

Table 731. Nonfarm Sole Proprietorships—Selected Income and Deduction Items: 1990 to 2006

[In billions of dollars (731 represents \$731,000,000,000) except as indicated. All figures are estimates based on samples. Tax law changes have affected the comparability of the data over time; see *Statistics of Income* reports for a description. See Appendix III]

Item	1990	1995	2000	2001	2002	2003	2004	2005	2006
Number of returns (1,000)	14,783	16,424	17,905	18,338	18,926	19,710	20,591	21,468	22,075
Returns with net income (1,000)	11,222	12,213	13,308	13,604	13,751	14,448	15,053	15,750	16,207
Business receipts	731	807	1,021	1,017	1,030	1,050	1,140	1,223	1,278
Income from sales and operations	719	797	1,008	1,002	1,015	1,034	1,122	1,205	1,259
Business deductions ¹	589	638	806	800	809	820	892	953	1,001
Cost of goods sold/operations ¹	291	307	387	363	352	338	371	397	410
Purchases	210	219	269	247	227	218	239	253	260
Labor costs	23	24	29	28	30	28	32	32	32
Materials and supplies	30	34	43	44	46	47	53	56	60
Advertising	(NA)	(NA)	10	11	11	12	13	14	15
Car and truck expenses	22	33	46	47	50	53	59	71	75
Commissions	9	10	12	12	14	14	13	15	16
Contract labor	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	25	28	35
Depreciation	24	27	32	33	37	42	43	39	39
Insurance	13	13	14	14	16	17	19	19	19
Interest paid ²	13	10	12	13	11	11	11	12	14
Office expenses	(NA)	(NA)	10	11	11	12	12	13	13
Rent paid ³	23	28	33	34	35	36	37	39	41
Repairs	9	10	12	12	13	13	15	15	16
Salaries and wages (net)	47	54	63	64	66	68	71	75	77
Supplies	(NA)	(NA)	22	23	25	26	27	29	32
Taxes paid	10	13	14	14	15	15	16	17	18
Utilities	14	17	19	20	21	22	21	23	24
Net income (less loss) ⁴	141	169	215	217	221	230	248	270	278
Net income ⁴	162	192	245	250	257	269	291	315	327
Constant (2000) Dollars ⁵									
Business receipts	896	877	1,021	993	991	991	1,045	1,085	1,097
Business deductions	722	693	806	781	778	774	818	846	859
Net income (less loss)	173	184	215	212	213	217	227	239	239
Net income	198	208	245	244	248	254	266	279	280

NA not available. ¹ Includes other amounts not shown separately. ² Interest paid includes "mortgage interest" and "other interest paid on business indebtedness." ³ Rent paid includes "Rent on machinery and equipment" and "Rent on other business property." ⁴ After adjustment for the passive loss carryover from prior years. Therefore, "business receipts" minus "total deductions" do not equal "net income." ⁵ Based on the overall implicit price deflator for gross domestic product.