

# 1992

## Census of Retail Trade

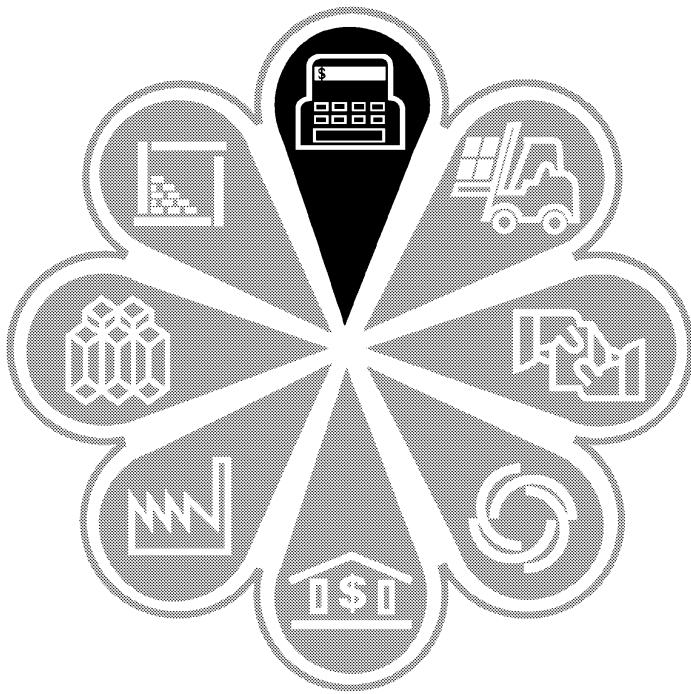
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RC92-S-2

SUBJECT SERIES

**Measures of Value Produced,  
Capital Expenditures,  
Depreciable Assets,  
and Operating Expenses**

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## Acknowledgments

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

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

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

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

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

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

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

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

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Issued November 1996



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**Michael Kantor, Secretary**

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

**BUREAU OF THE CENSUS**  
**Martha Farnsworth Riche, Director**

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# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

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

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

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

## AUTHORITY AND SCOPE

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

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

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

## AVAILABILITY OF THE DATA

The results of the economic census are available in printed reports for sale by the U.S. Government Printing Office and on compact discs for sale by the Census Bureau. Order forms for all types of products are available on request from Customer Services, Bureau of the Census, Washington, DC 20233-8300. A more complete description of publications being issued from this census is on the inside back cover of this document.

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

## WHAT'S NEW IN 1992

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

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

## HISTORICAL INFORMATION

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

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

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

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

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

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

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

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

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

#### **AVAILABILITY OF MORE FREQUENT ECONOMIC DATA**

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

#### **SOURCES FOR MORE INFORMATION**

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

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# Assets and Expenditures Survey

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## GENERAL

This report, which was prepared in conjunction with the 1992 Census of Retail Trade, provides data on selected characteristics of retail firms, including measures of value produced, capital expenditures, depreciable assets, and operating expenses.

Data in this report are based on information collected from a probability sample of retail firms used to produce monthly national estimates of retail sales published in the *Monthly Retail Trade Survey*. A description of the survey methodology, estimating procedures, and concepts is presented in appendix A.

The 1992 statistics are summarized by kind-of-business classifications based on the *Standard Industrial Classification Manual: 1987* (SIC). This report covers all retail operations in the Nation. All major kinds of business in which retailers operate are represented and are described in appendix A.

## DOLLAR VALUES

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

## SPECIAL TABULATIONS AND UNPUBLISHED DATA

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

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

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

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

## ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

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

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

Information shown in tables	Table												
	1	2	3	4	5	6	7	8	9	10	11	12	13
Sales .....	X				X					X	X	X	
Purchases .....	X											X	
Cost of goods sold .....										X	X		
Inventories .....	X												
Gross margin .....										X	X		
Value added .....										X	X		
Net income produced at market prices .....										X	X		
Net income produced at factor cost .....										X	X		
Acquisition value of depreciable assets at end of 1992 .....	X	X		X					X			X	
Buildings and structures .....		X		X									
Machinery and equipment .....		X		X									
Acquisition value of depreciable assets at end of 1991 .....	X	X		X								X	
Buildings and structures .....		X		X									
Machinery and equipment .....		X		X									
Deductions from depreciable assets .....		X											
Capital expenditures (other than land) .....	X	X	X						X			X	
Used capital expenditures .....		X	X										
New capital expenditures .....		X	X										
New buildings and structures .....			X										
New highway vehicles .....			X										
New computer hardware and data processing equipment .....			X										
All other capital expenditures .....			X										
Annual payroll .....	X				X	X	X			X	X		
Employer cost for fringe benefits .....					X	X	X						
Legally required expenditures .....					X	X							
Voluntary expenditures .....					X	X							
Taxes and license fees .....							X						
Depreciation charges .....				X			X						
Buildings and structures .....				X									
Machinery and equipment .....				X									
Lease and rental payments .....				X			X						
Buildings and structures .....				X									
Machinery and equipment .....				X									
Purchased electricity .....							X	X					
Purchased fuels .....							X	X					
Miscellaneous utilities .....							X	X					
Communication services .....							X						
Office supplies .....							X						
Packaging and shipping materials .....							X						
Advertising services .....							X						
Legal services .....							X						
Accounting services .....							X						



Information shown in tables	Table												
	1	2	3	4	5	6	7	8	9	10	11	12	13
Data processing .....							X						
Repairs .....							X						
Buildings and structures .....									X				
Machinery and equipment .....									X				
Other operating expenses .....							X						
Total operating expenses .....	X				X		X	X	X			X	
Estimated relative standard errors .....													X

# Users' Guide for Locating Statistics in the 1992 Census of Retail Trade Reports

Report and geographic area	Information shown in reports by kind of business or industry category										
	Number of establishments	Sales (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios and rankings	Merchandise line sales	Sales size and employment size of establishments and firms	Concentration ratios of largest firms	Single-units and multi-units	Legal form of organization	Selected topics
<b>GEOGRAPHIC AREA SERIES</b>											
United States .....	X	X	X	X	X						
State .....	X	X	X	X	X						
CMSA, PMSA, MSA .....	X	X	X	X	X						
County .....	X	X	X	X	X						
Place .....	X	X	X	X	X						
<b>NONEMPLOYER STATISTICS SERIES</b>											
United States .....	<sup>1</sup> X	<sup>1</sup> X					<sup>2</sup> X			X	
State .....	<sup>1</sup> X	<sup>1</sup> X									
CMSA, PMSA, MSA .....	X	X									
County .....	<sup>1</sup> <sup>3</sup> X	<sup>1</sup> <sup>3</sup> X									
Place .....	<sup>1</sup> <sup>3</sup> X	<sup>1</sup> <sup>3</sup> X									
<b>ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)</b>											
United States .....	X	X	X	X			X	X	X	X	
<b>MEASURES OF VALUE PRODUCED, CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES</b>											
United States .....		X	X							X	<sup>4</sup> X
<b>MERCHANDISE LINE SALES</b>											
United States .....	X	X					X				
State .....	<sup>3</sup> X	<sup>3</sup> X					<sup>3</sup> X				
CMSA, PMSA, MSA .....	<sup>3</sup> X	<sup>3</sup> X					<sup>3</sup> X				
<b>MISCELLANEOUS SUBJECTS</b>											
United States .....	X	X	X	X							<sup>5</sup> X
State .....	X	X	X	X							<sup>5</sup> X
CMSA, PMSA, MSA .....	X	X	X	X							<sup>5</sup> X
<b>ZIP CODES</b>											
State .....	<sup>3</sup> X	<sup>3</sup> X	<sup>3</sup> X	<sup>3</sup> X			<sup>3</sup> X				

See footnotes at end of table.

Report and geographic area	Information shown in reports by kind of business or industry category										
	Number of establishments	Sales (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios and rankings	Merchandise line sales	Sales size and employment size of establishments and firms	Concentration ratios of largest firms	Single-units and multi-units	Legal form of organization	Selected topics
<b>SPECIAL REPORT SERIES—SELECTED STATISTICS</b>											
United States .....	<sup>1</sup> X	<sup>1</sup> X	X	X	X						<sup>6</sup> <sup>7</sup> X
State .....	X	X	X	X	X						<sup>6</sup> <sup>7</sup> X
CMSA, MSA .....	X	X	X	X	X						<sup>6</sup> <sup>7</sup> X

<sup>1</sup>Includes data for all establishments, establishments with payroll, and establishments without payroll, by kind of business.

<sup>2</sup>Data available by sales size of establishments without payroll only.

<sup>3</sup>Data available on CD-ROM only.

<sup>4</sup>Includes value produced, capital expenditures, depreciable assets, and selected operating expenses detail.

<sup>5</sup>For United States, States, and MA's, includes data on number of gasoline pumps and gallon sales of gasoline and other automotive fuels; storage capacity and number of tanks; establishments offering self-service sale of gasoline; on seating capacity and average cost per meal; on the number of pharmacists, number of prescriptions filled, and percent of prescriptions paid for by third parties; and floor space by selected kind of business. For United States and States only, includes data on number of automotive service bays, number of automotive mechanics, number of boat docking/storage slips, principal type of supplier, gasoline service stations operating 24 hours, shoe stores operating as self-service and concessions, types of food service, types of menus, percent of food and beverage sales by day-part, franchise holders, concession operators, contract feeding and automatic merchandising machine operators, number of opticians, part- and full-time employment, class of customer, and leased departments.

<sup>6</sup>Includes percent of retail sales in MA's, in non-MA's, in central cities, and outside central cities within MA's.

<sup>7</sup>Includes percent of retail sales inside and outside central cities within each individual MA.

# Contents

## Measures of Value Produced, Capital Expenditures, Depreciable Assets, and Operating Expenses

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

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

### FIGURES

1. Distribution of Capital Expenditures of Retailers by Type: 1992 .....	4
2. Distribution of Capital Expenditures and Sales for Selected Retail Industries: 1992..	4
3. Fringe Benefits as Percent of Annual Payroll: 1992 .....	5
4. Measures of Value Produced for Retailers: 1992 .....	6

### TABLES

1. General Statistics: 1992 .....	7
2. Capital Expenditures and Acquisition Value of Depreciable Assets by Kind of Business: 1992 .....	8
3. Detailed Capital Expenditures by Kind of Business: 1992 .....	9
4. Detailed Acquisition Value of Depreciable Assets, Depreciation Charges, and Lease and Rental Payments by Kind of Business: 1992 .....	10
5. Sales, Annual Payroll, and Employer Costs for Fringe Benefits by Kind of Business: 1992 .....	11
6. Annual Payroll and Employer Costs for Fringe Benefits by Legal Form of Organization and Kind of Business: 1992 .....	12
7. Operating Expenses by Type and by Kind of Business: 1992 .....	13
8. Detailed Purchased Utilities by Kind of Business: 1992 .....	16
9. Detailed Repair Services by Kind of Business: 1992 .....	17
10. Sales, Cost of Goods Sold, and Measures of Value Produced by Kind of Business: 1992 .....	18
11. Sales, Cost of Goods Sold, Measures of Value Produced, and Annual Payroll by Legal Form of Organization: 1992 .....	18
12. Acquisition Value of Depreciable Assets, Capital Expenditures, Sales, and Total Operating Expenses of Corporations by Kind of Business: 1992 .....	19
13. Estimated Relative Standard Errors by Kind of Business: 1992 .....	20

### APPENDIXES

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

Publication Program .....

Inside back cover

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## Summary of Findings

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Total sales in 1992 of retailers with payroll amounted to \$2.0 trillion. The total cost of merchandise purchased for resale in 1992 (net of returns, allowances, and trade and cash discounts) totaled \$1.3 trillion, or 68.6 percent of total sales. Beginning inventories for retailers in 1992 amounted to \$239.5 billion, with ending inventories of \$248.2 billion. Total sales, purchases, and inventories are integral parts of the measures of value produced summarized below. Note that some data presented in this report are not directly comparable to those in the 1987 report due to their inclusion of nonemployer businesses and changes to kind-of-business classifications.

### MEASURES OF VALUE PRODUCED

The gross margin of retailers which represents total sales less cost of goods sold, amounted to \$629.3 billion in 1992. Value added, derived by deducting from gross margin the cost of office supplies, stationery, postage, electricity, fuels, and packaging materials, amounted to \$592.8 billion, representing 30.4 percent of total sales. Subtracting all other purchased services from value added yields net income produced at market prices of \$411.9 billion, or 21.1 percent of total sales. This amount less depreciation, license fees, and taxes (excluding income, payroll, and sales taxes) represents net income produced at factor cost of \$372.9 billion, or 19.1 percent of total sales.

As a percent of sales, measures of value produced were generally higher for nondurable goods than for durable goods in 1992. Nondurable goods retailers reported a gross margin of 35.3 percent of sales, compared with 26.8 percent for durable goods retailers. Net income produced at market prices amounted to 23.2 percent of sales for nondurable goods, compared to 17.4 percent for durable goods. Likewise, net income produced at factor cost was slightly higher for nondurable goods; 20.8 percent of sales, compared to 16.1 percent for durable goods.

### CAPITAL EXPENDITURES

Total capital expenditures for depreciable assets of retailers amounted to \$45.4 billion in 1992. Expenditures of \$42.4 billion for new facilities, structures, and equipment in 1992 accounted for 93.4 percent of the total.

Capital expenditures for durable goods stores totaled \$8.5 billion in 1992, compared to \$36.9 billion for nondurable goods retailers.

### DEPRECIABLE ASSETS

The gross (acquisition) value of depreciable assets of retailers amounted to \$324.2 billion at the end of 1991. After adding capital expenditures and deducting assets sold, retired, scrapped, and destroyed, the year 1992 ended with the gross value of depreciable assets amounting to \$359.5 billion.

### OPERATING EXPENSES

Total operating expenses of retailers amounted to \$546.2 billion in 1992. Durable goods retailers accounted for \$161.0 billion and \$385.2 billion were attributable to nondurable goods retailers. The following summarizes the findings for specific types of operating expenses.

**Supplemental labor costs (employer cost for fringe benefits).** Total supplemental labor costs for retailers amounted to \$44.7 billion in 1992. Legally required supplemental labor costs such as employers' social security contributions, unemployment tax, workers' compensation insurance, and State disability insurance programs amounted to \$27.7 billion, or 61.9 percent of the total. Voluntary labor costs, such as insurance premiums on hospital and medical plans, pension plans, and stock purchase plans, amounted to \$17.0 billion, or 38.1 percent of total supplemental labor costs.

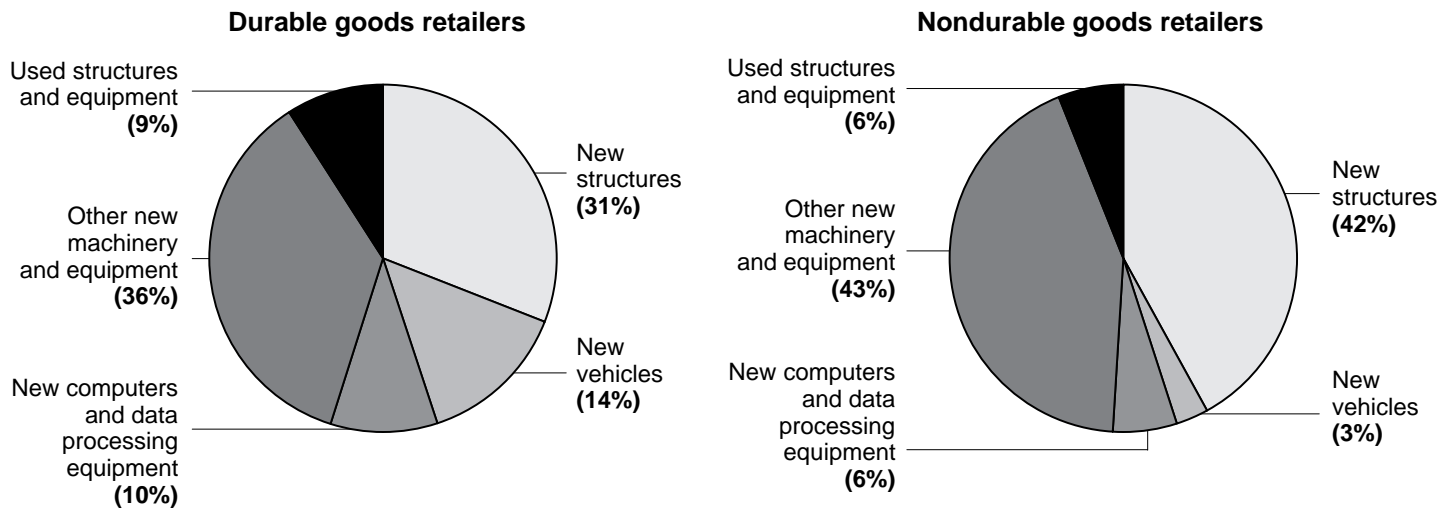
**Depreciation charges.** Depreciation and amortization charges against depreciable assets totaled \$28.3 billion in 1992. Buildings and structures accounted for \$8.1 billion, or 28.5 percent of the total, while machinery and equipment amounted to the remaining \$20.2 billion, or 71.5 percent.

**Lease and rental payments.** Lease and rental payments in 1992 were \$52.1 billion for retailers, representing 9.5 percent of total operating expenses. Of these payments, \$48.8 billion were for buildings, other structures, and office space and \$3.3 billion were for machinery and equipment.

**Communication and utility expenses.** Communication services purchased by retailers amounted to \$5.8 billion, while purchased electricity totaled \$17.4 billion and purchased fuels amounted to \$2.5 billion. Note that these data represent only utilities which were purchased by firms in 1992, and exclude those utility costs which were part of normal lease and rental payments or franchise fees.

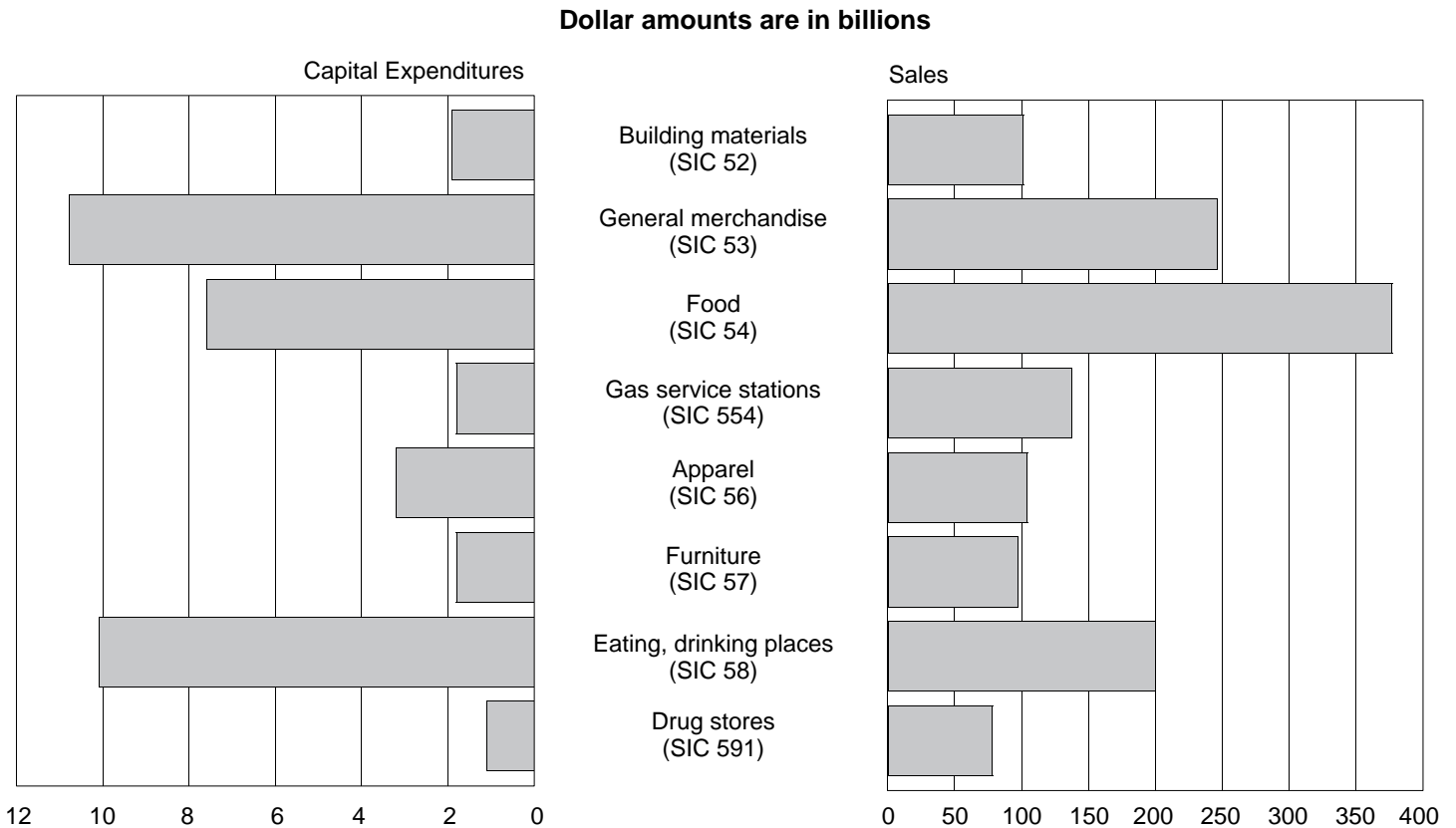
**Other operating expenses.** Other operating expenses of retailers in 1992 included \$31.4 billion for advertising; \$10.6 billion for purchased materials used in packaging, processing, shipping, and selling of goods; \$10.0 billion for noncapitalized repairs to buildings, machinery, and equipment.

Figure 1.  
**Distribution of Capital Expenditures of Retailers by Type: 1992**





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

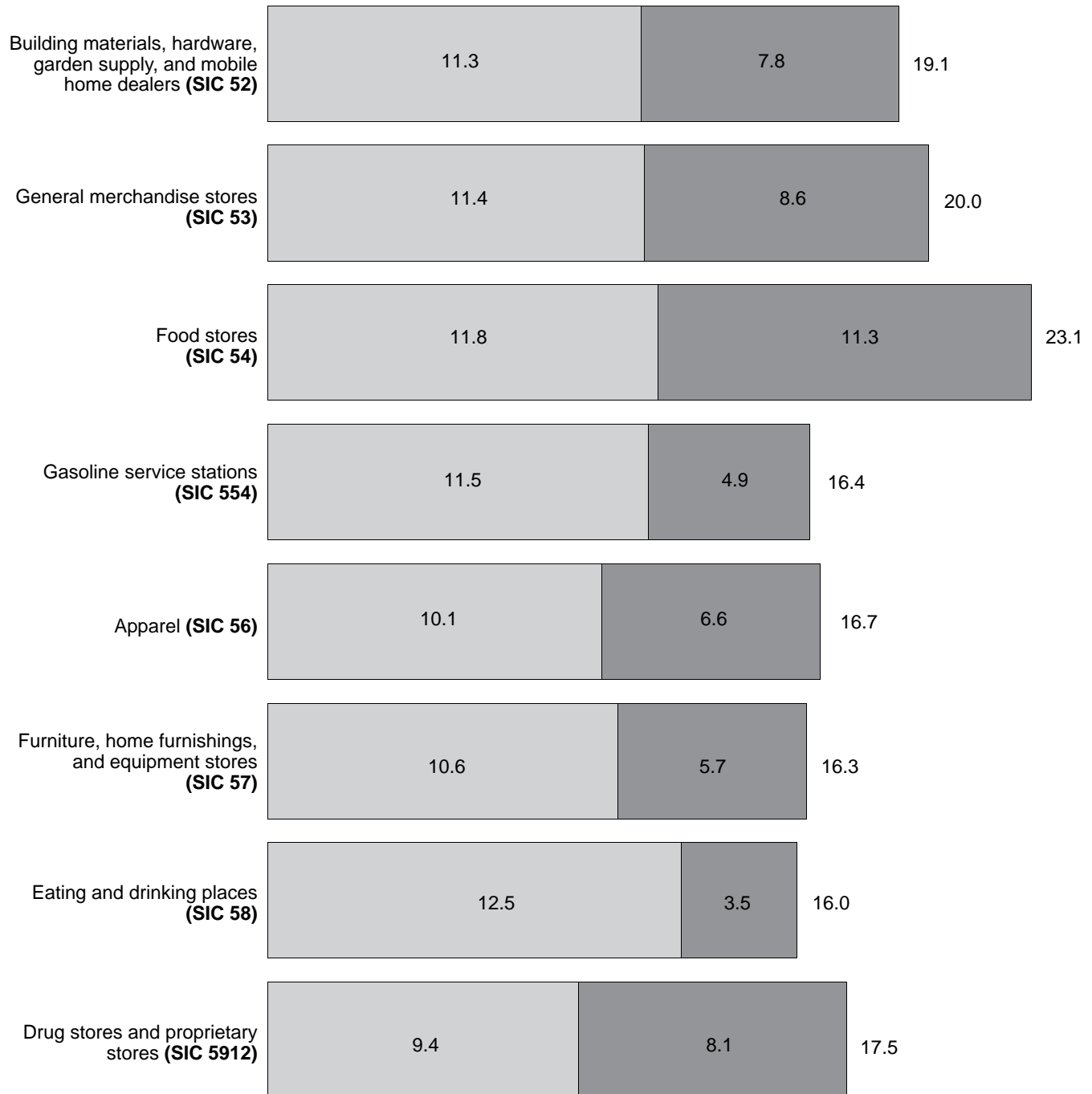
Figure 2.  
**Distribution of Capital Expenditures and Sales for Selected Retail Industries: 1992**



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

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

 Legally required benefits  
 Voluntary benefits

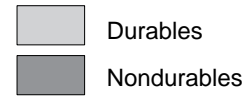


Note: Data are subject to sampling variability. Data are based on the 1987 Standard Industrial Classification.  
 Source: U.S. Bureau of the Census, 1992 Assets and Expenditures Survey.



Figure 4.  
**Measures of Value Produced for Retailers: 1992**

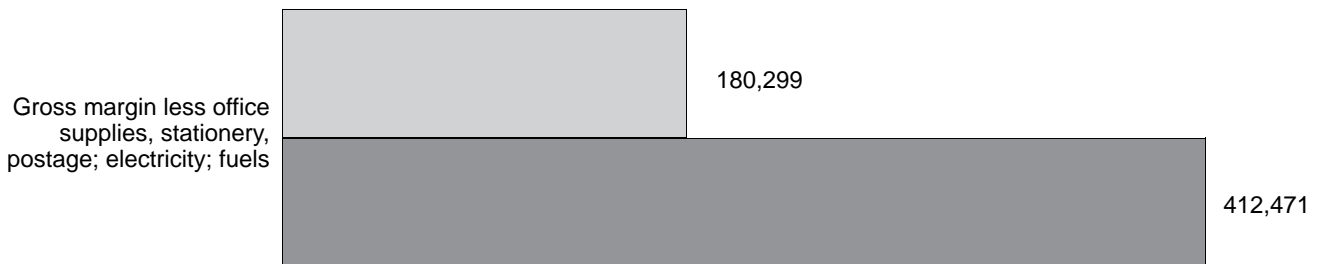
(Dollar amounts are in millions)



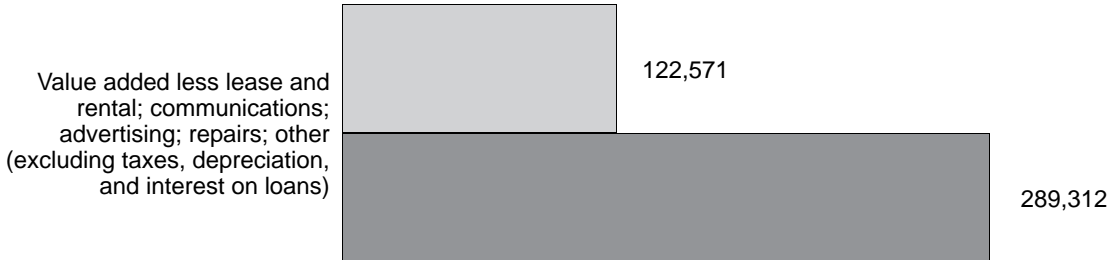
**Gross margin equals—**



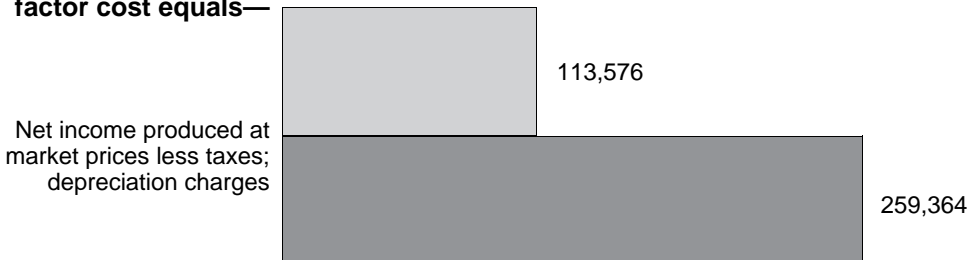
**Value added equals—**



**Net income produced at market prices equals—**



**Net income produced at factor cost equals—**



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

**Table 1. General Statistics: 1992**

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

SIC code	Kind of business	Sales	Purchases of merchandise for resale	Inventories		Operating expenses	Annual payroll <sup>1</sup>	Acquisition value of depreciable assets		Capital expenditures (other than land)
				End of 1992	End of 1991			End of 1992	End of 1991	
	<b>Retail trade</b> .....	<b>1 951 589</b>	<b>1 331 032</b>	<b>248 198</b>	<b>239 478</b>	<b>546 221</b>	<b>245 176</b>	<b>359 493</b>	<b>324 161</b>	<b>45 434</b>
	<b>Durable goods stores</b> .....	<b>703 604</b>	<b>519 223</b>	<b>124 046</b>	<b>119 977</b>	<b>161 046</b>	<b>73 797</b>	<b>68 945</b>	<b>62 521</b>	<b>8 545</b>
	<b>Nondurable goods stores</b> .....	<b>1 247 985</b>	<b>811 809</b>	<b>124 152</b>	<b>119 501</b>	<b>385 175</b>	<b>171 379</b>	<b>290 548</b>	<b>261 640</b>	<b>36 889</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>100 838</b>	<b>69 742</b>	<b>16 596</b>	<b>16 099</b>	<b>27 328</b>	<b>13 188</b>	<b>16 240</b>	<b>14 756</b>	<b>1 928</b>
521, 3	Building materials and supply stores .....	75 358	53 662	11 325	10 650	19 520	9 452	12 273	11 068	1 574
525	Hardware stores .....	12 729	7 990	3 136	3 225	4 098	1 980	1 719	1 616	146
526, 7	Lawn and garden stores and mobile home dealers .....	12 751	8 090	2 135	2 224	3 710	1 756	2 248	2 072	208
<b>53</b>	<b>General merchandise stores<sup>2</sup></b> .....	<b>246 420</b>	<b>173 860</b>	<b>44 938</b>	<b>42 168</b>	<b>(S)</b>	<b>29 009</b>	<b>60 646</b>	<b>52 059</b>	<b>10 866</b>
<b>54</b>	<b>Food stores</b> .....	<b>377 099</b>	<b>281 123</b>	<b>26 275</b>	<b>26 045</b>	<b>88 777</b>	<b>42 532</b>	<b>68 059</b>	<b>62 048</b>	<b>7 632</b>
541	Grocery stores .....	358 148	271 258	25 410	25 038	80 632	39 042	63 429	57 775	7 150
54, ex. 541	Other food stores .....	18 951	9 865	865	1 007	8 145	3 490	4 630	4 273	483
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .....	<b>543 885</b>	<b>445 029</b>	<b>70 072</b>	<b>66 838</b>	<b>80 372</b>	<b>39 213</b>	<b>41 445</b>	<b>38 729</b>	<b>4 213</b>
551	Franchised motor vehicle dealers .....	333 801	283 105	52 688	49 479	42 160	22 847	12 653	11 870	1 369
552	Used motor vehicles .....	25 511	19 539	3 241	3 109	4 019	1 369	1 327	(S)	(S)
553	Auto and home supply .....	29 817	18 218	5 348	5 344	10 818	5 103	5 174	4 742	616
554	Gasoline service stations .....	136 950	110 301	3 571	3 704	19 821	8 157	20 661	19 471	1 842
55, ex. 551, 2, 3, 4	Other automotive dealers .....	17 806	13 866	5 224	5 202	3 554	1 737	1 629	1 491	198
<b>56</b>	<b>Apparel</b> .....	<b>104 212</b>	<b>61 524</b>	<b>20 336</b>	<b>18 500</b>	<b>38 743</b>	<b>15 115</b>	<b>23 787</b>	<b>21 780</b>	<b>3 154</b>
561	Men's and boys' clothing and furnishing stores .....	10 197	5 770	2 524	2 489	4 136	1 811	1 800	1 701	185
562, 3	Women's clothing, specialty stores .....	35 750	20 884	5 793	4 934	13 759	5 047	9 476	8 731	1 227
564, 5, 9	Other apparel .....	40 143	24 642	7 522	6 748	13 820	5 624	9 180	8 363	1 223
566	Shoe stores .....	18 122	10 228	4 497	4 329	7 027	2 633	3 331	2 985	519
<b>57</b>	<b>Furniture and home furnishings and equipment stores</b> .....	<b>96 947</b>	<b>60 589</b>	<b>18 077</b>	<b>17 737</b>	<b>33 491</b>	<b>13 616</b>	<b>13 736</b>	<b>12 350</b>	<b>1 793</b>
571	Furniture and home furnishings .....	52 348	29 589	9 408	9 278	19 862	7 961	8 251	7 592	845
572	Household appliance stores .....	8 407	5 502	1 432	1 535	2 627	1 135	782	693	(S)
573	Radio, television, computer, and music stores ..	36 192	25 498	7 237	6 924	11 002	4 519	4 703	4 065	823
<b>58</b>	<b>Eating and drinking places</b> .....	<b>200 164</b>	<b>69 134</b>	<b>3 274</b>	<b>3 376</b>	<b>119 675</b>	<b>53 586</b>	<b>87 073</b>	<b>78 299</b>	<b>10 129</b>
5812	Eating places .....	187 758	64 093	2 826	2 851	113 204	51 331	82 877	74 330	9 844
5813	Drinking places .....	12 406	5 041	448	525	(S)	2 255	4 196	(S)	285
591	Drug and proprietary stores .....	77 788	56 634	13 596	13 830	18 047	9 631	9 397	8 580	1 095
592	Liquor stores .....	21 698	16 278	2 704	2 899	4 059	1 570	2 577	(S)	166
596	Nonstore retailers <sup>3</sup> .....	55 183	26 733	6 310	5 771	21 161	7 512	10 307	9 359	1 362
598	Fuel dealers .....	14 202	8 891	680	693	4 229	1 899	4 842	4 643	313
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor .....	113 153	61 495	25 340	25 522	45 737	18 307	21 383	19 098	2 784

Note: Detail may not add to total because of rounding. See table 13 for estimated measures of sampling variability (coefficients of variation).

<sup>1</sup>Payroll data are not the same as in other reports from the 1992 Census of Retail Trade due to their sample basis and inclusion of auxiliaries.

<sup>2</sup>Excludes leased departments.

<sup>3</sup>Sales data for SIC 596 is reported on a different basis than the 1992 Census of Retail Trade. For an explanation of this difference, see Method of Estimation in appendix A.

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

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

SIC code	Kind of business	Acquisition value of depreciable assets						Capital expenditures (other than land)			Deductions from depreciable assets in 1992
		End of 1992			End of 1991			Total	New	Used	
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other				
	<b>Retail trade</b> .....	<b>359 493</b>	<b>153 901</b>	<b>205 592</b>	<b>324 161</b>	<b>136 965</b>	<b>187 196</b>	<b>45 434</b>	<b>42 413</b>	<b>3 020</b>	<b>10 251</b>
	<b>Durable goods stores</b> .....	<b>68 945</b>	<b>29 569</b>	<b>39 376</b>	<b>62 521</b>	<b>26 648</b>	<b>35 873</b>	<b>8 545</b>	<b>7 794</b>	<b>750</b>	<b>2 146</b>
	<b>Non-durable goods stores</b> .....	<b>290 548</b>	<b>124 331</b>	<b>166 217</b>	<b>261 640</b>	<b>110 317</b>	<b>151 323</b>	<b>36 889</b>	<b>34 619</b>	<b>2 270</b>	<b>8 105</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>16 240</b>	<b>8 091</b>	<b>8 149</b>	<b>14 756</b>	<b>7 222</b>	<b>7 533</b>	<b>1 928</b>	<b>1 855</b>	<b>72</b>	<b>444</b>
521, 3	Building materials and supply stores .....	12 273	6 226	6 047	11 068	5 521	5 547	1 574	1 519	(S)	369
525	Hardware stores .....	1 719	681	1 039	1 616	649	968	146	141	(S)	(S)
526, 7	Lawn and garden stores and mobile home dealers ..	2 248	1 185	1 063	2 072	1 053	1 019	208	195	13	(S)
<b>53</b>	<b>General merchandise stores<sup>1</sup></b> .....	<b>60 646</b>	<b>32 346</b>	<b>28 300</b>	<b>52 059</b>	<b>27 228</b>	<b>24 831</b>	<b>10 866</b>	<b>10 608</b>	<b>258</b>	<b>2 279</b>
<b>54</b>	<b>Food stores</b> .....	<b>68 059</b>	<b>24 416</b>	<b>43 644</b>	<b>62 048</b>	<b>22 666</b>	<b>39 381</b>	<b>7 632</b>	<b>7 051</b>	<b>582</b>	<b>1 621</b>
541	Grocery stores .....	63 429	23 020	40 409	57 775	21 401	36 373	7 150	6 602	548	1 495
54, ex. 541	Other food stores .....	4 630	(S)	(S)	4 273	(S)	(S)	483	449	(S)	126
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> ..	<b>41 445</b>	<b>16 289</b>	<b>25 156</b>	<b>38 729</b>	<b>15 361</b>	<b>23 368</b>	<b>4 213</b>	<b>3 846</b>	<b>367</b>	<b>1 516</b>
551	Franchised motor vehicle dealers .....	12 653	4 389	8 264	11 870	4 110	7 760	1 369	1 313	55	585
552	Used motor vehicles .....	1 327	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
553	Auto and home supply .....	5 174	(S)	3 347	4 742	1 675	3 067	616	529	(S)	184
554	Gasoline service stations .....	20 661	8 978	11 683	19 471	8 545	10 926	1 842	1 653	189	669
55, ex. 551, 2, 3, 4	Other automotive dealers .....	1 629	(S)	(S)	1 491	(S)	(S)	198	193	(S)	(S)
<b>56</b>	<b>Apparel</b> .....	<b>23 787</b>	<b>10 630</b>	<b>13 157</b>	<b>21 780</b>	<b>9 510</b>	<b>12 270</b>	<b>3 154</b>	<b>3 053</b>	<b>(S)</b>	<b>1 146</b>
561	Men's and boys' clothing and furnishing stores ....	1 800	(S)	(S)	1 701	(S)	(S)	185	174	(S)	86
562, 3	Women's clothing, specialty stores .....	9 476	3 698	5 778	8 731	3 190	5 541	1 227	1 191	36	482
564, 5, 9	Other apparel .....	9 180	4 797	4 383	8 363	4 347	4 015	1 223	1 200	(S)	406
566	Shoe stores .....	3 331	(S)	(S)	2 985	(S)	(S)	519	488	(S)	173
<b>57</b>	<b>Furniture and home furnishings and equipment stores</b> .....	<b>13 736</b>	<b>5 989</b>	<b>7 747</b>	<b>12 350</b>	<b>5 518</b>	<b>6 832</b>	<b>1 793</b>	<b>1 638</b>	<b>(S)</b>	<b>432</b>
571	Furniture and home furnishings .....	8 251	3 934	(S)	7 592	3 682	3 910	845	728	(S)	185
572	Household appliance stores .....	782	(S)	(S)	693	232	461	(S)	(S)	(S)	(S)
573	Radio, television, computer, and music stores .....	4 703	1 795	2 908	4 065	1 604	2 461	823	811	12	210
<b>58</b>	<b>Eating and drinking places</b> .....	<b>87 073</b>	<b>(S)</b>	<b>(S)</b>	<b>78 299</b>	<b>(S)</b>	<b>(S)</b>	<b>10 129</b>	<b>9 196</b>	<b>933</b>	<b>1 460</b>
5812	Eating places .....	82 877	(S)	(S)	74 330	(S)	(S)	9 844	8 937	907	1 403
5813	Drinking places .....	4 196	(S)	(S)	(S)	(S)	(S)	285	259	(S)	(S)
591	Drug and proprietary stores .....	9 397	3 424	5 973	8 580	3 064	5 516	1 095	978	116	277
592	Liquor stores .....	2 577	(S)	(S)	(S)	(S)	(S)	166	157	(S)	(S)
596	Nonstore retailers <sup>2</sup> .....	10 307	2 203	8 104	9 359	1 984	7 375	1 362	1 348	(S)	414
598	Fuel dealers .....	4 842	(S)	(S)	4 643	738	3 905	313	285	(S)	114
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor ....	21 383	9 600	11 783	19 098	8 467	10 632	2 784	2 397	(S)	499

Note: Detail may not add to total because of rounding. See table 13 for estimated measures of sampling variability (coefficients of variation). The value of assets at end of 1991 plus 1992 capital expenditures minus asset deductions may not necessarily equal the value of assets at end of 1992 due to corporate mergers, exchange of stock, and other noncategorized acquisitions, not shown separately.

<sup>1</sup>Excludes leased departments.

<sup>2</sup>Sales data for SIC 596 is reported on a different basis than the 1992 Census of Retail Trade. For an explanation of this difference, see Method of Estimation in appendix A.

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

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

SIC code	Kind of business	Capital expenditures (other than land)						Used buildings, structures, machinery, equipment, and other depreciable assets acquired from others
		Total	New capital expenditures					
			Total	Buildings, structures, and related facilities	Highway vehicles	Computer hardware and data processing equipment	All other	
	<b>Retail trade</b> .....	<b>45 434</b>	<b>42 413</b>	<b>18 005</b>	<b>2 494</b>	<b>2 925</b>	<b>18 988</b>	<b>3 020</b>
	<b>Durable goods stores</b> .....	<b>8 545</b>	<b>7 794</b>	<b>2 654</b>	<b>1 233</b>	<b>849</b>	<b>3 057</b>	<b>750</b>
	<b>Nondurable goods stores</b> .....	<b>36 889</b>	<b>34 619</b>	<b>15 351</b>	<b>1 261</b>	<b>2 076</b>	<b>15 931</b>	<b>2 270</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>1 928</b>	<b>1 855</b>	<b>846</b>	<b>251</b>	<b>201</b>	<b>557</b>	<b>72</b>
521, 3	Building materials and supply stores .....	1 574	1 519	741	190	160	428	(S)
525	Hardware stores .....	146	141	(S)	(S)	(S)	(S)	(S)
526, 7	Lawn and garden stores and mobile home dealers ..	208	195	(S)	(S)	19	(S)	13
<b>53</b>	<b>General merchandise stores<sup>1</sup></b> .....	<b>10 866</b>	<b>10 608</b>	<b>6 016</b>	<b>78</b>	<b>851</b>	<b>3 662</b>	<b>258</b>
<b>54</b>	<b>Food stores</b> .....	<b>7 632</b>	<b>7 051</b>	<b>2 325</b>	<b>272</b>	<b>252</b>	<b>4 201</b>	<b>582</b>
541	Grocery stores .....	7 150	6 602	2 167	210	236	3 989	548
54, ex. 541	Other food stores .....	483	449	158	(S)	15	212	(S)
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .	<b>4 213</b>	<b>3 846</b>	<b>1 060</b>	<b>661</b>	<b>288</b>	<b>1 837</b>	<b>367</b>
551	Franchised motor vehicle dealers .....	1 369	1 313	345	294	138	536	55
552	Used motor vehicles .....	(S)	(S)	(S)	(S)	(S)	(S)	(S)
553	Auto and home supply .....	616	529	132	106	78	213	(S)
554	Gasoline service stations .....	1 842	1 653	506	145	49	953	189
55, ex. 551, 2, 3, 4	Other automotive dealers .....	198	193	(S)	(S)	(S)	(S)	(S)
<b>56</b>	<b>Apparel</b> .....	<b>3 154</b>	<b>3 053</b>	<b>1 322</b>	<b>(S)</b>	<b>234</b>	<b>1 427</b>	<b>(S)</b>
561	Men's and boys' clothing and furnishing stores ....	185	174	63	(S)	(S)	81	(S)
562, 3	Women's clothing, specialty stores .....	1 227	1 191	477	(S)	89	608	36
564, 5, 9	Other apparel .....	1 223	1 200	580	(S)	80	510	(S)
566	Shoe stores .....	519	488	201	(S)	(S)	(S)	(S)
<b>57</b>	<b>Furniture and homefurnishings and equipment stores</b> .....	<b>1 793</b>	<b>1 638</b>	<b>468</b>	<b>239</b>	<b>189</b>	<b>743</b>	<b>(S)</b>
571	Furniture and homefurnishings .....	845	728	187	176	77	288	(S)
572	Household appliance stores .....	(S)	(S)	(S)	(S)	9	(S)	(S)
573	Radio, television, computer, and music stores .....	823	811	266	(S)	103	406	12
<b>58</b>	<b>Eating and drinking places</b> .....	<b>10 129</b>	<b>9 196</b>	<b>(S)</b>	<b>241</b>	<b>(S)</b>	<b>4 153</b>	<b>933</b>
5812	Eating places .....	9 844	8 937	(S)	232	(S)	4 036	907
5813	Drinking places .....	285	259	(S)	(S)	(S)	(S)	(S)
591	Drug and proprietary stores .....	1 095	978	326	44	146	462	116
592	Liquor stores .....	166	157	(S)	(S)	(S)	(S)	(S)
596	Nonstore retailers <sup>2</sup> .....	1 362	1 348	247	201	(S)	727	(S)
598	Fuel dealers .....	313	285	27	112	18	128	(S)
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor ....	2 784	2 397	862	310	238	987	(S)

Note: Detail may not add to total because of rounding. See table 13 for estimated measures of sampling variability (coefficients of variation).

<sup>1</sup>Excludes leased departments.

<sup>2</sup>Sales data for SIC 596 is reported on a different basis than the 1992 Census of Retail Trade. For an explanation of this difference, see Method of Estimation in appendix A.

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

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

SIC code	Kind of business	Acquisition value of depreciable assets						Depreciation charges in 1992			Lease and rental payments		
		End of 1992			End of 1991			Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other	Total	Buildings, structures, and related facilities	Machinery, equipment, and other						
	<b>Retail trade</b> .....	<b>359 493</b>	<b>153 901</b>	<b>205 592</b>	<b>324 161</b>	<b>136 965</b>	<b>187 196</b>	<b>28 307</b>	<b>8 078</b>	<b>20 230</b>	<b>52 132</b>	<b>48 846</b>	<b>3 287</b>
	<b>Durable goods stores</b> .....	<b>68 945</b>	<b>29 569</b>	<b>39 376</b>	<b>62 521</b>	<b>26 648</b>	<b>35 873</b>	<b>6 131</b>	<b>1 813</b>	<b>4 318</b>	<b>16 139</b>	<b>15 218</b>	<b>921</b>
	<b>Nonurable goods stores</b> .....	<b>290 548</b>	<b>124 331</b>	<b>166 217</b>	<b>261 640</b>	<b>110 317</b>	<b>151 323</b>	<b>22 176</b>	<b>6 265</b>	<b>15 912</b>	<b>35 993</b>	<b>33 628</b>	<b>2 365</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>16 240</b>	<b>8 091</b>	<b>8 149</b>	<b>14 756</b>	<b>7 222</b>	<b>7 533</b>	<b>1 321</b>	<b>391</b>	<b>931</b>	<b>1 955</b>	<b>1 756</b>	<b>199</b>
521, 3	Building materials and supply stores .....	12 273	6 226	6 047	11 068	5 521	5 547	961	294	667	1 292	1 143	149
525	Hardware stores .....	1 719	681	1 039	1 616	649	968	187	36	151	402	380	22
526, 7	Lawn and garden stores and mobile home dealers .....	2 248	1 185	1 063	2 072	1 053	1 019	(S)	(S)	(S)	(S)	(S)	(S)
<b>53</b>	<b>General merchandise stores<sup>1</sup></b> .....	<b>60 646</b>	<b>32 346</b>	<b>28 300</b>	<b>52 059</b>	<b>27 228</b>	<b>24 831</b>	<b>3 600</b>	<b>1 211</b>	<b>2 390</b>	<b>5 383</b>	<b>4 946</b>	<b>437</b>
<b>54</b>	<b>Food stores</b> .....	<b>68 059</b>	<b>24 416</b>	<b>43 644</b>	<b>62 048</b>	<b>22 666</b>	<b>39 381</b>	<b>5 206</b>	<b>1 260</b>	<b>3 947</b>	<b>6 718</b>	<b>6 140</b>	<b>577</b>
541	Grocery stores .....	63 429	23 020	40 409	57 775	21 401	36 373	4 827	1 183	3 644	5 677	5 160	517
54, ex. 541	Other food stores .....	4 630	(S)	(S)	4 273	(S)	(S)	380	77	303	1 040	980	60
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .....	<b>41 445</b>	<b>16 289</b>	<b>25 156</b>	<b>38 729</b>	<b>15 361</b>	<b>23 368</b>	<b>3 348</b>	<b>1 019</b>	<b>2 329</b>	<b>5 970</b>	<b>5 473</b>	<b>497</b>
551	Franchised motor vehicle dealers .....	12 653	4 389	8 264	11 870	4 110	7 760	1 177	271	906	2 734	2 533	201
552	Used motor vehicles .....	1 327	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	280	268	(S)
553	Auto and home supply .....	5 174	(S)	3 347	4 742	1 675	3 067	446	104	342	1 018	905	113
554	Gasoline service stations .....	20 661	8 978	11 683	19 471	8 545	10 926	1 487	552	935	1 662	1 497	165
55, ex. 551, 2, 3, 4	Other automotive dealers .....	1 629	(S)	(S)	1 491	(S)	(S)	117	(S)	63	276	270	6
<b>56</b>	<b>Apparel</b> .....	<b>23 787</b>	<b>10 630</b>	<b>13 157</b>	<b>21 780</b>	<b>9 510</b>	<b>12 270</b>	<b>2 194</b>	<b>825</b>	<b>1 369</b>	<b>6 862</b>	<b>6 619</b>	<b>243</b>
561	Men's and boys' clothing and furnishing stores .....	1 800	(S)	(S)	1 701	(S)	(S)	162	49	113	668	653	14
562, 3	Women's clothing, specialty stores .....	9 476	3 698	5 778	8 731	3 190	5 541	915	(S)	569	2 582	2 509	73
564, 5, 9	Other apparel .....	9 180	4 797	4 383	8 363	4 347	4 015	820	328	492	2 012	1 918	93
566	Shoe stores .....	3 331	(S)	(S)	2 985	(S)	(S)	(S)	(S)	(S)	(S)	(S)	62
<b>57</b>	<b>Furniture and home furnishings and equipment stores</b> .....	<b>13 736</b>	<b>5 989</b>	<b>7 747</b>	<b>12 350</b>	<b>5 518</b>	<b>6 832</b>	<b>1 276</b>	<b>447</b>	<b>829</b>	<b>4 009</b>	<b>3 852</b>	<b>157</b>
571	Furniture and home furnishings .....	8 251	3 934	(S)	7 592	3 682	3 910	730	288	442	2 398	2 309	89
572	Household appliance stores .....	782	(S)	(S)	693	232	461	82	(S)	60	238	232	6
573	Radio, television, computer, and music stores .....	4 703	1 795	2 908	4 065	1 604	2 461	464	137	327	1 373	1 311	62
<b>58</b>	<b>Eating and drinking places</b> .....	<b>87 073</b>	<b>(S)</b>	<b>(S)</b>	<b>78 299</b>	<b>(S)</b>	<b>(S)</b>	<b>7 189</b>	<b>1 936</b>	<b>5 253</b>	<b>10 977</b>	<b>10 460</b>	<b>517</b>
5812	Eating places .....	82 877	(S)	(S)	74 330	(S)	(S)	6 874	1 821	5 054	10 196	9 716	480
5813	Drinking places .....	4 196	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
591	Drug and proprietary stores .....	9 397	3 424	5 973	8 580	3 064	5 516	725	200	526	1 779	1 652	127
592	Liquor stores .....	2 577	(S)	(S)	(S)	(S)	(S)	197	(S)	143	601	584	(S)
596	Nonstore retailers <sup>2</sup> .....	10 307	2 203	8 104	9 359	1 984	7 375	968	114	855	1 020	832	189
598	Fuel dealers .....	4 842	(S)	(S)	4 643	738	3 905	326	44	282	161	105	56
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor .....	21 383	9 600	11 783	19 098	8 467	10 632	1 955	578	1 377	6 699	6 427	271

Note: Detail may not add to total because of rounding. See table 13 for estimated measures of sampling variability (coefficients of variation).

<sup>1</sup>Excludes leased departments.

<sup>2</sup>Sales data for SIC 596 is reported on a different basis than the 1992 Census of Retail Trade. For an explanation of this difference, see Method of Estimation in appendix A.

**Table 5. Sales, Annual Payroll, and Employer Costs for Fringe Benefits by Kind of Business: 1992**

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

SIC code	Kind of business	Sales	Operating expenses	Annual payroll <sup>1</sup>	Employer costs for fringe benefits			Annual payroll as percent of—		Employer costs for fringe benefits as percent of—	
					Total	Legally required expenditures	Voluntary expenditures	Sales	Operating expenses	Operating expenses	Annual payroll
	<b>Retail trade</b> .....	<b>1 951 589</b>	<b>546 221</b>	<b>245 176</b>	<b>44 707</b>	<b>27 669</b>	<b>17 038</b>	<b>12.6</b>	<b>44.9</b>	<b>8.2</b>	<b>18.2</b>
	<b>Durable goods stores</b> .....	<b>703 604</b>	<b>161 046</b>	<b>73 797</b>	<b>12 375</b>	<b>7 874</b>	<b>4 500</b>	<b>10.5</b>	<b>45.8</b>	<b>7.7</b>	<b>16.8</b>
	<b>Nonurable goods stores</b> .....	<b>1 247 985</b>	<b>385 175</b>	<b>171 379</b>	<b>32 333</b>	<b>19 795</b>	<b>12 538</b>	<b>13.7</b>	<b>44.5</b>	<b>8.4</b>	<b>18.9</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>100 838</b>	<b>27 328</b>	<b>13 188</b>	<b>2 521</b>	<b>1 496</b>	<b>1 024</b>	<b>13.1</b>	<b>48.3</b>	<b>9.2</b>	<b>19.1</b>
521, 3	Building materials and supply stores .....	75 358	19 520	9 452	1 931	1 110	821	12.5	48.4	9.9	20.4
525	Hardware stores .....	12 729	4 098	1 980	338	207	131	15.6	48.3	8.2	17.1
526, 7	Lawn and garden stores and mobile home dealers .....	12 751	3 710	1 756	252	179	(S)	13.8	47.3	6.8	14.3
<b>53</b>	<b>General merchandise stores<sup>2</sup></b> .....	<b>246 420</b>	<b>(S)</b>	<b>29 009</b>	<b>5 797</b>	<b>3 300</b>	<b>2 497</b>	<b>11.8</b>	<b>(S)</b>	<b>(S)</b>	<b>20.0</b>
<b>54</b>	<b>Food stores</b> .....	<b>377 099</b>	<b>88 777</b>	<b>42 532</b>	<b>9 841</b>	<b>5 029</b>	<b>4 812</b>	<b>11.3</b>	<b>47.9</b>	<b>11.1</b>	<b>23.1</b>
541	Grocery stores .....	358 148	80 632	39 042	9 190	4 607	4 583	10.9	48.4	11.4	23.5
54, ex. 541	Other food stores .....	18 951	8 145	3 490	652	422	229	18.4	42.8	8.0	18.7
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .....	<b>543 885</b>	<b>80 372</b>	<b>39 213</b>	<b>6 375</b>	<b>4 168</b>	<b>2 207</b>	<b>7.2</b>	<b>48.8</b>	<b>7.9</b>	<b>16.3</b>
551	Franchised motor vehicle dealers .....	333 801	42 160	22 847	3 629	2 316	1 313	6.8	54.2	8.6	15.9
552	Used motor vehicles .....	25 511	4 019	1 369	182	140	42	5.4	34.1	4.5	13.3
553	Auto and home supply .....	29 817	10 818	5 103	992	629	363	17.1	47.2	9.2	19.5
554	Gasoline service stations .....	136 950	19 821	8 157	1 340	940	400	6.0	41.2	6.8	16.4
55, ex. 551, 2, 3, 4	Other automotive dealers .....	17 806	3 554	1 737	(S)	(S)	(S)	9.8	48.9	(S)	(S)
<b>56</b>	<b>Apparel</b> .....	<b>104 212</b>	<b>38 743</b>	<b>15 115</b>	<b>2 517</b>	<b>1 522</b>	<b>996</b>	<b>14.5</b>	<b>39.0</b>	<b>6.5</b>	<b>16.7</b>
561	Men's and boys' clothing and furnishing stores ..	10 197	4 136	1 811	291	170	121	17.8	43.8	7.0	16.1
562, 3	Women's clothing, specialty stores .....	35 750	13 759	5 047	761	491	270	14.1	36.7	5.5	15.1
564, 5, 9	Other apparel .....	40 143	13 820	5 624	1 031	601	429	14.0	40.7	7.5	18.3
566	Shoe stores .....	18 122	7 027	2 633	(S)	(S)	(S)	14.5	37.5	(S)	(S)
<b>57</b>	<b>Furniture and home furnishings and equipment stores</b> .....	<b>96 947</b>	<b>33 491</b>	<b>13 616</b>	<b>2 224</b>	<b>1 445</b>	<b>779</b>	<b>14.0</b>	<b>40.7</b>	<b>6.6</b>	<b>16.3</b>
571	Furniture and home furnishings .....	52 348	19 862	7 961	1 334	865	470	15.2	40.1	6.7	16.8
572	Household appliance stores .....	8 407	2 627	1 135	215	132	83	13.5	43.2	8.2	19.0
573	Radio, television, computer, and music stores ..	36 192	11 002	4 519	674	448	226	12.5	41.1	6.1	14.9
<b>58</b>	<b>Eating and drinking places</b> .....	<b>200 164</b>	<b>119 675</b>	<b>53 586</b>	<b>8 557</b>	<b>6 673</b>	<b>1 885</b>	<b>26.8</b>	<b>44.8</b>	<b>7.2</b>	<b>16.0</b>
5812	Eating places .....	187 758	113 204	51 331	8 172	6 329	1 844	27.3	45.3	7.2	15.9
5813	Drinking places .....	12 406	(S)	2 255	(S)	(S)	(S)	18.2	(S)	(S)	(S)
591	Drug and proprietary stores .....	77 788	18 047	9 631	1 684	908	776	12.4	53.4	9.3	17.5
592	Liquor stores .....	21 698	4 059	1 570	272	166	106	7.2	38.7	6.7	17.3
596	Nonstore retailers <sup>3</sup> .....	55 183	21 161	7 512	1 516	796	720	13.6	35.5	7.2	20.2
598	Fuel dealers .....	14 202	4 229	1 899	413	197	217	13.4	44.9	9.8	21.8
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor .....	113 153	45 737	18 307	2 991	1 970	1 021	16.2	40.0	6.5	16.3

Note: Detail may not add to total because of rounding. For estimated measures of sampling variability (coefficients of variation) see explanation in appendix A for percentage columns and table 13 for other columns.

<sup>1</sup>Payroll data are not the same as in other reports from the 1992 Census of Retail Trade due to their sample basis and inclusion of auxiliaries.

<sup>2</sup>Excludes leased departments.

<sup>3</sup>Sales data for SIC 596 is reported on a different basis than the 1992 Census of Retail Trade. For an explanation of this difference, see Method of Estimation in appendix A.

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

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

SIC code	Legal form of organization and kind of business	Annual payroll <sup>1</sup>	Employer costs for fringe benefits			Employer costs for fringe benefits as percent of annual payroll
			Total	Legally required expenditures	Voluntary expenditures	
	<b>Retail trade</b> .....	<b>245 176</b>	<b>44 707</b>	<b>27 669</b>	<b>17 038</b>	<b>18.2</b>
	<b>Corporations</b> .....	<b>218 707</b>	<b>40 551</b>	<b>24 517</b>	<b>16 034</b>	<b>18.5</b>
	<b>All other</b> .....	<b>26 470</b>	<b>4 157</b>	<b>(S)</b>	<b>(S)</b>	<b>15.7</b>
	<b>Durable goods stores</b> .....	<b>73 797</b>	<b>12 375</b>	<b>7 874</b>	<b>4 500</b>	<b>16.8</b>
	<b>Corporations</b> .....	<b>65 241</b>	<b>11 040</b>	<b>6 924</b>	<b>4 116</b>	<b>16.9</b>
	<b>All other</b> .....	<b>8 556</b>	<b>1 335</b>	<b>951</b>	<b>(S)</b>	<b>15.6</b>
	<b>Nondurable goods stores</b> .....	<b>171 379</b>	<b>32 333</b>	<b>19 795</b>	<b>12 538</b>	<b>18.9</b>
	<b>Corporations</b> .....	<b>153 466</b>	<b>29 511</b>	<b>17 593</b>	<b>11 918</b>	<b>19.2</b>
	<b>All other</b> .....	<b>17 914</b>	<b>2 822</b>	<b>(S)</b>	<b>620</b>	<b>15.8</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>13 188</b>	<b>2 521</b>	<b>1 496</b>	<b>1 024</b>	<b>19.1</b>
	Corporations .....	12 022	2 311	1 346	965	19.2
	All other .....	1 166	210	150	60	18.0
<b>53</b>	<b>General merchandise stores<sup>2</sup></b> .....	<b>29 009</b>	<b>5 797</b>	<b>3 300</b>	<b>2 497</b>	<b>20.0</b>
	Corporations .....	28 728	5 746	3 270	2 476	20.0
	All other .....	281	51	(S)	21	18.2
<b>54</b>	<b>Food stores</b> .....	<b>42 532</b>	<b>9 841</b>	<b>5 029</b>	<b>4 812</b>	<b>23.1</b>
	Corporations .....	39 291	9 329	4 648	4 681	23.7
	All other .....	3 241	512	381	(S)	15.8
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .....	<b>39 213</b>	<b>6 375</b>	<b>4 168</b>	<b>2 207</b>	<b>16.3</b>
	Corporations .....	35 080	5 751	3 710	2 040	16.4
	All other .....	4 132	624	(S)	(S)	15.1
<b>554</b>	<b>Gasoline service stations</b> .....	<b>8 157</b>	<b>1 340</b>	<b>940</b>	<b>400</b>	<b>16.4</b>
	Corporations .....	6 522	1 097	743	354	16.8
	All other .....	1 635	243	(S)	(S)	14.9
<b>56</b>	<b>Apparel and accessory stores</b> .....	<b>15 115</b>	<b>2 517</b>	<b>1 522</b>	<b>996</b>	<b>16.7</b>
	Corporations .....	14 125	2 386	1 424	961	16.9
	All other .....	989	(S)	(S)	(S)	(S)
<b>57</b>	<b>Furniture, homefurnishings, and equipment stores</b> .....	<b>13 616</b>	<b>2 224</b>	<b>1 445</b>	<b>779</b>	<b>16.3</b>
	Corporations .....	12 044	1 993	1 278	715	16.5
	All other .....	1 571	(S)	(S)	(S)	(S)
<b>58</b>	<b>Eating and drinking places</b> .....	<b>53 586</b>	<b>8 557</b>	<b>6 673</b>	<b>1 885</b>	<b>16.0</b>
	Corporations .....	44 758	7 220	5 495	1 725	16.1
	All other .....	8 828	1 338	(S)	(S)	15.2
<b>5912</b>	<b>Drug stores and proprietary stores</b> .....	<b>9 631</b>	<b>1 684</b>	<b>908</b>	<b>776</b>	<b>17.5</b>
	Corporations .....	9 196	1 638	872	766	17.8
	All other .....	435	46	36	10	10.5
<b>5921</b>	<b>Liquor stores</b> .....	<b>1 570</b>	<b>272</b>	<b>166</b>	<b>106</b>	<b>17.3</b>
	Corporations .....	1 035	153	(S)	(S)	14.8
	All other .....	536	119	59	59	22.2

Note: Table not additive since not all SIC detail shown separately. For estimated measures of sampling variability (coefficients of variation) see explanation in appendix A for percentage columns and table 13 for other columns.

<sup>1</sup>Payroll data are not the same as in other reports from the 1992 Census of Retail Trade due to their sample basis and inclusion of auxiliaries.

<sup>2</sup>Excludes leased departments.

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

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

SIC code	Kind of business	Operat- ing expenses	Annual payroll <sup>1</sup>		Employer costs for fringe benefits		Taxes and license fees		Depreciation and amortization charges		Lease and rental payments	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	<b>Retail trade</b> .....	<b>546 221</b>	<b>245 176</b>	<b>44.9</b>	<b>44 707</b>	<b>8.2</b>	<b>10 636</b>	<b>1.9</b>	<b>28 307</b>	<b>5.2</b>	<b>52 132</b>	<b>9.5</b>
	<b>Durable goods stores</b> .....	<b>161 046</b>	<b>73 797</b>	<b>45.8</b>	<b>12 375</b>	<b>7.7</b>	<b>2 864</b>	<b>1.8</b>	<b>6 131</b>	<b>3.8</b>	<b>16 139</b>	<b>10.0</b>
	<b>Non durable goods stores</b> .....	<b>385 175</b>	<b>171 379</b>	<b>44.5</b>	<b>32 333</b>	<b>8.4</b>	<b>7 772</b>	<b>2.0</b>	<b>22 176</b>	<b>5.8</b>	<b>35 993</b>	<b>9.3</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> ....	<b>27 328</b>	<b>13 188</b>	<b>48.3</b>	<b>2 521</b>	<b>9.2</b>	<b>552</b>	<b>2.0</b>	<b>1 321</b>	<b>4.8</b>	<b>1 955</b>	<b>7.2</b>
521, 3	Building materials and supply stores ...	19 520	9 452	48.4	1 931	9.9	384	2.0	961	4.9	1 292	6.6
525	Hardware stores .....	4 098	1 980	48.3	338	8.2	81	2.0	187	4.6	402	9.8
526, 7	Lawn and garden stores and mobile home dealers .....	3 710	1 756	47.3	252	6.8	(S)	(S)	(S)	(S)	261	7.0
<b>53</b>	<b>General merchandise stores<sup>3</sup></b> .....	<b>(S)</b>	<b>29 009</b>	<b>(S)</b>	<b>5 797</b>	<b>(S)</b>	<b>1 649</b>	<b>(S)</b>	<b>3 600</b>	<b>(S)</b>	<b>5 383</b>	<b>8.3</b>
<b>54</b>	<b>Food stores</b> .....	<b>88 777</b>	<b>42 532</b>	<b>47.9</b>	<b>9 841</b>	<b>11.1</b>	<b>1 712</b>	<b>1.9</b>	<b>5 206</b>	<b>5.9</b>	<b>6 718</b>	<b>7.6</b>
541	Grocery stores .....	80 632	39 042	48.4	9 190	11.4	1 596	2.0	4 827	6.0	5 677	7.0
54, ex. 541	Other food stores .....	8 145	3 490	42.8	652	8.0	116	1.4	380	4.7	1 040	12.8
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .....	<b>80 372</b>	<b>39 213</b>	<b>48.8</b>	<b>6 375</b>	<b>7.9</b>	<b>1 815</b>	<b>2.3</b>	<b>3 348</b>	<b>4.2</b>	<b>5 970</b>	<b>7.4</b>
551	Franchised motor vehicle dealers .....	42 160	22 847	54.2	3 629	8.6	728	1.7	1 177	2.8	2 734	6.5
552	Used motor vehicles .....	4 019	1 369	34.1	182	4.5	(S)	(S)	(S)	(S)	280	7.0
553	Auto and home supply .....	10 818	5 103	47.2	992	9.2	221	2.0	446	4.1	1 018	9.4
554	Gasoline service stations .....	19 821	8 157	41.2	1 340	6.8	662	3.3	1 487	7.5	1 662	8.4
55, ex. 551, 2, 3, 4	Other automotive dealers .....	3 554	1 737	48.9	(S)	(S)	(S)	(S)	117	3.3	276	7.8
<b>56</b>	<b>Apparel</b> .....	<b>38 743</b>	<b>15 115</b>	<b>39.0</b>	<b>2 517</b>	<b>6.5</b>	<b>742</b>	<b>1.9</b>	<b>2 194</b>	<b>5.7</b>	<b>6 862</b>	<b>17.7</b>
561	Men's and boys' clothing and furnishing stores .....	4 136	1 811	43.8	291	7.0	67	1.6	162	3.9	668	16.1
562, 3	Women's clothing, specialty stores ....	13 759	5 047	36.7	761	5.5	283	2.1	915	6.6	2 582	18.8
564, 5, 9	Other apparel .....	13 820	5 624	40.7	1 031	7.5	281	2.0	820	5.9	2 012	14.6
566	Shoe stores .....	7 027	2 633	37.5	(S)	(S)	(S)	(S)	(S)	(S)	1 600	22.8
<b>57</b>	<b>Furniture and home furnishings and equipment stores</b> .....	<b>33 491</b>	<b>13 616</b>	<b>40.7</b>	<b>2 224</b>	<b>6.6</b>	<b>562</b>	<b>1.7</b>	<b>1 276</b>	<b>3.8</b>	<b>4 009</b>	<b>12.0</b>
571	Furniture and home furnishings .....	19 862	7 961	40.1	1 334	6.7	353	1.8	730	3.7	2 398	12.1
572	Household appliance stores .....	2 627	1 135	43.2	215	8.2	33	1.2	82	3.1	238	9.1
573	Radio, television, computer, and music stores .....	11 002	4 519	41.1	674	6.1	176	1.6	464	4.2	1 373	12.5
<b>58</b>	<b>Eating and drinking places</b> .....	<b>119 675</b>	<b>53 586</b>	<b>44.8</b>	<b>8 557</b>	<b>7.2</b>	<b>2 225</b>	<b>1.9</b>	<b>7 189</b>	<b>6.0</b>	<b>10 977</b>	<b>9.2</b>
5812	Eating places .....	113 204	51 331	45.3	8 172	7.2	1 974	1.7	6 874	6.1	10 196	9.0
5813	Drinking places .....	(S)	2 255	(S)	(S)	(S)	251	(S)	(S)	(S)	780	12.1
591	Drug and proprietary stores .....	18 047	9 631	53.4	1 684	9.3	245	1.4	725	4.0	1 779	9.9
592	Liquor stores .....	4 059	1 570	38.7	272	6.7	179	4.4	197	4.9	601	14.8
596	Nonstore retailers <sup>4</sup> .....	21 161	7 512	35.5	1 516	7.2	159	.8	968	4.6	1 020	4.8
598	Fuel dealers .....	4 229	1 899	44.9	413	9.8	(S)	(S)	326	7.7	161	3.8
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor .....	45 737	18 307	40.0	2 991	6.5	712	1.6	1 955	4.3	6 699	14.6

See footnotes at end of table.



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

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

SIC code	Kind of business	Telephone and other purchased communications		Purchased utilities <sup>2</sup>		Purchased office supplies		Purchased packaging and other materials		Advertising services	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	<b>Retail trade</b> .....	<b>5 837</b>	<b>1.1</b>	<b>22 695</b>	<b>4.2</b>	<b>6 013</b>	<b>1.1</b>	<b>10 617</b>	<b>1.9</b>	<b>31 433</b>	<b>5.8</b>
	<b>Durable goods stores</b> .....	<b>2 543</b>	<b>1.6</b>	<b>4 193</b>	<b>2.6</b>	<b>2 099</b>	<b>1.3</b>	<b>2 392</b>	<b>1.5</b>	<b>12 008</b>	<b>7.5</b>
	<b>Nondurable goods stores</b> .....	<b>3 294</b>	<b>.9</b>	<b>18 503</b>	<b>4.8</b>	<b>3 914</b>	<b>1.0</b>	<b>8 226</b>	<b>2.1</b>	<b>19 425</b>	<b>5.0</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>367</b>	<b>1.3</b>	<b>799</b>	<b>2.9</b>	<b>351</b>	<b>1.3</b>	<b>(S)</b>	<b>(S)</b>	<b>1 290</b>	<b>4.7</b>
521, 3	Building materials and supply stores .....	245	1.3	514	2.6	243	1.2	(S)	(S)	847	4.3
525	Hardware stores .....	67	1.6	148	3.6	59	1.4	(S)	(S)	258	6.3
526, 7	Lawn and garden stores and mobile home dealers .....	55	1.5	137	3.7	(S)	(S)	(S)	(S)	(S)	(S)
<b>53</b>	<b>General merchandise stores<sup>3</sup></b> .....	<b>451</b>	<b>(S)</b>	<b>2 198</b>	<b>(S)</b>	<b>711</b>	<b>(S)</b>	<b>625</b>	<b>(S)</b>	<b>5 139</b>	<b>(S)</b>
<b>54</b>	<b>Food stores</b> .....	<b>507</b>	<b>.6</b>	<b>5 459</b>	<b>6.1</b>	<b>920</b>	<b>1.0</b>	<b>2 095</b>	<b>2.4</b>	<b>3 128</b>	<b>3.5</b>
541	Grocery stores .....	416	.5	4 997	6.2	856	1.1	1 776	2.2	2 894	3.6
54, ex. 541	Other food stores .....	91	1.1	462	5.7	64	.8	(S)	(S)	234	2.9
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .....	<b>1 108</b>	<b>1.4</b>	<b>2 448</b>	<b>3.0</b>	<b>909</b>	<b>1.1</b>	<b>811</b>	<b>1.0</b>	<b>4 634</b>	<b>5.8</b>
551	Franchised motor vehicle dealers .....	512	1.2	767	1.8	388	.9	319	.8	3 332	7.9
552	Used motor vehicles .....	(S)	(S)	124	3.1	(S)	(S)	(S)	(S)	(S)	(S)
553	Auto and home supply .....	201	1.9	310	2.9	146	1.4	(S)	(S)	540	5.0
554	Gasoline service stations .....	227	1.1	1 166	5.9	262	1.3	152	.8	285	1.4
55, ex. 551, 2, 3, 4	Other automotive dealers .....	(S)	(S)	81	2.3	(S)	(S)	(S)	(S)	245	6.9
<b>56</b>	<b>Apparel</b> .....	<b>446</b>	<b>1.2</b>	<b>1 159</b>	<b>3.0</b>	<b>519</b>	<b>1.3</b>	<b>526</b>	<b>1.4</b>	<b>2 085</b>	<b>5.4</b>
561	Men's and boys' clothing and furnishing stores .....	49	1.2	120	2.9	46	1.1	43	1.0	275	6.6
562, 3	Women's clothing, specialty stores .....	136	1.0	406	3.0	144	1.0	257	1.9	490	3.6
564, 5, 9	Other apparel .....	188	1.4	428	3.1	241	1.7	179	1.3	894	6.5
566	Shoe stores .....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
<b>57</b>	<b>Furniture and home furnishings and equipment stores</b> .....	<b>556</b>	<b>1.7</b>	<b>949</b>	<b>2.8</b>	<b>416</b>	<b>1.2</b>	<b>(S)</b>	<b>(S)</b>	<b>4 008</b>	<b>12.0</b>
571	Furniture and home furnishings .....	295	1.5	639	3.2	247	1.2	221	1.1	2 555	12.9
572	Household appliance stores .....	(S)	(S)	65	2.5	35	1.3	(S)	(S)	212	8.1
573	Radio, television, computer, and music stores .....	195	1.8	245	2.2	134	1.2	(S)	(S)	1 242	11.3
<b>58</b>	<b>Eating and drinking places</b> .....	<b>785</b>	<b>.7</b>	<b>7 126</b>	<b>6.0</b>	<b>647</b>	<b>.5</b>	<b>3 817</b>	<b>3.2</b>	<b>4 832</b>	<b>4.0</b>
5812	Eating places .....	718	.6	6 562	5.8	592	.5	3 675	3.2	4 622	4.1
5813	Drinking places .....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
591	Drug and proprietary stores .....	225	1.2	552	3.1	241	1.3	186	1.0	905	5.0
592	Liquor stores .....	48	1.2	277	6.8	46	1.1	(S)	(S)	93	2.3
596	Nonstore retailers <sup>4</sup> .....	365	1.7	228	1.1	384	1.8	(S)	(S)	2 603	12.3
598	Fuel dealers .....	(S)	(S)	53	1.3	69	1.6	(S)	(S)	70	1.7
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor .....	906	2.0	1 447	3.2	801	1.8	(S)	(S)	2 643	5.8

See footnotes at end of table.

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

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

SIC code	Kind of business	Purchased repair services		Cost of purchased legal services		Cost of purchased accounting, auditing, and bookkeeping services		Cost of data processing and other computer related services		Other operating expenses	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	<b>Retail trade</b> .....	<b>10 012</b>	<b>1.8</b>	<b>1 939</b>	<b>.4</b>	<b>3 191</b>	<b>.6</b>	<b>1 831</b>	<b>.3</b>	<b>(S)</b>	<b>(S)</b>
	<b>Durable goods stores</b> .....	<b>2 333</b>	<b>1.4</b>	<b>731</b>	<b>.5</b>	<b>1 067</b>	<b>.7</b>	<b>986</b>	<b>.6</b>	<b>21 387</b>	<b>13.3</b>
	<b>Nondurable goods stores</b> .....	<b>7 679</b>	<b>2.0</b>	<b>1 208</b>	<b>.3</b>	<b>2 123</b>	<b>.6</b>	<b>845</b>	<b>.2</b>	<b>(S)</b>	<b>(S)</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> ....	<b>568</b>	<b>2.1</b>	<b>110</b>	<b>.4</b>	<b>156</b>	<b>.6</b>	<b>64</b>	<b>.2</b>	<b>3 462</b>	<b>12.7</b>
521, 3	Building materials and supply stores ...	437	2.2	85	.4	91	.5	43	.2	2 471	12.7
525	Hardware stores .....	43	1.0	11	.3	36	.9	14	.4	426	10.4
526, 7	Lawn and garden stores and mobile home dealers .....	(S)	(S)	(S)	(S)	29	.8	(S)	(S)	565	15.2
<b>53</b>	<b>General merchandise stores<sup>3</sup></b> .....	<b>831</b>	<b>(S)</b>	<b>84</b>	<b>(S)</b>	<b>76</b>	<b>(S)</b>	<b>208</b>	<b>(S)</b>	<b>(S)</b>	<b>(S)</b>
<b>54</b>	<b>Food stores</b> .....	<b>2 038</b>	<b>2.3</b>	<b>289</b>	<b>.3</b>	<b>350</b>	<b>.4</b>	<b>188</b>	<b>.2</b>	<b>7 795</b>	<b>8.8</b>
541	Grocery stores .....	1 860	2.3	266	.3	279	.3	182	.2	6 775	8.4
54, ex. 541	Other food stores .....	177	2.2	23	.3	71	.9	7	.1	(S)	(S)
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .....	<b>1 561</b>	<b>1.9</b>	<b>354</b>	<b>.4</b>	<b>532</b>	<b>.7</b>	<b>683</b>	<b>.8</b>	<b>10 612</b>	<b>13.2</b>
551	Franchised motor vehicle dealers .....	461	1.1	207	.5	183	.4	580	1.4	4 297	10.2
552	Used motor vehicles .....	(S)	(S)	(S)	(S)	(S)	(S)	9	.2	(S)	(S)
553	Auto and home supply .....	169	1.6	38	.3	76	.7	44	.4	1 323	12.2
554	Gasoline service stations .....	702	3.5	77	.4	184	.9	44	.2	3 414	17.2
55, ex. 551, 2, 3, 4	Other automotive dealers .....	62	1.7	10	.3	33	.9	(S)	(S)	(S)	(S)
<b>56</b>	<b>Apparel</b> .....	<b>415</b>	<b>1.1</b>	<b>126</b>	<b>.3</b>	<b>176</b>	<b>.5</b>	<b>102</b>	<b>.3</b>	<b>5 758</b>	<b>14.9</b>
561	Men's and boys' clothing and furnishing stores .....	38	.9	16	.4	30	.7	13	.3	508	12.3
562, 3	Women's clothing, specialty stores ....	137	1.0	46	.3	57	.4	36	.3	2 464	17.9
564, 5, 9	Other apparel .....	169	1.2	40	.3	54	.4	42	.3	1 817	13.1
566	Shoe stores .....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
<b>57</b>	<b>Furniture and home furnishings and equipment stores</b> .....	<b>418</b>	<b>1.2</b>	<b>134</b>	<b>.4</b>	<b>209</b>	<b>.6</b>	<b>(S)</b>	<b>(S)</b>	<b>4 638</b>	<b>13.8</b>
571	Furniture and home furnishings .....	257	1.3	75	.4	140	.7	(S)	(S)	(S)	(S)
572	Household appliance stores .....	26	1.0	(S)	(S)	18	.7	(S)	(S)	(S)	(S)
573	Radio, television, computer, and music stores .....	135	1.2	49	.4	50	.5	26	.2	1 592	14.5
<b>58</b>	<b>Eating and drinking places</b> .....	<b>2 835</b>	<b>2.4</b>	<b>395</b>	<b>.3</b>	<b>965</b>	<b>.8</b>	<b>92</b>	<b>.1</b>	<b>(S)</b>	<b>(S)</b>
5812	Eating places .....	2 620	2.3	349	.3	865	.8	88	.1	14 564	12.9
5813	Drinking places .....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
591	Drug and proprietary stores .....	238	1.3	45	.2	139	.8	76	.4	1 375	7.6
592	Liquor stores .....	99	2.4	27	.7	59	1.4	9	.2	(S)	(S)
596	Nonstore retailers <sup>4</sup> .....	238	1.1	102	.5	70	.3	93	.4	(S)	(S)
598	Fuel dealers .....	171	4.0	43	1.0	27	.6	13	.3	790	18.7
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor .....	601	1.3	232	.5	431	.9	203	.4	(S)	(S)

Note: Detail may not add to total because of rounding. For estimated measures of sampling variability (coefficients of variation) see explanation in appendix A for percentage columns and table 13 for other columns.

<sup>1</sup>Payroll data are not the same as in other reports from the 1992 Census of Retail Trade due to their sample basis and inclusion of auxiliaries.

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

<sup>3</sup>Excludes leased departments.

<sup>4</sup>Sales data for SIC 596 is reported on a different basis than the 1992 Census of Retail Trade. For an explanation of this difference, see Method of Estimation in appendix A.

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

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

SIC code	Kind of business	Operating expenses	Cost of purchased utilities <sup>1</sup>			
			All utilities	Electricity	Fuels (nonhighway)	Water, sewer, and other utilities
	<b>Retail trade</b> .....	<b>546 221</b>	<b>22 695</b>	<b>17 355</b>	<b>2 522</b>	<b>2 818</b>
	<b>Durable goods stores</b> .....	<b>161 046</b>	<b>4 193</b>	<b>3 089</b>	<b>572</b>	<b>532</b>
	<b>Nondurable goods stores</b> .....	<b>385 175</b>	<b>18 503</b>	<b>14 267</b>	<b>1 950</b>	<b>2 286</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>27 328</b>	<b>799</b>	<b>560</b>	<b>126</b>	<b>113</b>
521, 3	Building materials and supply stores .....	19 520	514	355	80	79
525	Hardware stores .....	4 098	148	111	20	17
526, 7	Lawn and garden stores and mobile home dealers .....	3 710	137	(S)	(S)	(S)
<b>53</b>	<b>General merchandise stores<sup>2</sup></b> .....	<b>(S)</b>	<b>2 198</b>	<b>1 909</b>	<b>126</b>	<b>163</b>
<b>54</b>	<b>Food stores</b> .....	<b>88 777</b>	<b>5 459</b>	<b>4 547</b>	<b>375</b>	<b>537</b>
541	Grocery stores .....	80 632	4 997	4 212	307	478
54, ex. 541	Other food stores .....	8 145	462	335	68	59
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .....	<b>80 372</b>	<b>2 448</b>	<b>1 814</b>	<b>305</b>	<b>328</b>
551	Franchised motor vehicle dealers .....	42 160	767	550	129	88
552	Used motor vehicles .....	4 019	124	(S)	(S)	(S)
553	Auto and home supply .....	10 818	310	209	50	51
554	Gasoline service stations .....	19 821	1 166	913	92	161
55, ex. 551, 2, 3, 4	Other automotive dealers .....	3 554	81	58	(S)	(S)
<b>56</b>	<b>Apparel</b> .....	<b>38 743</b>	<b>1 159</b>	<b>935</b>	<b>87</b>	<b>136</b>
561	Men's and boys' clothing and furnishing stores .....	4 136	120	98	10	12
562, 3	Women's clothing, specialty stores .....	13 759	406	317	40	49
564, 5, 9	Other apparel .....	13 820	428	354	(S)	51
566	Shoe stores .....	7 027	(S)	(S)	(S)	(S)
<b>57</b>	<b>Furniture and homefurnishings and equipment stores</b> .....	<b>33 491</b>	<b>949</b>	<b>719</b>	<b>119</b>	<b>112</b>
571	Furniture and homefurnishings .....	19 862	639	475	(S)	76
572	Household appliance stores .....	2 627	65	49	(S)	(S)
573	Radio, television, computer, and music stores .....	11 002	245	195	23	28
<b>58</b>	<b>Eating and drinking places</b> .....	<b>119 675</b>	<b>7 126</b>	<b>4 878</b>	<b>1 096</b>	<b>1 152</b>
5812	Eating places .....	113 204	6 562	4 476	1 018	1 068
5813	Drinking places .....	(S)	(S)	(S)	(S)	(S)
591	Drug and proprietary stores .....	18 047	552	463	37	52
592	Liquor stores .....	4 059	277	225	(S)	(S)
596	Nonstore retailers <sup>3</sup> .....	21 161	228	175	31	22
598	Fuel dealers .....	4 229	53	35	10	8
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor .....	45 737	1 447	1 096	183	168

Note: Detail may not add to total because of rounding. See table 13 for estimated measures of sampling variability (coefficients of variation).

<sup>1</sup>These data represent only utilities which were purchased by firms in 1992, and exclude those utilities costs which were part of normal lease and rental payments or franchise fees.

<sup>2</sup>Excludes leased departments.

<sup>3</sup>Sales data for SIC 596 is reported on a different basis than the 1992 Census of Retail Trade. For an explanation of this difference, see Method of Estimation in appendix A.

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

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

SIC code	Kind of business	Operating expenses	Purchased repair services			Acquisition value of depreciable assets at end of 1992	Capital expenditures (other than land)
			Total	Buildings, structures, and related facilities	Machinery, equipment, and other		
	<b>Retail trade</b> .....	<b>546 221</b>	<b>10 012</b>	<b>4 328</b>	<b>5 684</b>	<b>359 493</b>	<b>45 434</b>
	<b>Durable goods stores</b> .....	<b>161 046</b>	<b>2 333</b>	<b>1 128</b>	<b>1 205</b>	<b>68 945</b>	<b>8 545</b>
	<b>Nondurable goods stores</b> .....	<b>385 175</b>	<b>7 679</b>	<b>3 200</b>	<b>4 479</b>	<b>290 548</b>	<b>36 889</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>27 328</b>	<b>568</b>	<b>198</b>	<b>369</b>	<b>16 240</b>	<b>1 928</b>
521, 3	Building materials and supply stores .....	19 520	437	145	292	12 273	1 574
525	Hardware stores .....	4 098	43	21	22	1 719	146
526, 7	Lawn and garden stores and mobile home dealers .....	3 710	(S)	(S)	(S)	2 248	208
<b>53</b>	<b>General merchandise stores<sup>1</sup></b> .....	<b>(S)</b>	<b>831</b>	<b>537</b>	<b>294</b>	<b>60 646</b>	<b>10 866</b>
<b>54</b>	<b>Food stores</b> .....	<b>88 777</b>	<b>2 038</b>	<b>620</b>	<b>1 417</b>	<b>68 059</b>	<b>7 632</b>
541	Grocery stores .....	80 632	1 860	560	1 301	63 429	7 150
54, ex. 541	Other food stores .....	8 145	177	61	116	4 630	483
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .....	<b>80 372</b>	<b>1 561</b>	<b>721</b>	<b>840</b>	<b>41 445</b>	<b>4 213</b>
551	Franchised motor vehicle dealers .....	42 160	461	286	175	12 653	1 369
552	Used motor vehicles .....	4 019	(S)	(S)	(S)	1 327	(S)
553	Auto and home supply .....	10 818	169	64	105	5 174	616
554	Gasoline service stations .....	19 821	702	293	409	20 661	1 842
55, ex. 551, 2, 3, 4	Other automotive dealers .....	3 554	62	(S)	(S)	1 629	198
<b>56</b>	<b>Apparel</b> .....	<b>38 743</b>	<b>415</b>	<b>258</b>	<b>157</b>	<b>23 787</b>	<b>3 154</b>
561	Men's and boys' clothing and furnishing stores .....	4 136	38	23	15	1 800	185
562, 3	Women's clothing, specialty stores .....	13 759	137	81	56	9 476	1 227
564, 5, 9	Other apparel .....	13 820	169	101	(S)	9 180	1 223
566	Shoe stores .....	7 027	(S)	53	(S)	3 331	519
<b>57</b>	<b>Furniture and home furnishings and equipment stores</b> .....	<b>33 491</b>	<b>418</b>	<b>227</b>	<b>191</b>	<b>13 736</b>	<b>1 793</b>
571	Furniture and home furnishings .....	19 862	257	152	104	8 251	845
572	Household appliance stores .....	2 627	26	14	12	782	(S)
573	Radio, television, computer, and music stores .....	11 002	135	61	74	4 703	823
<b>58</b>	<b>Eating and drinking places</b> .....	<b>119 675</b>	<b>2 835</b>	<b>1 175</b>	<b>1 660</b>	<b>87 073</b>	<b>10 129</b>
5812	Eating places .....	113 204	2 620	1 059	1 561	82 877	9 844
5813	Drinking places .....	(S)	(S)	(S)	(S)	4 196	285
591	Drug and proprietary stores .....	18 047	238	120	118	9 397	1 095
592	Liquor stores .....	4 059	99	42	57	2 577	166
596	Nonstore retailers <sup>2</sup> .....	21 161	238	65	173	10 307	1 362
598	Fuel dealers .....	4 229	171	30	141	4 842	313
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor .....	45 737	601	335	266	21 383	2 784

Note: Detail may not add to total because of rounding. See table 13 for estimated measures of sampling variability (coefficients of variation).

<sup>1</sup>Excludes leased departments.

<sup>2</sup>Sales data for SIC 596 is reported on a different basis than the 1992 Census of Retail Trade. For an explanation of this difference, see Method of Estimation in appendix A.

**Table 10. Sales, Cost of Goods Sold, and Measures of Value Produced by Kind of Business: 1992**

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

SIC code	Kind of business	Sales	Cost of goods sold	Gross margin		Value added		Net income produced at—				Annual payroll <sup>1</sup>	
				Amount	Percent of sales	Amount	Percent of sales	Market prices		Factor cost		Amount	Percent of sales
								Amount	Percent of sales	Amount	Percent of sales		
	<b>Retail trade</b> .....	<b>1 951 589</b>	<b>1 322 312</b>	<b>629 277</b>	<b>32.2</b>	<b>592 769</b>	<b>30.4</b>	<b>411 883</b>	<b>21.1</b>	<b>372 940</b>	<b>19.1</b>	<b>245 176</b>	<b>12.6</b>
	<b>Durable goods stores</b> .....	<b>703 604</b>	<b>515 154</b>	<b>188 450</b>	<b>26.8</b>	<b>180 299</b>	<b>25.6</b>	<b>122 571</b>	<b>17.4</b>	<b>113 576</b>	<b>16.1</b>	<b>73 797</b>	<b>10.5</b>
	<b>Nondurable goods stores</b> .....	<b>1 247 985</b>	<b>807 158</b>	<b>440 827</b>	<b>35.3</b>	<b>412 471</b>	<b>33.1</b>	<b>289 312</b>	<b>23.2</b>	<b>259 364</b>	<b>20.8</b>	<b>171 379</b>	<b>13.7</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>100 838</b>	<b>69 245</b>	<b>31 593</b>	<b>31.3</b>	<b>29 932</b>	<b>29.7</b>	<b>21 847</b>	<b>21.7</b>	<b>19 974</b>	<b>19.8</b>	<b>13 188</b>	<b>13.1</b>
521, 3	Building materials and supply stores .....	75 358	52 987	22 371	29.7	21 169	28.1	15 579	20.7	14 234	18.9	9 452	12.5
525	Hardware stores .....	12 729	8 079	4 650	36.5	4 412	34.7	3 137	24.6	2 869	22.5	1 980	15.6
526, 7	Lawn and garden stores and mobile home dealers .....	12 751	8 179	4 572	35.9	4 351	34.1	3 130	24.5	2 871	22.5	1 756	13.8
<b>53</b>	<b>General merchandise stores<sup>2</sup></b> .....	<b>246 420</b>	<b>171 090</b>	<b>75 330</b>	<b>30.6</b>	<b>71 959</b>	<b>29.2</b>	<b>50 784</b>	<b>20.6</b>	<b>45 535</b>	<b>18.5</b>	<b>29 009</b>	<b>11.8</b>
<b>54</b>	<b>Food stores</b> .....	<b>377 099</b>	<b>280 893</b>	<b>96 206</b>	<b>25.5</b>	<b>88 269</b>	<b>23.4</b>	<b>66 720</b>	<b>17.7</b>	<b>59 802</b>	<b>15.9</b>	<b>42 532</b>	<b>11.3</b>
541	Grocery stores .....	358 148	270 886	87 262	24.4	80 111	22.4	61 283	17.1	54 861	15.3	39 042	10.9
54, ex. 541	Other food stores .....	18 951	10 007	8 944	47.2	8 158	43.0	5 436	28.7	4 940	26.1	3 490	18.4
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .....	<b>543 885</b>	<b>441 795</b>	<b>102 090</b>	<b>18.8</b>	<b>98 251</b>	<b>18.1</b>	<b>72 468</b>	<b>13.3</b>	<b>67 305</b>	<b>12.4</b>	<b>39 213</b>	<b>7.2</b>
551	Franchised motor vehicle dealers .....	333 801	279 896	53 905	16.1	52 520	15.7	40 126	12.0	38 221	11.5	22 847	6.8
552	Used motor vehicles .....	25 511	19 407	6 104	23.9	5 806	22.8	3 851	15.1	3 636	14.3	1 369	5.4
553	Auto and home supply .....	29 817	18 214	11 603	38.9	11 006	36.9	7 546	25.3	6 880	23.1	5 103	17.1
554	Gasoline service stations .....	136 950	110 434	26 516	19.4	25 097	18.3	18 341	13.4	16 192	11.8	8 157	6.0
55, ex. 551, 2, 3, 4	Other automotive dealers .....	17 806	13 844	3 962	22.3	(S)	(S)	(S)	(S)	(S)	(S)	1 737	9.8
<b>56</b>	<b>Apparel</b> .....	<b>104 212</b>	<b>59 688</b>	<b>44 524</b>	<b>42.7</b>	<b>42 456</b>	<b>40.7</b>	<b>26 349</b>	<b>25.3</b>	<b>23 413</b>	<b>22.5</b>	<b>15 115</b>	<b>14.5</b>
561	Men's and boys' clothing and furnishing stores .....	10 197	5 735	4 462	43.8	4 265	41.8	2 657	26.1	2 428	23.8	1 811	17.8
562, 3	Women's clothing, specialty stores .....	35 750	20 025	15 725	44.0	14 967	41.9	8 971	25.1	7 773	21.7	5 047	14.1
564, 5, 9	Other apparel .....	40 143	23 868	16 275	40.5	15 477	38.6	10 211	25.4	9 110	22.7	5 624	14.0
566	Shoe stores .....	18 122	10 060	8 062	44.5	7 746	42.7	4 511	24.9	4 102	22.6	2 633	14.5
<b>57</b>	<b>Furniture and home furnishings and equipment stores</b> .....	<b>96 947</b>	<b>60 249</b>	<b>36 698</b>	<b>37.9</b>	<b>35 067</b>	<b>36.2</b>	<b>20 884</b>	<b>21.5</b>	<b>19 047</b>	<b>19.6</b>	<b>13 616</b>	<b>14.0</b>
571	Furniture and home furnishings .....	52 348	29 459	22 889	43.7	21 858	41.8	13 406	25.6	12 323	23.5	7 961	15.2
572	Household appliance stores .....	8 407	5 605	2 802	33.3	2 680	31.9	1 639	19.5	1 525	18.1	1 135	13.5
573	Radio, television, computer, and music stores .....	36 192	25 185	11 007	30.4	10 528	29.1	5 839	16.1	5 199	14.4	4 519	12.5
<b>58</b>	<b>Eating and drinking places</b> .....	<b>200 164</b>	<b>69 236</b>	<b>130 928</b>	<b>65.4</b>	<b>120 489</b>	<b>60.2</b>	<b>82 811</b>	<b>41.4</b>	<b>73 397</b>	<b>36.7</b>	<b>53 586</b>	<b>26.8</b>
5812	Eating places .....	187 758	64 118	123 640	65.9	113 879	60.7	78 788	42.0	69 940	37.2	51 331	27.3
5813	Drinking places .....	12 406	5 118	7 288	58.7	6 610	53.3	4 023	32.4	3 457	27.9	2 255	18.2
591	Drug and proprietary stores .....	77 788	56 868	20 920	26.9	19 994	25.7	15 159	19.5	14 188	18.2	9 631	12.4
592	Liquor stores .....	21 698	16 473	5 225	24.1	4 882	22.5	3 384	15.6	3 008	13.9	1 570	7.2
596	Nonstore retailers <sup>3</sup> .....	55 183	26 194	28 989	52.5	27 790	50.4	17 983	32.6	16 855	30.5	7 512	13.6
598	Fuel dealers .....	14 202	8 904	5 298	37.3	5 146	36.2	3 790	26.7	3 381	23.8	1 899	13.4
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor .....	113 153	61 677	51 476	45.5	48 535	42.9	29 704	26.3	27 037	23.9	18 307	16.2

Note: Detail may not add to total because of rounding. For estimated measures of sampling variability (coefficients of variation) see explanation in appendix A for percentage columns and table 13 for other columns.

<sup>1</sup>Payroll data are not the same as in other reports from the 1992 Census of Retail Trade due to their sample basis and inclusion of auxiliaries.

<sup>2</sup>Excludes leased departments.

<sup>3</sup>Sales data for SIC 596 is reported on a different basis than the 1992 Census of Retail Trade. For an explanation of this difference, see Method of Estimation in appendix A.

**Table 11. Sales, Cost of Goods Sold, Measures of Value Produced, and Annual Payroll by Legal Form of Organization: 1992**

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

Legal form of organization	Sales	Cost of goods sold	Gross margin		Value added		Net income produced at—				Annual payroll <sup>1</sup>	
			Amount	Percent of sales	Amount	Percent of sales	Market prices		Factor cost		Amount	Percent of sales
							Amount	Percent of sales	Amount	Percent of sales		
<b>Retail trade</b> .....	<b>1 951 589</b>	<b>1 322 312</b>	<b>629 277</b>	<b>32.2</b>	<b>592 769</b>	<b>30.4</b>	<b>411 883</b>	<b>21.1</b>	<b>372 940</b>	<b>19.1</b>	<b>245 176</b>	<b>12.6</b>
Corporations .....	1 702 513	1 156 715	545 798	32.1	516 224	30.3	364 165	21.4	330 498	19.4	218 707	12.8
All other .....	249 076	165 597	83 479	33.5	76 545	30.7	47 718	19.2	42 442	17.0	26 470	10.6
<b>Durable goods</b> .....	<b>703 604</b>	<b>515 154</b>	<b>188 450</b>	<b>26.8</b>	<b>180 299</b>	<b>25.6</b>	<b>122 571</b>	<b>17.4</b>	<b>113 576</b>	<b>16.1</b>	<b>73 797</b>	<b>10.5</b>
Corporations .....	612 517	451 882	160 635	26.2	154 403	25.2	106 866	17.4	99 335	16.2	65 241	10.7
All other .....	91 087	63 272	27 815	30.5	25 896	28.4	15 705	17.2	14 241	15.6	8 556	9.4
<b>Nondurable goods</b> .....	<b>1 247 985</b>	<b>807 158</b>	<b>440 827</b>	<b>35.3</b>	<b>412 471</b>	<b>33.1</b>	<b>289 312</b>	<b>23.2</b>	<b>259 364</b>	<b>20.8</b>	<b>171 379</b>	<b>13.7</b>
Corporations .....	1 089 996	704 833	385 163	35.3	361 822	33.2	257 299	23.6	231 163	21.2	153 466	14.1
All other .....	157 989	102 325	55 664	35.2	50 649	32.1	32 013	20.3	28 201	17.9	17 914	11.3

Note: Detail may not add to total because of rounding. For estimated measures of sampling variability (coefficients of variation) see explanation in appendix A for percentage columns and table 13 for other columns.

<sup>1</sup>Payroll data are not the same as in other reports from the 1992 Census of Retail Trade due to their sample basis and inclusion of auxiliaries.

Table 12. **Acquisition Value of Depreciable Assets, Capital Expenditures, Sales, and Total Operating Expenses of Corporations by Kind of Business: 1992**

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

SIC code	Kind of business	Acquisition value of depreciable assets at—		Capital expenditures (other than land)	Sales	Purchases of merchandise for resale	Operating expenses
		End of 1992	End of 1991				
	<b>Retail trade .....</b>	<b>316 834</b>	<b>285 454</b>	<b>40 841</b>	<b>1 702 513</b>	<b>1 162 168</b>	<b>474 557</b>
52	Building materials, hardware, garden supply, and mobile home dealers .....	14 154	12 825	1 731	90 221	62 762	24 339
53	General merchandise stores <sup>1</sup> .....	60 084	51 517	10 843	243 265	171 936	(S)
54	Food stores .....	61 215	55 607	7 167	335 965	238 604	80 303
55	Automotive dealers and gasoline service stations .....	35 714	33 458	3 610	472 001	385 783	70 089
554	Gasoline service stations .....	17 590	16 549	1 626	104 589	82 612	15 653
56	Apparel and accessory stores .....	22 044	20 173	2 957	95 066	56 427	35 848
57	Furniture, homefurnishings, and equipment stores .....	11 747	10 543	1 551	82 926	51 915	29 176
58	Eating and drinking places .....	73 885	66 671	8 504	157 853	52 366	97 010
5912	Drug stores and proprietary stores .....	8 790	8 028	1 027	72 600	55 677	17 023
5921	Liquor stores .....	1 630	(S)	87	12 729	9 710	2 528

Note: See table 13 for estimated measures of sampling variability (coefficients of variation). Table not additive since not all SIC detail shown separately.

<sup>1</sup>Excludes leased departments.

**Table 13. Estimated Relative Standard Errors by Kind of Business: 1992**

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

SIC code	Kind of business	Capital expenditures (other than land)							Acquisition value of depreciable assets		
		Total	New capital expenditures	New buildings, structures, and related facilities	New highway vehicles	New computer hardware and data processing equipment	All other new capital expenditures	Used capital expenditures	End of 1992		
									Total	Buildings, structures, and related facilities	Machinery, equipment, and other
	<b>Retail trade</b> .....	<b>3.1</b>	<b>3.3</b>	<b>4.9</b>	<b>3.2</b>	<b>2.9</b>	<b>3.1</b>	<b>6.0</b>	<b>.8</b>	<b>1.2</b>	<b>.7</b>
	<b>Durable goods stores</b> .....	<b>2.6</b>	<b>2.5</b>	<b>4.5</b>	<b>5.3</b>	<b>2.8</b>	<b>3.2</b>	<b>11.5</b>	<b>1.2</b>	<b>1.9</b>	<b>1.2</b>
	<b>Nonurable goods stores</b> .....	<b>3.7</b>	<b>4.0</b>	<b>5.7</b>	<b>3.8</b>	<b>4.0</b>	<b>3.7</b>	<b>7.0</b>	<b>1.0</b>	<b>1.4</b>	<b>.9</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>4.2</b>	<b>4.2</b>	<b>5.7</b>	<b>6.8</b>	<b>4.4</b>	<b>5.1</b>	<b>14.9</b>	<b>2.1</b>	<b>2.5</b>	<b>2.4</b>
521, 3	Building materials and supply stores .....	4.5	4.5	5.9	6.4	4.5	5.2	*	1.7	1.6	2.4
525	Hardware stores .....	16.7	17.4	*	*	*	*	*	4.2	8.9	4.0
526, 7	Lawn and garden stores and mobile home dealers .....	13.7	14.5	*	*	15.2	*	7.3	11.5	14.3	11.9
<b>53</b>	<b>General merchandise stores<sup>1</sup></b> .....	<b>.2</b>	<b>.2</b>	<b>.1</b>	<b>4.8</b>	<b>.1</b>	<b>.3</b>	<b>.8</b>	<b>.1</b>	<b>.2</b>	<b>.1</b>
<b>54</b>	<b>Food stores</b> .....	<b>4.1</b>	<b>4.3</b>	<b>2.7</b>	<b>5.1</b>	<b>4.6</b>	<b>7.2</b>	<b>8.5</b>	<b>.9</b>	<b>1.5</b>	<b>.9</b>
541	Grocery stores .....	4.3	4.6	2.7	2.8	4.9	7.5	8.8	1.0	1.6	.9
54, ex. 541	Other food stores .....	8.7	9.2	15.2	*	9.4	9.7	*	3.5	*	*
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .....	<b>3.6</b>	<b>3.5</b>	<b>6.0</b>	<b>7.7</b>	<b>5.9</b>	<b>3.4</b>	<b>12.8</b>	<b>1.4</b>	<b>1.9</b>	<b>1.4</b>
551	Franchised motor vehicle dealers .....	6.5	6.7	14.1	13.8	7.3	6.5	15.3	2.9	4.5	2.9
552	Used motor vehicles .....	*	*	*	*	*	*	*	10.7	*	*
553	Auto and home supply .....	9.9	7.7	13.6	9.5	14.4	9.9	*	4.1	*	3.1
554	Gasoline service stations .....	3.9	3.6	5.6	7.8	6.4	3.5	13.1	1.4	1.8	1.5
55, ex. 551, 2, 3, 4	Other automotive dealers .....	17.3	17.6	*	*	*	*	*	11.0	*	*
<b>56</b>	<b>Apparel</b> .....	<b>2.0</b>	<b>1.9</b>	<b>5.3</b>	<b>*</b>	<b>2.6</b>	<b>2.6</b>	<b>*</b>	<b>1.7</b>	<b>1.4</b>	<b>2.4</b>
561	Men's and boys' clothing and furnishing stores .....	3.9	4.0	3.7	*	*	4.0	*	2.1	*	*
562, 3	Women's clothing, specialty stores .....	2.9	2.8	12.3	*	6.1	5.6	13.3	3.9	2.8	5.3
564, 5, 9	Other apparel .....	3.9	3.9	6.3	*	2.8	2.8	*	1.5	2.2	1.4
566	Shoe stores .....	3.6	2.5	5.8	*	*	*	*	1.6	*	*
<b>57</b>	<b>Furniture and home furnishings and equipment stores</b> .....	<b>4.4</b>	<b>4.2</b>	<b>5.4</b>	<b>8.8</b>	<b>3.3</b>	<b>7.6</b>	<b>*</b>	<b>1.9</b>	<b>2.9</b>	<b>1.8</b>
571	Furniture and home furnishings .....	5.9	5.3	12.7	10.2	5.9	7.0	*	2.7	4.3	*
572	Household appliance stores .....	*	*	*	*	17.7	*	*	8.1	*	*
573	Radio, television, computer, and music stores .....	6.5	6.6	2.8	*	3.9	12.5	9.2	2.3	2.6	3.1
<b>58</b>	<b>Eating and drinking places</b> .....	<b>13.1</b>	<b>14.5</b>	<b>*</b>	<b>11.3</b>	<b>*</b>	<b>12.0</b>	<b>15.7</b>	<b>3.1</b>	<b>*</b>	<b>*</b>
5812	Eating places .....	13.5	15.0	*	11.7	*	12.3	16.2	3.3	*	*
5813	Drinking places .....	10.8	12.3	*	*	*	*	*	3.5	*	*
591	Drug and proprietary stores .....	3.5	3.6	6.0	13.9	7.6	3.2	7.6	2.3	3.7	1.9
592	Liquor stores .....	14.4	14.9	*	*	*	*	*	11.6	*	*
596	Nonstore retailers <sup>2</sup> .....	5.5	5.5	8.5	11.5	*	7.1	*	4.0	4.7	4.2
598	Fuel dealers .....	5.7	5.0	12.0	7.6	6.0	7.4	*	3.7	*	*
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor .....	5.1	4.9	10.9	12.5	6.4	5.8	*	2.6	4.3	2.3

See footnotes at end of table.

**Table 13. Estimated Relative Standard Errors by Kind of Business: 1992—Con.**

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

SIC code	Kind of business	Acquisition value of depreciable assets— Con.			Deductions from depreciable assets	Depreciation charges			Operating expenses	Annual payroll
		End of 1991				Total	Buildings, structures, and related facilities	Machinery, equipment, and other		
		Total	Buildings, structures, and related facilities	Machinery, equipment, and other						
	<b>Retail trade</b> .....	<b>.7</b>	<b>1.0</b>	<b>.7</b>	<b>1.8</b>	<b>1.7</b>	<b>1.3</b>	<b>2.2</b>	<b>.3</b>	<b>.5</b>
	<b>Durable goods stores</b> .....	<b>1.3</b>	<b>1.9</b>	<b>1.2</b>	<b>5.5</b>	<b>2.1</b>	<b>3.0</b>	<b>2.4</b>	<b>.7</b>	<b>1.1</b>
	<b>Nondurable goods stores</b> .....	<b>.9</b>	<b>1.2</b>	<b>.9</b>	<b>1.8</b>	<b>2.1</b>	<b>1.4</b>	<b>2.7</b>	<b>.3</b>	<b>.4</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>2.2</b>	<b>2.8</b>	<b>2.5</b>	<b>5.7</b>	<b>3.0</b>	<b>5.0</b>	<b>3.0</b>	<b>1.4</b>	<b>1.7</b>
521, 3	Building materials and supply stores .....	1.8	1.5	2.6	4.7	2.9	3.9	3.1	1.3	1.5
525	Hardware stores .....	4.2	9.7	3.7	*	4.4	12.2	4.0	3.1	3.0
526, 7	Lawn and garden stores and mobile home dealers .....	11.8	16.2	11.3	*	*	*	*	7.3	9.4
<b>53</b>	<b>General merchandise stores<sup>1</sup></b> .....	<b>.2</b>	<b>.2</b>	<b>.1</b>	<b>.2</b>	<b>.2</b>	<b>.2</b>	<b>.2</b>	<b>*</b>	<b>.2</b>
<b>54</b>	<b>Food stores</b> .....	<b>1.0</b>	<b>1.6</b>	<b>.9</b>	<b>2.3</b>	<b>1.1</b>	<b>1.8</b>	<b>1.1</b>	<b>.4</b>	<b>.5</b>
541	Grocery stores .....	1.1	1.6	.9	2.4	1.1	1.8	1.1	.4	.5
54, ex. 541	Other food stores .....	3.5	*	*	9.2	4.3	8.4	4.7	1.7	2.3
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .....	<b>1.4</b>	<b>1.9</b>	<b>1.5</b>	<b>7.0</b>	<b>2.1</b>	<b>2.8</b>	<b>2.3</b>	<b>1.0</b>	<b>1.5</b>
551	Franchised motor vehicle dealers .....	3.2	4.4	3.2	15.2	5.2	6.9	5.3	1.8	2.4
552	Used motor vehicles .....	*	*	*	*	*	*	*	5.2	7.1
553	Auto and home supply .....	3.9	7.5	2.9	17.3	3.8	8.2	3.1	1.7	2.5
554	Gasoline service stations .....	1.5	1.6	1.7	6.3	1.5	2.0	2.0	.9	1.1
55, ex. 551, 2, 3, 4	Other automotive dealers .....	10.9	*	*	*	14.9	*	12.2	3.8	6.4
<b>56</b>	<b>Apparel</b> .....	<b>2.0</b>	<b>1.7</b>	<b>2.4</b>	<b>2.9</b>	<b>1.6</b>	<b>1.5</b>	<b>2.4</b>	<b>.5</b>	<b>.9</b>
561	Men's and boys' clothing and furnishing stores .....	2.2	*	*	6.2	4.7	6.3	4.9	.9	1.8
562, 3	Women's clothing, specialty stores .....	4.6	4.0	5.3	5.4	3.5	*	5.3	1.0	2.2
564, 5, 9	Other apparel .....	1.5	2.2	1.4	2.2	1.7	2.1	1.9	.9	1.0
566	Shoe stores .....	1.8	*	*	10.1	*	*	*	.5	1.0
<b>57</b>	<b>Furniture and home furnishings and equipment stores</b> .....	<b>1.9</b>	<b>3.2</b>	<b>1.8</b>	<b>8.3</b>	<b>2.9</b>	<b>3.8</b>	<b>3.3</b>	<b>1.0</b>	<b>1.5</b>
571	Furniture and home furnishings .....	2.8	4.6	2.2	12.2	4.2	5.3	4.5	1.2	1.7
572	Household appliance stores .....	7.5	7.1	8.7	*	13.0	*	16.2	5.3	7.7
573	Radio, television, computer, and music stores .....	2.3	2.9	3.1	9.8	3.7	4.3	4.9	1.6	3.0
<b>58</b>	<b>Eating and drinking places</b> .....	<b>2.6</b>	<b>*</b>	<b>*</b>	<b>8.0</b>	<b>6.2</b>	<b>4.1</b>	<b>7.9</b>	<b>.6</b>	<b>1.2</b>
5812	Eating places .....	2.8	*	*	8.2	6.4	4.3	8.2	.6	1.2
5813	Drinking places .....	*	*	*	*	*	*	*	*	2.1
591	Drug and proprietary stores .....	2.4	4.1	2.3	4.5	2.6	4.2	3.1	.9	1.3
592	Liquor stores .....	*	*	*	*	9.4	*	7.6	2.9	2.9
596	Nonstore retailers <sup>2</sup> .....	4.2	5.3	4.3	11.6	6.7	4.9	7.4	3.4	3.7
598	Fuel dealers .....	3.9	7.8	4.6	18.0	4.0	7.4	4.7	2.4	3.5
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor .....	2.8	4.4	2.4	10.8	5.1	7.0	6.2	1.6	2.6

See footnotes at end of table.



**Table 13. Estimated Relative Standard Errors by Kind of Business: 1992—Con.**

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

SIC code	Kind of business	Employer cost for fringe benefits (other than land)			Lease and rental payments			Purchased utilities			
		Total	Legally required	Voluntary programs	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>.7</b>	<b>.7</b>	<b>.7</b>	<b>1.6</b>	<b>.6</b>	<b>.6</b>	<b>1.5</b>	<b>1.4</b>
	<b>Durable goods stores .....</b>	<b>1.3</b>	<b>1.4</b>	<b>1.5</b>	<b>1.2</b>	<b>1.2</b>	<b>3.1</b>	<b>1.5</b>	<b>1.4</b>	<b>2.7</b>	<b>2.6</b>
	<b>Nondurable goods stores .....</b>	<b>.9</b>	<b>1.2</b>	<b>.8</b>	<b>.8</b>	<b>.9</b>	<b>1.9</b>	<b>.7</b>	<b>.7</b>	<b>1.8</b>	<b>1.6</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers .....</b>	<b>1.6</b>	<b>1.9</b>	<b>1.7</b>	<b>2.4</b>	<b>2.5</b>	<b>3.1</b>	<b>2.7</b>	<b>2.8</b>	<b>4.9</b>	<b>3.1</b>
521, 3	Building materials and supply stores .....	1.3	1.6	1.5	1.9	2.0	3.2	2.8	2.7	6.1	2.6
525	Hardware stores .....	4.5	4.5	6.0	7.0	7.1	10.9	5.1	5.3	8.1	9.4
526, 7	Lawn and garden stores and mobile home dealers .....	11.6	11.9	*	*	*	*	10.8	*	*	*
<b>53</b>	<b>General merchandise stores<sup>1</sup> .....</b>	<b>.2</b>	<b>.3</b>	<b>.3</b>	<b>.8</b>	<b>.9</b>	<b>.5</b>	<b>.2</b>	<b>.2</b>	<b>.9</b>	<b>.5</b>
<b>54</b>	<b>Food stores .....</b>	<b>.6</b>	<b>.6</b>	<b>.9</b>	<b>1.4</b>	<b>1.4</b>	<b>3.0</b>	<b>.8</b>	<b>.8</b>	<b>3.1</b>	<b>1.9</b>
541	Grocery stores .....	.6	.6	.9	1.4	1.5	2.8	.8	.8	3.5	2.0
54, ex. 541	Other food stores .....	2.8	3.1	4.4	4.4	4.2	15.7	3.1	3.0	7.5	7.5
<b>55</b>	<b>Automotive dealers and gasoline service stations .....</b>	<b>1.7</b>	<b>1.7</b>	<b>2.1</b>	<b>1.5</b>	<b>1.6</b>	<b>4.5</b>	<b>1.1</b>	<b>1.0</b>	<b>2.5</b>	<b>2.0</b>
551	Franchised motor vehicle dealers .....	2.7	2.7	3.2	2.1	2.4	5.5	1.8	1.7	3.1	3.1
552	Used motor vehicles .....	8.3	8.9	12.8	9.2	9.6	*	8.0	*	*	*
553	Auto and home supply .....	2.8	2.9	3.4	4.8	4.1	15.1	3.2	3.2	8.3	9.3
554	Gasoline service stations .....	1.4	1.5	2.4	2.2	2.1	5.2	1.3	1.3	4.2	1.8
55, ex. 551, 2, 3, 4	Other automotive dealers .....	*	*	*	9.2	9.2	17.3	7.8	10.1	*	*
<b>56</b>	<b>Apparel .....</b>	<b>1.3</b>	<b>1.3</b>	<b>1.5</b>	<b>1.2</b>	<b>1.2</b>	<b>2.0</b>	<b>1.0</b>	<b>.9</b>	<b>3.6</b>	<b>1.2</b>
561	Men's and boys' clothing and furnishing stores .....	2.1	2.3	2.9	2.1	2.2	7.0	2.1	2.2	7.1	4.7
562, 3	Women's clothing, specialty stores .....	3.2	3.1	3.7	2.6	2.6	5.3	2.4	2.2	6.2	2.2
564, 5, 9	Other apparel .....	1.7	1.7	2.0	1.8	1.8	2.5	1.3	1.3	*	1.9
566	Shoe stores .....	*	*	*	*	*	2.2	*	*	*	*
<b>57</b>	<b>Furniture and home furnishings and equipment stores .....</b>	<b>2.2</b>	<b>2.1</b>	<b>3.2</b>	<b>1.9</b>	<b>2.0</b>	<b>2.8</b>	<b>4.6</b>	<b>4.0</b>	<b>8.3</b>	<b>5.1</b>
571	Furniture and home furnishings .....	2.4	2.2	3.8	2.8	2.9	3.8	6.7	6.0	*	7.3
572	Household appliance stores .....	10.5	10.4	16.7	7.8	8.0	11.8	8.7	9.1	*	*
573	Radio, television, computer, and music stores .....	4.5	4.5	4.9	2.4	2.5	4.3	2.1	2.1	6.8	3.0
<b>58</b>	<b>Eating and drinking places .....</b>	<b>3.4</b>	<b>3.3</b>	<b>4.1</b>	<b>2.3</b>	<b>2.4</b>	<b>6.7</b>	<b>1.5</b>	<b>1.7</b>	<b>2.8</b>	<b>3.0</b>
5812	Eating places .....	3.5	3.5	4.2	2.5	2.6	7.1	1.7	1.8	2.9	3.2
5813	Drinking places .....	*	*	*	*	*	*	*	*	*	*
591	Drug and proprietary stores .....	1.8	2.1	2.2	1.7	1.8	8.4	1.3	1.4	4.4	3.4
592	Liquor stores .....	3.6	3.8	4.0	3.8	3.9	*	5.0	4.9	*	*
596	Nonstore retailers <sup>2</sup> .....	3.5	3.7	4.1	7.3	8.0	6.6	5.4	5.0	9.7	11.0
598	Fuel dealers .....	2.9	3.5	3.5	6.1	7.9	8.8	4.2	4.6	6.9	4.2
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor .....	3.4	3.8	3.8	2.2	2.3	7.3	2.5	2.2	7.7	6.5

See footnotes at end of table.

**Table 13. Estimated Relative Standard Errors by Kind of Business: 1992—Con.**

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

SIC code	Kind of business	Purchased office supplies	Purchased packaging and other materials	Advertising services	Repair work			Telephone and other communication 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>.7</b>	<b>2.4</b>	<b>.8</b>	<b>.8</b>	<b>1.3</b>	<b>1.0</b>	<b>.9</b>	<b>2.4</b>	<b>2.9</b>
	<b>Durable goods stores</b> .....	<b>1.2</b>	<b>6.7</b>	<b>1.2</b>	<b>2.0</b>	<b>2.2</b>	<b>3.0</b>	<b>1.6</b>	<b>4.0</b>	<b>1.7</b>
	<b>Nondurable goods stores</b> .....	<b>.9</b>	<b>2.4</b>	<b>1.0</b>	<b>.8</b>	<b>1.6</b>	<b>1.1</b>	<b>1.1</b>	<b>2.9</b>	<b>4.3</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>2.2</b>	<b>*</b>	<b>2.4</b>	<b>2.9</b>	<b>4.7</b>	<b>3.7</b>	<b>3.2</b>	<b>5.9</b>	<b>3.0</b>
521, 3	Building materials and supply stores ....	2.3	*	1.5	2.4	3.6	3.6	3.5	7.1	2.7
525	Hardware stores .....	6.2	*	8.0	7.8	8.0	10.8	9.8	10.3	5.3
526, 7	Lawn and garden stores and mobile home dealers .....	*	*	*	*	*	*	8.2	*	11.8
<b>53</b>	<b>General merchandise stores<sup>1</sup></b> .....	<b>.2</b>	<b>.4</b>	<b>.1</b>	<b>.3</b>	<b>.3</b>	<b>.3</b>	<b>.3</b>	<b>.8</b>	<b>1.8</b>
<b>54</b>	<b>Food stores</b> .....	<b>1.9</b>	<b>1.9</b>	<b>1.2</b>	<b>.9</b>	<b>2.3</b>	<b>1.3</b>	<b>1.5</b>	<b>7.8</b>	<b>4.7</b>
541	Grocery stores .....	1.9	2.0	1.2	.9	2.5	1.4	1.5	8.4	5.7
54, ex. 541	Other food stores .....	6.7	*	6.6	3.0	6.7	4.2	4.3	8.7	6.1
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .....	<b>1.7</b>	<b>11.1</b>	<b>1.9</b>	<b>2.3</b>	<b>2.3</b>	<b>3.7</b>	<b>1.7</b>	<b>3.6</b>	<b>2.7</b>
551	Franchised motor vehicle dealers .....	2.1	7.4	2.3	3.3	3.9	4.4	1.8	4.5	6.1
552	Used motor vehicles .....	*	*	*	*	*	*	*	*	*
553	Auto and home supply .....	6.6	*	5.0	5.1	6.3	6.1	4.6	15.3	5.5
554	Gasoline service stations .....	2.1	10.5	2.4	1.4	2.5	2.0	2.6	7.9	2.4
55, ex. 551, 2, 3, 4	Other automotive dealers .....	*	*	8.3	14.8	*	*	*	16.3	11.7
<b>56</b>	<b>Apparel</b> .....	<b>1.2</b>	<b>4.8</b>	<b>1.6</b>	<b>1.7</b>	<b>1.7</b>	<b>3.4</b>	<b>1.3</b>	<b>2.9</b>	<b>2.7</b>
561	Men's and boys' clothing and furnishing stores .....	3.7	7.5	2.5	3.5	6.5	5.9	2.9	6.1	3.0
562, 3	Women's clothing, specialty stores .....	2.7	9.6	5.8	4.2	3.8	8.8	2.6	5.7	6.8
564, 5, 9	Other apparel .....	1.9	2.0	1.6	2.0	2.7	*	1.7	4.3	4.1
566	Shoe stores .....	*	*	*	*	2.3	*	*	*	*
<b>57</b>	<b>Furniture and home furnishings and equipment stores</b> .....	<b>2.3</b>	<b>*</b>	<b>2.3</b>	<b>3.0</b>	<b>3.5</b>	<b>4.8</b>	<b>2.9</b>	<b>4.7</b>	<b>2.6</b>
571	Furniture and home furnishings .....	3.3	6.1	2.9	2.7	4.2	3.7	2.5	4.8	3.2
572	Household appliance stores .....	8.7	*	8.3	9.3	9.5	11.7	*	*	9.3
573	Radio, television, computer, and music stores .....	3.0	*	4.0	7.5	7.7	11.2	5.1	9.5	4.8
<b>58</b>	<b>Eating and drinking places</b> .....	<b>3.2</b>	<b>4.9</b>	<b>2.3</b>	<b>1.8</b>	<b>3.9</b>	<b>2.2</b>	<b>2.6</b>	<b>6.5</b>	<b>9.2</b>
5812	Eating places .....	3.4	5.1	2.4	2.0	4.3	2.4	2.8	7.0	10.3
5813	Drinking places .....	*	*	*	*	*	*	*	*	*
591	Drug and proprietary stores .....	3.2	5.4	1.9	2.4	2.7	4.0	4.0	7.6	7.4
592	Liquor stores .....	7.0	*	6.2	5.7	9.1	6.6	7.3	9.3	6.5
596	Nonstore retailers <sup>2</sup> .....	5.2	*	5.5	7.5	6.2	9.9	5.0	4.9	4.9
598	Fuel dealers .....	2.9	*	4.7	4.2	5.0	4.9	*	3.7	5.5
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor .....	2.3	*	2.4	3.9	5.2	5.2	3.6	11.1	2.5

See footnotes at end of table.

**Table 13. Estimated Relative Standard Errors by Kind of Business: 1992—Con.**

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

SIC code	Kind of business	Cost of purchased data processing and other computer-related services	Other expenses	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
				1992	1991						
	<b>Retail trade</b> .....	<b>2.0</b>	*	<b>.7</b>	<b>.7</b>	<b>.2</b>	<b>.2</b>	<b>.5</b>	<b>.5</b>	<b>.8</b>	<b>.8</b>
	<b>Durable goods stores</b> .....	<b>3.0</b>	<b>1.7</b>	<b>1.2</b>	<b>1.2</b>	<b>.3</b>	<b>.4</b>	<b>1.2</b>	<b>1.2</b>	<b>1.8</b>	<b>1.9</b>
	<b>Nondurable goods stores</b> .....	<b>2.6</b>	*	<b>.4</b>	<b>.5</b>	<b>.2</b>	<b>.3</b>	<b>.5</b>	<b>.5</b>	<b>.8</b>	<b>.8</b>
<b>52</b>	<b>Building materials, hardware, garden supply, and mobile home dealers</b> .....	<b>4.8</b>	<b>2.9</b>	<b>1.9</b>	<b>2.3</b>	<b>.6</b>	<b>.8</b>	<b>1.8</b>	<b>1.9</b>	<b>2.4</b>	<b>2.6</b>
521, 3	Building materials and supply stores .....	5.4	3.3	1.8	2.3	.5	.7	1.7	1.7	2.1	2.3
525	Hardware stores .....	10.4	6.6	3.8	3.7	1.1	1.7	2.9	3.2	4.9	5.6
526, 7	Lawn and garden stores and mobile home dealers .....	*	9.5	10.6	12.7	4.1	5.2	9.2	9.4	11.9	12.9
<b>53</b>	<b>General merchandise stores<sup>1</sup></b> .....	<b>.3</b>	*	<b>.3</b>	<b>.3</b>	<b>—</b>	<b>.1</b>	<b>.1</b>	<b>.1</b>	<b>.2</b>	<b>.3</b>
<b>54</b>	<b>Food stores</b> .....	<b>9.0</b>	<b>2.2</b>	<b>.9</b>	<b>.7</b>	<b>.3</b>	<b>.3</b>	<b>.9</b>	<b>1.0</b>	<b>1.4</b>	<b>1.5</b>
541	Grocery stores .....	9.4	2.4	.9	.7	.3	.3	1.0	1.1	1.5	1.6
54, ex. 541	Other food stores .....	10.3	*	6.5	5.9	1.5	1.7	1.9	2.0	3.0	3.2
<b>55</b>	<b>Automotive dealers and gasoline service stations</b> .....	<b>3.6</b>	<b>2.2</b>	<b>2.0</b>	<b>1.9</b>	<b>.4</b>	<b>.5</b>	<b>2.0</b>	<b>2.1</b>	<b>2.8</b>	<b>3.0</b>
551	Franchised motor vehicle dealers .....	4.2	3.3	2.3	2.1	.5	.6	3.1	3.1	4.2	4.3
552	Used motor vehicles .....	12.9	*	10.9	9.5	2.3	2.8	8.8	9.3	12.4	12.9
553	Auto and home supply .....	6.2	5.6	3.8	3.4	1.2	1.4	2.1	2.6	3.2	3.3
554	Gasoline service stations .....	11.6	1.9	2.7	2.6	.7	.7	2.8	3.0	4.1	4.8
55, ex. 551, 2, 3, 4	Other automotive dealers .....	*	*	10.1	12.7	1.8	5.1	18.0	*	*	*
<b>56</b>	<b>Apparel</b> .....	<b>3.3</b>	<b>4.7</b>	<b>1.1</b>	<b>2.2</b>	<b>.8</b>	<b>1.7</b>	<b>2.2</b>	<b>2.3</b>	<b>4.4</b>	<b>4.7</b>
561	Men's and boys' clothing and furnishing stores .....	7.4	3.2	2.3	3.6	1.1	1.9	2.4	2.5	4.4	4.7
562, 3	Women's clothing, specialty stores .....	6.0	10.7	3.1	7.1	2.3	4.8	6.1	6.3	12.5	13.9
564, 5, 9	Other apparel .....	5.4	3.0	1.7	1.7	.5	.9	1.3	1.3	1.9	2.1
566	Shoe stores .....	*	*	1.3	2.2	.6	1.2	1.5	1.5	2.5	2.8
<b>57</b>	<b>Furniture and home furnishings and equipment stores</b> .....	<b>*</b>	<b>3.2</b>	<b>1.6</b>	<b>1.7</b>	<b>.6</b>	<b>.7</b>	<b>1.1</b>	<b>1.1</b>	<b>1.7</b>	<b>1.8</b>
571	Furniture and home furnishings .....	*	*	2.4	2.6	.8	1.0	1.3	1.4	2.0	2.1
572	Household appliance stores .....	*	*	5.4	9.2	3.2	2.5	5.0	5.1	8.8	9.7
573	Radio, television, computer, and music stores .....	7.3	2.5	2.1	1.7	.8	.9	2.0	2.0	3.0	3.2
<b>58</b>	<b>Eating and drinking places</b> .....	<b>5.7</b>	*	<b>5.4</b>	<b>5.5</b>	<b>.9</b>	<b>1.0</b>	<b>.5</b>	<b>.6</b>	<b>1.2</b>	<b>1.1</b>
5812	Eating places .....	5.9	3.4	6.3	6.2	1.0	1.0	.5	.6	1.3	1.1
5813	Drinking places .....	*	*	6.3	6.8	1.7	1.9	1.3	1.6	2.7	3.1
591	Drug and proprietary stores .....	8.6	3.9	1.5	1.6	.3	.4	1.0	1.0	1.3	1.4
592	Liquor stores .....	13.4	*	5.0	3.4	2.4	2.6	8.2	8.8	12.3	13.7
596	Nonstore retailers <sup>2</sup> .....	9.6	*	4.1	4.6	4.4	5.0	4.5	4.6	5.8	6.1
598	Fuel dealers .....	8.3	5.1	6.2	6.1	1.7	1.7	2.9	3.0	4.5	5.2
59, ex. 591, 2, 6, 8	Miscellaneous retail stores, except drug and liquor .....	6.0	*	2.1	2.4	1.1	1.4	1.7	1.8	3.1	3.5

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.

<sup>1</sup>Excludes leased departments.

<sup>2</sup>Sales data for SIC 596 is reported on a different basis than the 1992 Census of Retail Trade. For an explanation of this difference, see Method of Estimation in appendix A.

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# Appendix A.

## General Explanation

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### SAMPLE DESIGN

The *1992 Assets and Expenditures Survey* sample for retail trade consists of the same sampling units used to produce the monthly estimates of retail sales and inventories published in the Current Business Report Series BR, *Monthly Retail Trade*, for December 1992 and January 1993 and some sampling units from the November 1992 tabulations. A subset of these sampling units was also tabulated in the *1992 Annual Retail Trade Survey* (ARTS). The sampling procedures for the monthly and annual retail trade surveys are described below.

The annual sample consists of all sampling units in the list component for December 1992 and January 1993 and all of the sampling units in the area component for November and December 1992 and January 1993 used to produce monthly estimates. The list component is comprised of a fixed panel of large businesses, most of which were selected with certainty (i.e., probability of selection = 1.0), and three rotating panels of smaller businesses. In the monthly survey, only one rotating panel in the list component and one in the area component, plus the list component's fixed panel, are canvassed in any given month. In the annual retail trade survey, two of the three rotating list panels, the fixed panel, and three rotating area panels are used.

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

Because the frame consisted of a list of companies and a list of EINs (some of which were associated with companies on the first list), the sampling units consisted of both companies and EINs. If a company had total retail sales above a prescribed cutoff corresponding to its major kind of business, the company was selected into the sample with

certainty. In this case, the company, which could consist of many EINs, was the sampling unit. Consequently, any new establishments that the company might acquire, even if under new or different EINs, were in the sample with certainty. All EINs associated with the company were then removed from the second list to avoid duplication on the frame. After all certainty companies had been selected, the unduplicated EIN frame was sampled.

All multiestablishment retail companies that were not selected with certainty and all single establishment firms were treated on an EIN basis; that is, the EIN was the sampling unit. The EINs were stratified according to their major kind of business and their estimated sales. A separate determination of certainty EINs was performed using the same cutoffs as for companies. After certainty EINs were selected, the remaining EINs were subjected to simple random sampling within strata. The sampling rates for these EINs varied between 1 in 3 to 1 in 1,000. Three such samples of EINs, called panels, were drawn.

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

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

**The area sample component.** The area sample component is a multistage sample. In the first stage, 12 primary sampling units (single counties or small groups of contiguous counties) were selected with certainty and 47 were

drawn with probability proportional to size (population). Each selected primary sampling unit (PSU) was then subdivided into small land segments containing, at the time of selection, an average of about four retail stores each. Twelve subsamples of these land segments were drawn in each PSU at an overall rate of 1 in 1,000 (1 in 2,000 or 1 in 3,000 in the smallest PSU's). A different subsample, or panel, is included in the area sample for each month of the year. Each of these 12 panels include approximately 420 land segments. In the annual retail trade survey sample, three area sample panels are used. This reduces the overall sampling rate to 1 in 333 (1 in 667 or 1 in 1,000 in the smallest PSU's).

All retail establishments in these selected land segments are canvassed. Sufficient information (mainly concerning the EIN) is obtained to determine whether the business has had a chance of selection in the list sample component. If it has no EIN or if its EIN fails to match either the list sample's universe or the current FICA mailing list, it is tabulated in the area sample. The area sample used in the annual retail trade survey thus includes businesses without employees and employers, mainly recent EI "births", not represented in the list component. The same area sample was used in the assets and expenditures survey.

## METHOD OF ESTIMATION

Most data on retail sales presented in this report are reproduced from the U.S. Summary and Nonemployer Statistics reports of the 1992 Census of Retail Trade. All other data are statistical estimates which were developed from summation of weighted information from the sampling units. The weights used are the inverses of the probabilities of selection (or sampling rate) of sampling units in the survey. Each weighted estimate was multiplied by a ratio of sales reported in the 1992 Census of Retail Trade to sales reported in the annual retail trade survey, except nonstore retailers.

In the 1992 Census of Retail Trade, establishments classified as nonstore retailers (SIC 596) excluded nonemployer direct sellers. In the 1992 Annual Retail Trade Survey, estimates were made for nonemployer direct sellers and these values were included in sales. Because of this difference, sales are obtained from the *1992 Annual Retail Trade Survey* with no adjustment applied.

## LIMITATIONS OF THE DATA

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

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

The sampling error, or standard error of the estimate, is a measure of variability among the estimates from all possible samples of the same size and design and, thus, is a measure of the precision with which an estimate from a particular sample approximates the results of a complete enumeration. The coefficient of variation is the standard error of the estimate divided by the value being estimated. It is expressed here as a percent. Note that measures of sampling variability, such as the standard error and the coefficient of variation, are estimates derived from the sample and are also subject to sampling variability.

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

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

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

Coefficients of variation for all other published estimates are presented in table 13.

## RESPONSE AND OTHER NONSAMPLING ERRORS

The coefficients of variation shown in this report do not measure biases which might arise from nonsampling errors such as the failure of respondents to submit correct figures

on time for tabulation. Nonsampling errors can be attributed to many sources: inability to obtain information about all cases in the sample; response errors; definition difficulties; differences in the interpretation of questions; mistakes in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing data. These nonsampling errors also occur in complete censuses. Information is not available on the extent of bias that may be due to reporting errors. To minimize nonsampling biases, all reports were reviewed for completeness and consistency.

Various ratios were calculated from the data of each report (e.g., employer contributions for plans required by law to total annual payroll). All extreme and unusual ratios were verified or corrected where necessary. Some firms did not report prior to the closeout of this survey. Data were therefore imputed for these firms based on other available records for like firms in the same kind of business. Imputation amounted to about 15.9 percent for capital expenditures, 19.5 percent for depreciable assets, and 21.1 percent for operating expenses.

## COMPARABILITY OF THE 1987 AND 1992 SURVEYS

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

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

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

## COMPARISONS WITH OTHER DATA

Data on sales presented in this report reflect those presented in other reports from the 1992 Census of Retail Trade. All other statistics shown are estimates developed from the sample of retailers participating in the 1992 Annual Retail Trade Survey. These items are comparable, in whole or in part, to statistics developed from other sources; notably the 1992 Census of Retail Trade, the Annual Capital Expenditures Survey, the national income and products accounts (NIPA) tables published in the Survey of Current Business, and Statistics of Income published by the Internal Revenue Service. Estimates from

these varying sources may differ for reasons of sampling variability and methodology. Broad descriptions of the differences in concept or methodology which should be observed when comparing other data series to those from this report follow.

**Annual Capital Expenditures Survey.** This annual publication of the Bureau of the Census provides detailed information on investment in structures and equipment by nonfarm businesses. The data are used to improve the quality of monthly and quarterly economic indicators of investments and planned investments. These measures contribute to improved quarterly estimates of the gross domestic product from the Bureau of Economic Analysis (BEA). Differences in sampling methodology, independent processing and editing, variability in respondents completing the forms, and timing of the data collection contribute to variations in the estimates of capital expenditures.

**Statistics of Income From the Internal Revenue Service (IRS).** These annual publications and quarterly bulletins of the IRS provide information on business receipts, cost of goods sold, selected expense items, and depreciable assets compiled from the Federal income tax returns. 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 assets and expenditures survey excludes salaries and wages paid to the company's employees, cost of packaging materials, and office and other supplies. IRS data include nonemployers, unlike this report.

The company or subcompany level of reporting on income tax returns may not be the same as used for reporting in the assets and expenditures survey. For example, manufacturing and other establishments operated by firms which are primarily 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 this report's 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 this report's net income produced at market prices plus cost of uninsured casualty losses and bad debts losses less subsidies.

In addition, this report 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 Bureau of the Census. The May 1993 Survey of Current Business provides a description of the sources and methods used for the GPO estimates.

## EXPLANATION OF TERMS

**Sales.** This item includes: merchandise sold for cash or credit; amounts received from customers for layaway purchases; receipts from rental or leasing of vehicles, equipment, instruments, tools, etc.; receipts for delivery, installation, maintenance, repair, alteration, storage and other services; and gasoline, liquor, tobacco, and other excise taxes which are paid by the manufacturer or wholesaler and passed along to the retailer. Sales are net after deductions for discounts and refunds and allowances for merchandise returned by customers. Trade-in allowances are not deducted.

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, commissions from vending machine operators, and nonoperating income from such sources as investments and rental or sale of real estate. However, a portion of the data reported for capital expenditures, value of assets, 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.

Data on sales presented in this report are reproduced from the U.S. Summary and Nonemployer Statistics reports of the 1992 Census of Retail Trade. Preliminary estimates of all data items in this report other than sales were multiplied by a ratio of sales compiled in the 1992 Census of Retail Trade to sales compiled in the 1992 Annual Retail Trade Survey. See Method of Estimation in appendix A for further explanation.

**Purchases.** Purchases represent the total cost, after deduction of returns, allowances, and discounts, of merchandise which was acquired in 1992 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 of 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 *1992 Annual Retail Trade Survey*.

**Inventories.** Inventories include stocks of goods (valued at cost) held for sale through retail stores. 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 1992 Annual Retail Trade Survey.

## Measures of Value Produced

1. Cost of goods sold. This item was calculated for each firm in the survey 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, then deducting the end-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."
2. 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 retail establishments whether provided by the retail firm itself or purchased by it from others.
3. Value added. Value added is the gross margin (as defined above) less the cost of containers, supplies, materials, fuel and other energy.

4. 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.
5. 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, and unemployment insurance.

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

1. Annual payroll. Payroll includes all salaries, wages, commissions, bonuses, and allowances for vacation, holiday, and sick leave paid to employees in 1992 before payroll deductions. For corporations, it includes amounts paid to officers and executives; for unincorporated businesses, it does not include payments to or withdrawals from profits by owners or partners. (This figure does not include employer contributions to plans required by law and other plans besides vacation, holiday, and sick leave.)
2. Employer costs for programs required by law. This item includes all programs required under Federal and State legislation such as FICA, unemployment tax, workers' compensation, and State disability payments.
3. Employer costs for other fringe benefits. This item includes programs not specifically required by Federal or State legislation, such as life and health insurance premiums for employees.
4. Depreciation charges. This item includes depreciation and amortization charges against depreciable assets owned during 1992. Amounts representing tax-exempt organizations, if not reported, were estimated even though depreciation accounts may not be maintained.
5. Taxes. Includes all taxes and license fees paid during 1992 (excluding income and payroll taxes). It includes tobacco and liquor tax stamps, fines, and property taxes. It excludes direct payments to government tax agencies for sales and other taxes collected directly from customers.
6. Lease and rental payments. These are payments for lease or rental of buildings, machinery and equipment. Payments for machinery and equipment include use of production machinery, office equipment, computer systems, passenger cars, trucks, materials handling equipment, and all other types of machinery and equipment.
7. Cost of office supplies, stationery, and postage.
8. Cost of purchased communication services. This item includes cost of telephone, data transmission, telegraph, telex, teletype and all other communications services purchased in 1992.

9. Cost of purchased electricity. Some businesses included this expense as part of building/office lease payments.
10. Cost of purchased fuels. This includes fuels for heating, power, or generation of electricity, also sometimes included in lease payments.
11. Cost of other utilities. This includes all utilities except purchased fuels and electricity, also sometimes included in lease payments.
12. 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 recordkeeping, may have included some of these costs as part of merchandise purchases.
13. Legal services purchased from other firms.
14. Accounting services purchased from other firms.
15. Computer related services. This item includes data processing and other computer services purchased from other firms. It excludes prepackaged software.
16. 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.
17. All other operating expenses. This includes inventory storage and shipping costs, insurance expense (non-employee), uninsured casualty losses, and bad debt losses. It excludes interest on loans and sales excise taxes.

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

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

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

Excluded are expenditures for land; items chargeable as current operating expenses such as cost of maintenance, repairs, supplies, etc.; expenditures for locations primarily engaged in activities other than retail; and expenditures for goodwill, patents, or copyrights. Also excluded are capital expenditures (except capital leases) made by owners of



property rented or leased to the surveyed firms, but included are capital expenditures made to property leased from others (leasehold improvements).

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

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

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

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

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

**Auxiliary establishments.** In consideration of recordkeeping practices and for consistency with the related sales data collected for 1992 in the annual business surveys, each company in this survey was asked to include those auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the main establishments covered by the report. Data presented in other reports from the 1992 Census of Retail Trade exclude such auxiliaries. Capital expenditures and other data for auxiliaries alone are released as part of the 1992 Enterprise Statistics program.

## KIND-OF-BUSINESS CLASSIFICATIONS

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.

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

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.).

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. (Information on the extent to which various broad groups of commodities or merchandise lines are sold by different kinds of business is available in the 1992 Census of Retail Trade report, *Merchandise Line Sales*, RC92-S-3.)

### **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, wallcoverings, 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 homefurnishings, 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, homefurnishings, appliances, and radio and TV sets;
2. A general line of apparel for the family.

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 seafoods. 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 industry 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 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 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 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 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.

**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, not elsewhere classified (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.



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Appendix B.  
**Sample Report Form**

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The sample report form is shown on the following pages.



# Appendix C.

## Changes in Retail Trade Kind-of-Business Classifications for 1992

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

1987 SIC (used for 1992 census and AES reports)

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

Code	Title	Code	Title
5311 5399 pt.	Department stores [with 50 employees or more] .....	5311	Department stores [with 25 employees or more]
	Department stores [with 25 to 49 employees] .....		
5399 pt.	Miscellaneous general merchandise stores .....	5399	Miscellaneous general merchandise stores
5421	Meat and fish (seafood) markets <sup>1</sup> .....	5422, 3	Meat and fish (seafood) markets
5461	Retail bakeries .....	5462 5463	Retail bakeries—baking and selling Retail bakeries—selling only
5561 5599 pt.	Recreational vehicle dealers .....	5561	Recreational and utility trailer dealers
	Utility trailer dealers .....		
5632	Women's accessory and specialty stores .....	5631 5681	Women's accessory and specialty stores Furriers and fur shops
5731 5734	Radio, television, and electronics stores .....	5732	Radio and television stores
	Computer and software stores .....		
5735 5736	Record and prerecorded tape stores .....	5733	Music stores
	Musical instrument stores .....		
5932 5015 pt.	Used merchandise stores .....	5931	Used merchandise stores
	Motor vehicle parts, used <sup>2</sup> .....		
5989 5999 pt.	Fuel dealers, n.e.c. ....	5982	Fuel and ice dealers, n.e.c.
	Ice dealers .....		
5995	Optical goods stores <sup>1</sup> .....	5999 pt.	Optical goods stores
5999 pt.	Other miscellaneous retail stores, n.e.c. ....	5982 pt. 5999 pt.	Ice dealers Other miscellaneous retail stores, n.e.c.

<sup>1</sup>No change in content.

<sup>2</sup>Classified in retail trade prior to the 1987 census.

# Publication Program

## 1992 CENSUS OF RETAIL TRADE

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

### Final Reports

#### Geographic area series—52 reports (RC92-A-1 to -52)

A separate paperbound report containing data for establishments with payroll is published for each State, the District of Columbia, and the United States. Each report presents general statistics for establishments with payroll including number of establishments, sales, payroll, and employment by varied retail classifications. All statistics are presented for the State, metropolitan areas (MA's), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For each State, the District of Columbia, and the United States, 1992 data are provided by kind of business on sales and employees per establishment and sales and payroll per employee. Comparative statistics showing percent changes in sales and payroll between 1987 and 1992 are shown by kind of business.

#### Nonemployer statistics series—1 report (RC92-N-1)

This report includes number of establishments and sales by kind of business for all establishments, establishments with payroll, and establishments without payroll for the United States and States. Data on sales size of establishments without payroll and the number of proprietorships and partnerships is also provided for the United States. Also presented are statistics for establishments without payroll including number of establishments and sales by varied retail classifications for MA's. Similar data for counties and places with 2,500 inhabitants or more are available on electronic media only.

#### Subject series—4 reports (RC92-S-1 to -4)

The *Establishment and Firm Size* report (RC92-S-1) presents data for establishments with payroll, based on size of establishment, size of company or firm, and legal form of organization. Establishment statistics are presented by sales size and by employment size; statistics for firms by sales size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented by kind of business on the number of establishments, sales, payroll, and employment for the United States.

The *Measures of Value Produced, Capital Expenditures, Depreciable Assets, and Operating Expenses* report (RC92-S-2) presents data on measures of value produced, capital expenditures, depreciable assets, and operating expenses for firms with payroll

for the United States by major kind of business. Operating expenses include annual payroll, supplemental labor costs, purchased services, etc. Receipts data also are provided.

The *Merchandise Line Sales* report (RC92-S-3) presents data on major categories of merchandise sold by retail kinds of business for each State and the District of Columbia, each MA, and the United States as a whole. Data for States and MA's will be available on electronic media only. Tables present data for establishments with payroll for each kind of business and show, for each merchandise line, the number of establishments handling the line and their sales of the line; the percentage of total sales of the kind of business accounted for by each of the lines carried; and, for establishments actually handling a specific line, the percentage of their total sales represented by sales of that line. Summary statistics also are provided for the 43 broad merchandise line categories, including counts of establishments and the amount and percentage of the line sold by various kinds of retail businesses.

The *Miscellaneous Subjects* report (RC92-S-4) contains special statistics on eating and drinking places, gasoline service stations, shoe stores, optical goods stores, and other miscellaneous subjects. Data are presented for the United States as a whole and, where feasible, for States and MA's.

#### Special report series—1 report (RC92-SP-1)

The *Selected Statistics* report presents selected data for establishments with and without payroll for 1992 and 1987 by kind of business. Data include number of establishments, sales, payroll and employment, and selected ratios and rankings. Data are presented for the United States as a whole and for States and MA's.

### Electronic Media

All data included in the printed reports are available on CD-ROM. The CD-ROM's provide the same information found in the final reports as well as additional information not published in the final reports such as ZIP Code statistics available from series RC92-Z, merchandise line sales statistics for States and MA's from series RC92-S, and nonemployer data for counties and places from series RC92-N. Electronic media products are available for users who wish to summarize, rearrange, or process large amounts of data. These products, with corresponding technical documentation, are sold by Customer Services, Bureau of the Census, Washington, DC 20233-1900.

## OTHER ECONOMIC CENSUS REPORTS

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