>
<b>823</b>	<b>Libraries</b> .....	<b>6.6</b>	<b>6.1</b>	<b>7.0</b>	<b>9.6</b>	<b>7.7</b>	<b>*</b>

**Table 22. Estimated Relative Standard Errors by Kind of Business: 1997—Con.**

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

SIC code	Kind of business	Purchased office supplies	Advertising services	Purchased repair and maintenance services			Cost of purchased legal services
				Total	Buildings, structures, and related facilities	Machinery, equipment, and other	
824	Correspondence schools and vocational schools .....	6.8	9.3	7.2	8.2	9.4	6.2
829	Schools and educational services, n.e.c ..	7.8	*	*	*	*	10.7
83	Social services .....	7.3	6.8	7.5	7.2	9.2	8.2
832, 839	Individual and family social services and social services, n.e.c .....	10.4	15.6	13.1	12.4	15.8	10.9
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care .....	3.8	3.6	3.7	4.0	6.7	8.2
84	Museums, art galleries, and botanical and zoological gardens .....	5.9	6.7	9.0	13.7	5.6	10.4
86 pt.	Membership organizations .....	7.7	17.8	9.4	13.0	6.3	8.8
871	Engineering, architectural, and surveying services .....	3.1	14.5	4.5	2.4	8.6	12.5
872	Accounting, auditing, and bookkeeping services .....	3.7	7.0	4.5	6.7	4.7	7.0
873	Research, development, and testing services .....	3.4	14.4	3.5	4.0	4.1	7.8
874	Management and public relation services .	4.0	9.8	8.8	6.7	13.5	5.6

See footnotes at end of table.

**Table 22. Estimated Relative Standard Errors by Kind of Business: 1997—Con.**

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

SIC code	Kind of business	Cost of purchased accounting, auditing, and bookkeeping services	Cost of data processing and other computer-related services				Other operating expenses
			Total	Pre-packaged	Custom	Other	
<b>70</b>	<b>Hotels, rooming houses, camps, and other lodging places</b> .....	<b>6.4</b>	<b>4.4</b>	<b>8.4</b>	<b>7.8</b>	<b>6.5</b>	<b>1.4</b>
701	Hotels, motels, tourist courts .....	6.8	4.5	9.1	8.1	6.5	1.6
702, 3, 4	Rooming and boarding houses; camps and recreational vehicle parks; organization and lodging houses, on a membership basis .....	7.0	*	15.2	13.2	*	*
<b>72</b>	<b>Personal services</b> .....	<b>*</b>	<b>5.0</b>	<b>*</b>	<b>*</b>	<b>7.4</b>	<b>*</b>
721	Laundry cleaning and garment services .....	4.2	6.6	12.8	*	6.0	*
722	Photographic studios, portrait .....	*	9.7	9.9	*	9.9	*
723	Beauty shops .....	*	*	*	*	*	*
724	Barber shops .....	*	*	*	*	*	*
725	Shoe repair shops and shoeshine parlors .....	*	*	*	*	*	*
726	Funeral services and crematories .....	4.1	16.2	*	*	16.7	6.2
729	Miscellaneous personal services .....	*	*	*	*	*	*
<b>73</b>	<b>Business services</b> .....	<b>2.1</b>	<b>2.9</b>	<b>3.5</b>	<b>8.0</b>	<b>3.8</b>	<b>*</b>
731	Advertising .....	5.9	13.4	7.4	*	*	*
7311	Advertising agencies .....	5.1	12.9	10.8	*	17.6	3.9
7312, 3, 9	Other advertising .....	14.9	*	10.5	13.3	*	*
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	10.5	10.2	13.3	*	11.4	6.8
733	Mailing reproduction, commercial art and photography, and stenographic services .....	6.0	*	10.2	*	*	*
7331	Direct mail advertising services .....	12.7	*	17.5	*	*	8.8
7336	Commercial art and graphic design .....	8.9	*	8.1	*	*	*
7334, 5, 8	Other reproduction, photography, and stenographic services .....	6.8	13.6	16.8	*	17.1	*
734	Services to dwellings and other buildings .....	7.5	9.6	12.3	*	9.4	*
735	Miscellaneous equipment rental and leasing .....	8.5	13.1	6.0	10.4	*	*
736	Personal supply services .....	17.4	11.2	12.4	16.7	12.7	*
7361	Employment agencies .....	7.9	*	*	*	*	*
7363	Help supply services .....	*	*	*	*	*	*
737	Computer programming, data processing, and other computer related services .....	4.3	4.4	5.3	12.1	5.4	*
7371	Computer programming services .....	13.9	*	16.7	12.8	*	12.7
7372	Prepackaged software .....	12.2	8.4	10.1	*	11.6	6.1
7373	Computer integrated systems design .....	10.8	3.6	5.4	13.4	3.8	*
7374	Computer processing and data preparation and processing services .....	6.6	2.6	1.9	*	3.3	4.1
7375, 6, 7, 8, 9	Other computer related services .....	9.0	10.8	*	13.9	13.7	3.7
738	Miscellaneous business services .....	4.7	9.3	13.3	8.0	9.4	*
<b>75</b>	<b>Automotive repair, services, and garages</b> .....	<b>2.7</b>	<b>2.8</b>	<b>4.1</b>	<b>10.8</b>	<b>2.4</b>	<b>*</b>
751	Automotive rental and leasing, without drivers .....	13.0	2.2	5.4	13.5	2.1	2.6
752	Automobile parking .....	11.3	8.8	16.7	4.1	8.9	*
753	Automotive repair shops .....	3.8	6.2	6.0	12.0	9.4	*
754	Automotive services, except repair .....	5.3	9.0	17.0	*	14.1	*
<b>76</b>	<b>Miscellaneous repair services</b> .....	<b>4.7</b>	<b>5.7</b>	<b>7.3</b>	<b>11.3</b>	<b>8.8</b>	<b>*</b>
762	Electrical repair shops .....	7.5	9.3	12.0	*	10.3	*
763, 4	Other repair services .....	*	12.8	*	7.1	*	*
769	Miscellaneous repair shops .....	6.9	7.5	10.0	14.7	10.9	*
<b>78</b>	<b>Motion pictures</b> .....	<b>5.4</b>	<b>8.5</b>	<b>*</b>	<b>12.2</b>	<b>6.2</b>	<b>*</b>
781, 2	Motion picture production, distribution, and allied services .....	7.2	10.3	*	17.0	*	*
783	Motion picture theaters .....	8.4	5.0	*	*	3.7	4.7
784	Video tape rental .....	7.7	7.8	*	5.8	12.7	6.9
<b>79</b>	<b>Amusement and recreation services</b> .....	<b>5.6</b>	<b>6.6</b>	<b>8.2</b>	<b>15.7</b>	<b>8.4</b>	<b>*</b>
791, 2	Dance studios, schools, and halls and theatrical producers (except motion picture), bands, orchestras, and entertainers .....	10.6	12.0	10.2	*	10.1	*
793	Bowling centers .....	8.2	*	*	*	*	*
794	Commercial sports services .....	5.6	*	*	*	*	*
799	Miscellaneous amusement and recreation services .....	3.2	7.0	9.5	16.0	9.9	*
<b>80</b>	<b>Health services</b> .....	<b>2.9</b>	<b>5.2</b>	<b>15.4</b>	<b>8.1</b>	<b>7.0</b>	<b>1.4</b>
801	Offices of physicians .....	5.8	10.9	14.1	13.5	14.2	*
802	Offices of dentists .....	3.5	8.5	12.0	*	8.1	2.3
803	Offices of osteopathic physicians .....	11.0	17.6	*	*	*	*
804	Offices of other health practitioners .....	2.9	5.0	4.5	9.1	10.7	*
805	Nursing and personal care facilities .....	8.1	9.1	10.2	*	11.2	2.5
806	Hospitals .....	4.7	7.6	*	17.3	7.6	2.3
807	Medical and dental laboratories .....	9.8	*	10.6	*	*	3.8
808	Outpatient care facilities .....	7.1	5.8	16.9	14.3	5.2	5.0
809	Health and allied services, n.e.c. ....	6.7	5.6	10.8	14.6	6.0	*
<b>81</b>	<b>Legal services</b> .....	<b>5.0</b>	<b>6.5</b>	<b>11.8</b>	<b>16.9</b>	<b>8.9</b>	<b>2.9</b>
<b>823</b>	<b>Libraries</b> .....	<b>7.3</b>	<b>14.7</b>	<b>10.2</b>	<b>*</b>	<b>*</b>	<b>4.5</b>

**Table 22. Estimated Relative Standard Errors by Kind of Business: 1997—Con.**

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

SIC code	Kind of business	Cost of purchased accounting, auditing, and bookkeeping services	Cost of data processing and other computer-related services				Other operating expenses
			Total	Pre-packaged	Custom	Other	
824	Correspondence schools and vocational schools .....	6.5	4.1	6.3	*	4.4	*
829	Schools and educational services, n.e.c. ..	10.0	8.8	14.2	*	*	5.8
83	Social services .....	5.1	6.0	6.9	8.8	7.2	5.3
832, 839	Individual and family social services and social services, n.e.c. ....	8.6	10.8	10.5	15.6	12.9	7.5
833, 5, 6	Job training, vocational rehabilitation, child day care, and residential care .....	5.1	6.4	6.4	*	7.5	2.7
84	Museums, art galleries, and botanical and zoological gardens .....	7.0	16.3	*	11.3	15.1	4.5
86 pt.	Membership organizations .....	10.1	7.8	9.3	17.1	9.3	4.0
871	Engineering, architectural, and surveying services .....	8.0	7.4	7.4	*	9.9	4.3
872	Accounting, auditing, and bookkeeping services .....	6.6	5.0	3.5	*	9.0	3.9
873	Research, development, and testing services .....	5.3	6.2	5.7	9.0	8.4	3.7
874	Management and public relation services .	9.1	5.8	6.8	*	6.6	*

<sup>1</sup>Payroll data for SICs with no standard error shown were compiled from other Census-based reports and are not sample based.

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

Source: 1997 Business Expenditures Survey.

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# Communications

Table 23. **Selected Communications Services—Estimated Operating Revenue and Expenses: 1997**

[Dollar amounts are in millions. Data are shown only for establishments with payroll]

SIC code	Kind of business	Operating revenue, total	Operating expenses, total	Annual payroll	Employer contributions to social security and other supplemental benefits	Access charges	Depreciation
481	Telephone communications .....	256 116	212 490	44 524	10 263	39 781	37 589
4812	Radiotelephone communications .....	35 240	27 741	5 283	1 033	1 529	4 900
4813	Telephone communications, except radiotelephone.....	220 876	184 749	39 241	9 230	38 252	32 689
483	Total broadcasting services.....	40 779	32 226	9 285	1 484	N	1 628
4832	Radio broadcasting services .....	10 533	8 647	3 422	438	N	511
4833	Television broadcasting services .....	30 246	23 759	5 863	1 046	N	1 117
4841	Cable and other pay television services .....	43 412	35 060	6 027	1 293	N	6 117

SIC code	Kind of business	Lease and rental	Purchased repairs	Insurance	Telephone and other purchased communication services	Purchased utilities	Purchased advertising
481	Telephone communications .....	5 310	6 533	371	2 373	2 174	5 624
4812	Radiotelephone communications .....	1 350	357	79	919	205	1 495
4813	Telephone communications, except radiotelephone.....	3 960	6 176	292	1 454	1 969	4 129
483	Total broadcasting services.....	647	334	174	320	307	1 379
4832	Radio broadcasting services .....	276	91	78	147	116	458
4833	Television broadcasting services .....	371	243	96	173	191	921
4841	Cable and other pay television services .....	836	648	213	350	265	1 153

SIC code	Kind of business	Taxes	Broadcast rights	Music license fees	Program and production costs	Other operating expenses
481	Telephone communications .....	9 021	N	N	N	48 927
4812	Radiotelephone communications .....	402	N	N	N	10 189
4813	Telephone communications, except radiotelephone.....	8 619	N	N	N	38 738
483	Total broadcasting services.....	214	9 098	469	N	6 887
4832	Radio broadcasting services .....	79	313	250	N	2 288
4833	Television broadcasting services .....	135	8 785	219	N	4 599
4841	Cable and other pay television services .....	470	N	N	12 839	4 849

Note: Descriptive text for this table can be found in report BC/97, ASCS: 1997 @www.census.gov/prod/99pubs/bc97.pdf.

Source: 1997 Annual Survey of Communication Services (ASCS).



**Table 24. Estimated Relative Standard Errors for Table 23**

[Coefficient of variation in percent]

SIC code	Kind of business	Operating revenue, total	Operating expenses, total	Annual payroll	Employer contributions to social security and other supplemental benefits	Access charges	Depreciation
481	Telephone communications .....	1.5	1.6	.8	1.1	4.6	1.1
4812	Radiotelephone communications .....	1.4	1.2	1.4	1.3	2.1	1.2
4813	Telephone communications, except radiotelephone.....	1.8	1.9	.9	1.2	4.8	1.2
483	Total broadcasting services.....	1.5	1.7	1.9	2.1	N	2.9
4832	Radio broadcasting services .....	3.0	3.1	3.5	4.0	N	5.7
4833	Television broadcasting services .....	1.8	2.0	2.2	2.5	N	3.4
4841	Cable and other pay television services .....	2.1	2.1	1.9	1.6	N	3.0

SIC code	Kind of business	Lease and rental	Purchased repairs	Insurance	Telephone and other purchased communication services	Purchased utilities	Purchased advertising
481	Telephone communications .....	.8	1.3	2.6	4.5	1.0	5.4
4812	Radiotelephone communications .....	1.8	2.1	5.0	4.9	1.7	1.2
4813	Telephone communications, except radiotelephone.....	1.0	1.4	3.0	6.7	1.1	7.3
483	Total broadcasting services.....	4.2	3.2	2.6	2.7	3.1	4.8
4832	Radio broadcasting services .....	5.5	5.0	3.9	4.9	5.0	3.2
4833	Television broadcasting services .....	6.1	4.0	3.6	2.8	4.0	7.0
4841	Cable and other pay television services .....	4.3	2.1	3.5	5.6	3.3	1.6

SIC code	Kind of business	Taxes	Broadcast rights	Music license fees	Program and production costs	Other operating expenses
481	Telephone communications .....	2.7	N	N	N	.2
4812	Radiotelephone communications .....	1.5	N	N	N	.1
4813	Telephone communications, except radiotelephone.....	2.8	N	N	N	.2
483	Total broadcasting services.....	3.2	2.6	1.7	N	.2
4832	Radio broadcasting services .....	6.4	7.2	3.0	N	.3
4833	Television broadcasting services .....	3.5	2.7	1.1	N	.2
4841	Cable and other pay television services .....	2.9	N	N	.3	.4

Note: Descriptive text for this table can be found in report BC/97, ASCS: 1997 @www.census.gov/prod/99pubs/bc97.pdf.

Source: 1997 Annual Survey of Communication Services (ASCS).

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# Trucking and Warehousing

**Table 25. Trucking and Courier Services (SIC 421)—Estimated Operating Revenue and Expenses by Kind of Business: 1997**

[Dollar amounts are in millions. Data are shown only for establishments with payroll]

SIC code	Kind of business	Operating revenue, total	Operating expenses, total	Annual payroll	Employer contributions to social security and other supplemental benefits	Depreciation	Lease and rental
421	Trucking and courier services, except air .....	183 153	170 998	52 438	13 795	9 289	3 148
4212	Local trucking without storage .....	49 972	43 871	11 624	2 223	2 906	749
4213	Trucking, except local.....	103 847	98 570	29 594	6 741	5 372	1 508
4214	Local trucking with storage .....	5 860	5 439	1 801	398	168	378
4215	Courier services, except by air .....	23 474	23 118	9 419	4 433	843	513

SIC code	Kind of business	Insurance	Taxes and licenses	Purchased fuels	Purchased transportation	Drug and alcohol testing and rehab programs	Other operating expenses
421	Trucking and courier services, except air .....	5 717	3 695	13 777	34 323	101	25 250
4212	Local trucking without storage .....	1 823	958	3 798	6 402	32	10 230
4213	Trucking, except local.....	3 278	2 319	9 119	24 878	64	10 685
4214	Local trucking with storage .....	161	91	194	1 136	S	906
4215	Courier services, except by air .....	455	327	666	1 907	S	3 429

Note: Descriptive text for this table can be found in report BT/97, TAS: 1997 @www.census.gov/prod/99pubs/bt97.pdf.

Source: 1997 Transportation Annual Survey (TAS).

**Table 26. Estimated Relative Standard Errors for Table 25**

[Coefficient of variation in percent]

SIC code	Kind of business	Operating revenue, total	Operating expenses, total	Annual payroll	Employer contributions to social security and other supplemental benefits	Depreciation	Lease and rental
421	Trucking and courier services, except air .....	2.0	1.9	1.8	1.8	3.3	4.0
4212	Local trucking without storage .....	5.6	5.1	4.5	5.4	8.5	9.4
4213	Trucking, except local.....	1.9	1.9	2.3	2.3	2.7	4.7
4214	Local trucking with storage .....	5.4	5.9	7.9	9.2	8.5	7.6
4215	Courier services, except by air .....	6.3	6.2	3.6	3.6	14.2	14.0

SIC code	Kind of business	Insurance	Taxes and licenses	Purchased fuels	Purchased transportation	Drug and alcohol testing and rehab programs	Other operating expenses
421	Trucking and courier services, except air .....	2.6	3.2	2.2	3.9	6.9	.4
4212	Local trucking without storage .....	5.5	7.5	5.0	9.6	18.0	.8
4213	Trucking, except local.....	2.8	3.3	2.4	4.6	6.0	.3
4214	Local trucking with storage .....	8.0	11.4	8.6	9.5	S	1.0
4215	Courier services, except by air .....	11.6	16.1	12.7	15.5	S	1.2

Source: 1997 Transportation Annual Survey (TAS).

**Table 27. Public Warehousing Services (SIC 422)—Estimated Operating Revenue and Expenses by Kind of Business: 1997**

[Dollar amounts are in millions. Data are shown only for establishments with payroll]

SIC code	Kind of business	Operating revenue, total	Operating expenses, total	Annual payroll	Employer contributions to social security and other supplemental benefits	Depreciation	Lease and rental	Purchased repairs	Insurance	Taxes and licenses	Other operating expenses
422	Public warehousing and storage ...	12 750	10 268	3 376	723	839	1 402	402	206	383	2 825
4221	Farm product warehousing and storage facilities .....	710	576	179	41	38	37	20	17	14	215
4222	Refrigerated products warehousing .....	2 321	1 884	629	155	198	124	79	33	47	614
4225	General warehousing and storage .....	7 457	5 840	1 953	378	427	1 039	219	113	265	1 389
4226	Other special warehousing and storage .....	2 262	1 968	615	149	176	202	84	43	57	607

Note: Descriptive text for this table can be found in report BT/97, TAS: 1997 @www.census.gov/prod/99pubs/bt97.pdf.

Source: 1997 Transportation Annual Survey.

**Table 28. Estimated Relative Standard Errors for Table 27**

[Coefficient of variation in percent]

SIC code	Kind of business	Operating revenue, total	Operating expenses, total	Annual payroll	Employer contributions to social security and other supplemental benefits	Depreciation	Lease and rental	Purchased repairs	Insurance	Taxes and licenses	Other operating expenses
422	Public warehousing and storage ...	2.8	3.3	2.8	3.1	3.9	5.6	4.2	6.0	4.7	.7
4221	Farm product warehousing and storage facilities .....	4.8	5.9	7.5	5.8	9.3	16.0	6.6	14.4	7.3	.7
4222	Refrigerated products warehousing .....	7.1	7.0	9.3	8.5	8.9	11.2	9.3	10.4	9.7	.8
4225	General warehousing and storage .....	3.9	4.6	3.5	4.3	5.1	7.1	5.9	9.4	6.1	1.3
4226	Other special warehousing and storage .....	5.6	7.3	5.1	5.3	9.2	10.8	9.6	10.1	11.5	1.0

Note: 1997 Transportation Annual Survey.

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# Arrangement of Passenger Transportation

**Table 29. Arrangement of Passenger Transportation (SIC 472)—Estimated Operating Revenue and Expenses: 1997**

[Dollar amounts are in millions. Data are shown only for establishments with payroll]

SIC code	Kind of business	Operating revenue, total	Operating expenses, total	Annual payroll	Employer contributions	Lease and rental	Advertising and promotion	Taxes and licenses	Utilities	Depreciation	Purchased office supplies	Purchased repairs	Other operating expenses
472	Arrangement of passenger transportation.....	16 461	13 166	5 460	802	898	691	181	553	506	370	195	3 510

Note: Descriptive text for this table can be found in report BT/97, SAS: 1997 @www.census.gov/prod/99pubs/bs97.pdf.

Source: 1997 Service Annual Survey.

**Table 30. Estimated Relative Standard Errors for Table 29**

[Coefficient of variation in percent]

SIC code	Kind of business	Operating revenue, total	Operating expenses, total	Annual payroll	Employer contributions	Lease and rental	Advertising and promotion	Taxes and licenses	Utilities	Depreciation	Purchased office supplies	Purchased repairs	Other operating expenses
472	Arrangement of passenger transportation.....	2.9	3.7	2.8	3.2	5.8	7.8	7.9	5.0	5.8	5.4	9.7	.7

Source: 1997 Service Annual Survey.

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# Manufacturing





**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Value of shipments	Annual payroll	Fringe benefits	Cost of materials, parts, containers, etc., consumed	Cost of fuels	Purchased electricity	Contract work	Depreciation	Rental payments	
										Buildings and other structures	Machinery and equipment
313249	Other knit fabric & lace mills	2 590 220	464 104	93 080	1 271 423	26 033	38 193	20 007	71 661	10 716	6 262
3132491	Other knit fabric & lace mills—manufacturer	2 145 513	366 413	73 825	1 088 424	18 035	29 667	18 728	X	X	X
3132492	Other knit fabric & lace mills—jobber	241 220	19 655	5 394	130 195	2 406	2 210	59	X	X	X
3132493	Other knit fabric & lace mills—contractor	203 487	78 036	13 861	52 804	5 592	6 316	1 220	X	X	X
313311	Broadwoven fabric finishing mills	9 289 948	1 419 298	303 338	4 567 569	206 448	144 526	190 668	239 181	28 321	34 401
3133111	Broadwoven fabric finishing mills—manufacturer	5 787 273	728 122	156 261	3 326 885	108 681	68 858	50 276	X	X	X
3133112	Broadwoven fabric finishing mills—converter	1 758 621	261 347	57 139	694 524	21 647	28 092	124 511	X	X	X
3133113	Broadwoven fabric finishing mills—commission finisher	1 744 054	429 829	89 938	546 160	76 120	47 576	15 881	X	X	X
313312	Textile & fabric finishing mills	4 313 586	746 156	159 927	2 171 270	79 725	77 335	53 082	103 728	17 029	14 753
3133121	Textile & fabric finishing mills—manufacturer	3 397 189	558 238	123 840	1 855 816	54 735	56 873	34 137	X	X	X
3133122	Textile & fabric finishing mills—converter	416 639	34 104	7 340	206 632	5 424	5 762	15 053	X	X	X
3133123	Textile & fabric finishing mills—commission finisher	499 758	153 814	28 747	108 822	19 566	14 700	3 892	X	X	X
313320	Fabric coating mills	2 198 674	382 889	122 474	1 202 526	20 184	22 683	17 753	52 159	5 176	21 254
314110	Carpet & rug mills	11 550 526	1 306 299	269 345	6 743 375	70 789	83 070	137 684	174 149	25 287	20 905
314121	Curtain & drapery mills	1 824 114	452 770	99 350	790 859	3 422	7 702	42 402	32 432	25 081	27 822
314129	Other household textile product mills	6 964 105	982 851	204 343	3 675 743	17 102	36 835	118 876	73 065	29 142	18 485
314911	Textile bag mills	947 333	245 869	46 088	415 506	1 724	6 044	15 310	11 991	8 129	5 760
314912	Canvas & related product mills	1 525 560	412 861	77 632	656 392	4 993	7 128	19 539	25 051	33 493	46 567
314991	Rope, cordage, & twine mills	777 091	159 268	34 593	334 748	2 292	11 115	4 685	15 896	5 473	3 580
314992	Tire cord & tire fabric mills	1 207 840	166 982	57 457	723 373	9 674	37 624	D	72 614	2 761	3 255
314999	All other miscellaneous textile product mills	6 188 857	1 352 496	276 115	2 948 063	32 403	59 438	71 373	122 244	45 325	35 969
315111	Sheer hosiery mills	1 582 474	340 090	74 888	743 099	7 216	25 902	14 132	28 298	2 749	3 545
315119	Other hosiery & sock mills	3 021 223	655 744	130 452	1 298 536	16 280	37 738	53 690	76 278	11 401	14 331
315191	Outerwear knitting mills	5 689 390	930 179	205 221	2 527 686	32 642	40 520	283 139	91 738	16 582	23 057
3151911	Outerwear knitting mills—manufacturer	4 537 525	734 368	170 301	2 106 927	27 068	31 628	76 501	X	X	X
3151912	Outerwear knitting mills—jobber	897 879	84 862	14 765	380 772	3 557	5 717	196 741	X	X	X
3151913	Outerwear knitting mills—contractor	253 986	110 949	20 155	39 987	2 017	3 175	9 897	X	X	X
315192	Underwear & nightwear knitting mills	686 034	130 402	30 932	264 153	2 415	5 699	25 166	13 110	568	1 358
315211	Men's & boys' cut & sew apparel contractors	1 545 716	700 817	148 161	207 097	7 776	22 550	26 793	30 708	21 903	21 793
315212	Women's, girls', & infants' cut & sew apparel contractors	4 052 201	1 900 468	301 952	416 014	56 194	141 218	182 477	77 232	67 883	72 618
315221	Men's & boys' cut & sew underwear & nightwear mfg	1 325 367	158 917	44 814	511 075	3 657	5 120	D	11 138	7 029	7 006
3152211	Men's & boys' cut & sew underwear & nightwear mfg—manufacturer	1 325 367	158 917	44 814	511 075	3 657	5 120	34 882	X	X	X
315222	Men's & boys' cut & sew suit, coat, & overcoat mfg	2 088 630	450 504	120 517	780 069	4 576	11 542	142 070	21 014	8 061	6 090
3152221	Men's & boys' cut & sew suit, coat, & overcoat mfg—manufacturer	1 831 768	435 705	118 924	671 764	4 486	11 182	98 579	X	X	X
3152222	Men's & boys' cut & sew suit, coat, & overcoat mfg—jobber	256 862	14 799	1 593	108 305	90	360	43 491	X	X	X
315223	Men's & boys' cut & sew shirt (exc work shirt) mfg	5 655 846	879 444	199 513	2 334 642	5 833	24 674	331 552	49 364	20 574	9 243
3152231	Men's & boys' cut & sew shirt (exc work shirt) mfg—manufacturer	4 279 560	788 741	186 069	1 803 361	3 454	19 258	133 372	X	X	X
3152232	Men's & boys' cut & sew shirt (exc work shirt) mfg—jobber	1 376 286	90 703	13 444	531 281	2 379	5 416	198 180	X	X	X
315224	Men's & boys' cut & sew trouser, slack, & jean mfg	7 149 105	775 594	239 414	2 798 922	12 885	24 978	822 628	46 097	14 620	8 874
3152241	Men's & boys' cut & sew trouser, slack, & jean mfg—manufacturer	3 459 675	628 522	206 112	1 388 672	8 236	18 292	193 100	X	X	X
3152242	Men's & boys' cut & sew trouser, slack, & jean mfg—jobber	3 689 430	147 072	33 302	1 410 250	4 649	6 686	629 528	X	X	X
315225	Men's & boys' cut & sew work clothing mfg	1 868 998	346 789	83 900	841 177	3 850	11 197	32 068	20 990	5 678	4 815
3152251	Men's & boys' cut & sew work clothing mfg—manufacturer	1 694 000	331 412	80 555	734 824	3 666	10 201	28 744	X	X	X
3152252	Men's & boys' cut & sew work clothing mfg—jobber	174 998	15 377	3 345	106 353	184	996	3 324	X	X	X
315228	Men's & boys' cut & sew other outerwear mfg	1 909 737	424 522	85 914	707 550	3 087	9 304	156 097	28 482	13 199	9 599
3152281	Men's & boys' cut & sew other outerwear mfg—manufacturer	1 472 757	377 078	77 567	586 981	3 021	8 655	64 737	X	X	X
3152282	Men's & boys' cut & sew other outerwear mfg—jobber	436 980	47 444	8 347	120 569	66	649	91 360	X	X	X
315231	Women's & girls' cut/sew lingerie & nightwear mfg	3 647 839	416 959	90 610	1 582 480	2 455	13 342	271 244	17 981	13 565	5 771
3152311	Women's & girls' cut/sew lingerie & nightwear mfg—manufacturer	2 358 965	365 510	80 105	917 258	2 089	11 443	160 781	X	X	X
3152312	Women's & girls' cut/sew lingerie & nightwear mfg—jobber	1 288 874	51 449	10 505	665 222	366	1 899	110 463	X	X	X

**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Value of shipments	Annual payroll	Fringe benefits	Cost of materials, parts, containers, etc., consumed	Cost of fuels	Purchased electricity	Contract work	Depreciation	Rental payments	
										Buildings and other structures	Machinery and equipment
315232	Women's & girls' cut & sew blouse & shirt mfg.....	3 991 543	553 543	83 605	1 528 373	5 396	12 081	654 206	24 352	26 945	16 409
3152321	Women's & girls' cut & sew blouse & shirt mfg—manufacturer.....	2 245 648	410 226	61 938	832 417	4 758	10 014	324 003	X	X	X
3152322	Women's & girls' cut & sew blouse & shirt mfg—jobber.....	1 745 895	143 317	21 667	695 956	638	2 067	330 203	X	X	X
315233	Women's & girls' cut & sew dress mfg.....	5 206 673	739 809	104 161	1 928 963	7 340	16 738	D	33 646	35 780	16 598
3152331	Women's & girls' cut & sew dress mfg—manufacturer.....	3 068 646	524 368	76 550	1 106 654	4 540	13 908	D	X	X	X
3152332	Women's & girls' cut & sew dress mfg—jobber.....	2 138 027	215 441	27 611	822 309	2 800	2 830	D	X	X	X
315234	Women's & girls' cut & sew suit, coat, skirt mfg.....	3 764 088	530 011	102 198	1 201 141	4 758	9 131	668 461	21 807	23 773	13 430
3152341	Women's & girls' cut & sew suit, coat, skirt mfg—manufacturer..	1 806 524	327 130	59 413	546 676	3 848	7 047	284 516	X	X	X
3152342	Women's & girls' cut & sew suit, coat, skirt mfg—jobber.....	1 957 564	202 881	42 785	654 465	910	2 084	383 945	X	X	X
315239	Women's & girls' cut & sew other outerwear mfg.....	8 162 705	1 242 434	252 259	2 818 001	15 618	37 431	1 297 928	131 959	57 251	21 762
3152391	Women's & girls' cut & sew other outerwear mfg—manufacturer..	5 098 078	1 024 451	215 581	1 898 516	13 239	32 215	519 946	X	X	X
3152392	Women's & girls' cut & sew other outerwear mfg—jobber.....	3 064 627	217 983	36 678	919 485	2 379	5 216	777 982	X	X	X
315291	Infants' cut & sew apparel mfg....	989 986	152 721	38 569	377 789	535	4 313	46 502	7 456	2 287	2 633
3152911	Infants' cut & sew apparel mfg—manufacturer.....	815 915	140 772	36 848	342 943	527	4 108	39 752	X	X	X
3152912	Infants' cut & sew apparel mfg—jobber.....	174 071	11 949	1 721	34 846	8	205	6 750	X	X	X
315292	Fur & leather apparel mfg.....	248 980	46 487	6 048	112 303	179	1 376	16 803	1 465	3 344	4 143
315299	All other cut & sew apparel mfg....	986 548	265 290	43 675	313 104	1 527	5 684	66 721	15 044	11 596	5 847
3152991	All other cut & sew apparel mfg—manufacturer.....	928 567	262 405	43 070	298 599	1 521	5 158	59 016	X	X	X
3152992	All other cut & sew apparel mfg—jobber.....	57 981	2 885	605	14 505	6	526	7 705	X	X	X
315991	Hat, cap, & millinery mfg.....	942 554	301 250	56 834	325 213	2 730	6 768	12 660	17 328	10 354	9 318
315992	Glove & mitten mfg.....	677 924	121 217	24 282	179 617	1 482	3 091	8 089	6 044	2 111	1 959
315993	Men's & boys' neckwear mfg.....	597 171	116 787	16 837	219 209	804	2 088	25 879	4 742	6 059	3 533
315999	Other apparel accessories & other apparel mfg.....	2 696 120	550 631	106 237	1 071 076	6 076	15 590	80 890	34 847	19 964	14 704
316110	Leather & hide tanning & finishing...	3 366 752	423 996	100 012	2 130 396	19 745	22 884	132 838	39 868	4 007	4 541
316211	Rubber & plastics footwear mfg....	1 009 838	168 185	43 797	384 583	D	7 460	8 738	15 626	3 699	1 837
316212	House slipper mfg.....	263 816	52 870	11 337	69 842	D	1 806	4 220	1 522	315	1 251
316213	Men's footwear (except athletic) mfg.....	2 240 281	378 083	89 207	830 790	1 561	10 870	9 692	24 599	7 465	8 736
316214	Women's footwear (except athletic) mfg.....	703 653	159 001	35 180	268 807	816	3 302	2 871	6 260	1 939	5 486
316219	Other footwear mfg.....	214 021	57 019	15 525	78 261	373	1 627	4 770	4 577	850	1 669
316991	Luggage mfg.....	1 433 544	221 927	45 403	380 706	1 560	5 656	35 491	15 420	7 063	7 061
316992	Women's handbag & purse mfg....	372 430	80 057	12 798	125 179	760	962	15 408	3 344	4 462	4 783
316993	Personal leather good (except women's handbag & purse) mfg..	332 692	89 465	16 008	114 822	545	1 595	4 374	4 689	3 310	3 415
316999	All other leather good mfg.....	914 359	185 293	36 592	348 215	3 032	6 204	7 959	10 172	8 039	5 751
321113	Sawmills.....	24 656 573	3 172 315	831 866	14 759 397	134 224	355 566	497 346	629 420	25 498	54 379
321114	Wood preservation.....	4 359 109	292 901	66 000	3 322 310	19 925	18 896	16 341	54 769	4 804	10 795
321211	Hardwood veneer & plywood mfg..	2 856 487	523 723	122 128	1 611 624	13 175	37 936	12 214	62 615	6 919	7 420
321212	Softwood veneer & plywood mfg....	5 748 047	912 613	257 764	3 703 031	42 044	119 195	60 256	132 754	2 299	3 881
321213	Engineered wood member (except truss) mfg.....	1 431 123	154 564	43 416	869 602	4 227	18 052	3 300	61 568	1 368	1 998
321214	Truss mfg.....	3 681 750	800 130	161 872	1 838 266	7 310	12 501	10 126	72 818	23 004	18 990
321219	Reconstituted wood product mfg....	5 278 809	798 767	228 965	2 545 770	111 014	239 936	22 239	308 605	6 259	10 762
321911	Wood window & door mfg.....	8 730 522	1 706 601	386 638	4 498 512	15 352	56 572	20 617	145 510	32 306	35 735
321912	Cut stock, resawing lumber, & planing.....	6 062 195	886 238	217 502	3 709 489	19 779	69 816	49 264	111 010	11 801	17 225
321918	Other millwork (including flooring) ..	4 462 759	858 106	197 220	2 459 797	7 818	47 402	24 002	78 691	18 244	20 314
321920	Wood container & pallet mfg.....	4 503 376	980 629	177 197	2 250 060	19 144	48 152	22 225	109 669	32 853	34 883
321991	Manufactured home (mobile home) mfg.....	10 167 746	1 788 646	361 944	6 020 534	7 353	23 248	40 160	67 715	11 801	11 816
321992	Prefabricated wood building mfg....	3 053 596	583 559	121 739	1 619 959	5 091	9 172	57 988	42 390	11 407	11 707
321999	All other miscellaneous wood product mfg.....	3 962 468	915 069	213 649	1 584 703	17 210	47 254	26 537	101 503	24 363	24 828
322110	Pulp mills.....	4 116 708	531 117	136 533	1 835 307	191 810	92 802	96 679	141 094	12 688	72 551
322121	Paper (except newsprint) mills.....	40 184 049	5 840 013	1 502 518	16 813 691	1 465 377	1 049 869	307 081	2 450 553	66 297	97 974
3221211	Paper (except newsprint) mills—integrated producer.....	21 771 854	3 377 347	811 612	9 572 358	978 816	607 383	207 765	X	X	X
3221212	Paper (except newsprint) mills—nonintegrated producer.....	18 412 195	2 462 666	690 906	7 241 333	486 561	442 486	99 316	X	X	X
322122	Newsprint mills.....	5 584 285	767 084	197 322	2 045 540	226 717	400 499	D	414 239	29 291	12 955
3221221	Newsprint mills—integrated producer.....	5 121 499	703 776	180 338	1 869 654	200 698	379 924	D	X	X	X
3221222	Newsprint mills—nonintegrated producer.....	462 786	63 308	16 984	175 886	26 019	20 575	7 649	X	X	X
322130	Paperboard mills.....	19 712 850	2 684 728	657 047	8 687 480	1 135 476	678 802	380 297	1 568 201	45 077	90 334
3221301	Paperboard mills—integrated producer.....	14 856 353	1 968 381	463 839	6 757 131	830 637	449 878	357 469	X	X	X
3221302	Paperboard mills—nonintegrated producer.....	4 856 497	716 347	193 208	1 930 349	304 839	228 924	22 828	X	X	X
322211	Corrugated & solid fiber box mfg....	25 643 851	4 265 174	1 057 222	14 836 038	142 409	216 515	146 337	644 876	146 720	146 364
322212	Folding paperboard box mfg.....	8 942 208	1 754 783	483 585	4 403 921	23 807	86 315	126 446	284 156	47 857	53 400
322213	Setup paperboard box mfg.....	522 643	145 880	29 773	197 932	2 646	5 113	7 619	15 646	7 617	6 801











**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Value of shipments	Annual payroll	Fringe benefits	Cost of materials, parts, containers, etc., consumed	Cost of fuels	Purchased electricity	Contract work	Depreciation	Rental payments	
										Buildings and other structures	Machinery and equipment
339932	Game, toy, & children's vehicle mfg .....	4 535 554	767 211	177 368	1 459 321	13 205	37 370	45 103	120 350	35 158	16 506
339941	Pen & mechanical pencil mfg .....	1 590 770	261 580	70 612	553 663	1 236	10 545	28 692	47 005	5 761	2 408
339942	Lead pencil & art good mfg .....	1 228 709	194 422	54 182	382 247	2 471	8 960	3 579	22 644	5 472	3 621
339943	Marking device mfg .....	642 978	185 316	33 864	185 502	1 464	4 787	5 931	12 819	6 045	7 696
339944	Carbon paper & inked ribbon mfg ..	870 223	145 323	36 333	395 249	3 414	5 741	1 648	21 526	5 450	3 079
339950	Sign mfg .....	7 856 639	2 367 259	438 488	2 628 051	23 267	57 917	378 587	186 097	98 661	81 839
339991	Gasket, packing, & sealing device mfg .....	5 240 549	1 287 466	320 706	1 762 282	16 082	70 101	47 699	135 397	31 153	20 994
339992	Musical instrument mfg .....	1 339 135	359 101	76 582	413 476	3 604	9 359	11 686	23 072	7 615	6 883
339993	Fastener, button, needle, & pin mfg .....	828 510	206 059	41 839	302 614	3 717	14 148	11 395	41 647	18 416	26 863
339994	Broom, brush, & mop mfg .....	2 035 800	438 851	91 074	814 114	4 091	16 095	10 371	42 518	12 333	7 055
339995	Burial casket mfg .....	1 271 184	212 491	49 333	348 878	4 139	8 194	96	26 951	3 854	2 533
339999	All other miscellaneous mfg .....	8 046 078	1 763 913	368 909	3 195 622	21 461	53 729	113 189	210 049	68 163	61 089
511110	Newspaper publishers .....	41 601 011	11 789 095	2 573 956	6 722 349	49 214	252 777	978 512	1 369 640	233 112	97 794
511120	Periodical publishers .....	29 884 807	5 993 142	1 102 535	3 276 819	14 759	48 685	4 346 532	339 332	461 301	83 493
511130	Book publishers .....	22 648 251	3 642 824	714 924	1 936 883	13 101	48 059	4 080 449	327 254	238 025	70 270
511140	Database & directory publishers ..	12 258 101	1 654 926	340 312	442 734	4 149	19 432	1 842 859	109 585	79 436	34 428
511191	Greeting card publishers .....	5 338 986	628 432	178 968	568 025	2 704	14 178	58 970	39 595	12 443	21 885
511199	All other publishers .....	5 604 847	1 262 869	243 721	532 097	6 279	17 231	704 809	78 143	62 226	32 649

See footnotes at end of table.



Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Cost of purchased services for the repair of—		Other purchased services					
		Buildings and other structures	Machinery	Communications	Legal	Accounting and bookkeeping	Advertising	Software and other data processing	Refuse removal, including hazardous waste
113310	Logging	2 475	178 044	16 095	3 238	9 465	1 816	1 123	1 288
311111	Dog & cat food mfg	5 336	38 802	2 815	1 492	633	7 797	1 192	5 485
311119	Other animal food mfg	19 943	91 470	21 565	6 960	9 254	9 931	3 577	5 042
311211	Flour milling	6 483	55 251	27 041	3 587	12 265	18 855	1 849	1 874
311212	Rice milling	1 354	13 212	2 401	791	1 225	14 057	389	855
311213	Malt mfg	995	9 925	716	447	142	184	568	330
311221	Wet corn milling	36 067	180 614	7 689	2 302	2 385	5 384	3 185	12 534
311222	Soybean processing	20 429	88 240	5 955	523	466	537	532	4 229
311223	Other oilseed processing	15 847	12 880	573	375	323	271	233	630
311225	Fats & oils refining & blending	3 423	37 112	2 465	429	786	1 601	557	2 752
311230	Breakfast cereal mfg	11 589	45 366	3 564	233	85	199	709	3 217
311311	Sugarcane mills	1 910	31 691	1 225	6 755	861	2 956	437	864
311312	Cane sugar refining	1 505	5 090	1 137	3 262	585	8 295	586	1 968
311313	Beet sugar mfg	1 711	27 483	1 594	617	1 374	408	1 562	2 773
311320	Chocolate & confectionery mfg from cacao beans	10 343	16 899	2 538	183	268	71 921	415	428
311330	Confectionery mfg from purchased chocolate	10 311	46 001	4 995	3 104	2 868	100 739	3 128	4 053
3113301	Confectionery mfg from purchased chocolate—retail	X	X	X	X	X	X	X	X
3113302	Confectionery mfg from purchased chocolate—commercial	X	X	X	X	X	X	X	X
311340	Nonchocolate confectionery mfg	7 094	35 739	4 164	2 880	1 622	18 305	2 173	2 733
3113401	Nonchocolate confectionery mfg—retail	X	X	X	X	X	X	X	X
3113402	Nonchocolate confectionery mfg—commercial	X	X	X	X	X	X	X	X
311411	Frozen fruit, juice, & vegetable mfg	7 598	90 100	3 446	2 120	2 627	6 167	5 467	11 442
311412	Frozen specialty food mfg	9 660	48 006	3 940	2 986	2 230	24 845	2 378	7 756
311421	Fruit & vegetable canning	23 734	126 958	10 230	5 674	7 648	22 152	2 977	19 199
311422	Specialty canning	3 824	18 486	2 852	2 754	1 011	4 935	1 322	2 774
311423	Dried & dehydrated food mfg	5 244	29 679	3 337	2 755	1 438	28 909	717	4 872
311511	Fluid milk mfg	20 103	116 714	14 270	12 054	21 534	59 528	9 218	9 926
311512	Creamery butter mfg	1 289	9 876	273	54	440	113	576	358
311513	Cheese mfg	25 944	99 102	8 090	4 618	4 513	10 389	3 976	14 729
311514	Dry, condensed, & evaporated dairy product mfg	8 878	42 333	10 321	4 480	1 168	38 720	1 599	5 353
311520	Ice cream & frozen dessert mfg	5 710	42 072	4 806	2 283	1 608	37 770	1 535	5 852
311611	Animal (except poultry) slaughtering	19 475	168 776	13 113	13 965	10 336	38 303	6 562	18 654
311612	Meat processed from carcasses	34 144	156 341	160 533	8 114	11 149	89 428	5 923	87 500
311613	Rendering & meat byproduct processing	6 392	41 310	2 349	1 245	562	3 561	438	3 105
311615	Poultry processing	52 914	328 437	57 318	9 111	6 104	57 042	5 494	26 528
311711	Seafood canning	1 761	7 642	905	758	577	1 641	203	570
311712	Fresh & frozen seafood processing	23 624	90 472	10 146	6 643	3 402	6 080	1 405	6 182
311811	Retail bakeries	S	S	S	S	S	S	S	S
311812	Commercial bakeries	49 168	132 897	29 715	13 204	7 052	123 912	10 960	10 876
311813	Frozen cakes, pies, & other pastries mfg	4 582	18 616	2 638	1 462	1 371	9 053	467	2 069
311821	Cookie & cracker mfg	13 116	67 426	8 490	3 746	7 401	41 578	4 205	5 214
311822	Flour mixes & dough mfg from purchased flour	4 271	21 872	3 062	759	2 500	6 443	2 001	2 803
311823	Dry pasta mfg	866	9 472	846	112	52	13 129	42	345
311830	Tortilla mfg	1 828	6 981	1 563	816	1 027	13 178	342	869
311911	Roasted nuts & peanut butter mfg	10 206	24 704	3 237	1 780	739	11 597	1 549	1 114
311919	Other snack food mfg	2 799	18 677	2 740	1 170	994	8 226	1 632	3 937
311920	Coffee & tea mfg	4 415	21 053	5 919	3 687	1 633	16 163	2 015	1 816
311930	Flavoring syrup & concentrate mfg	2 570	14 346	2 319	941	433	7 095	379	1 249
311941	Mayonnaise, dressing, & other prepared sauce mfg	3 476	20 673	2 262	363	584	6 890	698	3 402
311942	Spice & extract mfg	4 564	11 932	5 935	2 902	2 037	7 734	4 882	2 927
311991	Perishable prepared food mfg	3 580	21 641	3 113	1 904	2 592	20 161	1 214	3 855
311999	All other miscellaneous food mfg	5 413	37 737	4 178	2 283	1 487	6 317	1 729	8 429
312111	Soft drink mfg	22 826	99 630	15 342	30 609	5 373	196 125	8 870	11 221
312112	Bottled water mfg	988	3 030	1 013	306	181	1 584	120	233
312113	Ice mfg	185	5 620	1 168	232	107	227	41	208
312120	Breweries	8 623	20 201	16 730	7 499	543	357 098	532	16 919
312130	Wineries	11 401	44 119	20 039	12 128	4 919	122 441	9 947	8 343
312140	Distilleries	3 853	15 519	1 732	1 806	449	32 833	263	660
312210	Tobacco stemming & redrying	2 243	11 463	931	691	239	206	1 057	1 269
312221	Cigarette mfg	7 598	182 258	9 567	156 023	274	200 139	99 057	128 306
312229	Other tobacco product mfg	2 275	9 110	1 651	1 873	152	12 799	432	2 007
313111	Yarn spinning mills	23 457	141 061	4 426	1 926	4 899	474	2 738	3 238
313112	Yarn texturing, throwing, & twisting mills	9 466	32 345	1 639	1 108	613	452	461	1 224
3131121	Yarn texturing, throwing, & twisting mills—manufacturer	X	X	X	X	X	X	X	X
3131122	Yarn texturing, throwing, & twisting mills—commission finisher	X	X	X	X	X	X	X	X
313113	Thread mills	1 223	489	162	90	23	51	31	175
313210	Broadwoven fabric mills	49 084	167 042	14 061	5 716	4 707	3 288	7 577	7 799
313221	Narrow fabric mills	3 934	20 624	5 000	3 060	1 854	2 450	2 829	1 556
313222	Schiffli machine embroidery	130	1 201	1 036	625	509	1 178	430	263
313230	Nonwoven fabric mills	9 201	74 967	6 536	3 190	2 372	5 666	4 936	9 134
313241	Weft knit fabric mills	6 711	36 253	3 534	2 837	1 965	846	2 607	1 418
3132411	Weft knit fabric mills—manufacturer	X	X	X	X	X	X	X	X
3132412	Weft knit fabric mills—jobber	X	X	X	X	X	X	X	X
3132413	Weft knit fabric mills—contractor	X	X	X	X	X	X	X	X

**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Cost of purchased services for the repair of—		Other purchased services					
		Buildings and other structures	Machinery	Communications	Legal	Accounting and bookkeeping	Advertising	Software and other data processing	Refuse removal, including hazardous waste
313249	Other knit fabric & lace mills .....	2 713	16 820	4 353	1 669	2 834	1 437	1 406	1 909
3132491	Other knit fabric & lace mills— manufacturer .....	X	X	X	X	X	X	X	X
3132492	Other knit fabric & lace mills— jobber .....	X	X	X	X	X	X	X	X
3132493	Other knit fabric & lace mills— contractor .....	X	X	X	X	X	X	X	X
313311	Broadwoven fabric finishing mills... Broadwoven fabric finishing mills—manufacturer .....	18 365	79 087	5 998	3 975	3 185	944	3 090	5 322
3133112	Broadwoven fabric finishing mills—converter .....	X	X	X	X	X	X	X	X
3133113	Broadwoven fabric finishing mills—commission finisher .....	X	X	X	X	X	X	X	X
313312	Textile & fabric finishing mills .....	6 903	39 538	4 767	2 656	2 193	9 543	2 356	2 534
3133121	Textile & fabric finishing mills— manufacturer .....	X	X	X	X	X	X	X	X
3133122	Textile & fabric finishing mills— converter .....	X	X	X	X	X	X	X	X
3133123	Textile & fabric finishing mills— commission finisher .....	X	X	X	X	X	X	X	X
313320	Fabric coating mills .....	2 574	15 762	3 020	4 416	18 680	2 536	1 439	5 091
314110	Carpet & rug mills .....	12 271	70 385	12 864	7 350	3 293	12 148	5 280	6 689
314121	Curtain & drapery mills .....	1 683	2 975	3 209	4 145	1 934	19 203	936	653
314129	Other household textile product mills .....	4 460	12 475	7 039	3 026	2 618	5 507	2 048	1 982
314911	Textile bag mills .....	1 214	3 928	1 540	905	2 976	380	249	414
314912	Canvas & related product mills .....	1 548	1 972	2 777	988	1 575	11 168	549	414
314991	Rope, cordage, & twine mills .....	1 087	6 336	2 720	2 724	3 024	13 548	5 129	486
314992	Tire cord & tire fabric mills .....	1 389	21 688	676	228	190	30	242	2 801
314999	All other miscellaneous textile product mills .....	9 760	47 272	15 830	4 087	5 713	14 398	5 246	6 497
315111	Sheer hosiery mills .....	1 787	9 689	1 994	1 994	1 287	1 335	921	797
315119	Other hosiery & sock mills .....	3 744	13 445	4 931	2 218	2 479	3 757	1 839	1 494
315191	Outerwear knitting mills .....	7 927	24 121	3 550	4 764	1 721	6 109	1 891	6 310
3151911	Outerwear knitting mills— manufacturer .....	X	X	X	X	X	X	X	X
3151912	Outerwear knitting mills—jobber .....	X	X	X	X	X	X	X	X
3151913	Outerwear knitting mills— contractor .....	X	X	X	X	X	X	X	X
315192	Underwear & nightwear knitting mills .....	605	1 344	732	321	601	383	373	109
315211	Men's & boys' cut & sew apparel contractors .....	3 310	10 818	4 001	1 868	2 266	795	1 026	1 142
315212	Women's, girls', & infants' cut & sew apparel contractors .....	S	S	S	S	S	S	S	S
315221	Men's & boys' cut & sew underwear & nightwear mfg .....	1 226	2 068	1 260	391	731	607	408	171
3152211	Men's & boys' cut & sew underwear & nightwear mfg— manufacturer .....	X	X	X	X	X	X	X	X
315222	Men's & boys' cut & sew suit, coat, & overcoat mfg .....	1 643	2 086	1 388	1 491	990	6 053	784	338
3152221	Men's & boys' cut & sew suit, coat, & overcoat mfg— manufacturer .....	X	X	X	X	X	X	X	X
3152222	Men's & boys' cut & sew suit, coat, & overcoat mfg—jobber ...	X	X	X	X	X	X	X	X
315223	Men's & boys' cut & sew shirt (exc work shirt) mfg .....	11 180	9 986	5 530	1 632	3 081	8 724	2 346	1 065
3152231	Men's & boys' cut & sew shirt (exc work shirt) mfg— manufacturer .....	X	X	X	X	X	X	X	X
3152232	Men's & boys' cut & sew shirt (exc work shirt) mfg—jobber ...	X	X	X	X	X	X	X	X
315224	Men's & boys' cut & sew trouser, slack, & jean mfg .....	4 240	5 038	3 489	3 087	1 676	17 586	7 476	1 961
3152241	Men's & boys' cut & sew trouser, slack, & jean mfg— manufacturer .....	X	X	X	X	X	X	X	X
3152242	Men's & boys' cut & sew trouser, slack, & jean mfg—jobber .....	X	X	X	X	X	X	X	X
315225	Men's & boys' cut & sew work clothing mfg .....	1 902	7 546	2 196	580	663	1 389	986	203
3152251	Men's & boys' cut & sew work clothing mfg—manufacturer .....	X	X	X	X	X	X	X	X
3152252	Men's & boys' cut & sew work clothing mfg—jobber .....	X	X	X	X	X	X	X	X
315228	Men's & boys' cut & sew other outerwear mfg .....	1 039	4 040	2 147	1 489	1 184	4 971	1 493	389
3152281	Men's & boys' cut & sew other outerwear mfg—manufacturer ..	X	X	X	X	X	X	X	X
3152282	Men's & boys' cut & sew other outerwear mfg—jobber .....	X	X	X	X	X	X	X	X
315231	Women's & girls' cut/sew lingerie & nightwear mfg .....	S	S	S	S	S	S	S	S
3152311	Women's & girls' cut/sew lingerie & nightwear mfg— manufacturer .....	X	X	X	X	X	X	X	X
3152312	Women's & girls' cut/sew lingerie & nightwear mfg—jobber .....	X	X	X	X	X	X	X	X

**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Cost of purchased services for the repair of—		Other purchased services					
		Buildings and other structures	Machinery	Communications	Legal	Accounting and bookkeeping	Advertising	Software and other data processing	Refuse removal, including hazardous waste
315232	Women's & girls' cut & sew blouse & shirt mfg . . . . .	S	S	S	S	S	S	S	S
3152321	Women's & girls' cut & sew blouse & shirt mfg—manufacturer . . . . .	X	X	X	X	X	X	X	X
3152322	Women's & girls' cut & sew blouse & shirt mfg—jobber . . . . .	X	X	X	X	X	X	X	X
315233	Women's & girls' cut & sew dress mfg . . . . .	S	S	S	S	S	S	S	S
3152331	Women's & girls' cut & sew dress mfg—manufacturer . . . . .	X	X	X	X	X	X	X	X
3152332	Women's & girls' cut & sew dress mfg—jobber . . . . .	X	X	X	X	X	X	X	X
315234	Women's & girls' cut & sew suit, coat, skirt mfg . . . . .	4 176	3 675	5 974	3 527	3 657	19 554	5 606	771
3152341	Women's & girls' cut & sew suit, coat, skirt mfg—manufacturer . . . . .	X	X	X	X	X	X	X	X
3152342	Women's & girls' cut & sew suit, coat, skirt mfg—jobber . . . . .	X	X	X	X	X	X	X	X
315239	Women's & girls' cut & sew other outerwear mfg . . . . .	9 984	11 884	16 371	12 133	6 726	47 766	11 100	1 737
3152391	Women's & girls' cut & sew other outerwear mfg—manufacturer . . . . .	X	X	X	X	X	X	X	X
3152392	Women's & girls' cut & sew other outerwear mfg—jobber . . . . .	X	X	X	X	X	X	X	X
315291	Infants' cut & sew apparel mfg . . . . .	590	2 149	486	71	212	91	59	516
3152911	Infants' cut & sew apparel mfg—manufacturer . . . . .	X	X	X	X	X	X	X	X
3152912	Infants' cut & sew apparel mfg—jobber . . . . .	X	X	X	X	X	X	X	X
315292	Fur & leather apparel mfg . . . . .	S	S	S	S	S	S	S	S
315299	All other cut & sew apparel mfg . . . . .	1 445	2 269	3 272	1 116	1 128	9 208	818	397
3152991	All other cut & sew apparel mfg—manufacturer . . . . .	X	X	X	X	X	X	X	X
3152992	All other cut & sew apparel mfg—jobber . . . . .	X	X	X	X	X	X	X	X
315991	Hat, cap, & millinery mfg . . . . .	1 178	2 237	1 521	519	1 207	5 440	1 010	306
315992	Glove & mitten mfg . . . . .	635	2 186	883	579	23	218	77	220
315993	Men's & boys' neckwear mfg . . . . .	223	813	1 014	252	1 606	2 500	1 320	84
315999	Other apparel accessories & other apparel mfg . . . . .	909	4 444	3 324	1 092	1 576	4 025	852	1 087
316110	Leather & hide tanning & finishing . . . . .	3 937	22 216	3 289	2 362	3 352	2 062	1 846	7 179
316211	Rubber & plastics footwear mfg . . . . .	745	4 181	1 077	963	920	7 084	675	794
316212	House slipper mfg . . . . .	85	83	180	212	147	296	140	27
316213	Men's footwear (except athletic) mfg . . . . .	2 805	5 699	4 005	5 756	3 156	88 183	6 731	592
316214	Women's footwear (except athletic) mfg . . . . .	450	2 021	879	754	887	2 767	967	381
316219	Other footwear mfg . . . . .	883	812	613	275	484	1 262	393	258
316991	Luggage mfg . . . . .	316	1 690	1 159	1 902	973	5 809	1 095	172
316992	Women's handbag & purse mfg . . . . .	S	S	S	S	S	S	S	S
316993	Personal leather good (except women's handbag & purse) mfg . . . . .	44	409	490	530	505	520	236	268
316999	All other leather good mfg . . . . .	926	1 936	1 340	668	867	2 098	668	731
321113	Sawmills . . . . .	17 323	386 785	20 289	9 863	14 025	5 651	5 311	6 275
321114	Wood preservation . . . . .	2 613	19 588	4 450	2 967	2 771	1 471	1 047	3 598
321211	Hardwood veneer & plywood mfg . . . . .	4 212	22 016	3 046	1 944	2 076	1 534	858	2 986
321212	Softwood veneer & plywood mfg . . . . .	4 787	108 746	3 534	2 231	1 654	495	998	1 570
321213	Engineered wood member (except truss) mfg . . . . .	1 327	18 180	1 361	523	227	378	493	964
321214	Truss mfg . . . . .	3 574	19 526	10 323	3 551	4 712	3 183	2 588	4 300
321219	Reconstituted wood product mfg . . . . .	9 218	125 607	4 907	2 398	1 362	4 112	1 921	8 439
321911	Wood window & door mfg . . . . .	9 221	44 167	15 839	20 206	7 208	54 103	9 535	9 183
321912	Cut stock, resawing lumber, & planing . . . . .	10 830	52 263	7 465	5 261	4 552	3 697	2 435	4 007
321918	Other millwork (including flooring) . . . . .	3 381	20 666	4 406	1 795	2 607	7 307	906	2 502
321920	Wood container & pallet mfg . . . . .	6 179	43 833	7 063	3 321	6 074	3 377	1 115	5 334
321991	Manufactured home (mobile home) mfg . . . . .	7 678	16 495	12 058	9 644	2 249	7 618	1 362	21 568
321992	Prefabricated wood building mfg . . . . .	3 269	9 975	5 030	4 884	1 989	12 529	1 919	3 124
321999	All other miscellaneous wood product mfg . . . . .	5 905	29 730	6 216	2 516	2 859	8 461	2 296	3 873
322110	Pulp mills . . . . .	13 238	178 121	2 671	2 512	1 434	405	2 148	12 738
322121	Paper (except newsprint) mills . . . . .	122 462	1 073 679	44 294	37 183	10 740	32 066	38 145	126 027
3221211	Paper (except newsprint) mills—integrated producer . . . . .	X	X	X	X	X	X	X	X
3221212	Paper (except newsprint) mills—nonintegrated producer . . . . .	X	X	X	X	X	X	X	X
322122	Newsprint mills . . . . .	8 221	190 870	4 668	3 100	1 075	803	4 293	18 336
3221221	Newsprint mills—integrated producer . . . . .	X	X	X	X	X	X	X	X
3221222	Newsprint mills—nonintegrated producer . . . . .	X	X	X	X	X	X	X	X
322130	Paperboard mills . . . . .	72 840	815 419	17 611	9 087	1 563	1 460	15 295	70 960
3221301	Paperboard mills—integrated producer . . . . .	X	X	X	X	X	X	X	X
3221302	Paperboard mills—nonintegrated producer . . . . .	X	X	X	X	X	X	X	X
322211	Corrugated & solid fiber box mfg . . . . .	53 167	276 339	51 387	9 477	7 137	8 817	14 112	15 591
322212	Folding paperboard box mfg . . . . .	29 345	80 419	14 077	6 691	3 814	3 390	6 683	10 339
322213	Setup paperboard box mfg . . . . .	3 638	13 599	1 211	1 986	1 230	459	58	1 032













**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Cost of purchased services for the repair of—		Other purchased services					
		Buildings and other structures	Machinery	Communications	Legal	Accounting and bookkeeping	Advertising	Software and other data processing	Refuse removal, including hazardous waste
339932	Game, toy, & children's vehicle mfg .....	7 616	17 123	6 773	6 296	3 875	124 581	6 057	2 266
339941	Pen & mechanical pencil mfg .....	1 982	4 885	5 109	2 480	2 283	29 675	2 024	1 401
339942	Lead pencil & art good mfg .....	1 778	2 550	1 561	2 104	571	4 477	1 450	841
339943	Marking device mfg .....	94	131	428	224	198	832	27	22
339944	Carbon paper & inked ribbon mfg ..	889	1 517	911	54	148	612	451	578
339950	Sign mfg .....	8 613	20 508	24 356	11 570	11 264	31 007	11 307	5 902
339991	Gasket, packing, & sealing device mfg .....	13 882	39 688	15 563	9 622	5 598	10 722	10 305	11 282
339992	Musical instrument mfg .....	3 509	12 790	3 790	3 469	2 494	12 736	1 289	4 873
339993	Fastener, button, needle, & pin mfg .....	3 521	2 840	1 056	183	220	705	1 287	537
339994	Broom, brush, & mop mfg .....	3 245	17 677	9 205	3 991	3 608	10 461	2 965	1 212
339995	Burial casket mfg .....	1 836	9 584	1 046	1 634	786	562	320	720
339999	All other miscellaneous mfg .....	6 387	18 898	14 998	10 140	5 989	38 131	7 598	4 302
511110	Newspaper publishers .....	103 978	193 541	250 334	96 170	54 867	294 993	74 532	17 465
511120	Periodical publishers .....	13 772	22 301	106 439	44 124	25 484	238 429	31 000	1 971
511130	Book publishers .....	18 058	32 374	89 674	27 165	24 799	450 210	57 274	2 862
511140	Database & directory publishers ...	8 896	10 648	28 492	5 484	4 038	79 460	25 829	237
511191	Greeting card publishers .....	3 024	9 469	3 899	2 632	396	2 417	1 116	725
511199	All other publishers .....	3 264	6 553	23 052	33 171	38 971	31 377	6 659	649

See footnotes at end of table.

**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Response coverage ratio for—								
		Cost of purchased services for the repair of—		Other purchased services						
		Buildings and other structures	Machinery	Communications	Legal	Accounting and bookkeeping	Advertising	Software and other data processing	Refuse removal, including hazardous waste	
113310	Logging	57	57	57	57	57	57	57	57	
311111	Dog & cat food mfg	71	71	71	71	71	71	71	71	
311119	Other animal food mfg	82	82	82	82	82	82	82	82	
311211	Flour milling	77	77	77	77	77	77	77	77	
311212	Rice milling	90	90	90	90	90	90	90	90	
311213	Malt mfg	76	76	76	76	76	76	76	76	
311221	Wet corn milling	90	90	90	90	90	90	90	90	
311222	Soybean processing	96	96	96	96	96	96	96	96	
311223	Other oilseed processing	99	99	99	99	99	99	99	99	
311225	Fats & oils refining & blending	66	66	66	66	66	66	66	66	
311230	Breakfast cereal mfg	79	79	79	79	79	79	79	79	
311311	Sugarcane mills	99	99	99	99	99	99	99	99	
311312	Cane sugar refining	81	81	81	81	81	81	81	81	
311313	Beet sugar mfg	65	65	65	65	65	65	65	65	
311320	Chocolate & confectionery mfg from cacao beans	86	86	86	86	86	86	86	86	
311330	Confectionery mfg from purchased chocolate	77	77	77	77	77	77	77	77	
3113301	Confectionery mfg from purchased chocolate—retail	X	X	X	X	X	X	X	X	
3113302	Confectionery mfg from purchased chocolate—commercial	X	X	X	X	X	X	X	X	
311340	Nonchocolate confectionery mfg	75	75	75	75	75	75	75	75	
3113401	Nonchocolate confectionery mfg—retail	X	X	X	X	X	X	X	X	
3113402	Nonchocolate confectionery mfg—commercial	X	X	X	X	X	X	X	X	
311411	Frozen fruit, juice, & vegetable mfg	65	65	65	65	65	65	65	65	
311412	Frozen specialty food mfg	80	80	80	80	80	80	80	80	
311421	Fruit & vegetable canning	76	76	76	76	76	76	76	76	
311422	Specialty canning	77	77	77	77	77	77	77	77	
311423	Dried & dehydrated food mfg	79	79	79	79	79	79	79	79	
311511	Fluid milk mfg	64	64	64	64	64	64	64	64	
311512	Creamery butter mfg	91	91	91	91	91	91	91	91	
311513	Cheese mfg	90	90	90	90	90	90	90	90	
311514	Dry, condensed, & evaporated dairy product mfg	79	79	79	79	79	79	79	79	
311520	Ice cream & frozen dessert mfg	69	69	69	69	69	69	69	69	
311611	Animal (except poultry) slaughtering	89	89	89	89	89	89	89	89	
311612	Meat processed from carcasses	83	83	83	83	83	83	83	83	
311613	Rendering & meat byproduct processing	85	85	85	85	85	85	85	85	
311615	Poultry processing	89	89	89	89	89	89	89	89	
311711	Seafood canning	66	66	66	66	66	66	66	66	
311712	Fresh & frozen seafood processing	80	80	80	80	80	80	80	80	
311811	Retail bakeries	S	S	S	S	S	S	S	S	
311812	Commercial bakeries	77	77	77	77	77	77	77	77	
311813	Frozen cakes, pies, & other pastries mfg	69	69	69	69	69	69	69	69	
311821	Cookie & cracker mfg	92	92	92	92	92	92	92	92	
311822	Flour mixes & dough mfg from purchased flour	77	77	77	77	77	77	77	77	
311823	Dry pasta mfg	69	69	69	69	69	69	69	69	
311830	Tortilla mfg	80	80	80	80	80	80	80	80	
311911	Roasted nuts & peanut butter mfg	74	74	74	74	74	74	74	74	
311919	Other snack food mfg	46	46	46	46	46	46	46	46	
311920	Coffee & tea mfg	66	66	66	66	66	66	66	66	
311930	Flavoring syrup & concentrate mfg	71	71	71	71	71	71	71	71	
311941	Mayonnaise, dressing, & other prepared sauce mfg	65	65	65	65	65	65	65	65	
311942	Spice & extract mfg	75	75	75	75	75	75	75	75	
311991	Perishable prepared food mfg	68	68	68	68	68	68	68	68	
311999	All other miscellaneous food mfg	60	60	60	60	60	60	60	60	
312111	Soft drink mfg	67	67	67	67	67	67	67	67	
312112	Bottled water mfg	63	63	63	63	63	63	63	63	
312113	Ice mfg	73	73	73	73	73	73	73	73	
312120	Breweries	85	85	85	85	85	85	85	85	
312130	Wineries	93	93	93	93	93	93	93	93	
312140	Distilleries	77	77	77	77	77	77	77	77	
312210	Tobacco stemming & redrying	86	86	86	86	86	86	86	86	
312221	Cigarette mfg	92	92	92	92	92	92	92	92	
312229	Other tobacco product mfg	69	69	69	69	69	69	69	69	
313111	Yarn spinning mills	79	79	79	79	79	79	79	79	
313112	Yarn texturing, throwing, & twisting mills	92	92	92	92	92	92	92	92	
3131121	Yarn texturing, throwing, & twisting mills—manufacturer	X	X	X	X	X	X	X	X	
3131122	Yarn texturing, throwing, & twisting mills—commission finisher	X	X	X	X	X	X	X	X	
313113	Thread mills	93	93	93	93	93	93	93	93	
313210	Broadwoven fabric mills	77	77	77	77	77	77	77	77	
313221	Narrow fabric mills	71	71	71	71	71	71	71	71	
313222	Schiffli machine embroidery	71	71	71	71	71	71	71	71	
313230	Nonwoven fabric mills	76	76	76	76	76	76	76	76	
313241	Weft knit fabric mills	82	82	82	82	82	82	82	82	
3132411	Weft knit fabric mills—manufacturer	X	X	X	X	X	X	X	X	
3132412	Weft knit fabric mills—jobber	X	X	X	X	X	X	X	X	
3132413	Weft knit fabric mills—contractor	X	X	X	X	X	X	X	X	

**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Response coverage ratio for—							
		Cost of purchased services for the repair of—		Other purchased services					
		Buildings and other structures	Machinery	Communications	Legal	Accounting and bookkeeping	Advertising	Software and other data processing	Refuse removal, including hazardous waste
313249	Other knit fabric & lace mills . . . . .	82	82	82	82	82	82	82	82
3132491	Other knit fabric & lace mills— manufacturer . . . . .	X	X	X	X	X	X	X	X
3132492	Other knit fabric & lace mills— jobber . . . . .	X	X	X	X	X	X	X	X
3132493	Other knit fabric & lace mills— contractor . . . . .	X	X	X	X	X	X	X	X
313311	Broadwoven fabric finishing mills . . .	68	68	68	68	68	68	68	68
3133111	Broadwoven fabric finishing mills—manufacturer . . . . .	X	X	X	X	X	X	X	X
3133112	Broadwoven fabric finishing mills—converter . . . . .	X	X	X	X	X	X	X	X
3133113	Broadwoven fabric finishing mills—commission finisher . . . . .	X	X	X	X	X	X	X	X
313312	Textile & fabric finishing mills . . . . .	79	79	79	79	79	79	79	79
3133121	Textile & fabric finishing mills— manufacturer . . . . .	X	X	X	X	X	X	X	X
3133122	Textile & fabric finishing mills— converter . . . . .	X	X	X	X	X	X	X	X
3133123	Textile & fabric finishing mills— commission finisher . . . . .	X	X	X	X	X	X	X	X
313320	Fabric coating mills . . . . .	85	85	85	85	85	85	85	85
314110	Carpet & rug mills . . . . .	80	80	80	80	80	80	80	80
314121	Curtain & drapery mills . . . . .	66	66	66	66	66	66	66	66
314129	Other household textile product mills . . . . .	72	72	72	72	72	72	72	72
314911	Textile bag mills . . . . .	72	72	72	72	72	72	72	72
314912	Canvas & related product mills . . . . .	51	51	51	51	51	51	51	51
314991	Rope, cordage, & twine mills . . . . .	82	82	82	82	82	82	82	82
314992	Tire cord & tire fabric mills . . . . .	75	75	75	75	75	75	75	75
314999	All other miscellaneous textile product mills . . . . .	74	74	74	74	74	74	74	74
315111	Sheer hosiery mills . . . . .	94	94	94	94	94	94	94	94
315119	Other hosiery & sock mills . . . . .	91	91	91	91	91	91	91	91
315191	Outerwear knitting mills . . . . .	73	73	73	73	73	73	73	73
3151911	Outerwear knitting mills— manufacturer . . . . .	X	X	X	X	X	X	X	X
3151912	Outerwear knitting mills—jobber . . . . .	X	X	X	X	X	X	X	X
3151913	Outerwear knitting mills— contractor . . . . .	X	X	X	X	X	X	X	X
315192	Underwear & nightwear knitting mills . . . . .	65	65	65	65	65	65	65	65
315211	Men's & boys' cut & sew apparel contractors . . . . .	78	78	78	78	78	78	78	78
315212	Women's, girls', & infants' cut & sew apparel contractors . . . . .	S	S	S	S	S	S	S	S
315221	Men's & boys' cut & sew underwear & nightwear mfg . . . . .	78	78	78	78	78	78	78	78
3152211	Men's & boys' cut & sew underwear & nightwear mfg— manufacturer . . . . .	X	X	X	X	X	X	X	X
315222	Men's & boys' cut & sew suit, coat, & overcoat mfg . . . . .	52	52	52	52	52	52	52	52
3152221	Men's & boys' cut & sew suit, coat, & overcoat mfg— manufacturer . . . . .	X	X	X	X	X	X	X	X
3152222	Men's & boys' cut & sew suit, coat, & overcoat mfg—jobber . . . . .	X	X	X	X	X	X	X	X
315223	Men's & boys' cut & sew shirt (exc work shirt) mfg . . . . .	81	81	81	81	81	81	81	81
3152231	Men's & boys' cut & sew shirt (exc work shirt) mfg— manufacturer . . . . .	X	X	X	X	X	X	X	X
3152232	Men's & boys' cut & sew shirt (exc work shirt) mfg—jobber . . . . .	X	X	X	X	X	X	X	X
315224	Men's & boys' cut & sew trouser, slack, & jean mfg . . . . .	83	83	83	83	83	83	83	83
3152241	Men's & boys' cut & sew trouser, slack, & jean mfg— manufacturer . . . . .	X	X	X	X	X	X	X	X
3152242	Men's & boys' cut & sew trouser, slack, & jean mfg—jobber . . . . .	X	X	X	X	X	X	X	X
315225	Men's & boys' cut & sew work clothing mfg . . . . .	93	93	93	93	93	93	93	93
3152251	Men's & boys' cut & sew work clothing mfg—manufacturer . . . . .	X	X	X	X	X	X	X	X
3152252	Men's & boys' cut & sew work clothing mfg—jobber . . . . .	X	X	X	X	X	X	X	X
315228	Men's & boys' cut & sew other outerwear mfg . . . . .	67	67	67	67	67	67	67	67
3152281	Men's & boys' cut & sew other outerwear mfg—manufacturer . . . . .	X	X	X	X	X	X	X	X
3152282	Men's & boys' cut & sew other outerwear mfg—jobber . . . . .	X	X	X	X	X	X	X	X
315231	Women's & girls' cut/sew lingerie & nightwear mfg . . . . .	S	S	S	S	S	S	S	S
3152311	Women's & girls' cut/sew lingerie & nightwear mfg— manufacturer . . . . .	X	X	X	X	X	X	X	X
3152312	Women's & girls' cut/sew lingerie & nightwear mfg—jobber . . . . .	X	X	X	X	X	X	X	X

**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Response coverage ratio for—							
		Cost of purchased services for the repair of—		Other purchased services					
		Buildings and other structures	Machinery	Communications	Legal	Accounting and bookkeeping	Advertising	Software and other data processing	Refuse removal, including hazardous waste
315232	Women's & girls' cut & sew blouse & shirt mfg	S	S	S	S	S	S	S	S
3152321	Women's & girls' cut & sew blouse & shirt mfg—manufacturer	X	X	X	X	X	X	X	X
3152322	Women's & girls' cut & sew blouse & shirt mfg—jobber	X	X	X	X	X	X	X	X
315233	Women's & girls' cut & sew dress mfg	S	S	S	S	S	S	S	S
3152331	Women's & girls' cut & sew dress mfg—manufacturer	X	X	X	X	X	X	X	X
3152332	Women's & girls' cut & sew dress mfg—jobber	X	X	X	X	X	X	X	X
315234	Women's & girls' cut & sew suit, coat, skirt mfg	73	73	73	73	73	73	73	73
3152341	Women's & girls' cut & sew suit, coat, skirt mfg—manufacturer	X	X	X	X	X	X	X	X
3152342	Women's & girls' cut & sew suit, coat, skirt mfg—jobber	X	X	X	X	X	X	X	X
315239	Women's & girls' cut & sew other outerwear mfg	67	67	67	67	67	67	67	67
3152391	Women's & girls' cut & sew other outerwear mfg—manufacturer	X	X	X	X	X	X	X	X
3152392	Women's & girls' cut & sew other outerwear mfg—jobber	X	X	X	X	X	X	X	X
315291	Infants' cut & sew apparel mfg	83	83	83	83	83	83	83	83
3152911	Infants' cut & sew apparel mfg—manufacturer	X	X	X	X	X	X	X	X
3152912	Infants' cut & sew apparel mfg—jobber	X	X	X	X	X	X	X	X
315292	Fur & leather apparel mfg	S	S	S	S	S	S	S	S
315299	All other cut & sew apparel mfg	71	71	71	71	71	71	71	71
3152991	All other cut & sew apparel mfg—manufacturer	X	X	X	X	X	X	X	X
3152992	All other cut & sew apparel mfg—jobber	X	X	X	X	X	X	X	X
315991	Hat, cap, & millinery mfg	63	63	63	63	63	63	63	63
315992	Glove & mitten mfg	52	52	52	52	52	52	52	52
315993	Men's & boys' neckwear mfg	64	64	64	64	64	64	64	64
315999	Other apparel accessories & other apparel mfg	53	53	53	53	53	53	53	53
316110	Leather & hide tanning & finishing	85	85	85	85	85	85	85	85
316211	Rubber & plastics footwear mfg	74	74	74	74	74	74	74	74
316212	House slipper mfg	23	23	23	23	23	23	23	23
316213	Men's footwear (except athletic) mfg	78	78	78	78	78	78	78	78
316214	Women's footwear (except athletic) mfg	52	52	52	52	52	52	52	52
316219	Other footwear mfg	70	70	70	70	70	70	70	70
316991	Luggage mfg	67	67	67	67	67	67	67	67
316992	Women's handbag & purse mfg	S	S	S	S	S	S	S	S
316993	Personal leather good (except women's handbag & purse) mfg	67	67	67	67	67	67	67	67
316999	All other leather good mfg	79	79	79	79	79	79	79	79
321113	Sawmills	69	69	69	69	69	69	69	69
321114	Wood preservation	73	73	73	73	73	73	73	73
321211	Hardwood veneer & plywood mfg	73	73	73	73	73	73	73	73
321212	Softwood veneer & plywood mfg	94	94	94	94	94	94	94	94
321213	Engineered wood member (except truss) mfg	98	98	98	98	98	98	98	98
321214	Truss mfg	72	72	72	72	72	72	72	72
321219	Reconstituted wood product mfg	98	98	98	98	98	98	98	98
321911	Wood window & door mfg	80	80	80	80	80	80	80	80
321912	Cut stock, resawing lumber, & planing	80	80	80	80	80	80	80	80
321918	Other millwork (including flooring)	62	62	62	62	62	62	62	62
321920	Wood container & pallet mfg	60	60	60	60	60	60	60	60
321991	Manufactured home (mobile home) mfg	88	88	88	88	88	88	88	88
321992	Prefabricated wood building mfg	68	68	68	68	68	68	68	68
321999	All other miscellaneous wood product mfg	69	69	69	69	69	69	69	69
322110	Pulp mills	83	83	83	83	83	83	83	83
322121	Paper (except newsprint) mills	98	98	98	98	98	98	98	98
3221211	Paper (except newsprint) mills—integrated producer	X	X	X	X	X	X	X	X
3221212	Paper (except newsprint) mills—nonintegrated producer	X	X	X	X	X	X	X	X
322122	Newsprint mills	87	87	87	87	87	87	87	87
3221221	Newsprint mills—integrated producer	X	X	X	X	X	X	X	X
3221222	Newsprint mills—nonintegrated producer	X	X	X	X	X	X	X	X
322130	Paperboard mills	94	94	94	94	94	94	94	94
3221301	Paperboard mills—integrated producer	X	X	X	X	X	X	X	X
3221302	Paperboard mills—nonintegrated producer	X	X	X	X	X	X	X	X
322211	Corrugated & solid fiber box mfg	85	85	85	85	85	85	85	85
322212	Folding paperboard box mfg	85	85	85	85	85	85	85	85
322213	Setup paperboard box mfg	99	99	99	99	99	99	99	99

**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Response coverage ratio for—							
		Cost of purchased services for the repair of—		Other purchased services					
		Buildings and other structures	Machinery	Communications	Legal	Accounting and bookkeeping	Advertising	Software and other data processing	Refuse removal, including hazardous waste
322214	Fiber can, tube, drum, & similar products mfg . . . . .	99	99	99	99	99	99	99	99
322215	Nonfolding sanitary food container mfg . . . . .	96	96	96	96	96	96	96	96
322221	Coated & laminated packaging paper & plastics film mfg . . . . .	91	91	91	91	91	91	91	91
322222	Coated & laminated paper mfg . . . . .	89	89	89	89	89	89	89	89
322223	Plastics, foil, & coated paper bag mfg . . . . .	97	97	97	97	97	97	97	97
322224	Uncoated paper & multiwall bag mfg . . . . .	88	88	88	88	88	88	88	88
322225	Laminated aluminum foil mfg for flexible packaging uses . . . . .	93	93	93	93	93	93	93	93
322226	Surface-coated paperboard mfg . . . . .	94	94	94	94	94	94	94	94
322231	Die-cut paper & paperboard office supplies mfg . . . . .	68	68	68	68	68	68	68	68
322232	Envelope mfg . . . . .	81	81	81	81	81	81	81	81
322233	Stationery, tablet, & related product mfg . . . . .	92	92	92	92	92	92	92	92
322291	Sanitary paper product mfg . . . . .	94	94	94	94	94	94	94	94
322299	All other converted paper product mfg . . . . .	64	64	64	64	64	64	64	64
323110	Commercial lithographic printing . . . . .	'S	'S	'S	'S	'S	'S	'S	'S
323111	Commercial gravure printing . . . . .	47	47	47	47	47	47	47	47
323112	Commercial flexographic printing . . . . .	69	69	69	69	69	69	69	69
323113	Commercial screen printing . . . . .	74	74	74	74	74	74	74	74
323114	Quick printing . . . . .	78	78	78	78	78	78	78	78
323115	Digital printing . . . . .	70	70	70	70	70	70	70	70
323116	Manifold business form printing . . . . .	62	62	62	62	62	62	62	62
323117	Book printing . . . . .	84	84	84	84	84	84	84	84
323118	Blankbook, looseleaf binder, & device mfg . . . . .	80	80	80	80	80	80	80	80
323119	Other commercial printing . . . . .	58	58	58	58	58	58	58	58
323121	Tradebinding & related work . . . . .	75	75	75	75	75	75	75	75
323122	Prepress services . . . . .	77	77	77	77	77	77	77	77
324110	Petroleum refineries . . . . .	77	77	77	77	77	77	77	77
324121	Asphalt paving mixture & block mfg . . . . .	66	66	66	66	66	66	66	66
324122	Asphalt shingle & coating materials mfg . . . . .	78	78	78	78	78	78	78	78
324191	Petroleum lubricating oil & grease mfg . . . . .	68	68	68	68	68	68	68	68
324199	All other petroleum & coal products mfg . . . . .	96	96	96	96	96	96	96	96
325110	Petrochemical mfg . . . . .	79	79	79	79	79	79	79	79
325120	Industrial gas mfg . . . . .	85	85	85	85	85	85	85	85
325131	Inorganic dye & pigment mfg . . . . .	91	91	91	91	91	91	91	91
325132	Synthetic organic dye & pigment mfg . . . . .	89	89	89	89	89	89	89	89
325181	Alkalies & chlorine mfg . . . . .	100	100	100	100	100	100	100	100
325182	Carbon black mfg . . . . .	100	100	100	100	100	100	100	100
325188	All other basic inorganic chemical mfg . . . . .	61	61	61	61	61	61	61	61
325191	Gum & wood chemical mfg . . . . .	100	100	100	100	100	100	100	100
325192	Cyclic crude & intermediate mfg . . . . .	90	90	90	90	90	90	90	90
325193	Ethyl alcohol mfg . . . . .	97	97	97	97	97	97	97	97
325199	All other basic organic chemical mfg . . . . .	91	91	91	91	91	91	91	91
325211	Plastics material & resin mfg . . . . .	87	87	87	87	87	87	87	87
325212	Synthetic rubber mfg . . . . .	78	78	78	78	78	78	78	78
325221	Cellulosic organic fiber mfg . . . . .	100	100	100	100	100	100	100	100
325222	Noncellulosic organic fiber mfg . . . . .	91	91	91	91	91	91	91	91
325311	Nitrogenous fertilizer mfg . . . . .	95	95	95	95	95	95	95	95
325312	Phosphatic fertilizer mfg . . . . .	88	88	88	88	88	88	88	88
325314	Fertilizer (mixing only) mfg . . . . .	67	67	67	67	67	67	67	67
325320	Pesticide & other agricultural chemical mfg . . . . .	77	77	77	77	77	77	77	77
325411	Medicinal & botanical mfg . . . . .	89	89	89	89	89	89	89	89
325412	Pharmaceutical preparation mfg . . . . .	82	82	82	82	82	82	82	82
325413	In-vitro diagnostic substance mfg . . . . .	95	95	95	95	95	95	95	95
325414	Biological product (except diagnostic) mfg . . . . .	82	82	82	82	82	82	82	82
325510	Paint & coating mfg . . . . .	75	75	75	75	75	75	75	75
325520	Adhesive mfg . . . . .	68	68	68	68	68	68	68	68
325611	Soap & other detergent mfg . . . . .	80	80	80	80	80	80	80	80
325612	Polish & other sanitation good mfg . . . . .	77	77	77	77	77	77	77	77
325613	Surface active agent mfg . . . . .	78	78	78	78	78	78	78	78
325620	Toilet preparation mfg . . . . .	72	72	72	72	72	72	72	72
325910	Printing ink mfg . . . . .	53	53	53	53	53	53	53	53
325920	Explosives mfg . . . . .	98	98	98	98	98	98	98	98
325991	Custom compounding of purchased resin . . . . .	79	79	79	79	79	79	79	79
325992	Photographic film, paper, plate, & chemical mfg . . . . .	96	96	96	96	96	96	96	96
325998	All other miscellaneous chemical product & preparation mfg . . . . .	79	79	79	79	79	79	79	79
326111	Unsupported plastics bag mfg . . . . .	82	82	82	82	82	82	82	82
326112	Unsupported plastics packaging film & sheet mfg . . . . .	91	91	91	91	91	91	91	91
326113	Unsupported plastics film & sheet (except packaging) mfg . . . . .	81	81	81	81	81	81	81	81
326121	Unsupported plastics profile shape mfg . . . . .	80	80	80	80	80	80	80	80
326122	Plastics pipe & pipe fitting mfg . . . . .	82	82	82	82	82	82	82	82
326130	Laminated plastics plate, sheet, & shape mfg . . . . .	81	81	81	81	81	81	81	81

**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Response coverage ratio for—							
		Cost of purchased services for the repair of—		Other purchased services					
		Buildings and other structures	Machinery	Communications	Legal	Accounting and bookkeeping	Advertising	Software and other data processing	Refuse removal, including hazardous waste
326140	Polystyrene foam product mfg . . . . .	67	67	67	67	67	67	67	67
326150	Urethane & other foam product (except polystyrene) mfg . . . . .	81	81	81	81	81	81	81	81
326160	Plastics bottle mfg . . . . .	80	80	80	80	80	80	80	80
326191	Plastics plumbing fixture mfg . . . . .	68	68	68	68	68	68	68	68
326192	Resilient floor covering mfg . . . . .	84	84	84	84	84	84	84	84
326199	All other plastics covering mfg . . . . .	78	78	78	78	78	78	78	78
326211	Tire mfg (except retreading) . . . . .	96	96	96	96	96	96	96	96
326212	Tire retreading . . . . .	S	S	S	S	S	S	S	S
326220	Rubber & plastics hoses & belting mfg . . . . .	91	91	91	91	91	91	91	91
326291	Rubber product mfg for mechanical use . . . . .	68	68	68	68	68	68	68	68
326299	All other rubber product mfg . . . . .	83	83	83	83	83	83	83	83
327111	Vitreous china plumbing fixture & bathroom accessories mfg . . . . .	60	60	60	60	60	60	60	60
327112	Vitreous china, fine earthenware, & other pottery product mfg . . . . .	67	67	67	67	67	67	67	67
327113	Porcelain electrical supply mfg . . . . .	92	92	92	92	92	92	92	92
327121	Brick & structural clay tile mfg . . . . .	79	79	79	79	79	79	79	79
327122	Ceramic wall & floor tile mfg . . . . .	63	63	63	63	63	63	63	63
327123	Other structural clay product mfg . . . . .	9	9	9	9	9	9	9	9
327124	Clay refractory mfg . . . . .	79	79	79	79	79	79	79	79
327125	Nonclay refractory mfg . . . . .	80	80	80	80	80	80	80	80
327211	Flat glass mfg . . . . .	95	95	95	95	95	95	95	95
327212	Other pressed & blown glass & glassware mfg . . . . .	92	92	92	92	92	92	92	92
327213	Glass container mfg . . . . .	89	89	89	89	89	89	89	89
327215	Glass product mfg made of purchased glass . . . . .	81	81	81	81	81	81	81	81
327310	Cement mfg . . . . .	89	89	89	89	89	89	89	89
327320	Ready-mix concrete mfg . . . . .	69	69	69	69	69	69	69	69
327331	Concrete block & brick mfg . . . . .	68	68	68	68	68	68	68	68
327332	Concrete pipe mfg . . . . .	79	79	79	79	79	79	79	79
327390	Other concrete product mfg . . . . .	69	69	69	69	69	69	69	69
327410	Lime mfg . . . . .	61	61	61	61	61	61	61	61
327420	Gypsum product mfg . . . . .	96	96	96	96	96	96	96	96
327910	Abrasive product mfg . . . . .	84	84	84	84	84	84	84	84
327991	Cut stone & stone product mfg . . . . .	47	47	47	47	47	47	47	47
327992	Ground or treated mineral & earth mfg . . . . .	82	82	82	82	82	82	82	82
327993	Mineral wool mfg . . . . .	91	91	91	91	91	91	91	91
327999	All other miscellaneous nonmetallic mineral product mfg . . . . .	73	73	73	73	73	73	73	73
331111	Iron & steel mills . . . . .	75	75	75	75	75	75	75	75
3311111	Iron & steel mills—fully integrated . . . . .	X	X	X	X	X	X	X	X
3311112	Iron & steel mills—partially integrated with blast furnace . . . . .	X	X	X	X	X	X	X	X
3311113	Iron & steel mills—partially integrated without blast furnace . . . . .	X	X	X	X	X	X	X	X
3311114	Iron & steel mills—nonintegrated . . . . .	X	X	X	X	X	X	X	X
331112	Electrometallurgical ferroalloy product mfg . . . . .	71	71	71	71	71	71	71	71
331210	Iron & steel pipes & tubes mfg from purchased steel . . . . .	84	84	84	84	84	84	84	84
331221	Cold-rolled steel shape mfg . . . . .	86	86	86	86	86	86	86	86
331222	Steel wire drawing . . . . .	72	72	72	72	72	72	72	72
331311	Alumina refining . . . . .	100	100	100	100	100	100	100	100
331312	Primary aluminum production . . . . .	96	96	96	96	96	96	96	96
331314	Secondary smelting & alloying of aluminum . . . . .	69	69	69	69	69	69	69	69
331315	Aluminum sheet, plate, & foil mfg . . . . .	99	99	99	99	99	99	99	99
331316	Aluminum extruded product mfg . . . . .	91	91	91	91	91	91	91	91
331319	Other aluminum rolling & drawing . . . . .	81	81	81	81	81	81	81	81
331411	Primary smelting & refining of copper . . . . .	81	81	81	81	81	81	81	81
331419	Other nonferrous metal primary smelting & refining . . . . .	87	87	87	87	87	87	87	87
331421	Copper rolling, drawing, & extruding . . . . .	91	91	91	91	91	91	91	91
331422	Copper wire (except mechanical) drawing . . . . .	59	59	59	59	59	59	59	59
331423	Secondary smelting, refining, & alloying of copper . . . . .	57	57	57	57	57	57	57	57
331491	Other nonferrous metal rolling, drawing, & extruding . . . . .	82	82	82	82	82	82	82	82
331492	Other nonferrous metal secondary smelting, refining, & alloying . . . . .	56	56	56	56	56	56	56	56
331511	Iron foundries . . . . .	79	79	79	79	79	79	79	79
331512	Steel investment foundries . . . . .	89	89	89	89	89	89	89	89
331513	Steel foundries (except investment) . . . . .	88	88	88	88	88	88	88	88
331521	Aluminum die-casting foundries . . . . .	80	80	80	80	80	80	80	80
331522	Nonferrous (except aluminum) die-casting foundries . . . . .	71	71	71	71	71	71	71	71
331524	Aluminum foundries (except die-casting) . . . . .	84	84	84	84	84	84	84	84
331525	Copper foundries (except die-casting) . . . . .	95	95	95	95	95	95	95	95
331528	Other nonferrous foundries (except die-casting) . . . . .	91	91	91	91	91	91	91	91
332111	Iron & steel forging . . . . .	71	71	71	71	71	71	71	71
332112	Nonferrous forging . . . . .	90	90	90	90	90	90	90	90
332114	Custom roll forming . . . . .	77	77	77	77	77	77	77	77
332115	Crown & closure mfg . . . . .	91	91	91	91	91	91	91	91

**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Response coverage ratio for—								
		Cost of purchased services for the repair of—		Other purchased services						
		Buildings and other structures	Machinery	Communications	Legal	Accounting and bookkeeping	Advertising	Software and other data processing	Refuse removal, including hazardous waste	
332116	Metal stamping	80	80	80	80	80	80	80	80	
332117	Powder metallurgy part mfg	71	71	71	71	71	71	71	71	
332211	Cutlery & flatware (except precious) mfg	78	78	78	78	78	78	78	78	
332212	Hand & edge tool mfg	85	85	85	85	85	85	85	85	
332213	Saw blade & handsaw mfg	99	99	99	99	99	99	99	99	
332214	Kitchen utensil, pot, & pan mfg	82	82	82	82	82	82	82	82	
332311	Prefabricated metal building & component mfg	61	61	61	61	61	61	61	61	
332312	Fabricated structural metal mfg	72	72	72	72	72	72	72	72	
332313	Plate work mfg	76	76	76	76	76	76	76	76	
332321	Metal window & door mfg	69	69	69	69	69	69	69	69	
332322	Sheet metal work mfg	76	76	76	76	76	76	76	76	
332323	Ornamental & architectural metal work mfg	68	68	68	68	68	68	68	68	
332410	Power boiler & heat exchanger mfg	82	82	82	82	82	82	82	82	
332420	Metal tank (heavy gauge) mfg	76	76	76	76	76	76	76	76	
332431	Metal can mfg	88	88	88	88	88	88	88	88	
332439	Other metal container mfg	78	78	78	78	78	78	78	78	
332510	Hardware mfg	81	81	81	81	81	81	81	81	
332611	Spring (heavy gauge) mfg	84	84	84	84	84	84	84	84	
332612	Spring (light gauge) mfg	81	81	81	81	81	81	81	81	
332618	Other fabricated wire product mfg	75	75	75	75	75	75	75	75	
332710	Machine shops	68	68	68	68	68	68	68	68	
332721	Precision turned product mfg	85	85	85	85	85	85	85	85	
332722	Bolt, nut, screw, rivet, & washer mfg	89	89	89	89	89	89	89	89	
332811	Metal heat treating	70	70	70	70	70	70	70	70	
332812	Metal coating/engraving (exc jewelry/silverware)/allied services	73	73	73	73	73	73	73	73	
332813	Electroplating, plating, polishing, anodizing, & coloring	68	68	68	68	68	68	68	68	
332911	Industrial valve mfg	84	84	84	84	84	84	84	84	
332912	Fluid power valve & hose fitting mfg	88	88	88	88	88	88	88	88	
332913	Plumbing fixture fitting & trim mfg	92	92	92	92	92	92	92	92	
332919	Other metal valve & pipe fitting mfg	78	78	78	78	78	78	78	78	
332991	Ball & roller bearing mfg	87	87	87	87	87	87	87	87	
332992	Small arms ammunition mfg	92	92	92	92	92	92	92	92	
332993	Ammunition (except small arms) mfg	89	89	89	89	89	89	89	89	
332994	Small arms mfg	97	97	97	97	97	97	97	97	
332995	Other ordnance & accessories mfg	71	71	71	71	71	71	71	71	
332996	Fabricated pipe & pipe fitting mfg	80	80	80	80	80	80	80	80	
332997	Industrial pattern mfg	79	79	79	79	79	79	79	79	
332998	Enameled iron & metal sanitary ware mfg	69	69	69	69	69	69	69	69	
332999	All other miscellaneous fabricated metal product mfg	68	68	68	68	68	68	68	68	
333111	Farm machinery & equipment mfg	71	71	71	71	71	71	71	71	
333112	Lawn & garden tractor & home lawn & garden equipment mfg	100	100	100	100	100	100	100	100	
333120	Construction machinery mfg	85	85	85	85	85	85	85	85	
333131	Mining machinery & equipment mfg	77	77	77	77	77	77	77	77	
333132	Oil & gas field machinery & equipment mfg	88	88	88	88	88	88	88	88	
333210	Sawmill & woodworking machinery mfg	62	62	62	62	62	62	62	62	
333220	Plastics & rubber industry machinery mfg	77	77	77	77	77	77	77	77	
333291	Paper industry machinery mfg	66	66	66	66	66	66	66	66	
333292	Textile machinery mfg	77	77	77	77	77	77	77	77	
333293	Printing machinery & equipment mfg	82	82	82	82	82	82	82	82	
333294	Food product machinery mfg	78	78	78	78	78	78	78	78	
333295	Semiconductor machinery mfg	85	85	85	85	85	85	85	85	
333298	All other industrial machinery mfg	76	76	76	76	76	76	76	76	
333311	Automatic vending machine mfg	96	96	96	96	96	96	96	96	
333312	Commercial laundry, drycleaning, & pressing machine mfg	52	52	52	52	52	52	52	52	
333313	Office machinery mfg	52	52	52	52	52	52	52	52	
333314	Optical instrument & lens mfg	81	81	81	81	81	81	81	81	
333315	Photographic & photocopying equipment mfg	90	90	90	90	90	90	90	90	
333319	Other commercial & service industry machinery mfg	69	69	69	69	69	69	69	69	
333411	Air purification equipment mfg	79	79	79	79	79	79	79	79	
333412	Industrial & commercial fan & blower mfg	58	58	58	58	58	58	58	58	
333414	Heating equipment (except warm air furnaces) mfg	77	77	77	77	77	77	77	77	
333415	AC & warm air heating & commercial/industrial refrigeration mfg	79	79	79	79	79	79	79	79	
333511	Industrial mold mfg	77	77	77	77	77	77	77	77	
333512	Machine tool (metal cutting types) mfg	79	79	79	79	79	79	79	79	
333513	Machine tool (metal forming types) mfg	72	72	72	72	72	72	72	72	
333514	Special die & tool, die set, jig, & fixture mfg	78	78	78	78	78	78	78	78	
333515	Cutting tool & machine tool accessory mfg	84	84	84	84	84	84	84	84	

**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Response coverage ratio for—							
		Cost of purchased services for the repair of—		Other purchased services					
		Buildings and other structures	Machinery	Communications	Legal	Accounting and bookkeeping	Advertising	Software and other data processing	Refuse removal, including hazardous waste
333516	Rolling mill machinery & equipment mfg	70	70	70	70	70	70	70	70
333518	Other metalworking machinery mfg	81	81	81	81	81	81	81	81
333611	Turbine & turbine generator set unit mfg	81	81	81	81	81	81	81	81
333612	Speed changer, industrial high-speed drive, & gear mfg	84	84	84	84	84	84	84	84
333613	Mechanical power transmission equipment mfg	89	89	89	89	89	89	89	89
333618	Other engine equipment mfg	92	92	92	92	92	92	92	92
333911	Pump & pumping equipment mfg	87	87	87	87	87	87	87	87
333912	Air & gas compressor mfg	82	82	82	82	82	82	82	82
333913	Measuring & dispensing pump mfg	96	96	96	96	96	96	96	96
333921	Elevator & moving stairway mfg	85	85	85	85	85	85	85	85
333922	Conveyor & conveying equipment mfg	77	77	77	77	77	77	77	77
333923	Overhead travelling crane, hoist, & monorail system mfg	78	78	78	78	78	78	78	78
333924	Industrial truck, tractor, trailer, & stacker machinery mfg	74	74	74	74	74	74	74	74
333991	Power-driven handtool mfg	89	89	89	89	89	89	89	89
333992	Welding & soldering equipment mfg	85	85	85	85	85	85	85	85
333993	Packaging machinery mfg	83	83	83	83	83	83	83	83
333994	Industrial process furnace & oven mfg	68	68	68	68	68	68	68	68
333995	Fluid power cylinder & actuator mfg	89	89	89	89	89	89	89	89
333996	Fluid power pump & motor mfg	78	78	78	78	78	78	78	78
333997	Scale & balance (except laboratory) mfg	74	74	74	74	74	74	74	74
333999	All other miscellaneous general-purpose machinery mfg	73	73	73	73	73	73	73	73
334111	Electronic computer mfg	65	65	65	65	65	65	65	65
334112	Computer storage device mfg	93	93	93	93	93	93	93	93
334113	Computer terminal mfg	77	77	77	77	77	77	77	77
334119	Other computer peripheral equipment mfg	70	70	70	70	70	70	70	70
334210	Telephone apparatus mfg	59	59	59	59	59	59	59	59
334220	Radio & TV broadcasting & wireless communications equipment mfg	67	67	67	67	67	67	67	67
334290	Other communications equipment mfg	70	70	70	70	70	70	70	70
334310	Audio & video equipment mfg	76	76	76	76	76	76	76	76
334411	Electron tube mfg	64	64	64	64	64	64	64	64
334412	Bare printed circuit board mfg	63	63	63	63	63	63	63	63
334413	Semiconductor & related device mfg	84	84	84	84	84	84	84	84
334414	Electronic capacitor mfg	91	91	91	91	91	91	91	91
334415	Electronic resistor mfg	71	71	71	71	71	71	71	71
334416	Electronic coil, transformer, & other inductor mfg	82	82	82	82	82	82	82	82
334417	Electronic connector mfg	68	68	68	68	68	68	68	68
334418	Printed circuit assembly (electronic assembly) mfg	72	72	72	72	72	72	72	72
334419	Other electronic component mfg	74	74	74	74	74	74	74	74
334510	Electromedical & electrotherapeutic apparatus mfg	88	88	88	S	88	88	88	88
334511	Search, detection, navigation, & guidance instrument mfg	84	84	84	84	84	84	84	84
334512	Automatic environmental control mfg	78	78	78	78	78	78	78	78
334513	Industrial process control instrument mfg	80	80	80	80	80	80	80	80
334514	Totalizing fluid meter & counting device mfg	94	94	94	94	94	94	94	94
334515	Electricity measuring & testing instrument mfg	59	59	59	59	59	59	59	59
334516	Analytical laboratory instrument mfg	75	75	75	75	75	75	75	75
334517	Irradiation apparatus mfg	72	72	72	72	72	72	72	72
334518	Watch, clock, & part mfg	89	89	89	89	89	89	89	89
334519	Other measuring & controlling device mfg	67	67	67	67	67	67	67	67
334611	Software reproducing	S	S	S	S	S	S	S	S
334612	Prerecorded CD (except software), tape, & record reproducing	70	70	70	70	70	70	70	70
334613	Magnetic & optical recording media mfg	74	74	74	74	74	74	74	74
335110	Electric lamp bulb & part mfg	96	96	96	96	96	96	96	96
335121	Residential electric lighting fixture mfg	60	60	60	60	60	60	60	60
335122	Commercial/industrial/institutional electric lighting fixture mfg	80	80	80	80	80	80	80	80
335129	Other lighting equipment mfg	69	69	69	69	69	69	69	69
335211	Electric housewares & household fan mfg	96	96	96	96	96	96	96	96
335212	Household vacuum cleaner mfg	95	95	95	95	95	95	95	95
335221	Household cooking appliance mfg	85	85	85	85	85	85	85	85
335222	Household refrigerator & home freezer mfg	82	82	82	82	82	82	82	82
335224	Household laundry equipment mfg	89	89	89	89	89	89	89	89
335228	Other major household appliance mfg	81	81	81	81	81	81	81	81



**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Response coverage ratio for—							
		Cost of purchased services for the repair of—		Other purchased services					
		Buildings and other structures	Machinery	Communications	Legal	Accounting and bookkeeping	Advertising	Software and other data processing	Refuse removal, including hazardous waste
335311	Power, distribution, & specialty transformer mfg . . . . .	93	93	93	93	93	93	93	93
335312	Motor & generator mfg . . . . .	80	80	80	80	80	80	80	80
335313	Switchgear & switchboard apparatus mfg . . . . .	62	62	62	62	62	62	62	62
335314	Relay & industrial control mfg . . . . .	78	78	78	78	78	78	78	78
335911	Storage battery mfg . . . . .	91	91	91	91	91	91	91	91
335912	Primary battery mfg . . . . .	100	100	100	100	100	100	100	100
335921	Fiber optic cable mfg . . . . .	93	93	93	93	93	93	93	93
335929	Other communication & energy wire mfg . . . . .	83	83	83	83	83	83	83	83
335931	Current-carrying wiring device mfg . . . . .	74	74	74	74	74	74	74	74
335932	Noncurrent-carrying wiring device mfg . . . . .	85	85	85	85	85	85	85	85
335991	Carbon & graphite product mfg . . . . .	96	96	96	96	96	96	96	96
335999	All other miscellaneous electrical equipment & component mfg . . . . .	62	62	62	62	62	62	62	62
336111	Automobile mfg . . . . .	90	90	90	90	90	90	90	90
336112	Light truck & utility vehicle mfg . . . . .	S	S	S	S	S	S	S	S
336120	Heavy duty truck mfg . . . . .	78	78	78	78	78	78	78	78
336211	Motor vehicle body mfg . . . . .	81	81	81	81	81	81	81	81
336212	Truck trailer mfg . . . . .	79	79	79	79	79	79	79	79
336213	Motor home mfg . . . . .	S	83	83	83	83	83	83	83
336214	Travel trailer & camper mfg . . . . .	78	78	78	78	78	78	78	78
336311	Carburetor, piston, piston ring, & valve mfg . . . . .	83	83	83	83	83	83	83	83
336312	Gasoline engine & engine parts mfg . . . . .	79	79	79	79	79	79	79	79
336321	Vehicular lighting equipment mfg . . . . .	94	94	94	94	94	94	94	94
336322	Other motor vehicle electrical & electronic equipment mfg . . . . .	79	79	79	79	79	79	79	79
336330	Motor vehicle steering & suspension component (except spring) mfg . . . . .	95	95	95	95	95	95	95	95
336340	Motor vehicle brake system mfg . . . . .	89	89	89	89	89	89	89	89
336350	Motor vehicle transmission & power train parts mfg . . . . .	80	80	80	80	80	80	80	80
336360	Motor vehicle seating & interior trim mfg . . . . .	83	83	83	83	83	83	83	83
336370	Motor vehicle metal stamping . . . . .	87	87	87	87	87	87	87	87
336391	Motor vehicle air-conditioning mfg . . . . .	100	100	100	100	100	100	100	100
336399	All other motor vehicle parts mfg . . . . .	78	78	78	78	78	78	78	78
336411	Aircraft mfg . . . . .	81	81	81	81	81	81	S	81
336412	Aircraft engine & engine parts mfg . . . . .	63	63	63	63	63	63	63	63
336413	Other aircraft part & auxiliary equipment mfg . . . . .	74	74	74	74	74	74	74	74
336414	Guided missile & space vehicle mfg . . . . .	98	98	98	98	98	98	98	98
336415	Guided missile & space vehicle propulsion unit & parts mfg . . . . .	89	89	89	89	89	89	89	89
336419	Other guided missile & space vehicle parts & auxiliary equip mfg . . . . .	87	87	87	87	87	87	87	87
336510	Railroad rolling stock mfg . . . . .	87	87	87	87	87	87	87	87
336611	Ship building & repairing . . . . .	87	87	87	87	87	87	87	87
336612	Boat building . . . . .	81	81	81	81	81	81	81	81
336991	Motorcycle, bicycle, & parts mfg . . . . .	83	83	83	83	83	83	83	83
336992	Military armored vehicle, tank, & tank component mfg . . . . .	72	72	72	72	72	72	72	72
336999	All other transportation equipment mfg . . . . .	85	85	85	85	85	85	85	85
337110	Wood kitchen cabinet & counter top mfg . . . . .	71	71	71	71	71	71	71	71
337121	Upholstered household furniture mfg . . . . .	78	78	78	78	78	78	78	78
337122	Nonupholstered wood household furniture mfg . . . . .	79	79	79	79	79	79	79	79
337124	Metal household furniture mfg . . . . .	72	72	72	72	72	72	72	72
337125	Household furniture (except wood & metal) mfg . . . . .	81	81	81	81	81	81	81	81
337127	Institutional furniture mfg . . . . .	77	77	77	77	77	77	77	77
337129	Wood television, radio, & sewing machine cabinet mfg . . . . .	96	96	96	96	96	96	96	96
337211	Wood office furniture mfg . . . . .	79	79	79	79	79	79	79	79
337212	Custom architectural woodwork & millwork mfg . . . . .	76	76	76	76	76	76	76	76
337214	Office furniture (except wood) mfg . . . . .	86	86	86	86	86	86	86	86
337215	Showcase, partition, shelving, & locker mfg . . . . .	70	70	70	70	70	70	70	70
337910	Mattress mfg . . . . .	75	75	75	75	75	75	75	75
337920	Blind & shade mfg . . . . .	78	78	78	78	78	78	78	78
339111	Laboratory apparatus & furniture mfg . . . . .	81	81	81	81	81	81	81	81
339112	Surgical & medical instrument mfg . . . . .	69	69	69	69	69	69	69	69
339113	Surgical appliance & supplies mfg . . . . .	83	83	83	83	83	83	83	83
339114	Dental equipment & supplies mfg . . . . .	67	67	67	67	67	67	67	67
339115	Ophthalmic goods mfg . . . . .	73	73	73	73	73	73	73	73
339116	Dental laboratories . . . . .	S	S	S	S	S	S	S	S
339911	Jewelry (except costume) mfg . . . . .	56	56	56	56	56	56	56	56
339912	Silverware & plated ware mfg . . . . .	91	91	91	91	91	91	91	91
339913	Jewelers' material & lapidary work mfg . . . . .	66	66	66	66	66	66	66	66
339914	Costume jewelry & novelty mfg . . . . .	67	67	67	67	67	67	67	67
339920	Sporting & athletic goods mfg . . . . .	64	64	64	64	64	64	64	64
339931	Doll & stuffed toy mfg . . . . .	29	29	29	29	29	29	29	29

**Table 31. Value of Shipments and Selected Operating Costs by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands. Response coverage ratios are in percent. See note on revised data at end of table under "Source"]

NAICS code	Industry	Response coverage ratio for—							
		Cost of purchased services for the repair of—		Other purchased services					
		Buildings and other structures	Machinery	Communications	Legal	Accounting and bookkeeping	Advertising	Software and other data processing	Refuse removal, including hazardous waste
339932	Game, toy, & children's vehicle mfg . . . . .	78	78	78	78	78	78	78	78
339941	Pen & mechanical pencil mfg . . . . .	86	86	86	86	86	86	86	86
339942	Lead pencil & art good mfg . . . . .	77	77	77	77	77	77	77	77
339943	Marking device mfg . . . . .	41	41	41	41	41	41	41	41
339944	Carbon paper & inked ribbon mfg . . . . .	22	22	22	22	22	22	22	22
339950	Sign mfg . . . . .	65	65	65	65	65	65	65	65
339991	Gasket, packing, & sealing device mfg . . . . .	83	83	83	83	83	83	83	83
339992	Musical instrument mfg . . . . .	81	81	81	81	81	81	81	81
339993	Fastener, button, needle, & pin mfg . . . . .	77	77	77	77	77	77	77	77
339994	Broom, brush, & mop mfg . . . . .	75	75	75	75	75	75	75	75
339995	Burial casket mfg . . . . .	84	84	84	84	84	84	84	84
339999	All other miscellaneous mfg . . . . .	57	57	57	57	57	57	57	57
511110	Newspaper publishers . . . . .	87	87	87	87	87	87	87	87
511120	Periodical publishers . . . . .	59	59	59	59	59	59	59	59
511130	Book publishers . . . . .	73	73	73	73	73	73	73	73
511140	Database & directory publishers . . . . .	85	85	85	85	85	85	85	85
511191	Greeting card publishers . . . . .	98	98	98	98	98	98	98	98
511199	All other publishers . . . . .	50	50	50	50	50	50	50	50

Note: Based on the Annual Survey of Manufactures (ASM) sample, data on purchased services represent only reporters. A response coverage ratio is derived for an item by calculating the ratio of the weighted employment (establishment data multiplied by sample weight—for those ASM establishments that reported) to the weighted total employment for all ASM establishments classified in this industry.

Data for inquiries not subject to coverage ratios have been expanded to represent the entire industry.

Measures of reliability for expense data can be discussed by contacting the Manufacturing and Construction Division, Information Services Center, by e-mail at [mcinfo@census.gov](mailto:mcinfo@census.gov).

Descriptive text can be found in reports EC97M311A-5111F, 1997 Economic Census, Manufacturing—Industry Series @[www.census.gov/prod/www/abs/97ecmani.html](http://www.census.gov/prod/www/abs/97ecmani.html).

Source: 1997 Economic Census, Manufacturing—Industry Series. Revised data presented at higher classification levels in the 1997 Subject Series General Summary report for manufacturing at [www.census.gov/prod/www/abs/manu-min.html](http://www.census.gov/prod/www/abs/manu-min.html) may not be reflected in the data presented here.

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# Mining

**Table 32. Value of Shipments and Selected Costs by NAICS Industry: 1997**

[Dollar amounts are in thousands]

NAICS code	Industry	Value of shipments	Annual payroll	Annual fringe benefits not included in payroll	Supplies used, minerals received, and purchased machinery installed	Cost of purchased fuels consumed	Cost of purchased electric energy	Cost of Contract work	Cost of purchased communication services	Total depreciation and depletion charges during the year	Total rental payments during the year
211111	Crude petroleum & natural gas extraction .....	75 162 580	4 968 722	1 152 955	10 947 595	902 986	1 623 444	8 283 998	74 277	-	852 281
211112	Natural gas liquid extraction .....	24 828 503	541 593	157 940	19 826 694	164 859	156 641	211 334	5 181	583 808	32 780
212111	Bituminous coal & lignite surface mining .....	12 416 008	1 647 433	483 257	4 708 733	362 015	182 069	624 591	8 082	745 993	251 780
212112	Bituminous coal underground mining ..	10 783 368	2 295 060	928 368	2 759 063	46 329	299 357	655 197	6 669	841 652	167 256
212113	Anthracite mining .....	177 769	34 726	14 569	86 523	6 041	6 090	D	184	14 788	4 791
212210	Iron ore mining .....	1 937 749	393 921	147 850	603 797	117 001	258 971	D	481	128 570	34 258
212221	Gold ore mining .....	3 952 066	777 714	231 915	1 597 678	167 725	190 612	348 865	S	643 284	31 571
212222	Silver ore mining .....	121 515	32 843	11 534	28 272	2 824	6 397	5 624	S	16 435	D
212231	Lead ore & zinc ore mining .....	532 894	89 039	29 892	163 119	9 287	19 592	33 605	591	54 633	D
212234	Copper ore & nickel ore mining .....	4 017 804	550 884	176 169	1 333 575	104 424	306 447	168 037	2 137	303 698	22 122
212291	Uranium-radium-vanadium ore mining .	103 198	26 597	6 772	41 332	1 842	5 261	D	271	28 236	703
212299	All other metal ore mining .....	541 816	122 508	31 596	165 421	10 798	36 250	26 429	736	62 561	5 631
212311	Dimension stone mining & quarrying ..	125 897	38 319	9 077	18 989	3 767	4 433	4 741	373	6 074	2 206
212312	Crushed & broken limestone mining & quarrying .....	4 475 537	958 461	245 060	1 092 445	163 400	183 568	185 439	7 147	408 265	74 082
212313	Crushed & broken granite mining & quarrying .....	1 514 341	272 464	71 003	420 050	40 156	48 146	60 692	2 227	124 395	16 984
212319	Other crushed & broken stone mining & quarrying .....	1 279 182	283 736	74 790	278 979	45 936	45 272	48 795	1 658	111 027	40 320
212321	Construction sand & gravel mining ....	3 497 651	908 382	237 429	745 100	167 912	161 359	95 891	4 434	318 060	100 648
212322	Industrial sand mining .....	502 217	88 930	24 967	97 246	25 823	30 975	14 688	1 093	42 710	5 244
212324	Kaolin & ball clay mining .....	917 294	141 310	49 217	210 139	55 460	43 691	D	1 408	73 045	5 260
212325	Clay & ceramic & refractory minerals mining .....	618 256	118 308	29 374	157 225	38 639	23 639	26 339	916	31 826	6 340
212391	Potash, soda, & borate mineral mining .	1 702 985	237 391	74 636	300 819	116 945	55 703	D	1 072	94 404	8 216
212392	Phosphate rock mining .....	1 016 889	169 479	44 833	301 181	20 055	117 765	D	2 737	157 920	28 324
212393	Other chemical & fertilizer mineral mining .....	362 987	88 608	25 007	63 991	34 248	13 535	D	740	34 475	5 163
212399	All other nonmetallic mineral mining ...	612 645	136 942	38 283	186 052	27 841	25 740	20 771	1 268	49 540	7 269
213111	Drilling oil & gas wells .....	7 317 963	1 918 086	442 108	3 014 985	245 532	16 600	474 409	25 462	666 819	156 188
213112	Support activities for oil & gas operations .....	11 547 563	3 628 416	703 394	2 010 230	268 252	74 912	342 298	61 886	765 842	312 833
213113	Support activities for coal mining .....	578 050	173 432	47 990	120 096	20 829	7 112	D	796	24 820	22 510
213114	Support activities for metal mining ....	339 753	109 234	28 167	89 446	8 313	1 945	15 229	1 583	17 313	10 679
213115	Support activities for nonmetallic minerals (except fuels) .....	172 037	57 070	11 143	45 588	9 602	2 133	D	607	15 645	5 891

Note: Descriptive text can be found in reports EC97N211A-2131E, 1997 Economic Census, Mining—Industry Series@www.census.gov/prod/www/abs/97ecmini.html.

Source: 1997 Economic Census, Mining—Industry Series. Revised data presented at higher classification levels in the 1997 Subject Series General Summary report for mining at www.census.gov/prod/www/abs/manu-min.html may not be reflected in the data presented here.

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# Construction

**Table 33. Dollar Value of Business and Selected Costs for Establishments With Payroll by NAICS Industry: 1997**

[Dollar amounts are in thousands]

NAICS code	Industry	Dollar value of business	Annual payroll	Fringe benefits	Cost of materials, components, and supplies	Cost of selected power, fuels, and lubricants				
						Electricity	Natural gas and manufactured gas	Gasoline and diesel fuel		All other fuels and lubricants
								On-highway	Off-highway	
233110	Land subdivision & land development ...	14 409 755	1 509 773	236 317	1 778 171	31 244	9 068	37 848	8 752	S
233210	Single-family housing construction .....	148 530 256	14 964 583	2 623 197	41 052 528	279 061	65 846	448 220	75 348	26 739
233220	Multifamily housing construction .....	14 716 706	1 766 627	332 523	3 678 136	33 569	5 825	36 993	5 680	2 429
233310	Mfg & industrial building construction ....	34 038 376	5 128 967	1 224 351	7 118 406	'39 263	'11 557	'94 868	'24 237	'7 939
233320	Commercial & institutional building construction .....	175 230 832	19 176 160	4 524 436	28 087 276	247 128	51 257	415 907	78 678	34 190
234110	Highway & street construction .....	50 053 756	9 527 626	2 816 641	16 283 196	139 433	122 079	515 101	521 441	118 395
234120	Bridge & tunnel construction .....	9 556 446	1 847 160	608 117	2 575 380	23 199	4 259	49 852	34 288	8 873
234910	Water, sewer, & pipeline construction ...	22 419 762	5 522 281	1 338 155	6 557 673	44 278	7 982	205 893	204 868	41 651
234920	Power & communication transmission line construction .....	7 919 498	2 387 432	605 683	1 412 509	19 685	2 444	110 711	53 176	12 058
234930	Industrial nonbuilding structure construction .....	9 308 964	3 722 363	789 439	1 822 785	10 934	4 348	25 445	26 073	5 121
234990	All other heavy construction .....	31 536 094	7 284 989	1 828 701	8 004 231	102 642	19 146	293 140	369 763	64 242
235110	Plumbing, heating, & air-conditioning contractors .....	88 427 440	25 720 160	6 359 989	31 879 484	193 364	54 978	762 418	88 307	38 287
235210	Painting & wall covering contractors .....	13 067 298	4 543 495	1 008 549	3 095 936	44 686	9 712	130 584	26 054	6 784
235310	Electrical contractors .....	64 915 068	21 680 036	5 541 209	22 511 846	'114 080	'22 266	'459 892	'64 634	'22 636
235410	Masonry & stone contractors .....	12 297 679	4 068 498	1 045 670	3 750 102	'18 187	'6 110	'106 757	'21 804	'7 648
235420	Drywall, plastering, acoustical, & insulation contractors .....	22 628 672	7 479 440	1 853 695	7 070 458	32 271	7 536	157 456	15 958	7 030
235430	Tile, marble, terrazzo, & mosaic contractors .....	3 533 003	1 064 176	239 606	1 293 448	7 671	2 043	32 499	2 352	1 600
235510	Carpentry contractors .....	20 642 856	5 490 471	1 164 437	7 026 314	65 334	9 845	167 531	28 774	8 801
235520	Floor laying & other floor contractors ....	6 815 514	1 672 303	340 670	2 629 307	33 037	5 169	52 987	4 735	2 014
235610	Roofing, siding, & sheet metal contractors .....	24 153 350	6 494 890	1 650 512	8 589 147	54 045	30 511	230 636	23 117	14 049
235710	Concrete contractors .....	26 166 612	6 858 140	1 492 508	9 250 661	49 947	20 418	330 556	80 954	29 529
235810	Water well drilling contractors .....	2 222 222	576 191	125 173	743 224	11 055	2 547	41 605	26 325	7 069
235910	Structural steel erection contractors .....	8 152 672	2 387 071	774 929	2 391 249	22 157	5 605	56 730	16 082	4 976
235920	Glass & glazing contractors .....	4 045 539	1 051 551	235 902	1 775 608	13 102	3 627	29 001	3 062	1 744
235930	Excavation contractors .....	14 193 576	3 353 874	767 716	2 994 080	34 291	10 703	240 295	250 330	47 232
235940	Wrecking & demolition contractors .....	2 304 008	592 176	144 366	260 282	4 661	2 270	31 160	18 442	4 557
235950	Building equip & other machinery installation contractors .....	9 342 927	3 148 030	874 937	2 021 323	15 346	6 118	59 205	9 611	5 795
235990	All other special trade contractors .....	17 952 130	5 166 152	1 075 046	5 491 285	57 090	11 515	212 354	34 382	14 548

See footnotes at end of table.

Table 33. **Dollar Value of Business and Selected Costs for Establishments With Payroll by NAICS Industry: 1997—Con.**

[Dollar amounts are in thousands]

NAICS code	Industry	Rental payments			Selected purchased services			Depreciation
		Total	Buildings	Machinery and equipment	Purchased communication services	Cost of repairs to buildings and other structures	Cost of repairs to machinery and equipment	
233110	Land subdivision & land development ...	80 840	36 251	S	54 022	10 048	39 290	152 751
233210	Single-family housing construction .....	668 029	363 130	304 899	610 177	92 106	428 626	871 329
233220	Multifamily housing construction .....	90 169	37 888	52 281	57 890	6 965	29 254	89 023
233310	Mfg & industrial building construction ....	347 686	'87 736	'259 950	'90 104	'19 269	'128 543	252 350
233320	Commercial & institutional building construction .....	1 154 632	412 422	742 210	502 625	84 763	474 167	808 477
234110	Highway & street construction .....	1 546 990	128 589	1 418 402	204 707	82 281	1 411 268	1 767 571
234120	Bridge & tunnel construction .....	256 375	31 337	225 038	27 627	7 259	131 913	228 731
234910	Water, sewer, & pipeline construction ...	880 428	98 095	782 334	113 774	40 327	630 860	906 544
234920	Power & communication transmission line construction .....	267 361	41 985	225 376	62 795	16 034	226 346	379 225
234930	Industrial nonbuilding structure construction .....	234 208	29 314	204 894	39 019	5 990	55 616	116 530
234990	All other heavy construction .....	1 112 355	115 382	996 973	199 936	37 004	893 518	1 228 762
235110	Plumbing, heating, & air-conditioning contractors .....	1 315 324	667 671	647 653	678 117	120 064	602 933	1 167 645
235210	Painting & wall covering contractors .....	241 717	94 706	147 012	119 297	19 714	148 870	224 228
235310	Electrical contractors .....	818 635	'393 914	'424 721	'441 342	'82 717	'405 879	897 384
235410	Masonry & stone contractors .....	195 487	'53 400	'142 087	'78 458	'11 773	'136 734	201 793
235420	Drywall, plastering, acoustical, & insulation contractors .....	265 495	128 227	137 268	120 465	18 057	128 306	207 835
235430	Tile, marble, terrazzo, & mosaic contractors .....	37 334	27 219	10 115	26 714	2 402	21 414	43 723
235510	Carpentry contractors .....	265 882	130 836	135 046	152 574	18 495	154 604	265 163
235520	Floor laying & other floor contractors ....	95 018	71 013	24 004	51 560	6 926	39 193	74 678
235610	Roofing, siding, & sheet metal contractors .....	335 273	171 782	163 491	193 506	34 312	221 900	373 501
235710	Concrete contractors .....	511 485	127 302	384 183	187 467	29 429	418 163	633 797
235810	Water well drilling contractors .....	47 545	21 749	25 797	28 997	5 002	79 898	121 093
235910	Structural steel erection contractors .....	229 387	53 817	175 569	47 024	10 819	73 231	129 242
235920	Glass & glazing contractors .....	75 476	53 434	22 041	26 885	4 462	18 671	43 919
235930	Excavation contractors .....	601 267	75 867	525 400	110 170	24 115	643 498	919 915
235940	Wrecking & demolition contractors .....	105 796	15 790	90 005	23 244	4 356	86 012	81 618
235950	Building equip & other machinery installation contractors .....	172 141	68 933	103 208	69 377	9 442	64 590	104 970
235990	All other special trade contractors .....	396 088	173 396	222 693	185 081	26 053	196 705	336 597

Note: Data subject to sampling variability. Estimates of sampling error and descriptive text can be found in reports EC97C231A-2359F, 1997 Economic Census, Construction—Industry Series@ www.census.gov/prod/www/abs/ccview1.html.

Measures of reliability for expense data can be discussed by contacting the Manufacturing and Construction Division, Information Services Center, by email at mcdinfo@census.gov.

Source: 1997 Economic Census—Construction

# Appendix A.

## General Explanation

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### **SAMPLE DESIGN: THE BUSINESS EXPENDITURES SURVEY (BES)**

#### **Merchant Wholesale, Retail Trade, and Service Industries**

The estimates for merchant wholesale, retail trade and service industries are derived from the 1997 Business Expenditures Survey (BES). The BES sample is the combination of the samples used for the 1997 Annual Trade Survey, the 1997 Annual Retail Trade Survey, and the 1997 Service Annual Survey. These samples are probability samples of firms engaged in the various industries. A firm is a business organization consisting of one or more establishments under common ownership or control. An establishment is a single physical location where business is conducted or where services are performed.

The initial sample frames for the surveys were constructed from the Census Bureau's Standard Statistical Establishment List (SSEL) as of December 31, 1994. The sample frames contained two types of sampling units—large multiple establishment firms and Employer Identification Numbers (EINs). Both sampling units can represent one or more establishments owned or controlled by the same firm. Firms were stratified by kind of business and then by a measure of size related to their annual receipts, revenue, or sales.

The frames included only employers, and only employers were actually mailed questionnaires in the survey. In the retail and service industries, sales data for nonemployers were obtained from administrative records. Estimates of the expenses for nonemployers were derived based on the administrative sales for the nonemployers and the sales and expense data for employers.

To reduce the variability of the estimates, the sampling units with the largest measures of size were selected "with certainty." This means they are self-representing (i.e., each has a selection probability of one and a sampling weight of one). Within each kind of business a substratum boundary (or cutoff) that divides the certainty units from the noncertainty units was determined. If a unit was included in the certainty portion, the firm was the sampling unit. All firms not selected with certainty were subjected to sampling on an EIN basis.

Data from the 1992 Economic Census were analyzed to determine the certainty cutoffs, noncertainty stratum boundaries and the sampling rates needed to achieve specified sampling variability objectives for each kind of business group. These sampling rates were applied to the

sample frames to determine the total sample size for each group, which was then allocated to the size classes optimally based on the number of sampling units and the standard deviation of the units' measures of size. Within each noncertainty stratum a simple random sample of EINs was selected. The sampling rates for the EINs varied between one in three and one in 1000.

A two-phase sample selection procedure was used for births (new EINs issued after the initial frames were created). EIN births are new EINs assigned by the Internal Revenue Service (IRS) on the list of FICA taxpayers. There are no receipts values available for these EINs, so a large sample was drawn and canvassed to obtain a more reliable measure of size (sales or receipts) and a more reliable kind of business code, if needed. Using this more reliable information, the selected births were subjected to probability proportional to size sampling with overall probabilities equivalent to those used in drawing the initial sample from the 1994 SSEL.

#### **Other Industries**

A description of sample design can be found on the Internet for—

- Communications at <http://www.census.gov/prod/99pubs/bc97.pdf>
- Trucking and Warehousing at <http://www.census.gov/prod/99pubs/bt97.pdf>
- Arrangement of Passenger Transportation at <http://www.census.gov/prod/99pubs/bs97.pdf>

For similar information on manufacturing and construction, send e-mail inquiries to [mcinfo@census.gov](mailto:mcinfo@census.gov). Data presented on mining were not based on a sample.

### **ESTIMATION PROCEDURES**

#### **Merchant Wholesale, Retail Trade and Service Industries**

Data on merchant wholesale and retail sales, purchases, and inventories presented in this report are the same as presented in reports from the 1997 Annual Trade Survey and 1997 Annual Retail Trade Survey, respectively. These annual data had previously been adjusted to sales reported in the 1997 Economic Census of Wholesale and Retail Trades, except for the wholesale farm products raw materials group and nonstore direct selling retailers. Data



on service industries receipts and revenue presented in this report are reproduced from the 1997 Economic Census Core Statistics report series.

All estimates are computed as the sum of weighted data (reported and imputed) for all sampling units. The weight for a sampling unit is the reciprocal of the probability of selection (or sampling rate). Sales and total expenses are adjusted to 1997 Census sales for the industry by multiplying them by the ratio of sales from the 1997 Census to sales from the BES. This adjustment puts sales and total expenses in line with the Census Bureau figures. Payroll and fringe benefit costs are adjusted to 1997 Census payroll for the industry by multiplying them by the ratio of payroll from the 1997 Census to payroll from the BES. This adjustment puts payroll and fringe benefit costs in line with the Census Bureau figures. The remaining expenses are adjusted to reflect their original proportion to unadjusted sales and to maintain additivity.

### Other Industries

A description of estimation procedures can be found on the Internet for—

- Communications at <http://www.census.gov/prod/99pubs/bc97.pdf>
- Trucking and Warehousing at <http://www.census.gov/prod/99pubs/bt97.pdf>
- Arrangement of Passenger Transportation at <http://www.census.gov/prod/99pubs/bs97.pdf>

For similar information on manufacturing and construction, send e-mail inquiries to [mcinfo@census.gov](mailto:mcinfo@census.gov). Data presented on mining were not based on a sample.

### RELIABILITY OF THE ESTIMATES

All survey and census results may contain sampling error and nonsampling error. Sampling error is the difference between the characteristics of an entire population and the characteristics estimated from a sample survey. These differences occur because the sample does not contain the whole population. Nonsampling error encompasses all other factors that contribute to the total error of a sample survey or census estimate.

Sampling and nonsampling errors are often measured by variance and bias. The variance is the squared difference, averaged over all possible samples of the same size and design, between the estimator and its average value. The bias of an estimator of an unknown population value is the difference, averaged over all possible samples of the same size and design, between the estimator and the unknown population value. Any systematic error or inaccuracy that affects all samples in a similar way will cause the resulting estimates to be biased.

### SAMPLING ERROR

#### Merchant Wholesale, Retail Trade, and Service Industries

Because the estimates of expenses (other than payroll) are based on a sample, exact agreement with the results that would be obtained from a complete census of firms using the same enumeration procedures is not expected. However, because each firm in the frame has a known probability of being selected in the sample, it is possible to estimate the sampling variability of the estimates from the sample.

The variance is the squared difference, averaged over all possible samples of the same size and design, between an estimator and its average value. The standard error is defined as the square root of the variance. The coefficient of variation (CV) is the standard error of the estimate divided by the value being estimated. It is often expressed as a percent. Note that the standard error and coefficient of variation are estimates derived from a sample and are also subject to sampling variability.

The estimate from a particular sample and the coefficient of variation associated with the estimate can be used to derive the standard error of the estimate and to construct a confidence interval. A confidence interval is a range about a given estimator that has a specified probability of containing the estimator's corresponding unknown population value. Confidence intervals defined by one standard error above and below the sample estimate will contain the true value about 68 percent of the time. Intervals defined by 1.65 times the standard error above and below the estimate will contain the true value about 90 percent of the time.

To illustrate the computations involved in the above confidence statements as related to total expenses, assume that an estimate of total expenses is \$10,750 million and that the coefficient of variation for this estimate is 1.8 percent, or .018. First obtain the standard error of the estimate by multiplying the estimate by the coefficient of variation. In this example, \$10,750 million times .018 equals a standard error \$194 million. Bounds for a 90 percent confidence interval are computed by adding or subtracting 1.65 times the standard error for the estimate. Consequently, the 90 percent confidence interval ranges from \$10,430 million to \$11,070 million.

Coefficients of variation have not been calculated for the percent estimates shown in this report. They will usually be less than:

$$\sqrt{CV^2 (\text{value in denominator}) + CV^2 (\text{value in numerator})}$$

Coefficients of variation for 1997 estimates are presented in Table 7 for Merchant Wholesale, Table 15 for Retail Trade, and Table 22 for Service Industries. CVs for 1992 data in these industries can be found on the Internet at <http://www.census.gov/prod/bus/whsle/wc92-s2.pdf>, or [.../retail/rc92-s-2.pdf](http://www.census.gov/prod/retail/rc92-s-2.pdf), or [.../services/sc92-s-2.pdf](http://www.census.gov/prod/services/sc92-s-2.pdf).

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## Other Industries

Coefficients of variation for 1997 published estimates can be found in Table 24 for Communications, Table 26 for Trucking, Table 28 for Warehousing, and Table 30 for Arrangement of Passenger Transportation.

Coefficients of variation for data covering the manufacturing and construction industries are unpublished and can be obtained by contacting the Manufacturing and Construction Division, Information Services Center, by e-mail at [mcdinfo@census.gov](mailto:mcdinfo@census.gov).

## NONSAMPLING ERROR

Nonsampling errors can be attributed to many sources: inability to obtain information about all companies in the sample; inability or unwillingness on the part of respondents to provide correct information; response errors; definition difficulties; differences in the interpretation of questions; mistakes in recording or coding the data; and other errors of collection, response, coverage, and estimation for nonresponse. Explicit measures of the effects of these nonsampling errors are not available. To minimize nonsampling error, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize its influence.

A potential source of bias in the estimates is due to imputing data for nonrespondents and for data that fail edit. Imputation is the process of replacing a missing value by a predicted value obtained from an appropriate model for nonresponse.

## Merchant Wholesale, Retail Trade, and Service Industries

In the BES, for all merchant wholesale the imputed expenses amounts to about 22 percent of the total expenses estimate; for all retail trade, 25 percent; and for service industries, 24 percent.

## Other Industries

For all kinds of business in the Transportation Annual Survey combined, imputed expenses amounts to about 25 percent of the total expenses estimate. For all kinds of business in the Annual Survey of Communications Services combined, imputed expenses amounts to about 7.2 percent of the total expenses estimate.

Some manufacturing expense types are subject to sampling, and some of these are not imputed for missing response. An example of an expense type that is not imputed is advertising cost, a purchased service. Purchased services data are collected in the Annual Survey of Manufacturers (ASM) sample only, and are not imputed for missing data. Thus, the data are supplemented by the presentation of a "coverage ratio."

## COMPARABILITY OF THE 1992 AES AND 1997 BES

As the successor to the 1992 Assets and Expenditures Survey (AES), the name change to BE S reflects the discontinuation of inquiries on depreciable assets. Other discontinued inquiries include capitalized interest and detailed capital expenditures. Additions to the 1997 survey include inquiries on expenses for contract labor and detailed computer software and services.

Survey coverage for 1997 remains nearly the same as for 1992, except that for selected service industries coverage was extended to include nonemployers, not previously covered. As described above, under Sample Design, the source of data for nonemployers changed from the "business area sample" used for 1992 to administrative records for 1997.

Unlike in previous years, results from the 1997 BES are not available as a paperback publication, but are available on the Internet as report EC97-CS8 of the 1997 Company Statistics Series, and on the SIC-based Economic Census CD-ROM.

## COMPARISONS OF DATA FROM THE BES WITH OTHER DATA

Data on sales, receipts and revenue, and payroll presented for merchant wholesale, retail trade, and service industries in this report reflect SIC-based data compiled in the 1997 Economic Census Core Statistics series. Data on purchases and inventories presented for merchant wholesale and retail trade reflect SIC-based data compiled in the Business Annual Surveys. Many of the statistics in this report are comparable, in whole or in part, to statistics developed from other sources; notably the national income and product accounts (NIPA) tables published in the Survey of Current Business, and Statistics of Income published by the Internal Revenue Service. Estimates from these varying sources may differ for reasons of sampling variability and methodology.

## Statistics of Income From the Internal Revenue Service (IRS)

These annual publications and quarterly bulletins of the IRS provide information on business receipts, cost of goods sold, selected expense items, and depreciable assets compiled from the federal income tax returns. However, the data are not in sufficient detail to provide income-produced measures comparable with those published in this report. The cost of goods sold in Statistics of Income includes costs of materials used in manufacturing; costs of goods purchased for resale; direct manufacturing; costs of goods purchased for resale; direct labor; and certain overhead expenses, such as rent, utilities, supplies, maintenance, and repairs. Cost of goods sold in the BES excludes salaries and wages paid to the company's employees, cost of packaging materials, and office and other supplies.

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The company or subcompany level of reporting on income tax returns may not be the same as used for reporting in the BES. For example, manufacturing and other establishments operated by firms that are primarily retailers may be included in the IRS data. Retail establishments operated by firms primarily engaged in other industries are not represented in the IRS statistics for retail trade.

### **National Income and Products Accounts From the Bureau of Economic Analysis (BEA).**

As part of the national income and product accounts, the BEA prepares estimates of value-added (also known as gross product originating or GPO) by industry. GPO can be defined equivalently either as industry gross output (sales plus change in business inventories) less consumption of materials and services purchased from other industries, or as the sum of the industry's factor payments (e.g., wages, interest, profits, etc.) and nonfactor costs (e.g., depreciation). The latter definition is the basis for the current dollar estimates for industry GPO prepared by BEA that may be compared with the census estimates. These estimates are published annually in Table 6.1 of the Survey of Current Business.

The BEA GPO measure for retail trade relates conceptually to the value produced and operating expenses measures contained in this report in the following manner: GPO equals value-added less lease and rental payments, cost of communication, advertising and repair services, other utilities, commissions to other firms, and subsidies; plus sales and other taxes collected directly from customers, and customs duties. GPO also equals net income produced at market prices plus cost of uninsured casualty losses and bad debts losses less subsidies.

In addition, BES data and the BEA series differ because the BEA factor payments and nonfactor costs that are summed to estimate industry GPO are obtained from a variety of data sources, including the Bureau of Labor Statistics, the Internal Revenue Service, and the U.S. Census Bureau.

### **Explanation of Terms Covering Merchant Wholesale, Retail Trade, and Service Industries**

**Sales.** This item includes: merchandise sold for cash or credit; receipts from customers for freight, installation, maintenance, repair, alteration, storage, and other services; excise taxes which are levied on the manufacturers and included in the cost of goods purchased by wholesalers; subsidy payments received for the sale of goods; gross value of sales made on a commission basis; and sales of goods which are shipped on a wholesaler's orders directly to customers. Sales are net after deductions for discounts and refunds and allowances for merchandise returned by customers.

Sales exclude sales and excise taxes collected directly from customers and paid directly to a local, state or federal tax agency. Also excluded are receipts from customers for carrying or other credit charges, and non-operating income from such sources as investments and rental or sale of real estate. However, a portion of the data reported for depreciation and other operating expenses may pertain to real estate owned by the business and leased to others, even though corresponding data on sales exclude real estate lease receipts.

For merchant wholesale and retail trades, most data on sales presented in this report are reproduced from the Annual Trade Surveys, data which had previously been adjusted to sales compiled for employers, as well as for nonemployers for retail, in the 1997 Economic Census Core Statistics report series. Exceptions include the wholesale farm products raw materials group and nonstore direct selling retailers, whose sales were not adjusted.

**Receipts (for firms subject to payment of federal income tax).** Receipts include, except for certain professional services, the total amounts received from customers or clients for services rendered and merchandise sold during 1997 whether or not payment was received in 1997. For offices of physicians, legal services, architectural and engineering services, receipts include only payments received in 1997, regardless of when services were rendered. Receipts are net after deduction for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or federal tax agency. Receipts (represents firms subject to payment of federal income tax) excludes sources considered "nonoperating," such as investment income, real estate rental, contributions, and grants. Also, a portion of data reported for depreciation, and other operating expenses may pertain to real estate owned by a taxable business and leased to others, even though corresponding data on receipts exclude real estate lease income.

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

Data on service industries receipts presented in this report are reproduced from data compiled on employers and nonemployers in the 1997 Core Statistics report series.

**Revenue (for organizations exempt from federal income tax).** Revenue includes charges or billings to customers or clients for services rendered and merchandise sold during 1997 whether or not payment was received in 1997. Also, included are income from interest, dividends, contributions, gifts and grants, rents, royalties, dues and

assessments from members and affiliates, and net receipts from fund-raising activities. Receipts from these organizations' taxable business activities, as well as tax-exempt activities, are included.

Data on service industries revenue presented in this report are reproduced from data compiled on employers in the 1997 Core Statistics report series.

**Federal Income Tax Status.** For selected kinds of service classifications, firms and organizations were classified on the basis of their response to the tax status inquiry on the Service Annual Business Surveys questionnaires. Those that indicated all or part of their income was exempt from federal income tax under provisions of Section 501 or 521 of the IRS code were classified as tax-exempt.

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

**Purchases.** For merchant wholesale and retail trade, purchases represent the total cost, after deduction of returns, allowances, and discounts, of merchandise which was acquired in 1997 for resale, whether or not payment for the merchandise was made during the year. Purchases data include cash and credit purchases made at central offices and company warehouses, but exclude deliveries from central offices or warehouses to the retailer. Also, included are: the cost of goods in transit where title has passed to the purchaser; amounts allowed for trade-ins; freight, delivery, and other transportation costs; and import duties (if paid separately).

Companies engaged in both manufacturing and retail operations were asked to report purchases at the cost value of intercompany transfers from their plants or warehouses to their retail stores. These companies were also requested to report the cost of outside purchases.

Purchases exclude: expenditures for containers, wrapping, packaging, and other supplies or equipment intended for company use rather than for resale; the cost of raw materials or parts purchased for manufacture into a finished product; and goods included in the purchase price a business. Also excluded are liquor and tobacco tax stamps, which would be included under operating expenses.

Data presented in this report on purchases were collected in the 1997 Annual Business Surveys.

**Inventories.** For merchant wholesale and retail trade, inventories include stocks of goods (valued at cost) held for wholesale or retail sale. Methods of valuation may vary according to the accounting practices of the firms. Inventories exclude the value of fixtures, furnishings, equipment, and supplies used in store and warehouse operations and not held for resale.

Inventories were reported as of the close of the calendar year, except for some businesses which used a fiscal year for accounting purposes for which no adjustment was made. All inventory data presented in this report were collected in the 1997 Annual Business Surveys.

### **Measures of Value Produced for Merchant Wholesale and Retail Trade**

- **Cost of goods sold.** This item was calculated by adding all purchases of merchandise (net of returns, allowances, and discounts but including charges from freight, insurance, etc.) during the year to the beginning-of-year inventory from the total. Firms were instructed to exclude the cost of containers, wrapping, packaging, and selling supplies from the cost of purchases but to report these items under "operating expenses."
- **Gross margin.** This item represents sales less cost of goods sold. Gross margin is equivalent to the cost of all materials (as distinguished from goods to be resold) and services provided in wholesale and retail establishments whether provided by the firm itself or purchased by it from others.
- **Value added.** Value added is the gross margin (as defined above) less the cost of containers, supplies, materials, fuel and other energy.
- **Net income produced at market prices.** This item represents value added less lease and rental payments; cost of communication, advertising, repair, legal, accounting, and computer related services; and amounts set aside for bad debt losses and other losses not compensated by insurance.
- **Net income produced at factor cost.** This item represents net income produced at market prices less depreciation, license fees, and taxes other than income taxes. It includes payroll, employer contributions to the FICA, unemployment insurance, and contract labor.

### **Operating Expenses**

The types of operating expenses requested on the BES report forms are:

- **Annual payroll.** Payroll includes all salaries, wages, commissions, bonuses, and allowances for vacation, holiday, and sick leave paid to employees in 1997 before payroll deductions. For corporations, it includes amounts paid to officers and executives; for unincorporated businesses, it does not include payments to or withdrawals from profits by owners or partners. (This figure does not include employer contributions to plans required by law and other plans besides vacation, holiday, and sick leave.)
- **Employer costs for programs required by law.** This item includes all programs required under federal and state legislation such as FICA, unemployment tax, workers' compensation, and state disability payments.

- Employer costs for other fringe benefits. This item includes programs not specifically required by federal or state legislation, such as life and health insurance premiums for employees.
- Contract labor. This item includes the purchase of contract labor services. Contract employees are persons who are not on the payroll but are supplied through a contract with another company to perform specific jobs (e.g., temporary help, leased employees).
- Depreciation charges. This item includes depreciation and amortization charges against depreciable assets owned during 1997. Amounts representing tax-exempt organizations, if not reported, were estimated even though depreciation accounts may not be maintained.
- Taxes. Includes all taxes and license fees paid during 1997 (excluding income and payroll taxes). It includes tobacco and liquor tax stamps, fines, and property taxes. It excludes direct payments to government tax agencies for sales and other taxes collected directly from customers.
- Lease and rental payments. These are payments for lease or rental of buildings, machinery and equipment. Payments for machinery and equipment include use of production machinery, office equipment, computer systems, passenger cars, trucks, materials handling equipment, and all other types of machinery and equipment.
- Cost of office supplies, stationery, and postage.
- Cost of purchased communication services. This item includes cost of telephone, data transmission, telegraph, telex, teletype and all other communications services purchased in 1997.
- Cost of purchased electricity. Some businesses included this expense as part of building/office lease payments.
- Cost of purchased fuels. This includes fuels for heating, power or generation of electricity, also sometimes included in lease payments
- Cost of other utilities. This includes all utilities except purchased fuels and electricity, also sometimes included in lease payments.
- Cost of materials. This includes purchases of containers, wrapping, packing and selling supplies used in packaging, processing, shipping, and selling of goods. Some businesses, due to record keeping, may have included some of these costs as part of merchandise purchases.
- Legal services purchased from other firms.
- Accounting services purchased from other firms.
- Data processing and other computer-related services. This item includes data processing and other computer services purchased from other firms. For 1997, it also

includes the expensed (not capitalized) cost of purchased or leased pre-packaged software and the expensed cost of custom computer software.

- Cost of purchased repair services. This item includes the total amount paid for noncapitalized repairs to buildings, structures, machinery, and equipment such as motor vehicles and office space. It excludes cost of repairs to leased buildings and equipment covered by regular lease payments.
- All other operating expenses. This includes inventory storage and shipping costs, insurance expense (non-employee), uninsured casualty losses, and bad debt losses. It excludes cost of goods sold, interest on loans, and sales and excise taxes.

### **Auxiliary establishments**

In consideration of record keeping practices and for consistency with the related sales, receipts, and revenue data collected for 1997 in the annual business surveys, each company in this survey was asked to include those auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the main establishments covered by the report.

### **KIND-OF-BUSINESS CLASSIFICATIONS IN THE BUSINESS EXPENDITURES SURVEY (BES)**

Establishments covered in the 1997 census were assigned a kind-of-business classification in accordance with the provisions of the 1987 SIC Manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry. Following are kind-of-business descriptions for the Wholesale, Retail and Service trades. Kind-of-business descriptions for trucking and warehousing, arrangement of passenger transportation, manufacturing, mineral industries and construction can be found in the appropriate sector Internet sites.

### **WHOLESALE**

Wholesale trade, major groups 50 and 51 in the 1987 SIC manual, includes establishments primarily engaged in selling merchandise to retailers; to industrial, commercial, institutional, farm, or professional business users; or to other wholesalers; or acting as agents or brokers in buying merchandise for or selling merchandise to such persons or companies.

The principal types of establishments included are:

- **Merchant wholesalers** who take title to the goods they sell, such as wholesale merchants or jobbers, industrial distributors, voluntary group wholesalers, drop shippers, retailer cooperative warehouses, terminal elevators, and cooperative buying associations.

- **Manufacturers' sales branches and offices** (but not retail stores) maintained by manufacturing or mining enterprises apart from their plants or mines for the purpose of marketing their products. Sales branches and offices located at plants are included when separate records are available.
- **Agents, brokers, and commission merchants** who buy or sell products owned by others on a commission or agency basis.

The BES was limited to merchant wholesalers (described in category 1 above), which constitute the major portion of wholesale trade. All kinds of business in which merchant wholesalers operate are represented in this survey. Establishments primarily engaged in the wholesale distribution of used products are classified on the basis of the product sold. Establishments primarily engaged in selling merchandise to contractors are included in wholesale trade, with the exception of lumber yards and paint, glass, and wallpaper stores. These exceptions are classified in retail trade if they consider themselves retail, sell to the general public, and their sales to contractors and the general public is more than half their total sales.

Kind-of-business classifications are not interchangeable with commodity classifications, because most businesses sell several kinds of commodities. The kind-of-business code assigned generally reflects either the individual commodity or the commodity group which is the primary source of the establishment's receipts, or some mixture of commodities which characterizes the establishment's business. Thus, the classification of establishments by kind of business does not make it possible to determine either the number of establishments handling a particular commodity or the sales of that commodity. For example, the groceries and related products classification excludes establishments selling food if the sale of food is not the primary source of receipts; moreover, even though establishments are classified as groceries and related products, some of their receipts may be derived from the sale of nonfood products. Descriptions of the Wholesale Trade kind-of-business Standard Industrial Classifications (SICs) follow:

### **Durable Goods (SIC Major Group 50)**

This major group includes establishments primarily engaged in the wholesale distribution of durable goods.

### **Motor vehicles and motor vehicle parts and supplies (SIC 501)**

#### **Automobiles and other motor vehicles (SIC 5012).**

Establishments primarily engaged in the wholesale distribution of new and used passenger automobiles, trucks, trailers, and other motor vehicles, including motorcycles, motor homes, and snowmobiles. Automobile distributors

primarily engaged in selling at retail to individual customers for personal use, and also selling a limited amount of new and used passenger automobiles and trucks at wholesale, are classified in retail trade, Industry 5511.

#### **Motor vehicle supplies and new parts (SIC 5013).**

Establishments primarily engaged in the wholesale distribution of motor vehicle supplies, accessories, tools, and equipment; and new motor vehicle parts.

**Tires and tubes (SIC 5014).** Establishments primarily engaged in the wholesale distribution of tires and tubes for passenger and commercial vehicles.

**Motor vehicle parts, used (SIC 5015).** Establishments primarily engaged in the wholesale distribution at wholesale or retail of used motor vehicle parts. This industry includes establishments primarily engaged in dismantling motor vehicles for the purpose of selling parts. Establishments primarily engaged in dismantling motor vehicles for scrap are classified in Industry 5093.

### **Furniture and homefurnishings (SIC 502)**

**Furniture (SIC 5021).** Establishments primarily engaged in the wholesale distribution of furniture, including bed-springs, mattresses, and other household furniture; office furniture; and furniture for public parks and buildings. Establishments primarily engaged in the wholesale distribution of partitions, shelving, lockers, and store fixtures are classified in Industry 5046.

**Homefurnishings (SIC 5023).** Establishments primarily engaged in the wholesale distribution of homefurnishings and housewares, including antiques; china; glassware and earthenware; lamps (including electric), curtains and draperies; linens and towels; and carpets, linoleum, and all other types of hard and soft surface floor coverings. Establishments primarily engaged in the wholesale distribution of other electrical household goods are classified in Industry 5064, and those distributing precious metal flatware are classified in Industry 5094.

### **Lumber and other construction materials (SIC 503)**

**Lumber, plywood, millwork, and wooded panels (SIC 5031).** Establishments, with or without yards, primarily engaged in the wholesale distribution of rough, dressed, and finished lumber (but not timber); plywood; reconstituted wood fiber products; doors and windows and their frames (all materials); wood fencing; and other wood or metal millwork.

**Brick, stone, and related construction materials (SIC 5032).** Establishments primarily engaged in the wholesale distribution of stone, cement, lime, construction sand, and gravel; brick (except refractory); asphalt and

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concrete mixtures; and concrete, stone, and structural clay products (other than refractories). Distributors of industrial sand and of refractory materials are classified in Industry 5085. Establishments primarily engaged in producing ready-mixed concrete are classified in Manufacturing, Industry 3273.

**Roofing, siding, and insulation materials (SIC 5033).** Establishments primarily engaged in the wholesale distribution of roofing, siding (except wood), and insulation materials.

**Construction materials, n.e.c. (SIC 5039).** Establishments primarily engaged in the wholesale distribution of mobile homes and of construction materials, not elsewhere classified, including prefabricated buildings and glass. Establishments selling construction materials to the general public and known as retail in the trade are classified in Retail Trade, Industry 5211. Establishments primarily engaged in marketing heavy structural metal products are classified in Industry 5051.

**Professional and commercial equipment and supplies (SIC 504)**

**Photographic equipment and supplies (SIC 5043).** Establishments primarily engaged in the wholesale distribution of photographic equipment and supplies. Establishments primarily engaged in the wholesale distribution of photocopy, microfilm, and similar equipment are classified in Industry 5044.

**Office equipment (SIC 5044).** Establishments primarily engaged in the wholesale distribution of office machines and related equipment, including photocopy and microfilm equipment, and safes and vaults. These establishments frequently also sell office supplies. However, establishments primarily engaged in wholesaling most office supplies are classified in Industry Group 511. Establishments primarily engaged in wholesaling office furniture are classified in Industry 5021; and those wholesaling computers and peripheral equipment are classified in Industry 5045.

**Computers and computer peripheral equipment and software (SIC 5045).** Establishments primarily engaged in the wholesale distribution of computers, computer peripheral equipment, and computer software. These establishments frequently may sell related supplies, but establishments primarily engaged in wholesaling supplies are classified according to the individual product (for example, computer paper in Industry 5112). Establishments primarily engaged in the wholesale distribution of modems and other electronic communications equipment are classified in Industry 5065. Establishments primarily engaged in selling computers and computer peripheral equipment and software for other than business or professional use are classified in Retail Trade, Industry 5734.

**Commercial equipment, n.e.c. (SIC 5046).** Establishments primarily engaged in the wholesale distribution of commercial and related machines and equipment, not elsewhere classified, such as commercial cooking and food service equipment; partitions, shelving, lockers, and store fixtures; electrical signs; and balances and scales, except laboratory.

**Medical, dental, and hospital equipment and supplies (SIC 5047).** Establishments primarily engaged in the wholesale distribution of surgical and other medical instruments, apparatus, and equipment; dentist equipment; artificial limbs; operating room and hospital equipment; X-ray machines; and other electro medical equipment and apparatus used by physicians and in hospitals. Also included in this industry are establishments primarily engaged in the wholesale distribution of professional supplies used by medical and dental practitioners.

**Ophthalmic goods (SIC 5048).** Establishments primarily engaged in the wholesale distribution of professional equipment and goods used, prescribed, or sold by ophthalmologists, optometrists, and opticians, including ophthalmic frames, lenses, and sunglass lenses.

**Professional equipment and supplies, n.e.c. (SIC 5049).** Establishments primarily engaged in the wholesale distribution of professional equipment and supplies, not elsewhere classified, such as drafting instruments, laboratory equipment, and scientific instruments.

**Metals and minerals, except petroleum (SIC 505)**

**Metals service centers and offices (SIC 5051).** Establishments primarily engaged in marketing semifinished metal products, except precious metals. Establishments in this industry may operate with warehouses (metals service centers) or without warehouses (metals sales offices). Establishments primarily engaged in marketing precious metals are classified in Industry 5094. Data shown in the report include manufacturers' sales branches for SIC 5051 pt., Ferrous Metals Service Centers.

**Coal and other minerals and ores (SIC 5052).** Establishments primarily engaged in the wholesale distribution of coal and coke; copper, iron, lead, and other metallic ores, including precious metal ores; and crude nonmetallic minerals (including concentrates), except crude petroleum. Establishments primarily engaged in the wholesale distribution of nonmetallic minerals used in construction, such as sand and gravel, are classified in Industry 5032. Establishments primarily engaged in the wholesale distribution of crude petroleum are classified in Industry Group 517.

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## **Electrical goods (SIC 506)**

This industry group includes establishments primarily engaged in the wholesale distribution of electrical generating, distributing, and wiring equipment. It also includes household appliances, whether electrically, manually, or mechanically powered. This industry group does not include electrical commercial and industrial machines, in which electricity does the work directly, e.g., heating, turning a shaft, or ionizing a substance, or electrically powered commercial and industrial machines which are classified in Industry Group 504 or 508.

**Electrical apparatus and equipment, wiring supplies, and construction materials (SIC 5063).** Establishments primarily engaged in the wholesale distribution of electrical power equipment for the generation, transmission, distribution, or control of electric energy; electrical construction materials for outside power transmission lines and for electrical systems and electric light fixtures and bulbs. Construction contractors primarily engaged in installing electrical systems and equipment from their own stock are classified in Construction, Industry 1731.

**Electrical appliances, television and radio sets (SIC 5064).** Establishments primarily engaged in the wholesale distribution of radio and television receiving sets, other household electronic sound or video equipment, self-contained air-conditioning room units, and household electrical appliances. Also included are establishments primarily engaged in the wholesale distribution of household gas and electric laundry equipment and refrigerators and freezers.

**Electronic parts and equipment, n.e.c. (SIC 5065).** Establishments primarily engaged in the wholesale distribution of electronic parts and electronic communications equipment, not elsewhere classified, such as telephone and telegraph equipment; radio and television broadcasting and communications equipment; and intercommunications equipment. Establishments primarily engaged in the wholesale distribution of radio and television receiving sets, phonographs, CD-players, and other household sound or video equipment are classified in Industry 5064.

## **Hardware, and plumbing and heating equipment and supplies (SIC 507)**

**Hardware (SIC 5072).** Establishments primarily engaged in the wholesale distribution of cutlery and general hardware, including hand saws; saw blades; brads, staples, and tacks; and bolts, nuts, rivets, and screws. Establishments primarily engaged in the wholesale distribution of nails, noninsulated wire, and screening are classified in Industry 5051.

**Plumbing and heating equipment and supplies (hydronics) (SIC 5074).** Establishments primarily engaged in the wholesale distribution of hydronic plumbing and heating equipment and supplies. Construction contractors primarily engaged in installing plumbing and heating equipment from their own stock are classified in Construction, Industry 1711.

**Warm air heating and air-conditioning equipment and supplies (SIC 5075).** Establishments primarily engaged in the wholesale distribution of warm air heating and air-conditioning equipment and supplies. Construction contractors primarily engaged in installing warm air heating and air-conditioning equipment are classified in Construction, Industry 1711.

**Refrigeration equipment and supplies (SIC 5078).** Establishments primarily engaged in the wholesale distribution of refrigeration equipment and supplies. Construction contractors primarily engaged in installation of refrigeration equipment from their own stock are classified in Construction, Industry 1711.

## **Machinery, equipment, and supplies (SIC 508)**

**Construction and mining (except petroleum) machinery and equipment (SIC 5082).** Establishments primarily engaged in the wholesale distribution of construction or mining cranes, excavating machinery and equipment, power shovels, road construction and maintenance machinery, tractor-mounting equipment, and other specialized machinery and equipment used in the construction, mining, and logging industries. Establishments engaged in marketing oil well machinery and equipment are classified in Industry 5084.

**Farm and garden machinery and equipment (SIC 5083).** Establishments primarily engaged in the wholesale distribution of agricultural machinery and equipment for use in preparation and maintenance of the soil, the planting and harvesting of crops, and other operations and processes pertaining to work on the farm, lawn, or garden; and dairy and other livestock equipment.

**Industrial machinery and equipment (SIC 5084).** Establishments primarily engaged in the wholesale distribution of industrial machinery and equipment, not elsewhere classified.

**Industrial supplies (SIC 5085).** Establishments primarily engaged in the wholesale distribution of industrial supplies, not elsewhere classified.

**Service establishment equipment and supplies (SIC 5087).** Establishments primarily engaged in the wholesale distribution of equipment and supplies for barber shops, beauty parlors, power laundries, dry-cleaning plants, upholsterers, undertakers, and related personal service establishments.



**Transportation equipment and supplies, except motor vehicles (SIC 5088).** Establishments primarily engaged in the wholesale distribution of transportation equipment and supplies. Establishments primarily engaged in the wholesale distribution of motor vehicles and motor vehicle parts are classified in Industry Group 501, and those distributing pleasure boats are classified in Industry 5091.

**Miscellaneous durable goods (SIC 509)**

**Sporting and recreational goods and supplies (SIC 5091).** Establishments primarily engaged in the wholesale distribution of sporting goods and accessories; billiard and pool supplies; sporting firearms and ammunition; and marine pleasure craft, equipment and supplies. Establishments primarily engaged in the wholesale distribution of motor vehicles and trailers are classified in Industry 5012; those distributing self-propelled golf carts are classified in Industry 5088; and those distributing athletic apparel and footwear are classified in Industry Group 513.

**Toys and hobby goods and supplies (SIC 5092).** Establishments primarily engaged in the wholesale distribution of games, toys, hobby goods and supplies, and related goods, such as fireworks and playing cards.

**Scrap and waste materials (SIC 5093).** Establishments primarily engaged in assembling, breaking up, sorting, and wholesale distribution of scrap and waste materials. This industry includes auto wreckers engaged in dismantling automobiles for scrap. However, those engaged in dismantling automobiles for the purpose of selling secondhand parts at retail are classified in Industry 5015.

**Jewelry, watches, precious stones, and precious metals (SIC 5094).** Establishments primarily engaged in the wholesale distribution of jewelry, precious stones and metals, costume jewelry, watches, clocks, silverware, and jewelers' findings. Establishments primarily engaged in the wholesale distribution of precious metal ores are classified in Industry 5052.

**Durable goods, n.e.c. (SIC 5099).** Establishments primarily engaged in the wholesale distribution of durable goods, not elsewhere classified, such as musical instruments and forest products, except lumber.

**Nondurable Goods (SIC Major Group 51)**

This major group includes establishments primarily engaged in the wholesale distribution of nondurable goods.

**Paper and paper products (SIC 511)**

**Printing and writing paper (SIC 5111).** Establishments primarily engaged in the wholesale distribution of printing and writing paper, including envelope paper; fine paper; and groundwood paper.

**Stationery and office supplies (SIC 5112).** Establishments primarily engaged in the wholesale distribution of stationery and office supplies, including computer and photocopy supplies, envelopes, typewriter paper, file cards and folders, pens, pencils, social stationery, and greeting cards.

**Industrial and personal service paper (SIC 5113).** Establishments primarily engaged in the wholesale distribution of wrapping and other coarse paper, paperboard, and converted paper and related disposable plastic products, such as bags, boxes, dishes, eating utensils, napkins, and shipping supplies.

**Drugs, drug proprietaries, and druggists' sundries (SIC 512)**

**Drugs, drug proprietaries, and druggists' sundries (SIC 5122).** Establishments primarily engaged in the wholesale distribution of prescription drugs, proprietary drugs, druggists' sundries, and toiletries. Establishments primarily engaged in the wholesale distribution of surgical, dental, and hospital equipment are classified in Industry 5047.

**Apparel, piece goods, and notions (SIC 513)**

**Piece goods, notions, and other dry goods (SIC 5131).** Establishments primarily engaged in the wholesale distribution of piece goods or yard goods of natural or manmade fibers, notions (sewing and hair accessories, etc.), and other dry goods. Converters who buy fabric goods (except knit goods) in the grey, have them finished on contract, and sell at wholesale are included here. Converters of knit goods are classified in Manufacturing, Industry Group 225. This industry does not include establishments primarily engaged in the wholesale distribution of homefurnishings, which are classified in Industry 5023.

**Men's and boys' clothing and furnishings (SIC 5136).** Establishments primarily engaged in the wholesale distribution of men's and boys' apparel and furnishings, sportswear, hosiery, underwear, nightwear, and work clothing.

**Women's, children's, and infants' clothing and accessories (SIC 5137).** Establishments primarily engaged in the wholesale distribution of women's, children's, and infants' clothing and accessories, including hosiery, lingerie, millinery, and furs.

**Footwear (SIC 5139).** Establishments primarily engaged in the wholesale distribution of footwear (including athletic) made of leather, rubber, and other materials.

**Groceries and related products (SIC 514)**

**Groceries, general-line (SIC 5141).** Establishments primarily engaged in the wholesale distribution of a general

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line of groceries. Establishments primarily engaged in roasting coffee, blending tea, or grinding and packaging spices are classified in Manufacturing Major Group 20.

**Packaged frozen foods (SIC 5142).** Establishments primarily engaged in the wholesale distribution of packaged quick-frozen vegetables, juices, meats, fish, poultry, pastries, and other “deep freeze” products. Establishments primarily engaged in the wholesale distribution of frozen dairy products are classified in Industry 5143, and those distributing frozen poultry, fish, and meat which are not packaged are classified in Industries 5144, 5146, and 5147, respectively.

**Dairy products, except dried or canned (SIC 5143).** Establishments primarily engaged in the wholesale distribution of dairy products, such as butter, cheese, ice cream and ices, and fluid milk and cream. This industry does not include establishments primarily engaged in pasteurizing and bottling milk, which are classified in Manufacturing, Industry Group 202. Establishments primarily engaged in the wholesale distribution of dried or canned dairy products are classified in Industry 5149.

**Poultry and poultry products (SIC 5144).** Establishments primarily engaged in the wholesale distribution of poultry and poultry products, except canned and packaged frozen products. This industry does not include establishments primarily engaged in the killing and dressing of poultry, which are classified in Manufacturing, Industry 2015. Establishments primarily engaged in the wholesale distribution of packaged frozen poultry are classified in Industry 5142, and those distributing canned poultry are classified in Industry 5149.

**Confectionery (SIC 5145).** Establishments primarily engaged in the wholesale distribution of confectionery and related products, such as candy, chewing gum, fountain fruits, salted or roasted nuts, popcorn, fountain syrups, and potato, corn, and similar chips.

**Fish and seafoods (SIC 5146).** Establishments primarily engaged in the wholesale distribution (but not packaging) of fresh, cured, or frozen fish and seafoods, except canned or packaged frozen. The preparation of fresh or frozen packaged fish and other seafood, and the shucking and packing of fresh oysters in nonsealed containers, are classified in Manufacturing, Industry 2092. Establishments primarily engaged in the wholesale distribution of canned seafood are classified in Industry 5149, and those distributing packaged frozen foods are classified in Industry 5142.

**Meats and meat products (SIC 5147).** Establishments primarily engaged in the wholesale distribution of fresh, cured, and processed (but not canned) meats and lard. Establishments primarily engaged in the wholesale distribution of frozen packaged meats are classified in Industry 5142, and those distributing canned meats are classified in Industry 5149.

**Fresh fruits and vegetables (SIC 5148).** Establishments primarily engaged in the wholesale distribution of fresh fruits and vegetables.

**Groceries and related products, n.e.c. (SIC 5149).** Establishments primarily engaged in the wholesale distribution of groceries and related products, not elsewhere classified. Establishments primarily engaged in the wholesale distribution of soft drinks, and in bottling and distributing natural spring and mineral waters, are classified in this industry, but establishments primarily engaged in bottling soft drinks are classified in Manufacturing, Major Group 20. This industry does not include establishments primarily engaged in the wholesale distribution of farm-product raw materials classified in Industry Group 515, nor those distributing beer, wine, and distilled alcoholic beverages of Industry Group 518.

**Farm-product raw materials (SIC 515)**

Data presented for this classification were not adjusted to published Census data due to definitional differences on intracompany transfers with the Annual Survey.

**Grain and field beans (SIC 5153).** Establishments primarily engaged in buying and/or marketing grain (such as corn, wheat, oats, barley, and unpolished rice); dry beans; soybeans, and other inedible beans. Country grain elevators primarily engaged in buying or receiving grain from farmers are included, as well as terminal elevators and other merchants marketing grain. Establishments primarily engaged in the wholesale distribution of field and garden seeds are classified in Industry 5191.

**Livestock (SIC 5154).** Establishments primarily engaged in buying and/or marketing cattle, hogs, sheep, and goats. This industry also includes the operation of livestock auction markets.

**Farm-product raw materials, n.e.c. (SIC 5159).** Establishments primarily engaged in buying and/or marketing farm products, not elsewhere classified. Establishments primarily engaged in the wholesale distribution of milk are classified in Industry 5143, and those distributing live poultry are classified in Industry 5144.

**Chemicals and allied products (SIC 516)**

**Plastics materials and basic forms and shapes (SIC 5162).** Establishments primarily engaged in the wholesale distribution of plastics materials, and of unsupported plastics film, sheets, sheeting, rods, tubes, and other basic forms and shapes.

**Chemicals and allied products, n.e.c. (SIC 5169).** Establishments primarily engaged in the wholesale distribution of chemicals and allied products, not elsewhere

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classified, such as acids, industrial and heavy chemicals, dyestuffs, industrial salts, rosin, and turpentine. Establishments primarily engaged in the wholesale distribution of ammunition are classified in Industry Group 509; those distributing agricultural chemicals and pesticides are classified in Industry 5191; those distributing drugs are classified in Industry 5122; and those distributing pigments, paints, and varnishes are classified in Industry 5198.

### **Petroleum and petroleum products (SIC 517)**

This industry group includes establishments primarily engaged in the wholesale distribution of crude petroleum and petroleum products. Included are establishments primarily engaged in the distribution of liquefied petroleum gas. Establishments primarily engaged in the transmission and/or distribution of natural gas are classified in Utilities, Industry Group 492.

#### **Petroleum bulk stations and terminals (SIC 5171).**

Establishments primarily engaged in the wholesale distribution of crude petroleum and petroleum products from bulk liquid storage facilities. These establishments have a bulk liquid storage capacity of 10,000 gallons or more.

**Petroleum and petroleum products wholesalers, except bulk stations and terminals (SIC 5172).** Establishments primarily engaged in the wholesale distribution of crude petroleum and petroleum products. These establishments do not have a bulk liquid storage capacity of 10,000 gallons or more. Included are packaged and bottled petroleum products distributors, truck jobbers, and others marketing petroleum and its products at wholesale.

### **Beer, wine, and distilled alcoholic beverages (SIC 518)**

**Beer and ale (SIC 5181).** Establishments primarily engaged in the wholesale distribution of beer, ale, porter, and other fermented malt beverages.

**Wine and distilled alcoholic beverages (SIC 5182).** Establishments primarily engaged in the wholesale distribution of distilled spirits, including neutral spirits and ethyl alcohol used in blended wines and distilled liquors.

### **Miscellaneous nondurable goods (SIC 519)**

**Farm supplies (SIC 5191).** Establishments primarily engaged in the wholesale distribution of animal feeds, fertilizers, agricultural chemicals, pesticides, seeds, and other farm supplies, except grains. Establishments primarily engaged in the wholesale distribution of pet food are classified in Industry 5149, and those distributing pet supplies are classified in Industry 5199.

### **Books, periodicals, and newspapers (SIC 5192).**

Establishments primarily engaged in the wholesale distribution of books, periodicals, and newspapers.

**Flowers, nursery stock, and florists' supplies (SIC 5193).** Establishments primarily engaged in the wholesale distribution of flowers, nursery stock, and florists' supplies.

**Tobacco and tobacco products (SIC 5194).** Establishments primarily engaged in the wholesale distribution of tobacco and its products. Leaf tobacco wholesalers are classified in Industry 5159, and establishments primarily engaged in stemming and redrying tobacco are classified in Manufacturing, Industry 2141.

**Paints, varnishes, and supplies (SIC 5198).** Establishments primarily engaged in the wholesale distribution of paints, varnishes, wallpaper, and supplies. Establishments selling to the general public and known as retail in the trade are classified in Retail Trade, Industry 5231.

**Nondurable goods, n.e.c. (SIC 5199).** Establishments primarily engaged in the wholesale distribution of nondurable goods, not elsewhere classified, such as art goods, industrial yarns, textile bags, and bagging and burlap.

## **RETAIL**

Retail trade, SIC major groups 52 through 59 in the SIC manual, includes establishments primarily engaged in selling merchandise for personal or household consumption and rendering services incidental to the sale of the goods. Exceptions to this general rule are lumber yards; paint, glass, and wallpaper stores; typewriter stores; stationery stores; and gasoline service stations, which sell to both the general public for personal and household consumption and to businesses. These types of stores are included in retail trade even if a higher proportion of their sales is made to other than individuals for personal or household consumption. However, such establishments that sell their products only to institutional or industrial users and to other wholesalers and establishments that sell similar merchandise for use exclusively by business establishments are classified in wholesale trade.

Other important characteristics of retail trade establishments are that they are usually places of business; they are engaged in activities to attract the general public to buy; they buy or receive as well as sell merchandise; they may process their products, although processing is incidental or subordinate to selling; and they are considered as retail in the trade. Not all of these characteristics need be present and some are modified by trade practice.

In general, retail establishments were classified according to the principal lines of commodities sold (groceries, hardware, etc.) or the usual trade designation (drug store, cigar store, etc.).

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Kind-of-business classifications are not interchangeable with commodity classifications; most businesses sell several kinds of commodities. The kind-of-business code generally reflects either the individual commodity or the commodity group which is the primary source of the establishment's business. Thus, the classification of establishments by kind of business generally does not make it possible to determine either the number of establishments handling a particular commodity or the sales of that commodity. For example, the food stores classification excludes stores selling food if the sale of food is not the primary source of receipts; moreover, even though stores are classified as food stores, some of their receipts may be derived from the sale of nonfood products.

### **Building Materials and Garden Supplies Stores (SIC Major Group 52)**

This major group includes retail establishments primarily engaged in selling lumber and other building materials; paint, glass, and wallpaper; hardware; nursery stock; lawn and garden supplies; and manufactured (mobile) homes. It includes lumber and other building materials dealers and paint, glass, and wallpaper stores selling to the general public, even if sales to contractors account for a larger proportion of total sales; these establishments are known as retail in the trade. Establishments primarily selling these products but not selling to the general public are classified in wholesale trade.

**Lumber and other building materials dealers (SIC 521).** Establishments primarily engaged in selling lumber, or lumber and a general line of building materials, to the general public. While these establishments may also sell to contractors, they are known as retail in the trade, even if sales to contractors account for a higher proportion of the sales. The lumber they sell may include rough and dressed lumber, flooring, molding, doors, sashes, frames, and other millwork. The building materials may include roofing, siding, shingles, wallboard, paint, brick, tile, cement, sand, gravel, and other building materials and supplies. For lumber yards, at least 32 percent of sales must be from the sale of lumber and millwork. Hardware is often an important line of retail lumber and building materials dealers. Also included in this group are home centers. These are retail establishments that sell both lumber and building materials and hardware. Additionally, they must sell at least 5 of the following merchandise lines: housewares, tools (power and/or hand), floor coverings, electrical supplies, kitchen cabinets, plumbing and bath supplies, lawn and garden products, paints and/or sundries, windows and/or doors, roofing, wall coverings, ceiling products and materials, lawn and garden supplies, and appliances. Establishments not selling to the general public or known in the trade as wholesale are classified in SIC 503.

**Paint, glass, and wallpaper stores (SIC 523).** Establishments primarily engaged in selling paint, glass, and

wallpaper, or any combination of these lines, to the general public. While these establishments may also sell to contractors, they are known as retail in the trade, even if sales to contractors account for a higher proportion of the sales. Establishments which do not sell to the general public are classified in wholesale trade.

**Hardware stores (SIC 525).** Establishments primarily engaged in selling a number of basic hardware lines, such as tools, builders' hardware, locks and other security hardware, paint and glass, housewares, household appliances, cutlery, and building materials, no one of which accounts for 50 percent or more of the sales of the establishments.

**Retail nurseries, lawn and garden supply stores (SIC 526).** Establishments primarily engaged in selling trees, shrubs, other plants, seeds, bulbs, mulches, soil conditioners, fertilizers, pesticides, garden tools, and other garden supplies to the general public. These establishments primarily sell products purchased from others, but may sell some plants which they grow themselves. Establishments primarily engaged in growing trees, shrubs, other plants, seeds, and bulbs are classified in SIC major group 01, and those growing Christmas trees are classified in SIC major group 08.

### **Manufactured (mobile) home dealers (SIC 527).**

Establishments primarily engaged in the retail sale of new and used mobile homes, parts and equipment. Establishments primarily selling travel trailers and campers are classified in SIC 5561 and those primarily selling utility trailers are classified in SIC 5599.

### **General Merchandise Stores (SIC Major Group 53)**

This major group includes retail stores which sell a number of lines of merchandise, such as dry goods, apparel and accessories, furniture and home furnishings, small wares, hardware, and food. The stores included in this group are known as department stores, variety stores, general merchandise stores, catalog showrooms, warehouse clubs, and general stores. Establishments primarily engaged in selling used general merchandise are classified in SIC 593, and those selling general merchandise by mail, vending machine, or direct selling are classified in SIC 596.

**Department stores (SIC 531).** Retail stores normally having 50 employees or more, having sales of apparel and soft goods combined amounting to 20 percent or more of total sales, and selling each of the following groups of merchandise:

1. Household linens, dry goods, furniture, home furnishings, appliances, and radio and TV sets;
2. A general line of apparel for the family.

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To qualify as a department store, sales of each of the lines listed above must be less than 80 percent of total store sales. An establishment with total sales of \$10 million or more is classified as a department store even if sales of one of the merchandise lines listed above exceed the maximum percent of total sales, provided that the sales of the other group is \$1 million or more. Relatively few stores are included in this classification as a result of this special rule and most of those which are would otherwise have been classified in the apparel group (SIC major group 56).

**Variety stores (SIC 533).** Establishments primarily engaged in the retail sale of a variety of merchandise in the low and popular price ranges. Sales usually are made on a cash-and-carry basis, with the open selling method of display and customer selection of merchandise. These stores generally do not carry a complete line of merchandise, are not departmentalized, do not carry their own charge service, and do not deliver merchandise.

**Miscellaneous general merchandise stores (SIC 539).** Establishments primarily engaged in the retail sale of a general line of apparel, dry goods, hardware, housewares or homefurnishings, groceries, and other lines in limited amounts. Stores selling commodities covered in the definition for department stores but normally having less than 50 employees, and stores usually known as country or general stores are included here. Also included are most catalog showrooms. Establishments primarily engaged in the retail sales of merchandise by catalog, mail, or television order are classified in SIC 5961.

### **Food Stores (SIC Major Group 54)**

This major group includes retail stores primarily engaged in selling food for home preparation and consumption. Establishments primarily engaged in selling prepared foods and drinks for consumption on the premises are classified in major group 58, and stores primarily engaged in selling packaged beers and liquors are classified in SIC 5921.

**Grocery stores (SIC 541).** Establishments primarily selling (1) a wide variety of canned or frozen foods such as vegetables, fruits, and soups; (2) packaged or bulk dry groceries such as tea, coffee, cocoa, dried fruits, spices, sugar, flour, and crackers; and (3) other processed foods and nonedible grocery items. These establishments often sell smoked and prepared meats, fresh fish and poultry, fresh vegetables and fruits, and fresh or frozen meats.

**Meat and fish (seafood) markets (SIC 542).** Establishments primarily engaged in the retail sale of fresh, frozen or cured meats, fish, shellfish, and other seafood. They may also sell poultry, dairy products, eggs, and other commodities. Meat markets may butcher animals on their own

account, or they may buy from others. This industry includes freezer and locker meat provisioners. Food locker plants primarily engaged in renting locker space for the storage of food products for individual households are classified in SIC 4222. Establishments primarily engaged in the retail sale of food via frozen food plans delivered to households or individuals are classified in SIC 5963, and establishments primarily engaged in the retail sale of poultry are classified in SIC 549.

**Fruit and vegetable markets (SIC 543).** Establishments primarily selling fresh fruits and fresh vegetables. They frequently also carry a limited line of grocery items. They are often found in public or municipal markets, or roadside stands. However, roadside stands of farmers selling only their own produce are classified in SIC major group 01.

**Candy, nut, and confectionery stores (SIC 544).** Establishments primarily engaged in selling nuts, popcorn, boxed or bulk candy and other confections such as candied fruits, and chewing gum. Ice cream, frozen yogurt, and soft drinks are often sold in these stores. Candy or confectionery stores making their own products, and candy and popcorn stands in theaters are classified here.

**Dairy products stores (SIC 545).** Establishments primarily engaged in the retail sale of packaged dairy products such as milk, cream, butter, cheese, and related products to over-the-counter customers. Ice cream and frozen yogurt stands are classified in SIC 5812; and establishments selling ice cream and similar products from trucks or wagons are classified in SIC 5963. Establishments primarily engaged in processing and distributing milk and cream are classified in SIC 2026.

**Retail bakeries (SIC 546).** Establishments primarily engaged in the retail sale of bakery products. The products may be purchased from others or made on the premises. Establishments manufacturing bakery products for the trade are classified in SIC 2051 and those purchasing bakery products and selling them house to house are classified in SIC 5963.

**Miscellaneous food stores (SIC 549).** Establishments primarily engaged in the retail sale of specialized foods, not elsewhere classified, such as eggs, poultry, health foods, vitamins, spices, herbs, coffee, and tea. The poultry stores may sell live poultry, slaughter and clean poultry for their own account, and sell dressed fowls or sell fowls cleaned and dressed by others.

### **Automotive Dealers and Gasoline Service Stations (SIC Major Group 55)**

This major group includes retail dealers selling new and used automobiles, boats, recreational vehicles and utility trailers, and motorcycles and mopeds; dealers selling new

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automobile parts and accessories; and gasoline service stations selling gasoline and lubricating oils. Automobile repair shops maintained by establishments engaged in the sale of new automobiles also are included unless reported separately.

**New and used car dealers (SIC 551).** Establishments primarily engaged in the sale of new automobiles or new and used automobiles. These establishments have a franchise for the sale of new domestic and/or new imported automobiles. They frequently maintain repair departments and carry stocks of replacement parts, tires, batteries, and automotive accessories. These establishments also frequently sell pickups and vans at retail.

**Used car dealers (SIC 552).** Establishments primarily engaged in selling used cars and not holding a franchise for the sale of new passenger cars. Some of these dealers may sell a small quantity of trucks and farm equipment. Some maintain repair and service departments. These establishments also frequently sell used pickups and vans at retail.

**Auto and home supply stores (SIC 553).** Establishments primarily engaged in the retail sale of auto supplies such as automotive batteries, parts, accessories; and sundry supplies such as polishes, paint, and decorative items. Establishments where used tires, batteries, and accessories exceed 49 percent of total sales are classified in SIC 501.

**Gasoline service stations (SIC 554).** Establishments primarily engaged in selling gasoline and automotive lubricants. These establishments frequently sell other merchandise such as tires, batteries, accessories, and other automobile parts or perform minor repair work. Establishments called garages but deriving more than half of their receipts from the sale of gasoline and automotive lubricants are included. Gasoline stations combined with other activities such as grocery stores, convenience stores, or car washes are classified based on primary activities as determined by sales.

**Boat dealers (SIC 555).** Establishments primarily engaged in the retail sale of new and used motorboats and other watercraft including parts, accessories, marine supplies, and outboard motors.

**Recreational vehicle dealers (SIC 556).** Establishments primarily engaged in the retail sale of new and used motor homes, recreational trailers, and campers (pickup coaches) including parts and accessories. Establishments primarily engaged in the retail sale of manufactured (mobile) homes are classified in SIC 527, and those primarily selling utility trailers are classified in SIC 559.

**Motorcycle dealers (SIC 557).** Establishments primarily engaged in the retail sale of new and used motorcycles, including motor scooters, mopeds, all-terrain vehicles, and parts and accessories.

**Automotive dealers, not elsewhere classified (SIC 559).** Establishments primarily engaged in the retail sale of new and used automotive vehicles, utility trailers, and automotive equipment and supplies, not elsewhere classified, such as snowmobiles, dunebuggies, and go-carts. Also included are establishments primarily engaged in the retail sale of aircraft.

### **Apparel and Accessory Stores (SIC Major Group 56)**

This major group includes retail stores primarily engaged in selling clothing of all kinds and related articles for personal wear and adornment. Not included are establishments which meet the criteria for Department Stores (SIC 531) or Miscellaneous General Merchandise Stores (SIC 539) even though most of their receipts are from the sale of apparel and apparel accessories.

**Men's and boys' clothing and accessory stores (SIC 561).** Establishments primarily engaged in selling men's and boys' ready-to-wear clothing and accessories. Establishments are included in this category if (1) sales of all types of apparel (except as noted in the definition for general merchandise stores) account for 50 percent or more of total sales, and (2) receipts from sales of all men's and boys' apparel are three or more times the receipts from sales of all women's and girls' apparel.

**Women's clothing stores (SIC 562).** Establishments primarily engaged in selling women's and girls' ready-to-wear apparel. Establishments are included in this category if (1) sales of all types of apparel (except as noted in the definition for general merchandise stores) account for 50 percent or more of total sales, (2) sales of all women's and girls' apparel are three or more times the sales of all men's and boys' apparel, and (3) sales of dresses, skirts, slacks, coats, suits, and furs are two or more times greater than the sales of millinery, hosiery, underwear, blouses, handbags, and other apparel and accessories. Custom tailors primarily engaged in making women's clothing to individual order are classified in SIC 569.

**Women's accessory and specialty stores (SIC 563).** Establishments primarily engaged in selling women's accessories and specialties such as millinery, hats, foundation garments, lingerie, hosiery, costume jewelry, gloves, handbags, and fur including custom-made.

**Children's and infants' wear stores (SIC 564).** Establishments primarily engaged in the retail sale of children's and infants' clothing, furnishings, and accessories. They may specialize in either children's or infants' wear or sell a combination of children's and infants' wear.

**Family clothing stores (SIC 565).** Establishments primarily engaged in selling clothing, furnishings, and accessories for men, women, and children, without specializing

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in sales for an individual sex or age group. Establishments are included in this category if (1) sales of all types of apparel (except as noted in the definition for general merchandise stores) account for 50 percent or more of their total sales, and (2) sales of apparel items for an individual sex or age group are not more than three times the sales of all other apparel items.

**Shoe stores (SIC 566).** Establishments primarily engaged in the retail sale of any one line, or a combination of the lines, of men's, women's, and children's footwear. These establishments frequently carry accessory lines such as hosiery, gloves, and handbags.

**Miscellaneous apparel and accessory stores (SIC 569).** Establishments primarily engaged in the retail sale of specialized lines of apparel and accessories, not elsewhere classified, such as uniforms, bathing suits, raincoats, riding apparel, sports apparel, umbrellas, wigs, and toupees. This industry also includes custom tailors primarily engaged in making and selling men's and women's clothing, except fur apparel. Establishments primarily engaged in making fur apparel to custom order are classified in SIC 563.

### **Furniture and Homefurnishings Stores (SIC Major Group 57)**

This major group includes retail stores selling goods used for furnishing the home such as furniture, floor coverings, draperies, glass and chinaware, domestic stoves, refrigerators, and other household electric and gas appliances. Establishments selling electric and gas appliances are included in this group only if the major part of their sales consists of articles for home use. These stores also may perform repair work on household appliances, radios, televisions, and stereo equipment; but establishments primarily engaged in repair of these products are classified in SIC 76. Dealers primarily engaged in selling antique and secondhand furniture are classified in SIC 5932. Stores furnishing interior decorating service are classified according to the merchandise handled. Stores primarily engaged in selling furnishings in conjunction with an interior decorator service are classified according to the merchandise handled; if the interior designer primarily advises clients on selection of merchandise, the establishment is classified in SIC 7389.

**Furniture stores (SIC 5712).** Establishments primarily engaged in selling new household furniture, beds, mattresses, springs, and other sleep equipment. Also included in this classification are establishments selling household appliances, phonographs, radios, television sets, and floor coverings, provided the receipts from sales of furniture and sleep equipment exceed those from sales of other merchandise. Furniture warehouse showrooms, sleep shops and waterbed stores, and specialty furniture stores

such as baby furniture stores, are classified here. If sales of new office furniture account for more than half of the total sales, the establishments are classified in SIC 502100.

**Floor covering stores (SIC 5713).** Establishments primarily engaged in the retail sale of rugs, carpets, linoleum, floor tile, and related products. Stores selling ceramic (wall or floor) tile are classified in SIC 521100. Establishments included in this industry may incidentally perform installation but contractors primarily engaged in installing floor coverings for others are classified in SIC 1743 or 1752.

**Drapery, curtain, and upholstery stores (SIC 5714).** Establishments primarily engaged in selling draperies, curtains, slipcovers, and upholstery materials. Establishments primarily selling custom-made draperies and slipcovers for household use also are included. Establishments primarily engaged in reupholstering or repairing furniture are classified in SIC 7641.

**Miscellaneous homefurnishings stores (SIC 5719).** Establishments primarily engaged in the retail sale of miscellaneous homefurnishings such as china, glassware, and metalware for kitchen and table use; bedding and linen; brooms and brushes; lamps and shades; mirrors and pictures; and venetian blinds and window shades. Establishments primarily engaged in the retail sale of miscellaneous homefurnishings by house-to-house canvass or by party-plan merchandising are classified in SIC 5963.

**Household appliance stores (SIC 572).** Establishments primarily engaged in the retail sale of electric and gas refrigerators, stoves, microwave ovens, home freezers, and other household appliances such as electric irons, percolators, hot plates, vacuum cleaners, sewing machines, dehumidifiers, and self-contained room air-conditioners. Many such stores also sell radios and television sets.

**Radio, television, and electronics stores (SIC 5731).** Establishments primarily engaged in the retail sale of radios, television sets, compact disc players, record players, high fidelity (hi-fi) sound reproducing equipment, and other consumer electronics equipment. Such establishments also may sell additional lines such as household appliances, computers, computer peripheral equipment, software, musical instruments, and records. Establishments in this industry may perform incidental installation and repair work on radios, televisions, and other consumer electronics equipment. Establishments primarily engaged in the installation and repair of these products are classified in SIC 7622.

**Computer and computer software stores (SIC 5734).** Establishments primarily engaged in the retail sale of computer hardware and peripheral equipment such as

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printers, disk drives, etc. Computer software and computer furniture frequently are sold in these establishments. Also included are establishments primarily engaged in the retail sale of prepackaged (off-the-shelf) computer software. Computer furniture, peripheral equipment, books, supplies, and accessories are frequently sold in these establishments.

**Record and prerecorded tape stores (SIC 5735).**

Establishments primarily engaged in selling phonograph records, compact discs, and prerecorded audio and video tapes and discs. Establishments primarily engaged in the retail sale of computer software are classified in SIC 5734 and those primarily engaged in the rental of video tapes in SIC 7841.

**Musical instrument stores (SIC 5736).** Establishments primarily engaged in selling musical instruments such as organs, pianos, horns, stringed instruments, and percussion instruments; sheet music; and similar supplies.

**Eating and Drinking Places  
(SIC Major Group 58)**

This major group includes retail establishments engaged in selling prepared foods and drinks for consumption on the premises. Also included are caterers which serve prepared food other than at the place of business and lunch counters and refreshment stands selling prepared foods and drinks for immediate consumption. In-plant food contractors are included here as well as leased eating and drinking concessions in hotels, motels, sports arenas, and other amusement places.

**Restaurants (SIC 5812 pt.).** Establishments primarily engaged in serving prepared food and beverages. Included here are only those establishments in which waiters/waitresses take orders from patrons while the patrons are seated at a counter, booth, or table. They often serve alcoholic beverages. Establishments in which sales of alcoholic beverages for consumption on the premises exceed sales of prepared food and nonalcoholic beverages are classified in Drinking Places (SIC 5813).

**Cafeterias (SIC 5812 pt.).** Establishments engaged in serving a wide variety of prepared food and beverages primarily through the use of a cafeteria line where customers make selections from displayed items. Some limited waiter/waitress service may be provided. Table and/or booth seating facilities are usually provided.

**Refreshment places (SIC 5812 pt.).** Establishments primarily engaged in selling limited lines of refreshments and prepared food. Included in this group are establishments which prepare items such as chicken and hamburgers for consumption either on or near the premises or for "take-home" consumption. Such establishments do not have waiter/waitress service where the patron's order is taken while the patron is seated at a table, booth, or counter.

**Other eating places (SIC 5812 pt.).** This includes social caterers, contract feeding, and ice cream and frozen yogurt shops. See following descriptions.

*Social caterers (SIC 5812 pt.).* Establishments primarily engaged in serving prepared food and beverages for weddings, banquets, etc. at a hall or similar dedicated facility rather than at a fixed business location. Such establishments also may arrange for some entertainment but entertainment should be a minor part of the business. (Separate data are shown only at the national level.)

*Contract feeding (SIC 5812 pt.).* Establishments primarily engaged in providing food service under contract to another company; hospital; or governmental, penal, or educational institution. The facilities and personnel of these establishments may be provided by the contracting company, institution, etc., but the management must always be supplied by the contractor. (Separate data are shown only at the national level.)

*Ice cream and frozen yogurt shops (SIC 5812 pt.).* Establishments primarily engaged in selling ice cream, frozen yogurt, or other frozen ices for consumption either on or near the premises. "Take-home" packages also may be provided for ice cream sold in bulk. (Separate data are shown only at the national level.) Establishments known as ice cream or yogurt shops but primarily selling hamburgers, hot dogs, etc. are classified in SIC 581200.

**Drinking places (SIC 5813).** Establishments primarily engaged in the retail sale of alcoholic drinks such as beer, ale, wine, and liquor for consumption on the premises. The sale of food frequently accounts for a substantial portion of the receipts of these establishments. Meals may or may not be served.

**Miscellaneous Retail Stores  
(SIC Major Group 59)**

This major group includes retail establishments not elsewhere classified. These establishments fall into the following categories: drug stores and proprietary stores; liquor stores; used merchandise stores; miscellaneous shopping goods stores; nonstore retailers, fuel dealers, florists, cigar stores and stands, news dealers and newsstands, and miscellaneous retail stores not elsewhere classified.

**Drug and proprietary stores (SIC 591).** Establishments primarily engaged in the retail sale of prescription drugs. They may carry a number of related lines such as cosmetics, toiletries, tobacco, and novelty merchandise and may operate a soda fountain or lunch counter. Some of these stores sell small electrical appliances, window fans, dishes, lawn chairs, and similar products. Drug stores are classified here if any prescriptions are sold or if there is an indication that a pharmacist is employed. These stores are



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classified on the basis of their usual trade designation rather than on the stricter interpretation of commodities handled. Also included are proprietary stores which are establishments generally selling the same merchandise as drug stores, except that prescriptions are not filled and sold.

**Liquor stores (SIC 592).** Establishments primarily engaged in selling packaged alcoholic beverages such as ale, beer, wine, and liquor for consumption off the premises. Liquor stores operated by states, counties, and municipalities are included.

**Used merchandise stores (SIC 593).** This industry includes stores primarily engaged in the retail sale of used merchandise, antiques, and secondhand goods such as clothing and shoes; furniture; books and rare manuscripts; musical instruments; office furniture; phonographs and phonograph records; and store fixtures and equipment. The industry also includes pawnshops. Dealers primarily engaged in selling used motor vehicles, trailers, and boats are classified in major group 55; and those primarily selling used mobile homes in SIC 5271. Establishments primarily selling used automobile parts and accessories are classified in SIC 5015; and scrap and waste dealers are classified in SIC 5093. Establishments primarily engaged in automobile repair are classified in SIC 753.

**General- and specialty-line sporting goods stores (SIC 5941).** Establishments primarily engaged in selling a general line of sporting goods and equipment for hunting, camping, fishing, skiing, riding, tennis, golf, and other sports; and gymnasium and playground equipment. Also included are establishments specializing in a maximum of four lines of sporting goods and equipment such as guns, bicycles, trophies, skiing, golfing, bowling, and billiards equipment. These stores may also sell parts and/or accessories for the specialized line and often rent and/or repair the line they sell. Sales of motorcycles and motor scooters (including mopeds) are classified in SIC 5571. Establishments primarily engaged in the retail sale of athletic footwear are classified in SIC 5661.

**Book stores (SIC 5942).** Establishments primarily engaged in selling new books and periodicals. Stationery and related items may also be sold. The subclassifications are general, specialty, and college book stores. Book clubs (not engaged in publishing) primarily selling new books through the mail are included in mail-order houses (SIC 5961). Establishments primarily engaged in the sale of used books are classified in SIC 593.

**Stationery stores (SIC 5943).** Establishments primarily engaged in the retail sale of stationery such as paper and paper products (including printing and engraving), post cards, novelties, and school supplies. These establishments also may sell additional lines of office type supplies

such as accounting and legal forms, blankbooks and forms, and office forms and supplies. Establishments primarily engaged in selling office supply forms and supplies are classified in SIC 5112. Stores specializing in the sale of artists' supplies are classified in SIC 5999.

**Jewelry stores (SIC 5944).** Establishments primarily engaged in the retail sale of any combination of the lines of jewelry such as diamonds and other precious stones; rings, bracelets, and brooches; sterling and plated silverware; and watches and clocks. Stores primarily engaged in watch and jewelry repair are classified in SIC 7631. Establishments primarily engaged in selling costume jewelry are classified in kind of business 563200.

**Hobby, toy, and game shops (SIC 5945).** Establishments primarily engaged in the retail sale of toys, games, and hobby and craft kits and supplies. Establishments primarily engaged in selling artists' supplies or collectors' items such as coins, stamps, and autographs are classified in SIC 5999.

**Camera and photographic supply stores (SIC 5946).** Establishments primarily engaged in the retail sale of cameras, film, and other photographic supplies and equipment. Establishments primarily engaged in the retail sale of video cameras are classified in SIC 5731. Establishments primarily engaged in finishing films are classified in SIC 7384.

**Gift, novelty, and souvenir shops (SIC 5947).** Establishments primarily engaged in the retail sale of combined lines of gifts and novelty merchandise, souvenirs, greeting cards, holiday decorations, and miscellaneous small art goods.

**Luggage and leather goods stores (SIC 5948).** Establishments primarily engaged in the retail sale of luggage, trunks, and leather goods, except apparel.

**Sewing, needlework, and piece goods stores (SIC 5949).** Establishments primarily engaged in the retail sale of sewing supplies, fabrics, patterns, yarn, and other needlework accessories.

**Catalog and mail-order houses (SIC 5961).** Establishments primarily selling merchandise as a result of orders received by catalog, mail, or television order. Customers are made aware of goods available for sale through catalogs, mailing pieces, advertisements in newspapers and magazines, advertising on radio and television, and by operating catalog stores that carry little stock other than display items. They receive their orders by phone or mail and fill most of their orders by mail. These establishments do not ordinarily maintain stock for sale on the premises. Departmentalized retail stores normally with 50 employees or more and operated by mail-order houses and selling a general line of merchandise are classified in SIC 531.

Retail stores normally with less than 50 employees and operated by mail-order houses and selling a general line of merchandise are classified in SIC 539. Establishments primarily engaged in mail-order sales of computer hardware and/or software and television order (home shopping) sales are included within the classification.

**Automatic merchandising machine operators (SIC 5962).** Establishments primarily engaged in the retail sale of products by automatic merchandising units (vending machines) which are generally located on the premises of other businesses. This industry does not include coin-operated service machines such as washers and dryers (SIC 7215), music machines and amusement game machines (SIC 7993), lockers and scales (SIC 7299), or insurance policies sold through vending machines (SIC 63). The “establishment” is the location from which the vending route (or routes) is serviced, not the number of vending machines or the number of business locations in which vending machines are located.

**Direct selling establishments (SIC 5963).** Establishments primarily engaged in selling merchandise by house-to-house canvass, by party plan, by telephone, or from trucks or wagons or other temporary locations. The “establishment” is the location from which the canvassers operate. Data presented for SIC 596 include data for this classification that were not adjusted to published Census Bureau data due to data collection differences with the annual survey.

**Fuel oil dealers (SIC 5983).** Establishments primarily engaged in the retail sale of fuel oil. Establishments primarily selling fuel oil burners are classified in SIC 5074; dealers primarily engaged in installing and servicing fuel oil burners, in SIC 1711; and fuel oil burner repair service only, in SIC 7699.

**Liquefied petroleum gas (bottled gas) dealers (SIC 5984).** Establishments primarily engaged in the retail sale of bottled or bulk liquefied petroleum (LP) gas.

**Fuel dealers, not elsewhere classified (SIC 5989).** Establishments primarily engaged in the retail sale of coal, coke, charcoal, wood, or any combination of these lines. Establishments primarily selling fuel oil are classified in SIC 5983 and those primarily selling bottled gas in SIC 5984.

**Florists (SIC 5992).** Establishments primarily engaged in the retail sale of cut flowers and growing plants. Stores primarily engaged in the retail sale of seeds, bulbs, and nursery stock are classified in SIC 5261, and greenhouses and nurseries primarily engaged in growing seeds, bulbs, flowers, and nursery stock are classified in SIC 0181.

**Tobacco stores and stands (SIC 5993).** Establishments primarily engaged in the retail sale of cigarettes, cigars,

tobacco, and smokers' supplies. Many of the establishments included in this classification are operated as concessions in places of amusement, railway stations, airports, and other public places.

**News dealers and newsstands (SIC 5994).** Establishments primarily engaged in the retail sale of newspapers, magazines, and other periodicals. Home delivery of newspapers by other than printers or publishers is classified in SIC 5963. Establishments engaged in delivering newspapers for subsequent home delivery are classified in SIC 4212.

**Optical goods stores (SIC 5995).** Establishments primarily engaged in the retail sale of prescription eyeglasses and contact lenses for individuals. Offices of oculists, ophthalmologists and optometrists are classified in major group 80 even though a majority of their revenue is from the sale of eyeglass frames or prescription eyeglasses and contact lenses.

**Miscellaneous retail stores, n.e.c. (SIC 5999).** Establishments primarily engaged in the retail sale of specialized lines of merchandise, not elsewhere classified. This industry also includes establishments primarily engaged in selling a general line of their own or consigned merchandise at retail or at auction. Establishments primarily engaged in auctioning tangible personal property of others on a fee basis are classified in SIC 7389.

## SERVICE

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

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

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

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

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

### Rooming and boarding houses (SIC 702)

Establishments renting rooms, with or without board, on a fee basis. Homes for the elderly, for children, and for the handicapped that provide additional services, other

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than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

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

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

**Organization hotels and lodging houses, on membership basis (SIC 704).**

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

**Personal Services (SIC Major Group 72)**

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

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

**Garment pressing, and agents for laundries and drycleaners (SIC 7212).** Establishments primarily engaged in providing laundry and drycleaning services but which have the laundry and/or drycleaning work done by

others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

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

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

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

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

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

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

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### **Photographic studios, portrait (SIC 722)**

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

### **Beauty shops (SIC 723)**

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

### **Barber shops (SIC 724)**

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

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

### **Funeral service and crematories (SIC 726)**

Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales

and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

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

**Miscellaneous personal services, n.e.c. (SIC 7299).** Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities, including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

### **Business Services (SIC Major Group 73)**

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

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

**Outdoor advertising services (SIC 7312).** Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such

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establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

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

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

**Adjustment and collection services (SIC 7322).** Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

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

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

**Photocopying and duplicating services (SIC 7334).** Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of

duplication other than printing or microfilming. Printing, including "quick printing," is classified in Manufacturing, and microfilming is classified in Industry 7389.

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

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

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

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

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

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

**Heavy construction equipment rental and leasing (SIC 7353).** Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction

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equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

**Equipment rental and leasing, n.e.c. (SIC 7359).**

Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159. Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

**Employment agencies (SIC 7361).** Establishments primarily engaged in providing placement and employment services for employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

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

**Computer programming services (SIC 7371).** Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These establishments often perform a variety of additional services, such as computer software design and analysis,

modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

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

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

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

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

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

**Computer rental and leasing (SIC 7377).** Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment

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on the customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Division D, Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374. Computer maintenance and repair (SIC 7378). Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

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

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

**Security systems services (SIC 7382).** Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These establishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

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

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

**Business services, n.e.c. (SIC 7389).** Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments

(service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

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

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

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

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

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

**Utility trailer and recreational vehicle rental (SIC 7519).** Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles. Establishments primarily engaged in renting motorcycles, bicycles, golf carts, go-carts, or recreational

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boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

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

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

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

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

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

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

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

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

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

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

### **Miscellaneous Repair Services (SIC Major Group 76)**

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

**Radio and television repair shops (SIC 7622).** Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

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



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automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

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

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

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

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

**Armature rewinding shops (SIC 7694).** Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

**Repair shops and related services, n.e.c. (SIC 7699).** Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

## **Motion Pictures (SIC Major Group 78)**

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

**Motion picture and video tape production (SIC 7812).** Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

**Services allied to motion picture production (SIC 7819).** Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

**Motion picture and video tape distribution (SIC 7822).** Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

**Services allied to motion picture distribution (SIC 7829).** Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

**Motion picture theaters, except drive-in (SIC 7832).** Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

**Drive-in motion picture theaters (SIC 7833).** Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

**Video tape rental (SIC 7841).** Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and

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

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

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

**Dance studios, schools, and halls (SIC 791).** Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

**Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922).** Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

**Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929).** Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

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

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

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

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

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

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

**Amusement parks (SIC 7996).** Establishments known as amusement parks, theme parks, kiddie parks, etc., which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999, as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

**Membership sports and recreation clubs (SIC 7997).** Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such

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establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

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

### **Health Services (SIC Major Group 80)**

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

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

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

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

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

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

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

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

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

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

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

**Nursing and personal care facilities, n.e.c. (SIC 8059).** Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care but where health care is incidental, are classified in Industry 8361.

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

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

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

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

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

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

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

**Specialty outpatient facilities, n.e.c. (SIC 8093).** Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

**Health and allied services, n.e.c. (SIC 8099).** Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography

and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

### **Legal Services (SIC Major Group 81)**

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

### **Selected Educational Services (SICs 823, 824, 829)**

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

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

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

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

**Vocational schools, n.e.c. (SIC 8249).** Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

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

**Social Services  
(SIC Major Group 83)**

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

**Individual and family social services (SIC 832).**

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

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

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

**Residential care (SIC 836).** Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care but where

medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

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

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

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

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

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

**Selected Membership Organizations  
(SICs 861, 862, 864, 869)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Public relations services (SIC 8743).** Establishments primarily engaged in the preparation of materials, written

or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

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

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

# Appendix B.

## Report Forms Covering Business Expenses

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Survey and census report forms can be viewed by referencing the appropriate trade Internet site:

### **Merchant Wholesale**

- <http://www.census.gov/epcd/www/ec97frm2.html>

### **Retail Trade**

- <http://www.census.gov/epcd/www/ec97frm2.html>

### **Service Industries**

- <http://www.census.gov/epcd/www/ec97frm2.html>

### **Communications**

- <http://www.census.gov/prod/99pubs/bc97.pdf>

### **Trucking and Warehousing**

- <http://www.census.gov/prod/99pubs/bt97.pdf>

### **Arrangement of Passenger Transportation**

- <http://www.census.gov/prod/99pubs/bs97.pdf>

### **Manufacturing**

- <http://www.census.gov/epcd/www/ec97frm2.html>

### **Mining**

- <http://www.census.gov/epcd/www/ec97frm2.html>

### **Construction**

- <http://www.census.gov/epcd/www/ec97frm2.html>



# Publication Program

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## **1997 COMPANY STATISTICS (CS) SERIES**

### **EC97CS-1—Company Summary**

Data include all businesses (minority-, nonminority-, women-, and male-owned) and are presented by industry classifications and/or geographic area (states, MAs, counties, and places), size of firm (employment and receipts), and legal form of organization (individual proprietorships, partnerships, and corporations).

### **EC97CS-2—Women-Owned Business Enterprises**

Data are presented by industry classifications and/or geographic area (states, MAs, counties, and places), size of firm (employment and receipts), and legal form of organization (individual proprietorships, partnerships, and corporations).

### **Minority-Owned Business Enterprises**

**EC97CS-3** – Black

**EC97CS-4** – Hispanic

**EC97CS-5** – Asians and Pacific Islanders

**EC97CS-6** – American Indians and Alaska Natives

**EC97CS-7** – Summary

Data are presented by industry classifications and/or geographic area (states, MAs, counties, and places), size of firm (employment and receipts), and legal form of organization (individual proprietorships, partnerships, and corporations).

### **EC97CS-8—Business Expenses**

This report presents operating expenses data at the National level. Industries for which data are presented on an SIC basis are Merchant Wholesale Trade, Retail Trade, Service Industries, Communications, Transportation and Warehousing, and Travel Agencies. Industries for which data are presented on a NAICS (North American Industry Classification System) basis include Manufactures, Mineral Industries, and Construction. Unpublished SIC-based expenses data on Auxiliary Establishments to Manufactures, Mineral Industries, and Construction are available on request. Operating expenses include annual payroll, supplemental labor costs, rent, advertising, utilities, etc. Sales and receipts data also are provided, as well as inventories, purchases, and measures of value produced for merchant wholesale and retail trades.

### **ELECTRONIC MEDIA FOR THE CS SERIES**

All data from the Surveys of Minority- and Women-Owned Business Enterprises reports (EC97CS-1—CS-7) and the Business Expenses report (EC97CS-8) are available on the Census Bureau Internet site ([www.census.gov](http://www.census.gov)). Complete data from the Surveys of Minority- and Women-Owned Business Enterprises reports and most of the data from the Business Expenses report are available on compact discs (CD-ROM) for sale by the Census Bureau. For more information, including a description of electronic and printed reports, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-0800, or call Customer Services at 301-457-4100.

