

1992

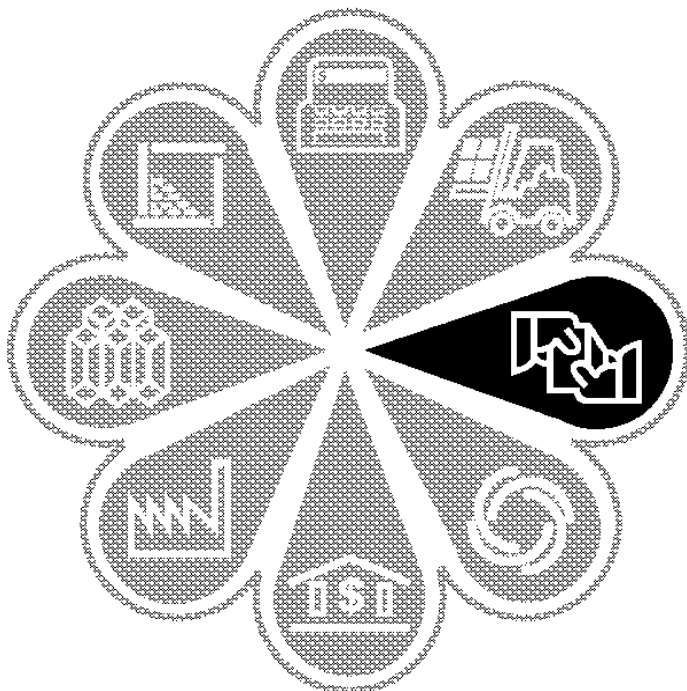
Census of

Service Industries

SC92-A-28

GEOGRAPHIC AREA SERIES

Nebraska



1992 Census of Service Industries

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Issued December 1994



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If you have any questions concerning the statistics in this report, call 301-457-2689.



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Introduction to the Economic Census

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.

Census of Service Industries

GENERAL

The 1992 Census of Service Industries, part of the 1992 Economic Census, covered service industries as defined in Division I of the *Standard Industrial Classification Manual: 1987*¹ (SIC), except Elementary and Secondary Schools (SIC 821), Colleges, Universities, Professional Schools, and Junior Colleges (SIC 822), Labor Unions and Similar Labor Organizations (SIC 863), Political Organizations (SIC 865), Religious Organizations (SIC 866), and Private Households (SIC 881). The census also excluded governmental establishments classified in the covered industries, except for government-operated hospitals which were included.

Data are presented for establishments in the following classifications:

SIC code	Title
70	Hotels, rooming houses, camps, and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and parking
76	Miscellaneous repair services
78	Motion pictures
79	Amusement and recreation services
80	Health services
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
87	Engineering, accounting, research, management, and related services
89	Services, not elsewhere classified

This series of reports presents data for service establishments of firms subject to Federal income tax and (in separate tables) of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code. Only establishments with some payroll during the year are included. For a more detailed explanation, see appendix A.

¹*Standard Industrial Classification Manual: 1987*. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock No. 041-001-00314-2.

Many of the "kinds of business or operation" included in this report are not thought of as commercial businesses, and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services, particularly for not-for-profit and professional services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations in this report do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented in a subsequent report issued as part of the 1992 Enterprise Statistics reports.

For the 1992 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, including those with no paid employees, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

CENSUS DISCLOSURE RULES

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure, so this information may be released even though other information is withheld.

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

1. The United States as a whole.
2. Each State and the District of Columbia.

3. Each consolidated metropolitan statistical area (CMSA) and primary metropolitan statistical area (PMSA) defined by the Office of Management and Budget (OMB) as of June 30, 1993. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSA's which have a population of at least 1,000,000² and which meet specific criteria of urban character and of social and economic integration.
4. Each metropolitan statistical area (MSA) defined by the OMB as of June 30, 1993. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.² Each MSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.
5. The area within the State outside metropolitan areas (MA's).
6. Each county or county equivalent.³ Counties are the primary divisions of States, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their States. These places are treated as counties and as places.
7. Each consolidated city.³ Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.^{2 3}

For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUA's), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England States with 10,000 inhabitants or more.²

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1992 data are expressed in 1992 dollars and 1987 data in 1987 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

RELIABILITY OF DATA

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling

²According to the 1990 Census of Population or subsequent special census.

³Those defined as of January 1, 1992.

errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

SPECIAL TABULATIONS

Special tabulations of data collected in the 1992 Census of Service Industries may be obtained, depending on availability of time and personnel, on diskette, computer tape, 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, Services Division, Bureau of the Census, Washington, DC 20233.

To discuss a special tabulation before submitting specifications, call 1-800-541-8345.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

- * See kind-of-business descriptions for SIC 72 and SIC 7384 in appendix A for treatment of plant outlets.
- Represents zero.
- (D) Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.

(IC)	Independent city.	Symbol	Employment Size
(NA)	Not available.		
(X)	Not applicable.	AA	0–19
CMSA	Consolidated metropolitan statistical area.	BB	20–99
MA	Metropolitan area.	CC	100–249
MSA	Metropolitan statistical area.	EE	250–499
n.e.c.	Not elsewhere classified.	FF	500–999
PMSA	Primary metropolitan statistical area.	GG	1,000–2,499
pt.	Part.	HH	2,500–4,999
r	Revised.	II	5,000–9,999
SIC	Standard Industrial Classification.	JJ	10,000–24,999

The following symbols are used in this publication to show employment size ranges for employment data that have been withheld to avoid disclosing data for individual companies (employment size range codes are provided for the first time in the 1992 Economic Census):

KK	25,000–49,999
LL	50,000–99,999
MM	100,000 or more

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

Information shown in tables	Table															
	1a	1b	2a	2b	3a	3b	4	5	6	7a	7b	8a	8b	9	10	
GEOGRAPHIC AREAS																
The State	X	X	X	X	X	X	X								X	X
CMSA's and MSA's in the State										X	X					
PMSA's in the State										X	X					
Area of the State not in any CMSA, PMSA, or MSA												X	X			
Counties in the State							X		X							X
Places in the State							X	X						X		
DATA ITEMS																
Establishments	X	X			X	X	X	X	X	X	X	X	X	X		X
Receipts	X				X	X	X	X	X	X	X	X	X	X	X	X
Revenue		X									X		X			
Expenses						X										
Annual payroll	X	X			X	X	X	X	X	X	X	X	X	X	X	X
First-quarter payroll	X	X					X	X	X	X	X	X	X	X	X	X
Paid employees for pay period including March 12, 1992	X	X			X	X	X	X	X	X	X	X	X	X	X	X
1987 to 1992 comparative statistics					X	X										
Receipts per establishment			X													
Revenue per establishment				X												
Expenses per establishment				X												
Receipts per employee			X													
Revenue per employee				X												
Expenses per employee				X												
Annual payroll per employee			X	X												
Employees per establishment			X	X												
Counties ranked by volume of receipts																X
Places ranked by volume of receipts														X		

Users' Guide for Locating Statistics in the 1992 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category										
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts/revenue lines	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multi-units	Legal form of organization	Selected topics
GEOGRAPHIC AREA SERIES											
United States	X	X	X	X	X						
State	X	X	X	X	X						
CMSA, PMSA, MSA	X	X	X	X							
County	X	X	X	X							
Place	X	X	X	X							
NONEMPLOYER STATISTICS SERIES											
United States	X	X									
State	X	X									
CMSA, PMSA, MSA	X	X									
County	X	X									
Place	X	X									
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)											
United States	X	X	X	X			X	X	X	X	
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES											
United States		X	X								X
RECEIPTS/REVENUE LINES											
United States	X	X				X					
State	X	X				X					
CMSA, PMSA, MSA	X	X				X					
HOTELS, MOTELS, AND OTHER LODGING PLACES											
United States	X	X	X	X		X					X
State	X	X	X	X		X					X
CMSA, PMSA, MSA	X	X				X					X

Report and geographic area	Information shown in reports by kind of business or industry category										
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts/revenue lines	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multi-units	Legal form of organization	Selected topics
ZIP CODES											
United States	X	X	X	X							
State	X	X	X	X							
MISCELLANEOUS SUBJECTS											
United States	X	X	X	X							X
State	X	X									X
CMSA, PMSA, MSA	X	X									X

Contents

Nebraska

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Publication Program

Inside back cover

Summary of Findings

FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1992 Census of Service Industries show that Nebraska's 11,284 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling \$5.8 billion. The 1992 data represent an increase of 64.3 percent in receipts for the State since 1987.

For establishments with payroll in 1992, receipts of offices and clinics of medical doctors totaled \$750.4 million, compared with \$505.6 million in 1987. Other leading service kinds of business in 1992 were computer programming, data processing, and other computer related services with \$778.2 million in receipts, legal services with \$314.7 million, and hotels and motels with \$214.0 million.

There were 120,261 paid employees (full- and part-time) working in service industries in the State as of mid-March 1992, compared with 89,254 employees in 1987. Large employers included help supply services with 9,790 employees, nursing and personal care facilities with 8,158 employees, and offices and clinics of doctors of medicine with 8,069 employees.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data for the census show that Nebraska's 1,897 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling \$2.6 billion and expenses of \$2.4 billion in 1992. The 1992 data represent an increase of 61.0 percent in expenses since 1987.

For establishments with payroll in 1992, revenue of hospitals totaled \$1.7 billion, compared with \$1.0 billion in 1987. Other leading classifications in 1992 were residential care with revenue of \$151.0 million, and nursing and personal care facilities with \$142.7 million.

There were 58,583 paid employees (full- and part-time) as of mid-March 1992, compared with 50,653 employees in 1987. Hospitals had 33,452 employees; nursing and personal care facilities, 6,270 employees; and civic, social, and fraternal associations, 3,937 employees.

Figure 1. **Percent Change in Receipts and Annual Payroll for Establishments of Firms Subject to Federal Income Tax: 1987 to 1992**

(Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text)

Receipts 
Payroll 

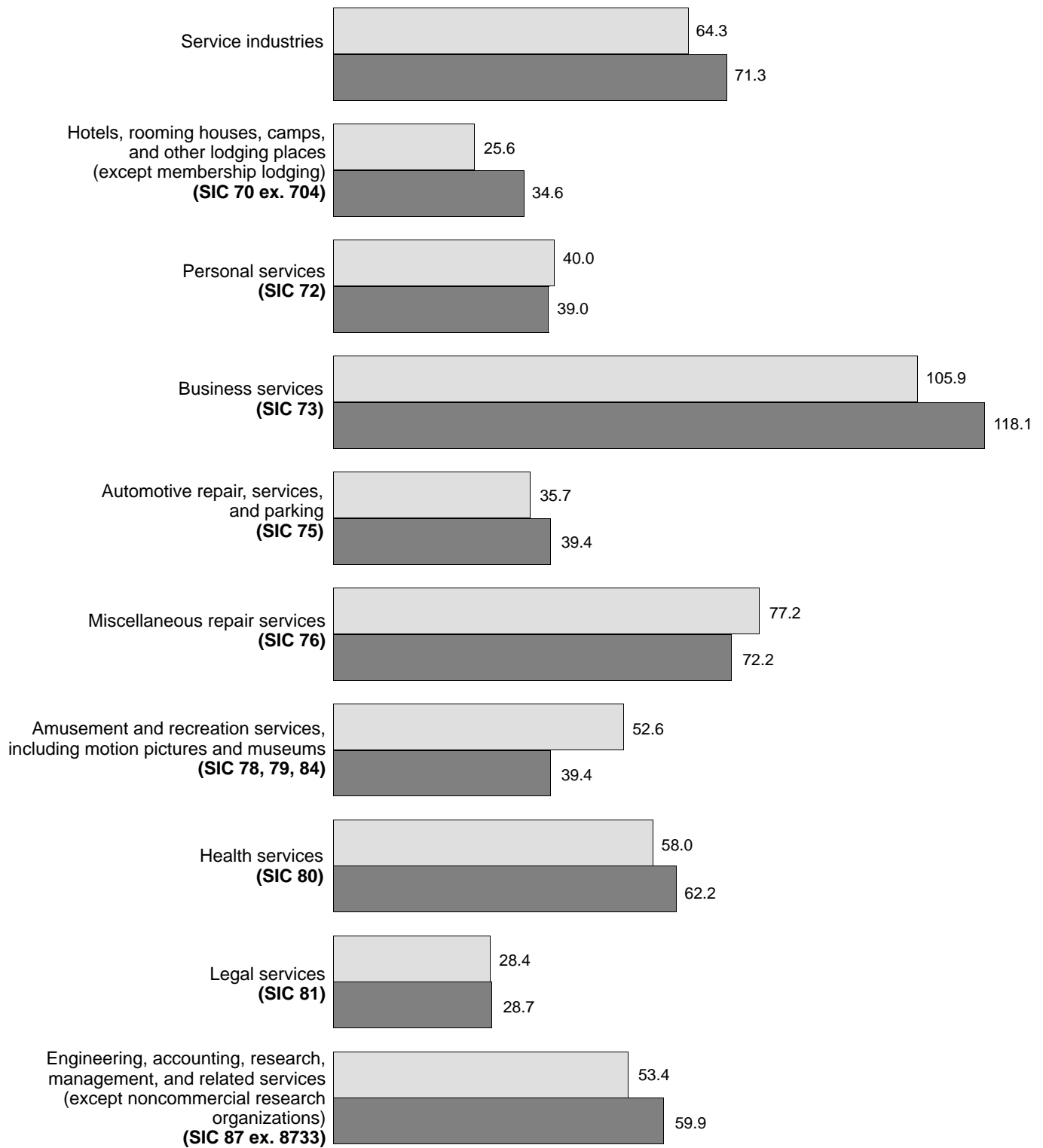


Figure 2. **Annual Payroll per Employee for Establishments of Firms Subject to Federal Income Tax: 1992 and 1987**

(In dollars. For meaning of abbreviations and symbols, see introductory text)

1992 
1987 

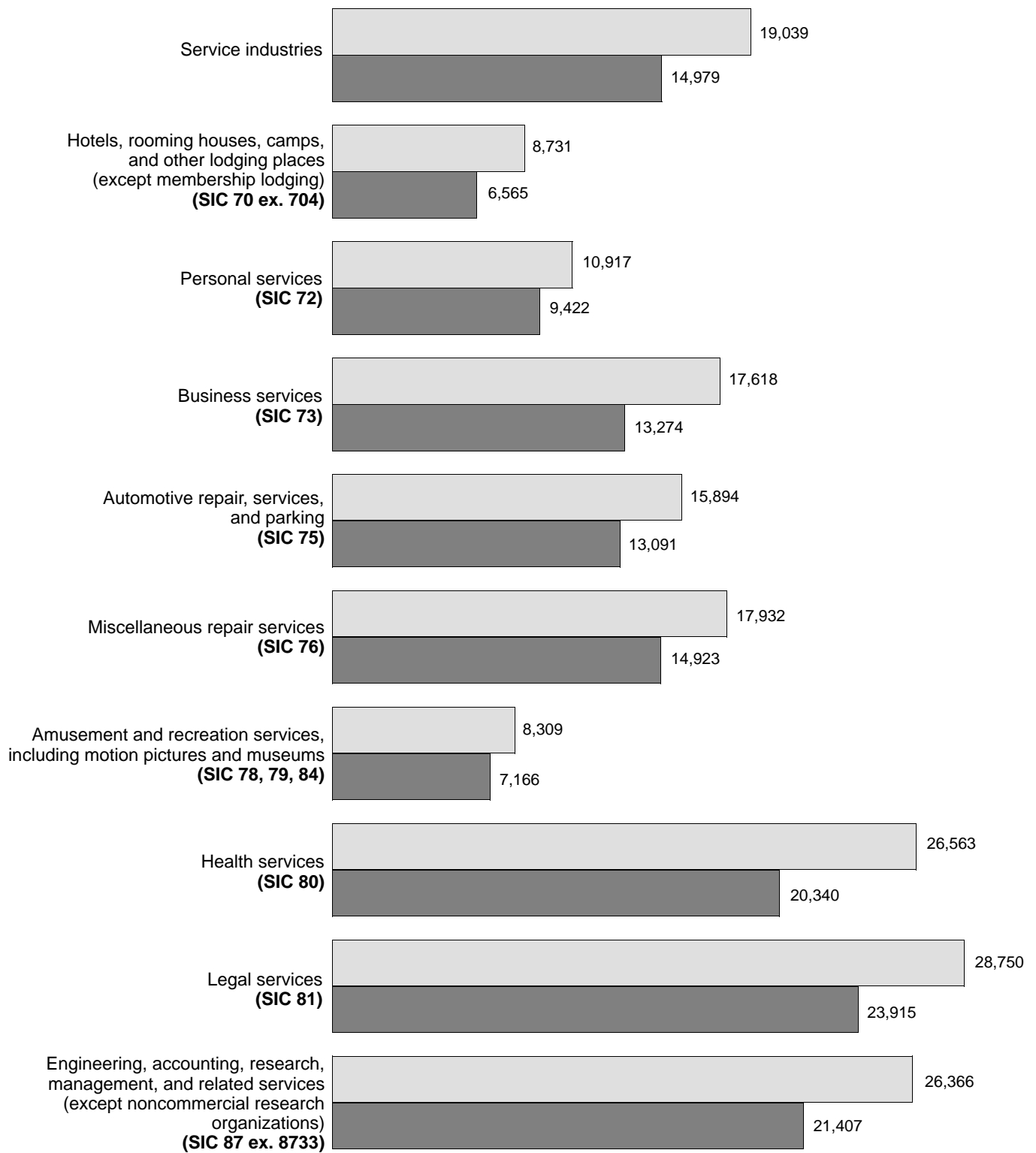




Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	11 284	5 827 550	2 289 632	521 941	120 261
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	380	218 067	59 687	13 565	6 836
	Hotels and motels	349	213 981	58 588	13 269	6 653
7011	Hotels	64	95 779	27 546	6 799	2 878
7011 pt.	Hotels, 25 guestrooms or more	48	94 131	27 308	6 762	2 820
7011 pt.	Hotels, less than 25 guestrooms	16	1 648	238	37	58
7011 pt.	Motels, motor hotels, and tourist courts	285	118 202	31 042	6 470	3 775
7011 pt.	Motels, tourist courts	265	88 638	22 639	4 622	2 857
7011 pt.	Motor hotels	20	29 564	8 403	1 848	918
702, 3	Other lodging places	31	4 086	1 099	296	183
702	Rooming and boarding houses	9	1 275	377	195	135
703	Camps and recreational vehicle parks	22	2 811	722	101	48
7032	Sporting and recreational camps	9	1 154	311	54	21
7033	Recreational vehicle parks and campsites	13	1 657	411	47	27
72	Personal services	1 560	267 386	91 520	21 247	8 383
721	Laundry, cleaning, and garment services	281	75 280	27 225	6 215	2 396
7211	Power laundries, family and commercial*	3	(D)	(D)	(D)	AA
7213	Linen supply*	12	21 163	7 442	1 705	495
7215	Coin-operated laundries and drycleaning	56	6 182	1 315	272	206
7215 pt.	Coin-operated laundries and drycleaning stores	54	(D)	(D)	(D)	CC
7215 pt.	Coin-operated laundry routes	2	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	103	22 339	9 163	1 969	899
7217	Carpet and upholstery cleaning	58	7 969	2 524	570	255
7218	Industrial laundries*	8	10 151	3 833	965	253
7212, 9	Other laundry, cleaning, and garment services*	41	(D)	(D)	(D)	EE
7212	Garment pressing, and agents for laundries and drycleaners	12	(D)	(D)	(D)	BB
7219	Laundry and garment services, n.e.c.*	29	(D)	(D)	(D)	CC
722	Photographic studios, portrait	124	24 827	5 185	1 018	452
723, 4	Beauty and barber shops	798	87 867	37 340	8 802	3 415
723	Beauty shops	739	82 506	35 213	8 243	3 237
724	Barber shops	59	5 361	2 127	559	178
725	Shoe repair shops and shoeshine parlors	12	919	226	59	25
726	Funeral service and crematories	182	55 972	14 268	3 077	730
729	Miscellaneous personal services	163	22 521	7 276	2 076	1 365
7291	Tax return preparation services	79	8 027	3 333	1 219	707
7299	Miscellaneous personal services, n.e.c.	84	14 494	3 943	857	658
7299 pt.	Massage parlors, tanning salons, and saunas	19	1 079	208	29	48
7299 pt.	Other personal services	65	13 415	3 735	828	610
7299 pt.	Diet and weight reducing services	31	7 875	1 922	412	335
7299 pt.	Formal wear rental	11	2 971	964	194	65
7299 pt.	Other personal services, n.e.c.	23	2 569	849	222	210
73	Business services	1 750	1 860 725	767 781	186 162	43 580
731	Advertising	103	55 580	22 807	5 385	777
7311	Advertising agencies	75	36 960	18 633	4 407	608
7312	Outdoor advertising services	9	10 391	2 296	560	85
7313	Radio, television, publishers' advertising representatives	9	2 343	1 045	209	50
7313 pt.	Radio, television advertising representatives	7	(D)	(D)	(D)	BB
7313 pt.	Publishers' advertising representatives	2	(D)	(D)	(D)	AA
7319	Advertising, n.e.c.	10	5 886	833	209	34
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	69	39 175	12 579	2 961	648
7322	Adjustment and collection services	59	27 336	10 593	2 484	569
7323	Credit reporting services	10	11 839	1 986	477	79
733	Mailing, reproduction, commercial art and photography, and stenographic services	159	153 597	48 687	11 113	2 418
7331	Direct mail advertising services	27	125 979	40 547	9 157	1 906
7331 pt.	Mailing list compilers, brokers, and managers	9	(D)	(D)	(D)	FF
7331 pt.	Direct mail advertising services, except mailing list services	18	(D)	(D)	(D)	GG
7334	Photocopying and duplicating services	21	8 835	2 303	535	180
7334 pt.	Blueprinting and photocopying services	20	(D)	(D)	(D)	CC
7334 pt.	Duplicating services, except printing and photocopying	1	(D)	(D)	(D)	AA
7335, 6	Commercial photography, art, and graphics	74	14 632	4 043	976	216
7335	Commercial photography	17	2 515	795	195	38
7336	Commercial art and graphic design	57	12 117	3 248	781	178
7336 pt.	Commercial art	21	4 577	1 352	324	72
7336 pt.	Graphic arts and related design	36	7 540	1 896	457	106
7338	Secretarial and court reporting services	37	4 151	1 794	445	116
734	Services to dwellings and other buildings	433	98 403	46 331	10 251	5 332
7342	Disinfecting and pest control services	62	13 034	5 032	1 071	261
7349	Building cleaning and maintenance services, n.e.c.	371	85 369	41 299	9 180	5 071
735	Miscellaneous equipment rental and leasing	126	71 742	17 079	4 014	904
7352	Medical equipment rental and leasing	29	20 780	4 784	1 158	234
7353	Heavy construction equipment rental and leasing	14	5 450	1 411	346	84
7353 pt.	Rental and leasing of heavy construction equipment without operators	10	3 954	829	217	41
7353 pt.	Rental and leasing of heavy construction equipment with operators	4	1 496	582	129	43
7359	Equipment rental and leasing, n.e.c.	83	45 512	10 884	2 510	586
7359 pt.	Equipment rental	66	(D)	(D)	(D)	EE
7359 pt.	Rent-to-own	17	(D)	(D)	(D)	CC
7359 pt.	Equipment rental, except rent-to-own	49	26 165	7 274	1 676	375
7359 pt.	Equipment leasing, except finance leasing	17	(D)	(D)	(D)	BB

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
73	Business services—Con.					
736	Personnel supply services -----	137	243 464	180 778	42 591	10 678
7361	Employment agencies -----	62	15 043	8 642	1 833	888
7363	Help supply services -----	75	228 421	172 136	40 758	9 790
7363 pt.	Temporary help supply -----	54	61 812	38 783	8 263	4 149
7363 pt.	Help supply, except temporary -----	21	166 609	133 353	32 495	5 641
7363 pt.	Employee leasing -----	16	(D)	(D)	(D)	II
7363 pt.	Other help supply services -----	5	(D)	(D)	(D)	EE
737	Computer programming, data processing, and other computer related services -----	270	778 211	282 558	70 588	8 970
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	147	313 701	108 070	26 105	2 631
7371	Computer programming services -----	89	115 046	48 136	11 257	1 106
7372	Prepackaged software -----	27	94 797	35 691	9 108	681
7373	Computer integrated systems -----	31	103 858	24 243	5 740	844
7374, 5, 6	Data processing services -----	58	422 682	161 226	41 296	5 883
7374, 5	Computer processing, information retrieval -----	58	422 682	161 226	41 296	5 883
7374	Computer processing and data preparation and processing services -----	55	(D)	(D)	(D)	II
7375	Information retrieval services -----	3	(D)	(D)	(D)	CC
7376	Computer facilities management services -----	-	-	-	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	65	41 828	13 262	3 187	456
7377	Computer rental and leasing -----	7	(D)	(D)	(D)	BB
7378	Computer maintenance and repair -----	27	27 542	9 133	2 121	277
7379	Computer related services, n.e.c. -----	31	(D)	(D)	(D)	CC
7379 pt.	Computer consultants -----	25	6 440	2 664	717	119
7379 pt.	Miscellaneous computer services, n.e.c. -----	6	(D)	(D)	(D)	BB
738	Miscellaneous business services -----	453	420 553	156 962	39 259	13 853
7381, 2	Detective agencies and protective services -----	92	42 387	24 987	6 170	2 546
7381	Detective, guard, and armored car services -----	81	33 015	21 836	5 406	2 394
7381 pt.	Detective agencies and guard services -----	72	(D)	(D)	(D)	GG
7381 pt.	Armored car services -----	9	(D)	(D)	(D)	CC
7382	Security systems services -----	11	9 372	3 151	764	152
7383	News syndicates -----	4	(D)	(D)	(D)	BB
7384	Photofinishing laboratories* -----	38	25 616	6 629	1 509	367
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs* -----	19	22 177	5 717	1 285	276
7384 pt.	One-hour (mini) photofinishing* -----	19	3 439	912	224	91
7389	Business services, n.e.c. -----	319	(D)	(D)	(D)	JJ
7389 pt.	Sign painting shops -----	14	(D)	(D)	(D)	BB
7389 pt.	Interior designing -----	32	7 322	1 615	246	105
7389 pt.	Telephone answering services -----	15	3 479	1 534	371	153
7389 pt.	Other business services -----	258	334 714	119 604	30 370	10 570
7389 pt.	Water softening and conditioning services -----	33	12 584	3 434	854	214
7389 pt.	Packaging and labeling services -----	5	1 147	168	36	11
7389 pt.	Trading stamp services -----	-	-	-	-	-
7389 pt.	Miscellaneous business services -----	220	320 983	116 002	29 480	10 345
7389 pt.	Convention and trade show services -----	9	20 280	2 224	563	155
7389 pt.	Private mail centers -----	19	4 249	1 052	191	149
7389 pt.	Miscellaneous business services, n.e.c. -----	192	296 454	112 726	28 726	10 041
75	Automotive repair, services, and parking -----	1 354	399 343	93 362	22 263	5 874
751	Automotive rental and leasing, without drivers -----	67	68 744	8 419	1 993	507
7513	Truck rental and leasing, without drivers -----	32	(D)	(D)	(D)	CC
7513 pt.	Truck rental, without drivers -----	11	(D)	(D)	(D)	BB
7513 pt.	Truck leasing, except finance leasing -----	21	23 430	2 403	571	99
7514, 5	Passenger car rental and leasing -----	34	36 247	4 571	1 078	342
7514	Passenger car rental -----	26	24 516	3 519	816	299
7515	Passenger car leasing -----	8	11 731	1 052	262	43
7519	Utility trailer and recreational vehicle rental -----	1	(D)	(D)	(D)	AA
752	Automobile parking -----	44	8 531	1 299	326	144
7521 pt.	Parking lots -----	34	3 021	611	151	81
7521 pt.	Parking structures -----	10	5 510	688	175	63
753	Automotive repair shops -----	1 061	284 177	72 788	17 358	4 090
7532	Top, body, and upholstery repair shops and paint shops -----	359	90 395	24 614	5 931	1 359
7532 pt.	Top and body repair shops -----	339	86 083	23 352	5 650	1 287
7532 pt.	Paint shops -----	20	4 312	1 262	281	72
7538	General automotive repair shops -----	520	138 891	33 203	7 909	1 946
7538 pt.	General automotive repair shops, except diesel -----	452	95 540	21 226	4 965	1 318
7538 pt.	Diesel repair shops -----	68	43 351	11 977	2 944	628
7533, 4, 6, 7, 9	Other automotive repair shops -----	182	54 891	14 971	3 518	785
7533	Automotive exhaust system repair shops -----	32	9 834	2 788	614	121
7534	Tire retreading and repair shops -----	7	6 559	1 055	224	51
7536	Automotive glass replacement shops -----	50	12 257	2 874	665	164
7537	Automotive transmission repair shops -----	41	14 965	4 843	1 191	249
7539	Automotive repair shops, n.e.c. -----	52	11 276	3 411	824	200
7539 pt.	Radiator repair -----	25	4 349	1 184	290	75
7539 pt.	Brake, front end, and wheel alignment -----	15	4 677	1 566	385	77
7539 pt.	Automotive electrical and fuel system services -----	10	(D)	(D)	(D)	BB
7539 pt.	Carburetor repair shops -----	5	(D)	(D)	(D)	BB
7539 pt.	Automotive electrical repair shops -----	5	(D)	(D)	(D)	AA
7539 pt.	Other automotive repair shops, n.e.c. -----	2	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	182	37 891	10 856	2 586	1 133
7542	Carwashes -----	122	21 525	6 485	1 507	818
7549	Automotive services, except repair and carwashes -----	60	16 366	4 371	1 079	315
7549 pt.	Lubrication shops -----	25	10 064	2 137	527	156
7549 pt.	Other automotive services -----	35	6 302	2 234	552	159
7549 pt.	Towing services -----	23	4 400	1 581	394	115
7549 pt.	Other automotive services, n.e.c. -----	12	1 902	653	158	44

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1992—Con.

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SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
76	Miscellaneous repair services	614	184 864	51 374	12 580	2 865
762	Electrical repair shops	158	64 247	20 197	4 937	1 144
7622	Radio and television repair shops	55	20 438	7 091	1 756	383
7623, 9	Other electrical and electronic repair shops	103	43 809	13 106	3 181	761
7623	Refrigeration and air-conditioning service and repair shops	26	9 128	2 376	598	100
7629	Electrical and electronic repair shops, n.e.c.	77	34 681	10 730	2 583	661
763	Watch, clock, and jewelry repair	12	1 899	543	142	47
764	Reupholstery and furniture repair	52	4 349	1 204	287	113
769	Miscellaneous repair and related services	392	114 369	29 430	7 214	1 561
7692	Welding repair	86	14 202	3 169	747	238
7694	Armature rewinding shops	20	8 436	2 092	452	95
7699	Repair shops and related services, n.e.c.	286	91 731	24 169	6 015	1 228
7699 pt.	Farm machinery and equipment repair	65	14 734	3 209	685	175
7699 pt.	Lawnmower and other small gasoline engine repair	21	2 984	358	66	28
7699 pt.	Sewer and septic tank cleaning services	15	3 774	1 218	282	67
7699 pt.	Other repair and related services, n.e.c.	185	70 239	19 384	4 982	958
78, 79, 84	Amusement and recreation services, including motion pictures and museums	762	249 568	57 216	12 461	6 886
781, 2	Motion picture production, distribution, and services	29	10 412	2 820	603	116
7812 pt.	Motion picture production, except for television	10	4 120	1 014	228	44
7812 pt.	Motion picture and tape production for television	4	2 384	535	126	16
7819	Services allied to motion picture production	12	(D)	(D)	(D)	BB
7822 pt.	Motion picture film and tape distributors	1	(D)	(D)	(D)	AA
7822 pt.	Motion picture film exchanges	1	(D)	(D)	(D)	AA
7822 pt.	Video tape wholesalers	—	—	—	—	—
7822 pt.	Film and tape distribution for television	—	—	—	—	—
7829	Services allied to motion picture distribution	2	(D)	(D)	(D)	AA
783	Motion picture theaters	74	31 369	3 829	902	732
7832	Motion picture theaters, except drive-in	71	(D)	(D)	(D)	FF
7833	Drive-in motion picture theaters	3	(D)	(D)	(D)	AA
784	Video tape rental	112	25 807	3 965	946	574
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	49	9 078	2 236	460	388
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	14	6 125	1 108	226	66
7922 pt.	Producers of live theatrical productions	3	(D)	(D)	(D)	AA
7922 pt.	Producers of radio and television shows, except tape producers	2	(D)	(D)	(D)	AA
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	6	3 002	413	58	18
7922 pt.	Other theatrical services	3	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	35	2 953	1 128	234	322
7929 pt.	Dance groups and artists	2	(D)	(D)	(D)	AA
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	—	—	—	—	—
7929 pt.	Other music and entertainment presentations	33	(D)	(D)	(D)	EE
7929 pt.	Other music groups and artists	17	1 693	657	135	107
7929 pt.	Other entertainers and entertainment groups	16	(D)	(D)	(D)	CC
793	Bowling centers	103	31 301	8 432	2 231	1 274
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	395	141 601	35 934	7 319	3 802
794	Commercial sports	42	47 651	9 134	1 871	723
7941	Professional sports clubs, managers, promoters	6	2 248	852	284	36
7941 pt.	Baseball clubs	1	(D)	(D)	(D)	AA
7941 pt.	Football clubs	—	—	—	—	—
7941 pt.	Other professional sports clubs	1	(D)	(D)	(D)	BB
7941 pt.	Managers and promoters	4	(D)	(D)	(D)	AA
7948	Racing, including track operation	36	45 403	8 282	1 587	687
7948 pt.	Auto racetrack operation	10	3 121	329	3	2
7948 pt.	Horse racetrack operation	6	36 251	6 374	1 206	539
7948 pt.	Dog racetrack operation	—	—	—	—	—
7948 pt.	Racing stables and racing, n.e.c.	20	6 031	1 579	378	146
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	353	93 950	26 800	5 448	3 079
791	Dance studios, schools, and halls	42	3 941	842	209	259
7911	Physical fitness facilities	49	14 716	4 119	972	701
7911 pt.	Physical fitness centers, except gymnasiums and athletic clubs	44	(D)	(D)	(D)	FF
7911 pt.	Gymnasiums and athletic clubs	5	(D)	(D)	(D)	BB
7912	Public golf courses	37	11 174	3 382	666	263
7913	Coin-operated amusement devices	35	9 997	2 030	574	157
7916	Amusement parks	8	5 633	1 714	204	130
7917	Membership sports and recreation clubs	48	16 663	5 197	1 007	518
7919, 84	Amusement and recreation services, including museums, n.e.c.	134	31 826	9 516	1 816	1 051
7919 pt.	Concession operators of amusement devices and rides	—	—	—	—	—
7919 pt.	Carnivals, circuses, and fairs	9	1 129	192	36	11
7919 pt.	Carnivals and circuses	3	(D)	(D)	(D)	AA
7919 pt.	Fairs	6	(D)	(D)	(D)	AA
7919 pt., 84	Other recreation and amusements, including museums	125	30 697	9 324	1 780	1 040
84	Museums, art galleries, and botanical and zoological gardens	—	—	—	—	—
841	Museums and art galleries	—	—	—	—	—
842	Arboreta and botanical or zoological gardens	—	—	—	—	—
7999 pt.	Roller skating rinks	12	3 125	1 019	238	204
7999 pt.	Ice skating rinks	1	(D)	(D)	(D)	BB
7999 pt.	Other amusement and recreation services, n.e.c.	112	(D)	(D)	(D)	FF

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SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
80	Health services	2 357	1 555 177	716 492	150 866	26 973
801	Offices and clinics of doctors of medicine	886	750 417	399 806	79 094	8 069
8011 pt.	Offices of doctors of medicine	863	719 883	386 611	76 270	7 639
8011 pt.	General medical clinics	23	30 534	13 195	2 824	430
802	Offices and clinics of dentists	747	185 366	65 049	14 387	3 439
8021 pt.	Offices of dentists	745	(D)	(D)	(D)	HH
8021 pt.	Dental clinics	2	(D)	(D)	(D)	AA
803	Offices and clinics of doctors of osteopathy	2	(D)	(D)	(D)	AA
8031 pt.	Offices of osteopathic physicians	2	(D)	(D)	(D)	AA
8031 pt.	Osteopathic clinics	-	-	-	-	-
804	Offices and clinics of other health practitioners	425	103 336	33 456	7 081	1 692
8041	Offices and clinics of chiropractors	163	30 074	8 002	1 626	464
8042	Offices and clinics of optometrists	121	38 725	11 207	2 375	604
8043	Offices and clinics of podiatrists	34	7 020	2 678	557	110
8049	Offices and clinics of health practitioners, n.e.c.	107	27 517	11 569	2 523	514
805	Nursing and personal care facilities	118	198 863	103 531	24 393	8 158
8051	Skilled nursing care facilities	77	151 339	78 735	18 849	5 970
8052	Intermediate care facilities	37	(D)	(D)	(D)	GG
8059	Nursing and personal care facilities, n.e.c.	4	(D)	(D)	(D)	EE
806	Hospitals	3	(D)	(D)	(D)	GG
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	GG
8063, 9	Specialty hospitals	2	(D)	(D)	(D)	EE
8063	Psychiatric hospitals	2	(D)	(D)	(D)	EE
8069	Specialty hospitals, except psychiatric	-	-	-	-	-
807, 8, 9	Other health services	176	(D)	(D)	(D)	HH
807	Medical and dental laboratories	91	74 556	31 386	6 678	1 137
8071	Medical laboratories	45	61 745	25 642	5 175	840
8072	Dental laboratories	46	12 811	5 744	1 503	297
808	Home health care services	35	48 085	19 157	4 348	1 623
809	Miscellaneous health and allied services, n.e.c.	50	(D)	(D)	(D)	FF
8092	Kidney dialysis centers	37	(D)	(D)	(D)	-
8093	Specialty outpatient facilities, n.e.c.	37	15 363	8 980	1 910	310
8099	Health and allied services, n.e.c.	13	(D)	(D)	(D)	CC
81	Legal services	816	314 662	112 787	24 154	3 923
823, 4, 9	Selected educational services	47	18 907	5 342	1 212	343
823	Libraries	-	-	-	-	-
824	Vocational schools	16	(D)	(D)	(D)	CC
8243	Data processing schools	4	(D)	(D)	(D)	AA
8244	Business and secretarial schools	3	1 878	806	189	42
8249	Vocational schools, n.e.c.	9	(D)	(D)	(D)	CC
829	Schools and educational services, n.e.c.	31	(D)	(D)	(D)	CC
83	Social services	462	63 422	26 244	6 245	2 915
835	Child day care services	311	30 331	12 167	2 851	1 864
832, 3, 6, 9	Other social services	151	33 091	14 077	3 394	1 051
832	Individual and family social services	50	6 841	2 719	626	179
833	Job training and vocational rehabilitation services	42	10 194	5 559	1 346	273
836	Residential care	48	14 743	5 140	1 206	552
839	Social services, n.e.c.	11	1 313	659	216	47
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	1 127	682 096	303 177	70 042	11 499
871	Engineering, architectural, and surveying services	267	216 846	108 083	24 214	3 164
8711	Engineering services	152	132 452	70 715	15 313	2 034
8712	Architectural services	92	80 357	35 667	8 561	1 040
8713	Surveying services	23	4 037	1 701	340	90
872	Accounting, auditing, and bookkeeping services	479	165 522	68 293	16 360	2 976
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	62	122 134	45 978	10 759	2 590
8731	Commercial physical and biological research	13	(D)	(D)	(D)	CC
8731 pt.	Commercial physical research	7	(D)	(D)	(D)	CC
8731 pt.	Commercial medical and biological research	6	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research	33	(D)	(D)	(D)	GG
8734	Testing laboratories	16	28 869	10 127	2 597	450
874	Management and public relations services	319	177 594	80 823	18 709	2 769
8741	Management services	97	86 308	33 109	8 210	909
8742	Management consulting services	143	46 744	19 888	3 927	580
8743	Public relations services	15	(D)	(D)	(D)	BB
8744	Facilities support management services	2	(D)	(D)	(D)	BB
8748	Business consulting services, n.e.c.	62	34 674	24 327	5 713	1 161
89	Services, n.e.c.	55	13 333	4 650	1 144	184
8999 pt.	Scientific and related consulting services, except environmental	11	3 333	1 464	391	37
8999 pt.	Other services	44	10 000	3 186	753	147
8999 pt.	Environmental consulting	13	6 488	2 027	493	65
8999 pt.	Authors, composers, and other arts-related services	10	768	209	45	14
8999 pt.	Other services, n.e.c.	21	2 744	950	215	68

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	1 897	2 571 612	1 118 487	271 915	58 583
7032, 704	Camps and membership lodging	45	7 852	1 344	340	164
7032	Sporting and recreational camps	7	798	290	53	21
704	Organization hotels and lodging houses, on membership basis	38	7 054	1 054	287	143
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	142	81 711	29 000	5 850	2 325
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	19	(D)	(D)	(D)	FF
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	10	15 401	5 248	1 198	298
7922 pt.	Producers of live theatrical productions	8	(D)	(D)	(D)	CC
7922 pt.	Producers of radio and television shows, except tape	—	—	—	—	—
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	—	—	—	—	—
7922 pt.	Other theatrical services	2	(D)	(D)	(D)	CC
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	9	(D)	(D)	(D)	EE
7929 pt.	Dance groups and artists	1	(D)	(D)	(D)	BB
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	6	5 482	2 377	662	394
7929 pt.	Other music groups and artists	2	(D)	(D)	(D)	AA
7929 pt.	Other entertainers and entertainment groups	—	—	—	—	—
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	92	41 183	13 963	2 470	1 130
7991 pt.	Gymnasiums and athletic clubs	1	(D)	(D)	(D)	AA
7997	Membership sports and recreation clubs	91	(D)	(D)	(D)	GG
7999 pt.	Fairs	9	(D)	(D)	(D)	BB
84	Museums, art galleries, and botanical and zoological gardens	22	16 103	6 705	1 361	407
841	Museums and art galleries	16	7 251	2 891	685	181
842	Arboreta and botanical or zoological gardens	6	8 852	3 814	676	226
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	226	1 927 919	905 250	222 197	41 134
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	18	35 134	20 499	4 320	628
8011 pt.	General medical clinics	18	35 134	20 499	4 320	628
8021 pt.	Dental clinics	—	—	—	—	—
805	Nursing and personal care facilities	67	142 729	79 117	18 425	6 270
8051	Skilled nursing care facilities	48	114 308	62 597	14 750	5 044
8052	Intermediate care facilities	18	(D)	(D)	(D)	FF
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	CC
806	Hospitals	101	1 711 480	788 134	195 189	33 452
8062	General medical and surgical hospitals	91	1 527 541	684 488	169 730	29 349
8062 pt.	General medical and surgical hospitals, nongovernment	45	1 035 499	436 931	108 199	19 603
8062 pt.	General medical and surgical hospitals, government	46	492 042	247 557	61 531	9 746
8063, 9	Specialty hospitals	10	183 939	103 646	25 459	4 103
8063	Psychiatric hospitals	5	(D)	(D)	(D)	GG
8063 pt.	Psychiatric hospitals, nongovernment	2	(D)	(D)	(D)	FF
8063 pt.	Psychiatric hospitals, government	3	(D)	(D)	(D)	GG
8069	Specialty hospitals, except psychiatric	5	(D)	(D)	(D)	GG
8069 pt.	Specialty hospitals, except psychiatric; nongovernment	4	92 506	44 552	10 425	1 708
8069 pt.	Specialty hospitals, except psychiatric; government	1	(D)	(D)	(D)	EE
808, 9	Other health services	40	38 576	17 500	4 263	784
808	Home health care services	5	(D)	(D)	(D)	CC
809	Miscellaneous health and allied services, n.e.c.	35	(D)	(D)	(D)	FF
8092	Kidney dialysis centers	1	(D)	(D)	(D)	BB
8093	Specialty outpatient facilities, n.e.c.	24	24 798	12 227	3 051	492
8099	Health and allied services, n.e.c.	10	(D)	(D)	(D)	BB
8111 pt.	Legal aid societies and similar legal services	7	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services	39	(D)	(D)	(D)	CC
823	Libraries	4	332	131	30	6
824	Vocational schools	7	496	146	45	33
8243	Data processing schools	—	—	—	—	—
8244	Business and secretarial schools	—	—	—	—	—
8249	Vocational schools, n.e.c.	7	496	146	45	33
829	Schools and educational services, n.e.c.	28	(D)	(D)	(D)	CC
83	Social services	622	339 174	120 831	28 409	9 261
835	Child day care services	113	16 221	7 937	1 907	1 172
832, 3, 6, 9	Other social services	509	322 953	112 894	26 502	8 089
832	Individual and family social services	285	92 674	34 415	7 972	2 519
833	Job training and vocational rehabilitation services	25	19 672	11 342	2 729	1 362
836	Residential care	86	150 990	53 235	12 348	3 301
839	Social services, n.e.c.	113	59 617	13 902	3 453	907
861, 2, 4, 9	Selected membership organizations	787	188 907	53 932	13 181	5 311
861	Business associations	147	42 938	12 449	3 091	582
864	Civic, social, and fraternal associations	465	107 513	28 853	7 029	3 937
862, 9	Other membership organizations	175	38 456	12 630	3 061	792
862	Professional membership organizations	42	12 467	4 354	1 052	178
869	Membership organizations, n.e.c.	133	25 989	8 276	2 009	614

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	29	15 106	4 924	1 195	165
873	Research, development, and testing services	18	8 176	1 206	311	97
8731	Commercial physical and biological research	1	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research	1	(D)	(D)	(D)	AA
8733	Noncommercial research organizations	11	7 147	689	186	73
8734	Testing laboratories	2	(D)	(D)	(D)	AA
874 ex. 8744	Management and public relations services, except facilities support management services	11	6 930	3 718	884	68
8741	Management services	3	(D)	(D)	(D)	BB
8742	Management consulting services	—	—	—	—	—
8743	Public relations services	3	294	36	6	4
8748	Business consulting services, n.e.c.	5	(D)	(D)	(D)	AA

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
	Total	516 444	48 458	19 039	11
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	573 861	31 900	8 731	18
7011	Hotels and motels	613 126	32 163	8 806	19
7011 pt.	Hotels	1 496 547	33 280	9 571	45
7011 pt.	Hotels, 25 guestrooms or more	1 961 063	33 380	9 684	59
7011 pt.	Hotels, less than 25 guestrooms	103 000	28 414	4 103	4
7011 pt.	Motels, motor hotels, and tourist courts	414 744	31 312	8 223	13
7011 pt.	Motels, tourist courts	334 483	31 025	7 924	11
7011 pt.	Motor hotels	1 478 200	32 205	9 154	46
702, 3	Other lodging places	131 806	22 328	6 005	6
702	Rooming and boarding houses	141 667	9 444	2 793	15
703	Camps and recreational vehicle parks	127 773	58 563	15 042	2
72	Personal services	171 401	31 896	10 917	5
721	Laundry, cleaning, and garment services	267 900	31 419	11 363	9
7211	Power laundries, family and commercial*	(D)	(D)	(D)	(D)
7213	Linen supply*	1 763 583	42 754	15 034	41
7215	Coin-operated laundries and drycleaning	110 393	30 010	6 383	4
7216	Drycleaning plants, except rug cleaning*	216 883	25 128	10 307	9
7217	Carpet and upholstery cleaning	137 397	31 251	9 898	4
7218	Industrial laundriers*	1 268 875	40 123	15 150	32
7212, 9	Other laundry, cleaning, and garment services*	(D)	(D)	(D)	(D)
7212	Garment pressing, and agents for laundries and drycleaners	(D)	(D)	(D)	(D)
7219	Laundry and garment services, n.e.c.*	(D)	(D)	(D)	(D)
722	Photographic studios, portrait	200 218	54 927	11 471	4
723, 4	Beauty and barber shops	110 109	25 730	10 934	4
723	Beauty shops	111 645	25 488	10 878	4
724	Barber shops	90 864	30 118	11 949	3
725	Shoe repair shops and shoeshine parlors	76 583	36 760	9 040	2
726	Funeral service and crematories	307 538	76 674	19 545	4
729	Miscellaneous personal services	138 166	16 499	5 330	8
7291	Tax return preparation services	101 608	11 354	4 714	9
7299	Miscellaneous personal services, n.e.c.	172 548	22 027	5 992	8
73	Business services	1 063 271	42 697	17 618	25
731	Advertising	539 612	71 532	29 353	8
7311	Advertising agencies	492 800	60 789	30 646	8
7312	Outdoor advertising services	1 154 556	122 247	27 012	9
7313	Radio, television, publishers' advertising representatives	260 333	46 860	20 900	6
7319	Advertising, n.e.c.	588 600	173 118	24 500	3
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	567 754	60 455	19 412	9
7322	Adjustment and collection services	463 322	48 042	18 617	10
7323	Credit reporting services	1 183 900	149 861	25 139	8
733	Mailing, reproduction, commercial art and photography, and stenographic services	966 019	63 522	20 135	15
7331	Direct mail advertising services	4 665 889	66 096	21 273	71
7334	Photocopying and duplicating services	420 714	49 083	12 794	9
7335, 6	Commercial photography, art, and graphics	197 730	67 741	18 718	3
7335	Commercial photography	147 941	66 184	20 921	2
7336	Commercial art and graphic design	212 579	68 073	18 247	3
7338	Secretarial and court reporting services	112 189	35 784	15 466	3
734	Services to dwellings and other buildings	227 259	18 455	8 689	12
7342	Disinfecting and pest control services	210 226	49 939	19 280	4
7349	Building cleaning and maintenance services, n.e.c.	230 105	16 835	8 144	14

See footnotes at end of table.

Table 2a. **Selected Ratios for Firms Subject to Federal Income Tax for the State: 1992** — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
73	Business services—Con.				
735	Miscellaneous equipment rental and leasing -----	569 381	79 361	18 893	7
7352	Medical equipment rental and leasing -----	716 552	88 803	20 444	8
7353	Heavy construction equipment rental and leasing -----	389 286	64 881	16 798	6
7359	Equipment rental and leasing, n.e.c. -----	548 337	77 666	18 573	7
736	Personnel supply services -----	1 777 109	22 801	16 930	78
7361	Employment agencies -----	242 629	16 940	9 732	14
7363	Help supply services -----	3 045 613	23 332	17 583	131
7363 pt.	Temporary help supply -----	1 144 667	14 898	9 348	77
7363 pt.	Help supply, except temporary -----	7 933 762	29 535	23 640	269
737	Computer programming, data processing, and other computer related services -----	2 882 263	86 757	31 500	33
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	2 134 020	119 233	41 076	18
7371	Computer programming services -----	1 292 652	104 020	43 523	12
7372	Prepackaged software -----	3 511 000	139 203	52 410	25
7373	Computer integrated systems -----	3 350 258	123 055	28 724	27
7374, 5, 6	Data processing services -----	7 287 621	71 848	27 405	101
7374, 5	Computer processing, information retrieval -----	7 287 621	71 848	27 405	101
7376	Computer facilities management services -----	-----	-----	-----	-----
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	643 508	91 728	29 083	7
7377	Computer rental and leasing -----	(D)	(D)	(D)	(D)
7378	Computer maintenance and repair -----	1 020 074	99 430	32 971	10
7379	Computer related services, n.e.c. -----	(D)	(D)	(D)	(D)
738	Miscellaneous business services -----	928 373	30 358	11 331	31
7381, 2	Detective agencies and protective services -----	460 728	16 648	9 814	28
7381	Detective, guard, and armored car services -----	407 593	13 791	9 121	30
7382	Security systems services -----	852 000	61 658	20 730	14
7383	News syndicates -----	(D)	(D)	(D)	(D)
7384	Photofinishing laboratories* -----	674 105	69 798	18 063	10
7389	Business services, n.e.c. -----	(D)	(D)	(D)	(D)
7389 pt.	Sign painting shops -----	(D)	(D)	(D)	(D)
7389 pt.	Interior designing -----	228 813	69 733	15 381	3
7389 pt.	Telephone answering services -----	231 933	22 739	10 026	10
7389 pt.	Other business services -----	1 297 341	31 666	11 315	41
75	Automotive repair, services, and parking -----	294 936	67 985	15 894	4
751	Automotive rental and leasing, without drivers -----	1 026 030	135 590	16 606	8
7513	Truck rental and leasing, without drivers -----	(D)	(D)	(D)	(D)
7514, 5	Passenger car rental and leasing -----	1 066 088	105 985	13 365	10
7514	Passenger car rental -----	942 923	81 993	11 769	12
7515	Passenger car leasing -----	1 466 375	272 814	24 465	5
7519	Utility trailer and recreational vehicle rental -----	(D)	(D)	(D)	(D)
752	Automobile parking -----	193 886	59 243	9 021	3
753	Automotive repair shops -----	267 839	69 481	17 797	4
7532	Top, body, and upholstery repair shops and paint shops -----	251 797	66 516	18 112	4
7532 pt.	Top and body repair shops -----	253 932	66 887	18 145	4
7532 pt.	Paint shops -----	215 600	59 889	17 528	4
7538	General automotive repair shops -----	267 098	71 373	17 062	4
7538 pt.	General automotive repair shops, except diesel -----	211 372	72 489	16 105	3
7538 pt.	Diesel repair shops -----	637 515	69 030	19 072	9
7533, 4, 6, 7, 9	Other automotive repair shops -----	301 599	69 925	19 071	4
7533	Automotive exhaust system repair shops -----	307 313	81 273	23 041	4
7534	Tire retreading and repair shops -----	937 000	128 608	20 686	7
7536	Automotive glass replacement shops -----	245 140	74 738	17 524	3
7537	Automotive transmission repair shops -----	365 000	60 100	19 450	6
7539	Automotive repair shops, n.e.c. -----	216 846	56 380	17 055	4
7539 pt.	Radiator repair -----	173 960	57 987	15 787	3
7539 pt.	Brake, front end, and wheel alignment -----	311 800	60 740	20 338	5
7539 pt.	Automotive electrical and fuel system services -----	(D)	(D)	(D)	(D)
7539 pt.	Other automotive repair shops, n.e.c. -----	(D)	(D)	(D)	(D)
754	Automotive services, except repair -----	208 192	33 443	9 582	6
7542	Carwashes -----	176 434	26 314	7 928	7
7549	Automotive services, except repair and carwashes -----	272 767	51 956	13 876	5
76	Miscellaneous repair services -----	301 081	64 525	17 932	5
762	Electrical repair shops -----	406 627	56 160	17 655	7
7622	Radio and television repair shops -----	371 600	53 363	18 514	7
7623, 9	Other electrical and electronic repair shops -----	425 330	57 568	17 222	7
7623	Refrigeration and air-conditioning service and repair shops -----	351 077	91 280	23 760	4
7629	Electrical and electronic repair shops, n.e.c. -----	450 403	52 467	16 233	9
763	Watch, clock, and jewelry repair -----	158 250	40 404	11 553	4
764	Reupholstery and furniture repair -----	83 635	38 487	10 655	2
769	Miscellaneous repair and related services -----	291 758	73 266	18 853	4
7692	Welding repair -----	165 140	59 672	13 315	3
7694	Armature rewinding shops -----	421 800	88 800	22 021	5
7699	Repair shops and related services, n.e.c. -----	320 738	74 700	19 682	4
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	327 517	36 243	8 309	9
781, 2	Motion picture production, distribution, and services -----	359 034	89 759	24 310	4
783	Motion picture theaters -----	423 905	42 854	5 231	10
7832	Motion picture theaters, except drive-in -----	(D)	(D)	(D)	(D)
7833	Drive-in motion picture theaters -----	(D)	(D)	(D)	(D)
784	Video tape rental -----	230 420	44 960	6 908	5

See footnotes at end of table.

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

NEBRASKA NE-13

Table 2a. **Selected Ratios for Firms Subject to Federal Income Tax for the State: 1992** —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.				
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	185 265	23 397	5 763	8
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	437 500	92 803	16 788	5
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	84 371	9 171	3 503	9
793	Bowling centers -----	303 893	24 569	6 619	12
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	358 484	37 244	9 451	10
794	Commercial sports -----	1 134 548	65 907	12 633	17
7941	Professional sports clubs, managers, promoters -----	374 667	62 444	23 667	6
7948	Racing, including track operation -----	1 261 194	66 089	12 055	19
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	266 147	30 513	8 704	9
791	Dance studios, schools, and halls -----	93 833	15 216	3 251	6
7991	Physical fitness facilities -----	300 327	20 993	5 876	14
7992	Public golf courses -----	302 000	42 487	12 859	7
7993	Coin-operated amusement devices -----	285 629	63 675	12 930	4
7996	Amusement parks -----	704 125	43 331	13 185	16
7997	Membership sports and recreation clubs -----	347 146	32 168	10 033	11
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	237 507	30 282	9 054	8
7999 pt.	Concession operators of amusement devices and rides -----	—	—	—	—
7999 pt.	Carnivals, circuses, and fairs -----	125 444	102 636	17 455	1
7999 pt., 84	Other recreation and amusements, including museums -----	245 576	29 516	8 965	8
80	Health services -----	659 812	57 657	26 563	11
801	Offices and clinics of doctors of medicine -----	846 972	93 000	49 548	9
8011 pt.	Offices of doctors of medicine -----	834 163	94 238	50 610	9
8011 pt.	General medical clinics -----	1 327 565	71 009	30 686	19
802	Offices and clinics of dentists -----	248 147	53 901	18 915	5
803	Offices and clinics of doctors of osteopathy -----	(D)	(D)	(D)	(D)
804	Offices and clinics of other health practitioners -----	243 144	61 073	19 773	4
8041	Offices and clinics of chiropractors -----	184 503	64 815	17 246	3
8042	Offices and clinics of optometrists -----	320 041	64 114	18 555	5
8043	Offices and clinics of podiatrists -----	206 471	63 818	24 345	3
8049	Offices and clinics of health practitioners, n.e.c. -----	257 168	53 535	22 508	5
805	Nursing and personal care facilities -----	1 685 280	24 376	12 691	69
8051	Skilled nursing care facilities -----	1 965 442	25 350	13 188	78
8052	Intermediate care facilities -----	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c. -----	(D)	(D)	(D)	(D)
806	Hospitals -----	(D)	(D)	(D)	(D)
8062	General medical and surgical hospitals -----	(D)	(D)	(D)	(D)
8063, 9	Specialty hospitals -----	(D)	(D)	(D)	(D)
807, 8, 9	Other health services -----	(D)	(D)	(D)	(D)
807	Medical and dental laboratories -----	819 297	65 573	27 604	12
8071	Medical laboratories -----	1 372 111	73 506	30 526	19
8072	Dental laboratories -----	278 500	43 135	19 340	6
808	Home health care services -----	1 373 857	29 627	11 803	46
809	Miscellaneous health and allied services, n.e.c. -----	(D)	(D)	(D)	(D)
8092	Kidney dialysis centers -----	—	—	—	—
8093	Specialty outpatient facilities, n.e.c. -----	415 216	49 558	28 968	8
8099	Health and allied services, n.e.c. -----	(D)	(D)	(D)	(D)
81	Legal services -----	385 615	80 210	28 750	5
823, 4, 9	Selected educational services -----	402 277	55 122	15 574	7
823	Libraries -----	—	—	—	—
824	Vocational schools -----	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c. -----	(D)	(D)	(D)	(D)
83	Social services -----	137 277	21 757	9 003	6
835	Child day care services -----	97 527	16 272	6 527	6
832, 3, 6, 9	Other social services -----	219 146	31 485	13 394	7
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	605 232	59 318	26 366	10
871	Engineering, architectural, and surveying services -----	812 157	68 535	34 160	12
8711	Engineering services -----	871 395	65 119	34 766	13
8712	Architectural services -----	873 446	77 266	34 295	11
8713	Surveying services -----	175 522	44 856	18 900	4
872	Accounting, auditing, and bookkeeping services -----	345 557	55 619	22 948	6
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	1 969 903	47 156	17 752	42
8731	Commercial physical and biological research -----	(D)	(D)	(D)	(D)
8732	Commercial economic, sociological, and educational research -----	(D)	(D)	(D)	(D)
8734	Testing laboratories -----	1 804 313	64 153	22 504	28
874	Management and public relations services -----	556 721	64 137	29 189	9
8741	Management services -----	889 773	94 948	36 424	9
8742	Management consulting services -----	326 881	80 593	34 290	4
8743	Public relations services -----	(D)	(D)	(D)	(D)
8744	Facilities support management services -----	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c. -----	559 258	29 866	20 953	19
89	Services, n.e.c. -----	242 418	72 462	25 272	3

¹Based on number of employees for pay period including March 12.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)	Per establishment (dollars)	Per employee ¹ (dollars)		
	Total	1 355 620	43 897	1 265 983	40 994	19 092	31
7032, 704	Camps and membership lodging	174 489	47 878	174 067	47 762	8 195	4
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	575 430	35 145	551 077	33 657	12 473	16
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	8 530 615	46 869	8 129 619	44 666	22 007	182
8011 pt., 8021 pt., 805	Clinics of doctors of medicine and dentists	1 951 889	55 946	2 202 111	63 118	32 642	35
	Nursing and personal care facilities	2 130 284	22 764	2 081 224	22 240	12 618	94
806	Hospitals	16 945 347	51 162	16 054 188	48 472	23 560	331
8062	General medical and surgical hospitals	16 786 165	52 047	15 868 692	49 203	23 322	323
8063, 9	Specialty hospitals	18 393 900	44 830	17 742 200	43 242	25 261	410
808, 9	Other health services	964 400	49 204	918 525	46 864	22 321	20
8111 pt.	Legal aid societies and similar legal services	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	(D)	(D)	(D)	(D)	(D)	(D)
83	Social services	545 296	36 624	444 178	29 833	13 047	15
835	Child day care services	143 549	13 840	136 336	13 145	6 772	10
832, 3, 6, 9	Other social services	634 485	39 925	512 521	32 250	13 956	16
832	Individual and family social services	325 172	36 790	328 467	37 163	13 662	9
833	Job training and vocational rehabilitation services	786 880	14 443	744 520	13 666	8 327	54
836	Residential care	1 755 698	45 741	1 294 628	33 729	16 127	38
839	Social services, n.e.c.	527 584	65 730	330 168	41 135	15 327	8
861, 2, 4, 9	Selected membership organizations	240 034	35 569	227 798	33 756	10 155	7
861	Business associations	292 095	73 777	269 265	68 010	21 390	4
864	Civic, social, and fraternal associations	231 211	27 308	212 372	25 083	7 329	8
862, 9	Other membership organizations	219 749	48 556	233 954	51 694	15 947	5
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	520 897	91 552	399 724	70 255	29 842	6
873	Research, development, and testing services	454 222	84 289	299 722	55 619	12 433	5
874 ex. 8744	Management and public relations services, except facilities support management services	630 000	101 912	563 364	91 132	54 676	6

¹Based on number of employees for pay period including March 12.

Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the State: 1992 and 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
	Total	11 284	10 148	5 827 550	3 546 972	64.3	2 289 632	1 336 922	71.3	120 261	89 254
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	380	373	218 067	173 649	25.6	59 687	44 350	34.6	6 836	6 756
7011	Hotels and motels	349	347	213 981	170 425	25.6	58 588	43 620	34.3	6 653	6 694
7011 pt.	Hotels	64	75	95 779	76 073	25.9	27 546	21 117	30.4	2 878	3 180
7011 pt.	Hotels, 25 guestrooms or more	48	55	94 131	74 146	27.0	27 308	20 810	31.2	2 820	3 126
7011 pt.	Hotels, less than 25 guestrooms	16	20	1 648	1 927	-14.5	238	307	-22.5	58	54
7011 pt.	Motels, motor hotels, and tourist courts	285	272	118 202	94 352	25.3	31 042	22 503	37.9	3 775	3 514
7011 pt.	Motels, tourist courts	265	252	88 638	72 060	23.0	22 639	16 313	38.8	2 857	2 663
7011 pt.	Motor hotels	20	20	29 564	22 292	32.6	8 403	6 190	35.8	918	851
702, 3	Other lodging places	31	26	4 086	3 224	26.7	1 099	730	50.5	183	62
702	Rooming and boarding houses	9	8	1 275	732	74.2	377	201	87.6	135	29
703	Camps and recreational vehicle parks	22	18	2 811	2 492	12.8	722	529	36.5	48	33

Table 3a. **Comparative Statistics for Firms Subject to Federal Income Tax for the State: 1992 and 1987 — Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
72	Personal services -----	1 560	1 561	267 386	190 999	40.0	91 520	65 859	39.0	8 383	6 990
721	Laundry, cleaning, and garment services ----	281	268	75 280	53 545	40.6	27 225	19 947	36.5	2 396	2 046
7211	Power laundries, family and commercial* ----	3	8	(D)	1 694	(D)	(D)	611	(D)	AA	99
7213	Linens supply* -----	12	11	21 163	14 926	41.8	7 442	5 600	32.9	495	409
7215	Coin-operated laundries and drycleaning ----	56	54	6 182	3 785	63.3	1 315	894	47.1	206	175
7216	Drycleaning plants, except rug cleaning* ----	103	115	22 339	19 417	15.0	9 163	7 668	19.5	889	884
7217	Carpet and upholstery cleaning -----	58	44	7 969	4 319	84.5	2 524	1 616	56.2	255	184
7218	Industrial laundries* -----	8	9	10 151	6 376	59.2	3 833	2 395	60.0	253	179
7212, 9	Other laundry, cleaning, and garment services* -----	41	27	(D)	3 028	(D)	(D)	1 163	(D)	EE	116
722	Photographic studios, portrait -----	124	118	24 827	14 468	71.6	5 185	3 004	72.6	452	363
723, 4	Beauty and barber shops -----	798	826	87 867	61 810	42.2	37 340	26 531	40.7	3 415	3 059
723	Beauty shops -----	739	751	82 506	56 009	47.3	35 213	24 137	45.9	3 237	2 812
724	Barber shops -----	59	75	5 361	5 801	-7.6	2 127	2 394	-11.2	178	247
725	Shoe repair shops and shoeshine parlors ----	12	14	919	966	-4.9	226	230	-1.7	25	25
726	Funeral service and crematories -----	182	188	55 972	46 422	20.6	14 268	11 686	22.1	730	750
729	Miscellaneous personal services -----	163	147	22 521	13 788	63.3	7 276	4 461	63.1	1 365	747
7291	Tax return preparation services -----	79	72	8 027	7 580	5.9	3 333	2 827	17.9	707	506
7299	Miscellaneous personal services, n.e.c. ----	84	75	14 494	6 208	133.5	3 943	1 634	141.3	658	241
73	Business services -----	1 750	1 375	1 860 725	903 526	105.9	767 781	352 015	118.1	43 580	26 519
731	Advertising -----	103	89	55 580	35 568	56.3	22 807	16 616	37.3	777	726
7311	Advertising agencies -----	75	63	36 960	23 734	55.7	18 633	13 661	36.4	608	540
7312	Outdoor advertising services -----	9	10	10 391	9 254	12.3	2 296	2 175	5.6	85	139
7313	Radio, television, publishers' advertising representatives -----	9	7	2 343	1 099	113.2	1 045	347	201.2	50	18
7319	Advertising, n.e.c. -----	10	9	5 886	1 481	297.4	833	433	92.4	34	29
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	69	67	39 175	19 908	96.8	12 579	6 836	84.0	648	498
7322	Adjustment and collection services -----	59	55	27 336	12 979	110.6	10 593	5 349	98.0	569	414
7323	Credit reporting services -----	10	12	11 839	6 929	70.9	1 986	1 487	33.6	79	84
733	Mailing, reproduction, commercial art and photography, and stenographic services ----	159	128	153 597	59 702	157.3	48 687	23 774	104.8	2 418	1 875
7331	Direct mail advertising services -----	27	30	125 979	43 356	190.6	40 547	18 377	120.6	1 906	1 500
7334	Photocopying and duplicating services -----	21	19	8 835	3 177	178.1	2 303	916	151.4	180	77
7335, 6	Commercial photography, art, and graphics -----	74	61	14 632	11 331	29.1	4 043	3 683	9.8	216	227
7335	Commercial photography -----	17	18	2 515	1 206	108.5	795	296	168.6	38	29
7336	Commercial art and graphic design -----	57	43	12 117	10 125	19.7	3 248	3 387	-4.1	178	198
7338	Secretarial and court reporting services ----	37	18	4 151	1 838	125.8	1 794	798	124.8	116	71
734	Services to dwellings and other buildings ----	433	332	98 403	54 309	81.2	46 331	28 080	65.0	5 332	4 690
7342	Disinfecting and pest control services ----	62	52	13 034	9 988	30.5	5 032	4 329	16.2	261	248
7349	Building cleaning and maintenance services, n.e.c. -----	371	280	85 369	44 321	92.6	41 299	23 751	73.9	5 071	4 442
735	Miscellaneous equipment rental and leasing -	126	124	71 742	45 725	56.9	17 079	11 918	43.3	904	701
7352	Medical equipment rental and leasing ----	29	22	20 780	8 067	157.6	4 784	2 264	111.3	234	155
7353	Heavy construction equipment rental and leasing -----	14	14	5 450	12 088	-54.9	1 411	3 209	-56.0	84	87
7359	Equipment rental and leasing, n.e.c. -----	83	88	45 512	25 570	78.0	10 884	6 445	68.9	586	459
736	Personnel supply services -----	137	110	243 464	87 552	178.1	180 778	60 851	197.1	10 678	5 524
7361	Employment agencies -----	62	56	15 043	12 136	24.0	8 642	6 022	43.5	888	532
7363	Help supply services -----	75	54	228 421	75 416	202.9	172 136	54 829	214.0	9 790	4 992
737	Computer programming, data processing, and other computer related services -----	270	183	778 211	431 976	80.2	282 558	145 677	94.0	8 970	6 650
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	147	87	313 701	157 887	98.7	108 070	50 841	112.6	2 631	1 607
7371	Computer programming services -----	89	53	115 046	57 852	98.9	48 136	23 459	105.2	1 106	768
7372	Prepackaged software -----	27	14	94 797	(D)	(D)	35 691	(D)	(D)	681	FF
7373	Computer integrated systems -----	31	20	103 858	(D)	(D)	24 243	(D)	(D)	844	EE
7374, 5, 6	Data processing services -----	58	58	422 682	237 236	78.2	161 226	82 530	95.4	5 883	4 601
7374, 5	Computer processing, information retrieval -----	58	53	422 682	(D)	(D)	161 226	(D)	(D)	5 883	HH
7376	Computer facilities management services -----	-	5	-	(D)	(D)	-	(D)	(D)	-	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	65	38	41 828	36 853	13.5	13 262	12 306	7.8	456	442
7377	Computer rental and leasing -----	7	6	8 124	8 124	(D)	1 581	(D)	(D)	BB	101
7378	Computer maintenance and repair -----	27	20	27 542	25 358	8.6	9 133	9 643	-5.3	277	289
7379	Computer related services, n.e.c. -----	31	12	3 371	3 371	(D)	1 082	(D)	(D)	CC	52
738	Miscellaneous business services -----	453	342	420 553	168 786	149.2	156 962	58 263	169.4	13 853	5 855
7381, 2	Detective agencies and protective services -----	92	64	42 387	26 819	58.0	24 987	13 952	79.1	2 546	1 786
7381	Detective, guard, and armored car services -----	81	55	33 015	19 128	72.6	21 836	10 874	100.8	2 394	1 577
7382	Security systems services -----	11	9	9 372	7 691	21.9	3 151	3 078	2.4	152	209
7383	News syndicates -----	4	3	(D)	(D)	(D)	(D)	(D)	(D)	BB	AA
7384	Photofinishing laboratories* -----	38	39	25 616	(D)	(D)	6 629	(D)	(D)	367	EE
7389	Business services, n.e.c. -----	319	236	(D)	116 850	(D)	(D)	37 743	(D)	JJ	3 603
7389 pt.	Sign painting shops -----	14	13	(D)	1 516	(D)	(D)	553	(D)	BB	39
7389 pt.	Interior designing -----	32	28	7 322	3 975	84.2	1 615	837	93.0	105	84
7389 pt.	Telephone answering services -----	15	16	3 479	3 406	2.1	1 534	1 212	26.6	153	158
7389 pt.	Other business services -----	258	179	334 714	107 953	210.1	119 604	35 141	240.4	10 570	3 322

Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the State: 1992 and 1987 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
75	Automotive repair, services, and parking ----	1 354	1 188	399 343	294 277	35.7	93 362	66 974	39.4	5 874	5 116
751	Automotive rental and leasing, without drivers -----	67	77	68 744	66 190	3.9	8 419	8 320	1.2	507	580
7513	Truck rental and leasing, without drivers ----	32	30	(D)	34 332	(D)	(D)	3 878	(D)	CC	226
7514, 5	Passenger car rental and leasing -----	34	43	36 247	(D)	(D)	4 571	(D)	(D)	342	EE
7519	Utility trailer and recreational vehicle rental -----	1	4	(D)	(D)	(D)	(D)	(D)	(D)	AA	BB
752	Automobile parking -----	44	35	8 531	8 294	2.9	1 299	1 104	17.7	144	152
753	Automotive repair shops -----	1 061	964	284 177	197 945	43.6	72 788	50 962	42.8	4 090	3 600
7532	Top, body, and upholstery repair shops and paint shops -----	359	332	90 395	69 915	29.3	24 614	19 228	28.0	1 359	1 331
7532 pt.	Top and body repair shops -----	339	316	86 083	66 339	29.8	23 352	18 267	27.8	1 287	1 256
7532 pt.	Paint shops -----	20	16	4 312	3 576	20.6	1 262	961	31.3	72	75
7538	General automotive repair shops -----	520	457	138 891	85 482	62.5	33 203	20 433	62.5	1 946	1 516
7538 pt.	General automotive repair shops, except diesel -----	452	411	95 540	60 154	58.8	21 226	14 238	49.1	1 318	1 088
7538 pt.	Diesel repair shops -----	68	46	43 351	25 328	71.2	11 977	6 195	93.3	628	428
7533, 4, 6, 7, 9	Other automotive repair shops -----	182	175	54 891	42 548	29.0	14 971	11 301	32.5	785	753
7533	Automotive exhaust system repair shops -----	32	33	9 834	8 262	19.0	2 788	2 198	26.8	121	116
7534	Tire retreading and repair shops -----	7	9	6 559	5 669	15.7	1 055	1 028	2.6	51	85
7536	Automotive glass replacement shops -----	50	29	12 257	7 599	61.3	2 874	1 947	47.6	164	121
7537	Automotive transmission repair shops -----	41	43	14 965	11 530	29.8	4 843	3 211	50.8	249	223
7539	Automotive repair shops, n.e.c. -----	52	61	11 276	9 488	18.8	3 411	2 917	16.9	200	208
7539 pt.	Radiator repair -----	25	24	4 349	2 871	51.5	1 184	829	42.8	75	64
7539 pt.	Brake, front end, and wheel alignment -----	15	25	4 677	4 888	-4.3	1 566	1 580	-9	77	109
7539 pt.	Automotive electrical and fuel system services -----	10	5	(D)	839	(D)	(D)	295	(D)	BB	19
7539 pt.	Other automotive repair shops, n.e.c. ----	2	7	(D)	890	(D)	(D)	213	(D)	AA	16
754	Automotive services, except repair -----	182	112	37 891	21 847	73.4	10 856	6 588	64.8	1 133	784
7542	Carwashes -----	122	74	21 525	11 628	85.1	6 485	3 544	83.0	818	543
7549	Automotive services, except repair and carwashes -----	60	38	16 366	10 221	60.1	4 371	3 044	43.6	315	241
76	Miscellaneous repair services -----	614	545	184 864	104 332	77.2	51 374	29 831	72.2	2 865	1 999
762	Electrical repair shops -----	158	162	64 247	34 212	87.8	20 197	10 343	95.3	1 144	689
7622	Radio and television repair shops -----	55	63	20 438	11 013	85.6	7 091	3 395	108.9	383	253
7623, 9	Other electrical and electronic repair shops -----	103	99	43 809	23 199	88.8	13 106	6 948	88.6	761	436
7623	Refrigeration and air-conditioning service and repair shops -----	26	22	9 128	5 754	58.6	2 376	1 797	32.2	100	100
7629	Electrical and electronic repair shops, n.e.c. -----	77	77	34 681	17 445	98.8	10 730	5 151	108.3	661	336
763	Watch, clock, and jewelry repair -----	12	13	1 899	1 356	40.0	543	359	51.3	47	41
764	Reupholstery and furniture repair -----	52	42	4 349	3 624	20.0	1 204	1 216	-1.0	113	120
769	Miscellaneous repair and related services ----	392	328	114 369	65 140	75.6	29 430	17 913	64.3	1 561	1 149
7692	Welding repair -----	86	87	14 202	10 033	41.6	3 169	2 617	21.1	238	209
7694	Armature rewinding shops -----	20	25	8 436	7 981	5.7	2 092	2 369	-11.7	95	124
7699	Repair shops and related services, n.e.c. ----	286	216	91 731	47 126	94.7	24 169	12 927	87.0	1 228	816
78, 79, 84	Amusement and recreation services, including motion pictures and museums ---	762	686	249 568	163 553	52.6	57 216	41 030	39.4	6 886	5 726
781, 2	Motion picture production, distribution, and services -----	29	19	10 412	10 298	1.1	2 820	2 059	37.0	116	110
783	Motion picture theaters -----	74	79	31 369	21 291	47.3	3 829	2 942	30.1	732	600
7832	Motion picture theaters, except drive-in ----	71	65	(D)	20 182	(D)	(D)	2 784	(D)	FF	578
7833	Drive-in motion picture theaters -----	3	14	(D)	1 109	(D)	(D)	158	(D)	AA	22
784	Video tape rental -----	112	69	25 807	12 057	114.0	3 965	3 213	23.4	574	385
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	49	38	9 078	5 849	55.2	2 236	2 162	3.4	388	311
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	14	16	6 125	4 052	51.2	1 108	1 511	-26.7	66	188
7929	Bands, orchestras, actors, and other entertainers and entertainment groups ----	35	22	2 953	1 797	64.3	1 128	651	73.3	322	123
793	Bowling centers -----	103	112	31 301	29 258	7.0	8 432	8 195	2.9	1 274	1 411
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums ----	395	369	141 601	84 800	67.0	35 934	22 459	60.0	3 802	2 909
794	Commercial sports -----	42	31	47 651	35 169	35.5	9 134	8 032	13.7	723	749
7941	Professional sports clubs, managers, promoters -----	6	2	2 248	(D)	(D)	852	(D)	(D)	36	AA
7948	Racing, including track operation -----	36	29	45 403	(D)	(D)	8 282	(D)	(D)	687	FF
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums -----	353	338	93 950	49 631	89.3	26 800	14 427	85.8	3 079	2 160
791	Dance studios, schools, and halls -----	42	34	3 941	(D)	(D)	842	(D)	(D)	259	CC
7991	Physical fitness facilities -----	49	95	14 716	10 226	43.9	4 119	3 428	20.2	701	708
7992	Public golf courses -----	37	16	11 174	3 835	191.4	3 382	970	248.7	263	108
7993	Coin-operated amusement devices -----	35	43	9 997	6 954	43.8	2 030	1 688	20.3	157	163
7996	Amusement parks -----	8	3	5 633	(D)	(D)	1 714	(D)	(D)	130	CC
7997	Membership sports and recreation clubs -----	48	52	16 663	10 740	55.1	5 197	3 261	59.4	518	388
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	134	95	31 826	11 207	184.0	9 516	3 117	205.3	1 051	520

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SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
80	Health services	2 357	2 202	1 555 177	984 549	58.0	716 492	441 726	62.2	26 973	21 717
801	Offices and clinics of doctors of medicine	886	909	750 417	505 630	48.4	399 806	258 891	54.4	8 069	6 744
8011 pt.	Offices of doctors of medicine	863	894	719 883	488 951	47.2	386 611	249 943	54.7	7 639	6 288
8011 pt.	General medical clinics	23	15	30 534	16 679	83.1	13 195	8 948	47.5	430	456
802	Offices and clinics of dentists	747	716	185 366	125 654	47.5	65 049	41 786	55.7	3 439	3 038
803	Offices and clinics of doctors of osteopathy	2	1	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
804	Offices and clinics of other health practitioners	425	320	103 336	(D)	(D)	33 456	(D)	(D)	1 692	GG
8041	Offices and clinics of chiropractors	163	120	30 074	15 992	88.1	8 002	4 093	95.5	464	316
8042	Offices and clinics of optometrists	121	113	38 725	24 698	56.8	11 207	6 972	60.7	604	466
8043	Offices and clinics of podiatrists	34	37	7 020	(D)	(D)	2 678	(D)	(D)	110	CC
8049	Offices and clinics of health practitioners, n.e.c.	107	50	27 517	(D)	(D)	11 569	(D)	(D)	514	CC
805	Nursing and personal care facilities	118	104	198 863	110 987	79.2	103 531	54 173	91.1	8 158	6 627
8051	Skilled nursing care facilities	77	79	151 339	93 795	61.4	78 735	45 311	73.8	5 970	5 620
8052	Intermediate care facilities	37	19	(D)	12 858	(D)	(D)	6 660	(D)	GG	818
8059	Nursing and personal care facilities, n.e.c.	4	6	(D)	4 334	(D)	(D)	2 202	(D)	EE	189
806	Hospitals	3	4	(D)	(D)	(D)	(D)	(D)	(D)	GG	GG
807, 8, 9	Other health services	176	148	(D)	75 239	(D)	(D)	30 498	(D)	HH	2 055
807	Medical and dental laboratories	91	83	74 556	45 840	62.6	31 386	19 796	58.5	1 137	1 024
8071	Medical laboratories	45	41	61 745	35 756	72.7	25 642	15 141	69.4	840	749
8072	Dental laboratories	46	42	12 811	10 084	27.0	5 744	4 655	23.4	297	275
808	Home health care services	35	21	48 085	10 648	351.6	19 157	3 980	381.3	1 623	656
809	Miscellaneous health and allied services, n.e.c.	50	44	(D)	18 751	(D)	(D)	6 722	(D)	FF	375
8092	Kidney dialysis centers	—	—	—	—	—	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	37	22	15 363	10 964	40.1	8 980	4 801	87.0	310	258
8099	Health and allied services, n.e.c.	13	22	(D)	7 787	(D)	(D)	1 921	(D)	CC	117
81	Legal services	816	807	314 662	245 000	28.4	112 787	87 602	28.7	3 923	3 663
823, 4, 9	Selected educational services	47	36	18 907	10 451	80.9	5 342	3 911	36.6	343	263
823	Libraries	—	—	—	—	—	—	—	—	—	—
824	Vocational schools	16	17	(D)	7 653	(D)	(D)	2 982	(D)	CC	172
829	Schools and educational services, n.e.c.	31	19	(D)	2 798	(D)	(D)	929	(D)	CC	91
83	Social services	462	278	63 422	25 414	149.6	26 244	11 262	133.0	2 915	1 508
835	Child day care services	311	200	30 331	12 681	139.2	12 167	5 494	121.5	1 864	968
832, 3, 6, 9	Other social services	151	78	33 091	12 733	159.9	14 077	5 768	144.1	1 051	540
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	1 127	1 014	682 096	444 557	53.4	303 177	189 623	59.9	11 499	8 858
871	Engineering, architectural, and surveying services	267	270	216 846	152 100	42.6	108 083	72 551	49.0	3 164	2 710
8711	Engineering services	152	158	132 452	98 776	34.1	70 715	46 610	51.7	2 034	1 714
8712	Architectural services	92	82	80 357	50 641	58.7	35 667	24 800	43.8	1 040	899
8713	Surveying services	23	30	4 037	2 683	50.5	1 701	1 141	49.1	90	97
872	Accounting, auditing, and bookkeeping services	479	440	165 522	123 174	34.4	68 293	48 732	40.1	2 976	2 613
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	62	47	122 134	67 137	81.9	45 978	21 936	109.6	2 590	1 389
8731	Commercial physical and biological research	13	14	(D)	(D)	(D)	(D)	(D)	(D)	CC	BB
8732	Commercial economic, sociological, and educational research	33	24	(D)	(D)	(D)	(D)	(D)	(D)	GG	FF
8734	Testing laboratories	16	9	28 869	19 730	46.3	10 127	6 200	63.3	450	340
874	Management and public relations services	319	257	177 594	102 146	73.9	80 823	46 404	74.2	2 769	2 146
8741	Management services	97	78	86 308	43 477	98.5	33 109	21 069	57.1	909	781
8742	Management consulting services	143	119	46 744	46 623	.3	19 888	19 722	.8	580	1 073
8743	Public relations services	15	16	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
8744	Facilities support management services	2	1	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
8748	Business consulting services, n.e.c.	62	43	34 674	7 312	374.2	24 327	3 163	669.1	1 161	170
89	Services, n.e.c.	55	83	13 333	6 665	100.0	4 650	2 739	69.8	184	139

Table 3b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1992 and 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
	Total -----	1 897	1 679	2 401 569	1 492 036	61.0	1 118 487	703 899	58.9	58 583	50 653
7032, 704	Camps and membership lodging -----	45	56	7 833	5 692	37.6	1 344	1 110	21.1	164	181
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	142	133	78 253	48 059	62.8	29 000	17 384	66.8	2 325	1 646
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	19	13	(D)	6 418	(D)	(D)	2 067	(D)	FF	181
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs -----	92	81	37 962	25 820	47.0	13 963	10 352	34.9	1 130	1 088
7999 pt. 84	Fairs -----	9	10	(D)	1 395	(D)	(D)	153	(D)	BB	117
	Museums, art galleries, and botanical and zoological gardens -----	22	29	15 209	8 638	76.1	6 705	3 656	83.4	407	320
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services -----	226	230	1 837 294	1 123 725	63.5	905 250	557 351	62.4	41 134	36 308
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists -----	18	16	39 638	15 150	161.6	20 499	5 144	298.5	628	296
805	Nursing and personal care facilities -----	67	80	139 442	107 273	30.0	79 117	60 644	30.5	6 270	6 820
806	Hospitals -----	101	104	1 621 473	990 335	63.7	788 134	485 429	62.4	33 452	28 711
808, 9	Other health services -----	40	30	36 741	10 967	235.0	17 500	6 134	185.3	784	481
808	Home health care services -----	5	7	(D)	(D)	(D)	(D)	(D)	(D)	CC	CC
809	Miscellaneous health and allied services, n.e.c. -----	35	23	(D)	(D)	(D)	(D)	(D)	(D)	FF	EE
8111 pt.	Legal aid societies and similar legal services -----	7	7	(D)	2 527	(D)	(D)	1 143	(D)	BB	65
823, 4, 9	Selected educational services -----	39	25	(D)	2 813	(D)	(D)	1 294	(D)	CC	160
83	Social services -----	622	495	276 279	192 750	43.3	120 831	82 764	46.0	9 261	7 224
835	Child day care services -----	113	77	15 406	9 925	55.2	7 937	5 054	57.0	1 172	781
832, 3, 6, 9	Other social services -----	509	418	260 873	182 825	42.7	112 894	77 710	45.3	8 089	6 443
861, 2, 4, 9	Selected membership organizations -----	787	714	179 277	110 882	61.7	53 932	39 542	36.4	5 311	4 993
861	Business associations -----	147	135	39 582	22 645	74.8	12 449	7 941	56.8	582	490
864	Civic, social, and fraternal associations -----	465	422	98 753	63 975	54.4	28 853	22 966	25.6	3 937	3 903
862, 9	Other membership organizations -----	175	157	40 942	24 262	68.7	12 630	8 635	46.3	792	600
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	29	19	11 592	5 588	107.4	4 924	3 311	48.7	165	76
873	Research, development, and testing services -----	18	17	5 395	(D)	(D)	1 206	(D)	(D)	97	BB
8731	Commercial physical and biological research -----	1	1	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
8732	Commercial economic, sociological, and educational research -----	4	3	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
8733	Noncommercial research organizations -----	11	12	4 378	1 079	305.7	689	446	54.5	73	30
8734	Testing laboratories -----	2	1	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
874 ex. 8744	Management and public relations services, except facilities support management services -----	11	2	6 197	(D)	(D)	3 718	(D)	(D)	68	BB

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see

Geographic area	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Selected kind-of-business or operation groups							
						Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)		Business services (SIC 73)		Automotive repair, services, and parking (SIC 75)	
						Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
1 Nebraska	11 284	5 827 550	2 289 632	521 941	120 261	380	218 067	1 560	267 386	1 750	1 860 725	1 354	399 343
2 Adams County	204	64 183	26 103	5 378	1 214	7	2 654	23	4 653	31	5 819	23	3 803
3 Hastings	188	60 435	24 815	5 129	1 118	7	2 654	22	(D)	27	(D)	19	3 139
4 Balance of county	16	3 748	1 288	249	96	—	—	—	(D)	4	(D)	4	664
5 Antelope County	38	6 451	2 534	584	219	2	(D)	9	691	2	(D)	4	453
6 Arthur County	1	(D)	(D)	(D)	AA	—	—	—	—	—	—	1	(D)
7 Banner County	1	(D)	(D)	(D)	AA	—	—	—	—	—	—	—	—
8 Blaine County	1	(D)	(D)	(D)	AA	—	—	—	—	—	—	—	—
9 Boone County	33	5 129	1 244	278	140	3	(D)	7	542	1	(D)	2	(D)
10 Box Butte County	87	16 302	4 725	1 128	441	5	1 047	18	2 439	8	1 616	9	2 055
11 Alliance	80	15 698	4 590	1 102	421	5	1 047	14	2 143	8	1 616	8	(D)
12 Balance of county	7	604	135	26	20	—	—	4	296	—	—	1	(D)
13 Boyd County	15	1 651	393	97	54	—	—	1	(D)	2	(D)	2	(D)
14 Brown County	26	4 400	1 330	328	125	3	(D)	4	401	1	(D)	4	631
15 Buffalo County	277	97 466	40 006	8 466	2 184	15	7 348	35	7 130	36	8 325	30	8 201
16 Kearney	235	86 061	36 307	7 530	1 869	13	(D)	31	6 956	32	6 409	25	7 588
17 Balance of county	42	11 405	3 699	936	315	2	(D)	4	174	4	1 916	5	613
18 Burt County	44	10 754	2 675	644	247	—	—	6	473	4	2 569	8	1 132
19 Butler County	33	6 999	2 914	662	181	1	(D)	5	420	3	141	4	670
20 David City	23	6 314	2 761	635	170	1	(D)	4	(D)	—	—	3	(D)
21 Balance of county	10	685	153	27	11	—	—	1	(D)	3	141	1	(D)
22 Cass County	82	13 260	4 216	975	344	1	(D)	13	1 053	6	568	10	1 600
23 Plattsmouth	40	7 353	2 844	686	225	—	—	7	632	3	204	4	417
24 Balance of county	42	5 907	1 372	289	119	1	(D)	6	421	3	364	6	1 183
25 Cedar County	44	9 018	3 398	726	228	1	(D)	6	751	1	(D)	8	1 194
26 Chase County	24	5 203	1 259	295	108	1	(D)	5	318	—	—	2	(D)
27 Cherry County	45	8 014	2 108	499	195	7	1 230	5	(D)	1	(D)	9	1 353
28 Valentine	37	6 603	1 897	460	173	7	1 230	3	(D)	1	(D)	7	(D)
29 Balance of county	8	1 411	211	39	22	—	—	2	(D)	—	—	2	(D)
30 Cheyenne County	65	11 732	3 687	881	336	8	1 467	12	1 295	5	(D)	7	1 595
31 Sidney	59	11 210	3 511	844	320	7	(D)	11	(D)	5	(D)	4	1 317
32 Balance of county	6	522	176	37	16	1	(D)	1	(D)	—	—	3	278
33 Clay County	31	4 695	1 837	401	175	1	(D)	5	336	3	19	6	837
34 Colfax County	54	12 620	3 773	845	276	1	(D)	7	605	3	(D)	13	2 231
35 Schuyler	39	8 376	2 531	570	181	1	(D)	6	(D)	2	(D)	11	(D)
36 Balance of county	15	4 244	1 242	275	95	—	—	1	(D)	1	(D)	2	(D)
37 Cuming County	61	16 320	4 565	1 043	358	2	(D)	10	1 232	3	(D)	10	4 749
38 West Point	39	12 090	3 577	835	256	1	(D)	7	(D)	—	—	7	4 264
39 Balance of county	22	4 230	988	208	102	1	(D)	3	(D)	3	(D)	3	485
40 Custer County	79	13 911	4 849	1 282	497	6	630	13	994	6	860	9	1 867
41 Broken Bow	59	9 947	3 688	1 000	421	6	630	10	914	5	(D)	5	1 168
42 Balance of county	20	3 964	1 161	282	76	—	—	3	80	1	(D)	4	699
43 Dakota County	102	42 383	13 431	3 098	959	6	(D)	12	2 124	15	3 129	15	5 008
44 South Sioux City	82	38 071	12 432	2 950	853	5	5 673	11	(D)	10	(D)	12	4 486
45 Balance of county	20	4 312	999	148	106	1	(D)	1	(D)	5	(D)	3	522
46 Dawes County	70	11 422	3 616	737	330	11	1 404	12	831	4	(D)	7	781
47 Chadron	55	8 980	3 198	643	239	8	(D)	7	573	3	(D)	5	(D)
48 Balance of county	15	2 442	418	94	91	3	(D)	5	258	1	(D)	2	(D)
49 Dawson County	150	34 030	11 281	2 550	827	11	2 632	27	2 559	14	2 188	20	5 307
50 Cozad	31	7 247	2 606	595	192	2	(D)	3	(D)	3	(D)	3	585
51 Gothenburg	32	6 016	2 165	477	181	2	(D)	9	(D)	1	(D)	4	1 285
52 Lexington	69	17 130	5 761	1 302	401	5	1 470	14	1 512	8	1 467	9	1 549
53 Balance of county	18	3 637	749	176	53	2	(D)	1	(D)	2	(D)	4	1 888
54 Deuel County	14	1 842	388	129	39	3	(D)	3	(D)	—	—	3	747
55 Dixon County	28	4 683	1 349	360	155	—	—	4	253	—	—	7	1 639
56 Dodge County	268	71 701	27 721	6 238	1 855	7	1 004	41	6 038	37	9 689	33	5 937
57 Fremont	217	59 899	23 182	5 165	1 495	6	(D)	33	5 569	35	(D)	23	4 346
58 Balance of county	51	11 802	4 539	1 073	360	1	(D)	8	469	2	(D)	10	1 591
59 Douglas County	3 819	3 202 294	1 304 214	303 271	62 777	52	90 703	412	103 391	847	1 347 521	384	174 468
60 Omaha	3 413	2 924 960	1 208 110	280 513	58 752	47	86 868	377	96 363	750	1 203 076	353	166 606
61 Ralston	62	31 526	12 064	2 940	716	—	—	6	524	13	15 440	8	2 112
62 Balance of county	344	245 808	84 040	19 818	3 309	5	3 835	29	6 504	84	129 005	23	5 750
63 Dundy County	18	1 547	288	68	28	—	—	1	(D)	—	—	2	(D)
64 Fillmore County	38	8 251	2 826	678	247	—	—	6	873	1	(D)	12	2 088
65 Franklin County	18	3 630	1 419	345	130	—	—	3	(D)	1	(D)	—	—
66 Frontier County	13	1 476	273	61	22	—	—	2	(D)	—	—	5	868
67 Furnas County	30	4 612	1 550	344	112	3	344	7	593	3	147	2	(D)
68 Gage County	130	29 134	9 579	2 140	745	6	1 511	26	2 670	14	1 821	18	3 513
69 Beatrice	104	24 595	7 952	1 803	616	3	(D)	20	1 968	12	(D)	12	3 004
70 Balance of county	26	4 539	1 627	337	129	3	(D)	6	702	2	(D)	6	509
71 Garden County	14	682	107	24	18	3	(D)	3	(D)	—	—	2	(D)
72 Garfield County	10	1 347	161	38	27	1	(D)	2	(D)	1	(D)	1	(D)
73 Gosper County	9	730	101	20	15	2	(D)	1	(D)	—	—	—	—
74 Grant County	3	(D)	(D)	(D)	AA	1	(D)	—	—	—	—	2	(D)
75 Greeley County	8	1 956	636	152	68	—	—	1	(D)	—	—	2	(D)
76 Hall County	425	156 806	60 961	13 601	3 488	20	11 692	59	9 043	69	21 716	52	17 349
77 Grand Island	390	149 394	58 424	12 978	3 296	17	11 009	53	8 617	67	(D)	45	14 743
78 Balance of county	35	7 412	2 537	623	192	3	683	6	426	2	(D)	7	2 606

Places With 2,500 Inhabitants or More: 1992

appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups —Con.														
Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)		
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	
614	184 864	762	249 568	2 357	1 555 177	816	314 662	47	18 907	462	63 422	1 127	682 096	1
13	4 044	13	2 411	56	32 840	10	2 043	—	—	8	1 469	20	4 447	2
12	(D)	11	(D)	54	(D)	10	2 043	—	—	7	(D)	19	(D)	3
1	(D)	2	(D)	2	(D)	—	—	—	—	1	(D)	1	(D)	4
1	(D)	4	741	7	3 628	5	401	—	—	—	—	4	361	5
—	—	—	—	—	—	—	—	—	—	—	—	—	—	6
—	—	1	(D)	—	—	—	—	—	—	—	—	—	—	7
—	—	—	—	—	—	—	—	—	—	—	—	—	(D)	8
5	695	5	637	6	1 987	2	(D)	—	—	—	—	2	(D)	9
4	(D)	7	755	20	5 936	6	666	—	—	3	(D)	7	950	10
4	(D)	7	755	19	(D)	6	666	—	—	3	(D)	6	(D)	11
—	—	—	—	1	(D)	—	—	—	—	—	—	1	(D)	12
—	—	3	128	3	788	1	(D)	—	—	1	(D)	2	(D)	13
2	(D)	1	(D)	5	1 907	3	(D)	—	—	1	(D)	2	(D)	14
19	7 608	24	4 877	61	38 911	22	5 846	1	(D)	9	(D)	24	6 970	15
10	2 152	17	3 936	55	37 765	21	(D)	1	(D)	8	2 035	21	(D)	16
9	5 456	7	941	6	1 146	1	(D)	—	—	1	(D)	3	(D)	17
5	657	2	(D)	10	4 066	3	864	—	—	4	160	2	(D)	18
5	513	—	—	8	4 163	4	371	—	—	1	(D)	2	(D)	19
1	(D)	—	—	7	(D)	4	371	—	—	1	(D)	2	(D)	20
4	(D)	—	—	1	(D)	—	—	—	—	—	—	—	—	21
5	1 040	11	1 707	17	5 740	6	646	—	—	7	(D)	6	(D)	22
1	(D)	4	379	9	4 559	4	(D)	—	—	4	(D)	4	(D)	23
4	(D)	7	1 328	8	1 181	2	(D)	—	—	3	(D)	2	(D)	24
6	971	4	386	9	3 880	3	305	—	—	4	(D)	2	(D)	25
3	(D)	1	(D)	7	1 634	1	(D)	—	—	1	(D)	3	168	26
3	534	4	661	8	2 321	4	(D)	—	—	—	—	4	750	27
2	(D)	1	(D)	8	2 321	4	(D)	—	—	—	—	4	750	28
1	(D)	3	(D)	—	—	—	—	—	—	—	—	—	—	29
1	(D)	4	392	18	4 909	5	1 064	—	—	1	(D)	4	622	30
1	(D)	4	392	17	(D)	5	1 064	—	—	1	(D)	4	622	31
—	—	—	—	1	(D)	—	—	—	—	—	—	—	—	32
—	—	2	(D)	5	2 418	6	663	—	—	1	(D)	2	(D)	33
4	1 358	6	603	14	5 617	4	491	—	—	1	(D)	1	(D)	34
2	(D)	3	462	9	3 636	4	491	—	—	—	—	1	(D)	35
2	(D)	3	141	5	1 981	—	—	—	—	1	(D)	—	—	36
7	2 275	6	1 064	11	5 031	4	555	—	—	3	(D)	5	433	37
4	(D)	4	(D)	9	(D)	2	(D)	—	—	2	(D)	3	(D)	38
3	(D)	2	(D)	2	(D)	2	(D)	—	—	1	(D)	2	(D)	39
5	614	4	838	17	6 310	8	1 074	—	—	3	(D)	7	496	40
3	(D)	3	(D)	11	4 429	8	1 074	—	—	2	(D)	5	(D)	41
2	(D)	1	(D)	6	1 881	—	—	—	—	1	(D)	2	(D)	42
7	(D)	12	(D)	15	7 912	10	1 470	—	—	4	(D)	6	1 901	43
4	(D)	8	2 545	14	(D)	10	1 470	—	—	3	(D)	5	(D)	44
3	(D)	4	(D)	1	(D)	—	—	—	—	1	(D)	1	(D)	45
1	(D)	7	748	12	4 737	5	755	1	(D)	4	94	6	540	46
1	(D)	5	(D)	11	(D)	4	(D)	1	(D)	4	94	6	540	47
—	—	2	(D)	1	(D)	—	—	—	—	—	—	—	—	48
5	778	9	(D)	34	13 577	16	2 407	—	—	5	(D)	9	1 657	49
—	—	4	(D)	10	3 984	4	727	—	—	—	—	2	(D)	50
—	—	1	(D)	7	(D)	5	(D)	—	—	1	(D)	2	(D)	51
—	—	4	(D)	15	6 669	6	1 126	—	—	4	(D)	4	803	52
5	778	—	—	2	(D)	1	(D)	—	—	—	—	1	(D)	53
—	—	—	—	2	(D)	2	(D)	—	—	1	(D)	—	—	54
2	(D)	1	(D)	8	2 153	3	170	1	(D)	1	(D)	1	(D)	55
21	4 297	20	5 048	65	31 121	17	3 136	—	—	10	(D)	15	4 464	56
14	2 709	12	3 071	56	26 232	14	2 779	—	—	9	(D)	13	(D)	57
7	1 588	8	1 977	9	4 889	3	357	—	—	1	(D)	2	(D)	58
171	76 773	219	110 422	801	715 812	271	180 639	28	14 070	142	28 631	465	352 105	59
150	67 154	185	92 127	722	671 087	258	176 389	26	(D)	125	27 176	399	318 295	60
5	3 887	5	3 504	12	3 154	2	(D)	—	—	2	(D)	9	2 544	61
16	5 732	29	14 791	67	41 571	11	(D)	2	(D)	15	(D)	57	31 266	62
—	—	3	(D)	4	382	3	335	—	—	1	(D)	4	234	63
1	(D)	2	(D)	9	3 934	4	471	—	—	3	107	—	—	64
1	(D)	2	(D)	6	2 636	1	(D)	—	—	1	(D)	3	172	65
2	(D)	—	—	—	—	—	—	—	—	1	(D)	—	—	66
3	(D)	2	(D)	3	(D)	5	747	—	—	—	—	2	(D)	67
9	1 632	9	4 480	28	10 611	9	1 386	—	—	6	580	5	930	68
6	(D)	6	2 973	27	(D)	8	(D)	—	—	5	(D)	5	930	69
3	(D)	3	1 507	1	(D)	1	(D)	—	—	1	(D)	—	—	70
—	—	1	(D)	1	(D)	3	189	—	—	—	—	1	(D)	71
2	(D)	—	—	1	(D)	2	(D)	—	—	—	—	—	—	72
—	—	—	—	1	(D)	1	(D)	—	—	1	(D)	3	214	73
—	—	—	—	—	—	—	—	—	—	—	—	—	—	74
3	693	1	(D)	1	(D)	—	—	—	—	—	—	—	—	75
24	4 975	30	13 709	79	53 353	26	6 653	1	(D)	17	(D)	48	15 091	76
22	(D)	25	12 963	77	(D)	26	6 653	1	(D)	15	(D)	42	13 161	77
2	(D)	5	746	2	(D)	—	—	—	—	2	(D)	6	1 930	78

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

NEBRASKA NE-21

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see

	Geographic area	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Selected kind-of-business or operation groups							
							Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)		Business services (SIC 73)		Automotive repair, services, and parking (SIC 75)	
							Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
1	Hamilton County	45	9 586	2 980	771	283	1	(D)	8	633	5	(D)	5	893
2	Aurora	34	7 787	2 711	704	259	1	(D)	5	524	4	(D)	2	(D)
3	Balance of county	11	1 799	269	67	24	—	—	3	109	1	(D)	3	(D)
4	Harlan County	18	3 006	914	214	76	—	—	5	384	—	—	4	772
5	Hayes County	1	(D)	(D)	(D)	AA	—	—	—	—	—	—	1	(D)
6	Hitchcock County	8	655	129	31	14	—	—	5	277	—	—	2	(D)
7	Holt County	81	15 916	4 058	980	375	7	1 239	17	1 612	3	1 804	12	2 229
8	O'Neill	56	11 644	3 575	865	318	6	(D)	12	1 171	2	(D)	7	1 098
9	Balance of county	25	4 272	483	115	57	1	(D)	5	441	1	(D)	5	1 131
10	Hooker County	3	(D)	(D)	(D)	AA	—	—	1	(D)	—	—	1	(D)
11	Howard County	27	4 139	1 499	327	127	1	(D)	7	492	1	(D)	3	(D)
12	Jefferson County	44	7 193	2 694	606	213	2	(D)	11	632	3	116	6	433
13	Fairbury	40	6 754	2 600	587	203	2	(D)	10	(D)	3	116	4	(D)
14	Balance of county	4	439	94	19	10	—	—	1	(D)	—	—	2	(D)
15	Johnson County	25	4 339	1 600	399	141	1	(D)	5	510	—	—	3	413
16	Kearney County	34	5 357	1 053	238	108	2	(D)	5	276	2	(D)	8	1 106
17	Minden	25	3 701	827	191	87	2	(D)	4	(D)	—	—	4	438
18	Balance of county	9	1 656	226	47	21	—	—	1	(D)	2	(D)	4	668
19	Keith County	85	18 266	5 255	1 178	377	15	5 944	14	949	8	920	10	2 910
20	Ogallala	71	15 506	4 257	865	328	12	5 230	11	854	6	(D)	7	(D)
21	Balance of county	14	2 760	998	307	49	3	714	3	95	2	(D)	3	(D)
22	Keya Paha County	2	(D)	(D)	(D)	AA	—	—	1	(D)	—	—	—	—
23	Kimball County	35	6 006	1 257	299	122	3	(D)	4	960	2	(D)	4	1 869
24	Kimball	35	6 006	1 257	299	122	3	(D)	4	960	2	(D)	4	1 869
25	Balance of county	—	—	—	—	—	—	—	—	—	—	—	—	—
26	Knox County	43	6 302	1 877	499	217	2	(D)	5	834	2	(D)	4	350
27	Lancaster County	1 665	998 945	391 115	84 486	19 850	39	(D)	201	41 942	316	273 706	168	47 556
28	Lincoln	1 601	946 111	368 214	79 464	18 470	36	(D)	195	41 683	304	271 543	161	(D)
29	Balance of county	64	52 834	22 901	5 022	1 380	3	755	6	259	12	2 163	7	(D)
30	Lincoln County	262	81 927	30 498	6 788	1 902	23	11 654	43	5 669	25	4 986	27	7 005
31	North Platte	239	76 165	28 640	6 401	1 736	20	(D)	40	(D)	23	(D)	22	5 558
32	Balance of county	23	5 762	1 858	387	166	3	(D)	3	(D)	2	(D)	5	1 447
33	Logan County	1	(D)	(D)	(D)	AA	1	(D)	—	—	—	—	—	—
34	Loup County	2	(D)	(D)	(D)	AA	—	—	1	(D)	—	—	1	(D)
35	McPherson County	1	(D)	(D)	(D)	AA	—	—	—	—	—	—	—	—
36	Madison County	273	95 426	34 932	7 261	1 883	10	4 814	39	7 501	28	6 778	48	12 886
37	Norfolk	222	81 898	30 266	6 334	1 622	9	(D)	34	6 856	24	6 592	33	9 910
38	Balance of county	51	13 528	4 666	927	261	1	(D)	5	645	4	186	15	2 976
39	Merrick County	41	8 759	3 414	853	231	—	—	4	379	1	(D)	7	893
40	Central City	27	6 725	2 800	715	170	—	—	3	(D)	—	—	4	633
41	Balance of county	14	2 034	614	138	61	—	—	1	(D)	1	(D)	3	260
42	Morrill County	18	3 404	932	252	111	1	(D)	4	363	1	(D)	3	536
43	Nance County	20	4 546	1 906	476	150	—	—	—	—	—	—	6	1 002
44	Nemaha County	39	15 442	7 578	1 905	495	2	(D)	8	591	4	(D)	6	1 243
45	Auburn	31	5 090	1 570	385	106	2	(D)	8	591	—	—	5	(D)
46	Balance of county	8	10 352	6 008	1 520	389	—	—	—	—	4	(D)	1	(D)
47	Nuckolls County	31	6 858	2 064	442	126	1	(D)	5	544	3	(D)	4	1 316
48	Otoe County	81	20 894	8 468	2 081	722	3	(D)	15	1 678	5	(D)	9	1 279
49	Nebraska City	62	17 141	7 023	1 751	604	3	(D)	13	(D)	5	(D)	5	845
50	Balance of county	19	3 753	1 445	330	118	—	—	2	(D)	—	—	4	434
51	Pawnee County	17	4 479	1 156	266	93	—	—	3	(D)	2	(D)	4	1 767
52	Perkins County	17	2 982	615	147	53	—	—	1	(D)	—	—	6	1 630
53	Phelps County	71	19 027	6 895	1 452	347	2	(D)	14	1 172	6	1 164	11	3 989
54	Holdrege	58	17 404	6 510	1 368	310	2	(D)	12	1 368	6	1 164	7	3 298
55	Balance of county	13	1 623	385	84	37	—	—	2	(D)	—	—	4	691
56	Pierce County	35	7 252	2 388	581	202	1	(D)	4	(D)	—	—	6	1 174
57	Platte County	208	69 288	24 231	5 494	1 474	10	4 650	42	7 223	28	10 635	32	6 818
58	Columbus	183	59 248	21 671	4 959	1 273	10	4 650	37	6 700	25	10 279	23	5 200
59	Balance of county	25	10 040	2 560	535	201	—	—	5	523	3	356	9	1 618
60	Polk County	29	3 518	777	169	71	—	—	5	388	1	(D)	5	1 043
61	Red Willow County	108	20 422	6 318	1 509	475	5	1 516	16	1 649	8	1 642	9	1 369
62	McCook	93	19 276	6 134	1 454	441	5	1 516	14	(D)	8	1 642	7	(D)
63	Balance of county	15	1 146	184	55	34	—	—	2	(D)	—	—	2	(D)
64	Richardson County	55	12 140	4 861	1 111	450	3	608	11	1 374	4	1 107	6	449
65	Falls City	50	11 394	4 628	1 058	432	3	608	10	(D)	4	1 107	6	449
66	Balance of county	5	746	233	53	18	—	—	1	(D)	—	—	—	—
67	Rock County	13	1 535	486	134	63	1	(D)	2	(D)	1	(D)	2	(D)
68	Saline County	67	10 886	3 977	910	333	3	(D)	11	1 120	5	850	7	638
69	Crete	37	7 218	2 914	686	219	2	(D)	4	566	1	(D)	5	(D)
70	Balance of county	30	3 668	1 063	224	114	1	(D)	7	554	4	(D)	2	(D)
71	Sarpy County	480	231 256	91 852	21 673	4 375	10	4 657	81	13 411	91	106 126	70	18 116
72	Bellevue	197	142 394	56 495	13 651	2 462	3	2 114	40	6 912	41	82 698	22	6 682
73	La Vista	31	8 809	4 286	806	204	—	—	8	983	6	415	2	(D)
74	Papillion	103	35 025	14 922	3 431	789	1	(D)	13	3 735	15	3 347	18	3 497
75	Balance of county	149	45 028	16 149	3 785	920	6	(D)	20	1 781	29	19 666	28	(D)
76	Saunders County	74	17 579	5 633	1 231	475	1	(D)	8	1 012	5	792	11	1 407
77	Wahoo	31	10 417	3 218	683	201	—	—	5	893	1	(D)	6	892
78	Balance of county	43	7 162	2 415	548	274	1	(D)	3	119	1	(D)	5	515

Places With 2,500 Inhabitants or More: 1992 —Con.

appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups —Con.													
Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)	
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
6	1 475	—	—	11	3 109	3	593	—	—	1	(D)	5	1 146
3	(D)	—	—	11	3 109	3	593	—	—	1	(D)	4	(D)
3	(D)	—	—	—	—	—	—	—	—	—	—	—	(D)
2	(D)	—	—	3	1 466	1	(D)	—	—	—	—	3	131
—	—	—	—	—	—	—	—	—	—	—	—	—	—
1	(D)	—	—	—	—	—	—	—	—	—	—	—	—
8	1 476	7	851	15	4 812	5	946	—	—	1	(D)	5	(D)
3	484	5	(D)	13	(D)	4	(D)	—	—	1	(D)	3	232
5	992	2	(D)	2	(D)	1	(D)	—	—	—	—	2	(D)
—	—	—	—	1	(D)	—	—	—	—	—	—	—	—
1	(D)	1	(D)	5	2 340	3	276	—	—	—	—	5	124
3	299	1	(D)	9	4 487	5	413	—	—	1	(D)	2	(D)
2	(D)	1	(D)	9	4 487	5	413	—	—	1	(D)	2	(D)
1	(D)	—	—	—	—	—	—	—	—	—	—	—	—
2	(D)	5	457	6	2 192	2	(D)	—	—	1	(D)	—	—
5	920	2	(D)	5	1 166	3	516	—	—	1	(D)	1	(D)
3	(D)	2	(D)	5	1 166	3	516	—	—	1	(D)	1	(D)
2	(D)	—	—	—	—	—	—	—	—	—	—	—	—
7	1 285	4	(D)	14	3 186	7	1 520	—	—	1	(D)	5	1 085
—	1 285	3	(D)	13	(D)	7	1 520	—	—	1	(D)	4	(D)
—	—	1	(D)	1	(D)	—	—	—	—	—	—	1	(D)
1	(D)	—	—	—	—	—	—	—	—	—	—	—	—
2	(D)	4	215	6	1 269	3	424	—	—	2	(D)	5	525
2	(D)	4	215	6	1 269	3	424	—	—	2	(D)	5	525
—	—	—	—	—	—	—	—	—	—	—	—	—	—
2	(D)	4	479	13	3 343	7	569	—	—	3	(D)	1	(D)
68	17 300	108	43 600	365	271 136	109	53 122	9	1 442	80	9 619	195	201 102
61	(D)	98	(D)	358	269 315	108	(D)	9	1 442	75	(D)	189	(D)
7	(D)	10	(D)	7	1 821	1	(D)	—	—	5	(D)	6	(D)
12	2 991	12	3 640	70	32 808	16	5 980	—	—	11	1 754	21	5 440
10	(D)	11	(D)	67	31 197	16	5 980	—	—	13	(D)	19	(D)
2	(D)	1	(D)	3	1 611	—	—	—	—	2	(D)	2	(D)
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	(D)
18	5 299	15	4 056	59	39 147	20	6 259	1	(D)	12	(D)	23	6 631
14	(D)	12	(D)	47	33 260	18	(D)	1	(D)	10	1 927	20	6 111
4	(D)	3	(D)	12	5 887	2	(D)	—	—	2	(D)	3	520
4	472	9	1 110	9	3 882	3	(D)	—	—	2	(D)	2	(D)
2	(D)	5	319	8	(D)	3	(D)	—	—	—	—	2	(D)
2	(D)	4	791	1	(D)	—	—	—	—	2	(D)	—	—
—	—	3	426	4	1 862	2	(D)	—	—	—	—	—	—
1	(D)	2	(D)	5	2 599	3	281	—	—	3	(D)	—	—
4	994	3	(D)	9	2 647	3	297	—	—	—	—	—	—
2	(D)	2	(D)	9	2 647	3	297	—	—	—	—	—	—
2	(D)	1	(D)	—	—	—	—	—	—	—	—	—	—
1	(D)	3	(D)	8	3 037	3	(D)	—	—	—	—	3	872
2	(D)	7	944	25	11 008	7	1 248	—	—	2	(D)	6	1 167
2	(D)	4	(D)	19	8 374	4	(D)	—	—	1	(D)	6	1 167
—	—	3	(D)	6	2 634	3	(D)	—	—	1	(D)	—	—
—	—	1	(D)	4	1 678	2	(D)	—	—	—	—	1	(D)
2	(D)	1	(D)	3	731	1	(D)	—	—	1	(D)	2	(D)
4	551	5	589	9	7 104	4	1 208	—	—	2	(D)	14	2 652
3	(D)	3	(D)	9	7 104	4	1 208	—	—	2	(D)	10	2 084
1	(D)	2	(D)	—	—	—	—	—	—	—	—	4	568
2	(D)	3	(D)	9	4 120	4	190	—	—	1	(D)	4	(D)
12	2 406	14	8 710	35	17 345	11	3 289	—	—	4	256	20	7 956
8	(D)	11	(D)	34	(D)	11	3 289	—	—	4	256	20	7 956
4	(D)	3	(D)	1	(D)	—	—	—	—	—	—	—	—
1	(D)	2	(D)	8	1 009	4	434	—	—	1	(D)	2	(D)
9	1 042	9	865	17	7 069	10	1 530	—	—	7	(D)	16	3 160
4	611	5	(D)	16	(D)	10	1 530	—	—	6	541	16	3 160
5	431	4	(D)	1	(D)	—	—	—	—	1	(D)	—	—
4	741	4	(D)	14	6 484	6	960	—	—	1	(D)	2	(D)
3	(D)	4	(D)	13	(D)	5	(D)	—	—	—	—	2	(D)
1	(D)	—	—	1	(D)	1	(D)	—	—	1	(D)	—	—
1	(D)	1	(D)	2	(D)	1	(D)	—	—	1	(D)	1	(D)
4	551	6	452	16	5 616	6	833	1	(D)	6	264	2	(D)
1	(D)	4	(D)	11	4 858	3	181	1	(D)	3	(D)	2	(D)
3	(D)	2	(D)	5	758	3	652	—	—	3	(D)	—	—
21	4 754	40	13 261	75	37 580	18	1 890	3	(D)	26	3 805	40	26 266
6	1 451	15	6 393	27	12 224	8	(D)	2	(D)	9	1 878	20	20 233
2	(D)	3	(D)	6	1 166	—	—	—	—	3	612	1	(D)
4	642	9	1 378	27	19 412	7	911	—	—	3	(D)	6	1 397
9	(D)	13	(D)	15	4 778	3	(D)	1	(D)	11	(D)	13	(D)
7	1 597	9	977	11	5 099	6	1 099	—	—	7	(D)	6	2 871
3	368	—	—	7	(D)	3	771	—	—	—	—	4	(D)
4	1 229	9	977	4	(D)	3	328	—	—	1	(D)	2	(D)

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

NEBRASKA NE-23

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see

	Geographic area	Estab- lish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First- quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Selected kind-of-business or operation groups							
							Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)		Business services (SIC 73)		Automotive repair, services, and parking (SIC 75)	
							Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
1	Scotts Bluff County -----	307	96 748	39 444	8 471	2 035	9	2 304	47	8 988	34	6 279	38	7 901
2	Gering -----	64	14 612	5 441	1 356	397	2	(D)	12	1 132	4	(D)	9	(D)
3	Scottsbluff -----	201	75 669	32 039	6 659	1 454	6	(D)	28	7 187	24	4 257	27	5 754
4	Balance of county -----	42	6 467	1 964	456	184	1	(D)	7	669	6	(D)	2	(D)
5	Seward County -----	70	36 021	12 663	2 898	835	2	(D)	14	1 770	5	(D)	9	1 433
6	Seward -----	36	20 570	7 190	1 720	522	-	-	9	1 286	4	(D)	3	(D)
7	Balance of county -----	34	15 451	5 473	1 178	313	2	(D)	5	484	1	(D)	6	(D)
8	Sheridan County -----	39	5 307	1 760	407	111	4	(D)	11	672	1	(D)	2	(D)
9	Sherman County -----	14	1 631	422	93	42	1	(D)	2	(D)	2	(D)	4	542
10	Sioux County -----	6	1 349	148	38	19	1	(D)	-	-	-	-	2	(D)
11	Stanton County -----	11	1 039	221	60	29	-	-	2	(D)	-	-	3	(D)
12	Thayer County -----	28	4 176	627	160	48	1	(D)	7	484	-	-	9	2 250
13	Thomas County -----	4	886	149	36	26	2	(D)	-	-	-	-	1	(D)
14	Thurston County -----	17	4 469	1 368	299	108	-	-	5	700	-	-	2	(D)
15	Valley County -----	40	7 127	2 483	525	167	2	(D)	7	637	2	(D)	7	1 020
16	Washington County -----	76	23 494	12 657	2 879	680	5	(D)	15	1 569	7	2 248	4	443
17	Blair -----	61	22 192	12 232	2 783	606	4	(D)	13	(D)	5	(D)	3	(D)
18	Balance of county -----	15	1 302	425	96	74	1	(D)	2	(D)	2	(D)	1	(D)
19	Wayne County -----	44	8 312	3 013	672	268	2	(D)	11	994	3	(D)	5	1 035
20	Wayne -----	36	7 688	2 889	644	259	2	(D)	9	(D)	3	(D)	4	(D)
21	Balance of county -----	8	624	124	28	9	-	-	2	(D)	-	-	1	(D)
22	Webster County -----	28	6 280	1 775	430	174	3	101	4	1 202	2	(D)	3	442
23	Wheeler County -----	1	(D)	(D)	(D)	AA	1	(D)	-	-	-	-	-	-
24	York County -----	128	25 167	7 663	1 786	583	7	2 845	23	1 821	12	1 080	26	4 694
25	York -----	100	20 711	6 759	1 570	502	4	2 291	22	(D)	10	(D)	17	2 937
26	Balance of county -----	28	4 456	904	216	81	3	554	1	(D)	2	(D)	9	1 757

Places With 2,500 Inhabitants or More: 1992 —Con.

appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups —Con.														
Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)		
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	
21	4 755	24	5 107	73	46 426	24	7 850	—	—	11	656	26	6 482	1
6	1 711	6	1 039	11	5 457	8	1 614	—	—	3	125	3	(D)	2
8	1 876	13	3 776	55	39 196	13	6 050	—	—	7	(D)	20	4 903	3
7	1 168	5	292	7	1 773	3	186	—	—	1	(D)	3	(D)	4
8	3 533	7	673	13	13 443	4	(D)	—	—	2	(D)	4	(D)	5
3	(D)	4	523	7	1 861	4	(D)	—	—	—	(D)	1	(D)	6
5	(D)	3	150	6	11 582	—	—	—	—	2	(D)	3	107	7
5	485	3	240	7	2 216	2	(D)	—	—	1	(D)	3	(D)	8
—	—	1	(D)	1	(D)	1	(D)	—	—	—	—	2	(D)	9
—	—	1	(D)	1	(D)	1	(D)	—	—	—	—	—	—	10
—	—	2	(D)	2	(D)	1	(D)	—	—	1	(D)	—	—	11
1	(D)	—	—	2	(D)	4	664	—	—	2	(D)	2	(D)	12
1	(D)	—	—	—	—	—	—	—	—	—	—	—	—	13
1	(D)	—	—	5	1 680	2	(D)	—	—	1	(D)	1	(D)	14
3	757	2	(D)	7	2 480	4	740	—	—	3	(D)	3	(D)	15
3	495	5	270	16	4 151	6	731	—	—	2	(D)	11	(D)	16
2	(D)	3	(D)	15	(D)	6	731	—	—	1	(D)	8	(D)	17
1	(D)	2	(D)	1	(D)	—	—	—	—	1	(D)	3	282	18
4	499	3	407	8	3 780	2	(D)	—	—	3	(D)	3	239	19
—	—	3	407	7	(D)	2	(D)	—	—	3	(D)	3	239	20
4	499	—	—	1	(D)	—	—	—	—	—	—	—	—	21
—	—	3	619	8	3 104	2	(D)	—	—	3	(D)	—	—	22
—	—	—	—	—	—	—	—	—	—	—	—	—	—	23
10	1 212	6	1 430	17	6 004	7	1 022	1	(D)	8	(D)	11	2 835	24
4	417	5	(D)	15	(D)	7	1 022	1	(D)	5	(D)	10	(D)	25
6	795	1	(D)	2	(D)	—	—	—	—	3	(D)	1	(D)	26

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
GRAND ISLAND						
	Total	390	149 394	58 424	12 978	3 296
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	17	11 009	3 054	562	369
7011	Hotels and motels	16	(D)	(D)	(D)	EE
7011 pt.	Hotels	2	(D)	(D)	(D)	AA
7011 pt.	Motels, motor hotels, and tourist courts	14	(D)	(D)	(D)	EE
702, 3	Other lodging places	1	(D)	(D)	(D)	AA
72	Personal services	53	8 617	2 706	643	336
721	Laundry, cleaning, and garment services	8	(D)	(D)	(D)	BB
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	AA
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	2	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	2	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	AA
7218	Industrial laundriers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	3	(D)	(D)	(D)	AA
723, 4	Beauty and barber shops	33	3 724	1 489	357	145
723	Beauty shops	30	(D)	(D)	(D)	CC
724	Barber shops	3	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	3	(D)	(D)	(D)	AA
729	Miscellaneous personal services	5	(D)	(D)	(D)	CC
73	Business services	67	(D)	(D)	(D)	EE
731	Advertising	6	1 606	568	176	18
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6	1 831	637	131	36
733	Mailing, reproduction, commercial art and photography, and stenographic services	5	1 845	173	31	14
734	Services to dwellings and other buildings	21	(D)	(D)	(D)	CC
735	Miscellaneous equipment rental and leasing	7	3 493	524	124	51
736	Personnel supply services	5	(D)	(D)	(D)	BB
737	Computer programming, data processing, and other computer related services	8	3 519	762	154	41
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	1	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	4	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	3	903	386	67	13
738	Miscellaneous business services	9	4 610	1 971	474	127
75	Automotive repair, services, and parking	45	14 743	3 841	942	250
751	Automotive rental and leasing, without drivers	4	(D)	(D)	(D)	BB
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	34	(D)	(D)	(D)	CC
7532	Top, body, and upholstery repair shops and paint shops	12	2 894	927	231	48
7538	General automotive repair shops	11	3 481	1 132	265	63
7533, 4, 6, 7, 9	Other automotive repair shops	11	(D)	(D)	(D)	BB
754	Automotive services, except repair	7	(D)	(D)	(D)	BB
76	Miscellaneous repair services	22	(D)	(D)	(D)	BB
762	Electrical repair shops	3	1 016	412	101	25
7622	Radio and television repair shops	—	—	—	—	—
7623, 9	Other electrical and electronic repair shops	3	1 016	412	101	25
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	AA
764	Reupholstery and window repair	3	173	39	7	3
769	Miscellaneous repair and related services	14	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums	25	12 963	2 471	703	368
781, 2	Motion picture production, distribution, and services	—	—	—	—	—
783	Motion picture theaters	4	(D)	(D)	(D)	BB
784	Video tape rental	4	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—
793	Bowling centers	2	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	15	(D)	(D)	(D)	CC
80	Health services	77	(D)	(D)	(D)	FF
801	Offices and clinics of doctors of medicine	24	27 097	16 554	3 306	269
802	Offices and clinics of dentists	24	(D)	(D)	(D)	CC
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—
804	Offices and clinics of other health practitioners	18	7 314	2 961	608	111
805	Nursing and personal care facilities	5	7 916	4 537	1 105	359
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	6	2 023	460	94	27
81	Legal services	26	6 653	1 379	324	81
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	BB

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
GRAND ISLAND — Con.						
83	Social services	15	(D)	(D)	(D)	CC
835	Child day care services	10	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	5	(D)	(D)	(D)	BB
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	42	13 161	7 230	1 672	272
871	Engineering, architectural, and surveying services	11	2 944	1 381	327	60
872	Accounting, auditing, and bookkeeping services	21	(D)	(D)	(D)	CC
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	AA
874	Management and public relations services	8	(D)	(D)	(D)	BB
89	Services, n.e.c.	-	-	-	-	-
LINCOLN						
	Total	1 601	946 111	368 214	79 464	18 470
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	36	(D)	(D)	(D)	GG
7011	Hotels and motels	34	36 403	10 502	2 313	1 113
7011 pt.	Hotels	8	17 137	5 763	1 303	575
7011 pt.	Motels, motor hotels, and tourist courts	26	19 266	4 739	1 010	538
702, 3	Other lodging places	2	(D)	(D)	(D)	AA
72	Personal services	195	41 683	16 323	3 802	1 404
721	Laundry, cleaning, and garment services	35	12 314	5 031	1 148	434
7211	Power laundries, family and commercial*	-	-	-	-	-
7213	Linen supply*	2	(D)	(D)	(D)	CC
7215	Coin-operated laundries and drycleaning	10	1 275	215	54	37
7216	Drycleaning plants, except rug cleaning*	9	4 693	2 156	473	194
7217	Carpet and upholstery cleaning	9	(D)	(D)	(D)	BB
7218	Industrial laundries*	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	5	(D)	(D)	(D)	AA
722	Photographic studios, portrait	17	2 722	547	116	51
723, 4	Beauty and barber shops	110	(D)	(D)	(D)	FF
723	Beauty shops	97	(D)	(D)	(D)	FF
724	Barber shops	13	1 190	504	156	38
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	AA
726	Funeral service and crematories	4	(D)	(D)	(D)	BB
729	Miscellaneous personal services	27	(D)	(D)	(D)	CC
73	Business services	304	271 543	94 876	21 166	5 701
731	Advertising	21	(D)	(D)	(D)	CC
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	9	2 885	1 257	286	61
733	Mailing, reproduction, commercial art and photography, and stenographic services	31	(D)	(D)	(D)	FF
734	Services to dwellings and other buildings	77	12 901	5 990	1 420	958
735	Miscellaneous equipment rental and leasing	18	(D)	(D)	(D)	CC
736	Personnel supply services	23	(D)	(D)	(D)	GG
737	Computer programming, data processing, and other computer related services	47	(D)	(D)	(D)	FF
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	31	87 112	20 164	4 555	720
7374, 5, 6	Data processing services	7	12 418	6 295	1 545	226
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	9	(D)	(D)	(D)	BB
738	Miscellaneous business services	78	(D)	(D)	(D)	GG
75	Automotive repair, services, and parking	161	(D)	(D)	(D)	FF
751	Automotive rental and leasing, without drivers	12	(D)	(D)	(D)	BB
752	Automobile parking	8	(D)	(D)	(D)	BB
753	Automotive repair shops	113	34 675	9 545	2 112	485
7532	Top, body, and upholstery repair shops and paint shops	35	(D)	(D)	(D)	CC
7538	General automotive repair shops	54	(D)	(D)	(D)	CC
7533, 4, 6, 7, 9	Other automotive repair shops	24	(D)	(D)	(D)	CC
754	Automotive services, except repair	28	(D)	(D)	(D)	CC
76	Miscellaneous repair services	61	(D)	(D)	(D)	EE
762	Electrical repair shops	25	(D)	(D)	(D)	CC
7622	Radio and television repair shops	6	1 613	744	179	42
7623, 9	Other electrical and electronic repair shops	19	(D)	(D)	(D)	CC
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	8	(D)	(D)	(D)	BB
769	Miscellaneous repair and related services	26	(D)	(D)	(D)	BB

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
LINCOLN—Con.						
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	98	(D)	(D)	(D)	GG
781, 2	Motion picture production, distribution, and services -----	4	(D)	(D)	(D)	AA
783	Motion picture theaters -----	12	(D)	(D)	(D)	CC
784	Video tape rental -----	23	(D)	(D)	(D)	CC
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	9	933	330	70	121
793	Bowling centers -----	5	3 097	997	262	132
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	45	(D)	(D)	(D)	FF
80	Health services -----	358	269 315	129 332	25 453	3 992
801	Offices and clinics of doctors of medicine -----	142	154 615	84 872	15 105	1 417
802	Offices and clinics of dentists -----	115	(D)	(D)	(D)	FF
803	Offices and clinics of doctors of osteopathy -----	—	—	—	—	—
804	Offices and clinics of other health practitioners -----	61	(D)	(D)	(D)	EE
805	Nursing and personal care facilities -----	6	(D)	(D)	(D)	FF
806	Hospitals -----	—	—	—	—	—
807, 8, 9	Other health services -----	34	(D)	(D)	(D)	GG
81	Legal services -----	108	(D)	(D)	(D)	FF
823, 4, 9	Selected educational services -----	9	1 442	542	118	35
83	Social services -----	75	(D)	(D)	(D)	EE
835	Child day care services -----	52	(D)	(D)	(D)	EE
832, 3, 6, 9	Other social services -----	23	3 740	1 639	366	123
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	189	(D)	(D)	(D)	HH
871	Engineering, architectural, and surveying services -----	56	45 476	16 766	3 463	541
872	Accounting, auditing, and bookkeeping services -----	57	(D)	(D)	(D)	FF
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	15	22 788	8 341	2 239	528
874	Management and public relations services -----	61	(D)	(D)	(D)	GG
89	Services, n.e.c. -----	7	(D)	(D)	(D)	AA
OMAHA						
	Total -----	3 413	2 924 960	1 208 110	280 513	58 752
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	47	86 868	24 313	5 953	2 452
7011	Hotels and motels -----	44	(D)	(D)	(D)	GG
7011 pt.	Hotels -----	21	(D)	(D)	(D)	GG
7011 pt.	Hotels, 25 guestrooms or more -----	21	(D)	(D)	(D)	GG
7011 pt.	Hotels, less than 25 guestrooms -----	—	—	—	—	—
7011 pt.	Motels, motor hotels, and tourist courts -----	23	(D)	(D)	(D)	FF
7011 pt.	Motels, tourist courts -----	14	(D)	(D)	(D)	EE
7011 pt.	Motor hotels -----	9	(D)	(D)	(D)	EE
702, 3	Other lodging places -----	3	(D)	(D)	(D)	AA
702	Rooming and boarding houses -----	2	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks -----	1	(D)	(D)	(D)	AA
72	Personal services -----	377	96 363	35 750	8 148	2 950
721	Laundry, cleaning, and garment services -----	97	32 107	11 929	2 693	973
7211	Power laundries, family and commercial* -----	1	(D)	(D)	(D)	AA
7213	Linen supply* -----	4	8 356	2 668	623	166
7215	Coin-operated laundries and drycleaning -----	21	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning* -----	35	(D)	(D)	(D)	EE
7217	Carpet and upholstery cleaning -----	15	(D)	(D)	(D)	CC
7218	Industrial laundries* -----	3	(D)	(D)	(D)	CC
7212, 9	Other laundry, cleaning, and garment services* -----	18	(D)	(D)	(D)	CC
7212	Garment pressing, and agents for laundries and drycleaners -----	10	(D)	(D)	(D)	BB
7219	Laundry and garment services, n.e.c.* -----	8	(D)	(D)	(D)	BB
722	Photographic studios, portrait -----	32	10 928	2 484	437	181
723, 4	Beauty and barber shops -----	184	32 495	14 661	3 461	1 158
723	Beauty shops -----	168	(D)	(D)	(D)	GG
724	Barber shops -----	16	(D)	(D)	(D)	BB
725	Shoe repair shops and shoeshine parlors -----	4	(D)	(D)	(D)	AA
726	Funeral service and crematories -----	19	(D)	(D)	(D)	CC
729	Miscellaneous personal services -----	41	(D)	(D)	(D)	FF
7291	Tax return preparation services -----	10	(D)	(D)	(D)	EE
7299	Miscellaneous personal services, n.e.c. -----	31	(D)	(D)	(D)	CC

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	OMAHA—Con.					
73	Business services -----	750	1 203 076	538 060	132 224	30 242
731	Advertising -----	59	37 804	15 756	3 727	503
7311	Advertising agencies -----	47	26 247	13 290	3 132	421
7312	Outdoor advertising services -----	3	(D)	(D)	(D)	BB
7313	Radio, television, publishers' advertising representatives -----	5	755	312	77	11
7319	Advertising, n.e.c. -----	4	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	23	(D)	(D)	(D)	EE
7322	Adjustment and collection services -----	19	14 324	5 735	1 282	283
7323	Credit reporting services -----	4	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	75	(D)	(D)	(D)	FF
7331	Direct mail advertising services -----	12	10 283	4 554	1 403	410
7334	Photocopying and duplicating services -----	12	5 573	1 404	289	100
7335, 6	Commercial photography, art, and graphics -----	35	(D)	(D)	(D)	CC
7335	Commercial photography -----	8	(D)	(D)	(D)	BB
7336	Commercial art and graphic design -----	27	(D)	(D)	(D)	BB
7338	Secretarial and court reporting services -----	16	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings -----	144	40 099	21 226	4 494	2 544
7342	Disinfecting and pest control services -----	15	(D)	(D)	(D)	CC
7349	Building cleaning and maintenance services, n.e.c. -----	129	(D)	(D)	(D)	GG
735	Miscellaneous equipment rental and leasing -----	42	(D)	(D)	(D)	EE
7352	Medical equipment rental and leasing -----	9	(D)	(D)	(D)	BB
7353	Heavy construction equipment rental and leasing -----	1	(D)	(D)	(D)	AA
7359	Equipment rental and leasing, n.e.c. -----	32	24 575	6 462	1 512	314
736	Personnel supply services -----	83	213 950	160 895	38 363	8 987
7361	Employment agencies -----	41	12 127	7 292	1 552	784
7363	Help supply services -----	42	201 823	153 603	36 811	8 203
7363 pt.	Temporary help supply -----	31	(D)	(D)	(D)	HH
7363 pt.	Help supply, except temporary -----	11	(D)	(D)	(D)	II
737	Computer programming, data processing, and other computer related services -----	136	510 087	195 598	49 888	6 475
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	75	124 032	48 069	12 026	1 071
7371	Computer programming services -----	43	32 920	13 589	2 988	315
7372	Prepackaged software -----	16	71 871	29 207	7 730	580
7373	Computer integrated systems -----	16	19 241	5 273	1 308	176
7374, 5, 6	Data processing services -----	27	(D)	(D)	(D)	II
7374, 5	Computer processing, information retrieval -----	27	(D)	(D)	(D)	II
7376	Computer facilities management services -----	—	—	—	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	34	(D)	(D)	(D)	CC
7377	Computer rental and leasing -----	6	3 736	493	100	19
7378	Computer maintenance and repair -----	15	(D)	(D)	(D)	BB
7379	Computer related services, n.e.c. -----	13	2 636	1 408	384	50
738	Miscellaneous business services -----	188	317 167	119 882	29 638	10 331
7381, 2	Detective agencies and protective services -----	47	31 067	18 035	4 444	1 844
7381	Detective, guard, and armored car services -----	42	(D)	(D)	(D)	GG
7382	Security systems services -----	5	(D)	(D)	(D)	CC
7383	News syndicates -----	2	(D)	(D)	(D)	AA
7384	Photofinishing laboratories* -----	19	21 590	5 593	1 259	271
7389	Business services, n.e.c. -----	120	(D)	(D)	(D)	II
7389 pt.	Sign painting shops -----	6	(D)	(D)	(D)	AA
7389 pt.	Interior designing -----	16	4 325	1 076	166	64
7389 pt.	Telephone answering services -----	3	1 856	756	180	52
7389 pt.	Other business services -----	95	255 171	93 566	23 385	8 071
75	Automotive repair, services, and parking -----	353	166 606	39 835	9 603	2 334
751	Automotive rental and leasing, without drivers -----	28	54 093	6 183	1 479	366
7513	Truck rental and leasing, without drivers -----	13	(D)	(D)	(D)	BB
7514, 5	Passenger car rental and leasing -----	15	(D)	(D)	(D)	EE
7514	Passenger car rental -----	13	(D)	(D)	(D)	CC
7515	Passenger car leasing -----	2	(D)	(D)	(D)	BB
7519	Utility trailer and recreational vehicle rental -----	—	—	—	—	—
752	Automobile parking -----	35	5 675	835	206	95
753	Automotive repair shops -----	228	91 407	28 474	6 841	1 382
7532	Top, body, and upholstery repair shops and paint shops -----	82	26 255	8 592	2 139	423
7532 pt.	Top and body repair shops -----	76	24 215	7 854	1 956	386
7532 pt.	Paint shops -----	6	2 040	738	183	37
7538	General automotive repair shops -----	94	46 998	14 042	3 295	692
7538 pt.	General automotive repair shops, except diesel -----	80	23 399	6 226	1 418	310
7538 pt.	Diesel repair shops -----	14	23 599	7 816	1 877	382
7533, 4, 6, 7, 9	Other automotive repair shops -----	52	18 154	5 840	1 407	267
7533	Automotive exhaust system repair shops -----	12	4 700	1 544	334	57
7534	Tire retreading and repair shops -----	2	(D)	(D)	(D)	AA
7536	Automotive glass replacement shops -----	10	(D)	(D)	(D)	BB
7537	Automotive transmission repair shops -----	13	5 866	2 164	558	94
7539	Automotive repair shops, n.e.c. -----	15	(D)	(D)	(D)	BB
7539 pt.	Radiator repair -----	8	1 620	422	100	25
7539 pt.	Brake, front end, and wheel alignment -----	3	(D)	(D)	(D)	AA
7539 pt.	Automotive electrical and fuel system services -----	2	(D)	(D)	(D)	AA
7539 pt.	Other automotive repair shops, n.e.c. -----	2	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	62	15 431	4 343	1 077	491
7542	Carwashes -----	43	(D)	(D)	(D)	EE
7549	Automotive services, except repair and carwashes -----	19	(D)	(D)	(D)	CC

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	OMAHA—Con.					
76	Miscellaneous repair services	150	67 154	21 445	5 246	1 127
762	Electrical repair shops	47	30 454	11 058	2 741	602
7622	Radio and television repair shops	18	(D)	(D)	(D)	CC
7623, 9	Other electrical and electronic repair shops	29	(D)	(D)	(D)	EE
7623	Refrigeration and air-conditioning service and repair shops	7	(D)	(D)	(D)	BB
7629	Electrical and electronic repair shops, n.e.c.	22	(D)	(D)	(D)	EE
763	Watch, clock, and jewelry repair	7	(D)	(D)	(D)	BB
764	Reupholstery and furniture repair	15	1 480	573	136	47
769	Miscellaneous repair and related services	81	(D)	(D)	(D)	EE
7692	Welding repair	3	825	364	87	25
7694	Armature rewinding shops	2	(D)	(D)	(D)	BB
7699	Repair shops and related services, n.e.c.	76	(D)	(D)	(D)	EE
78, 79, 84	Amusement and recreation services, including motion pictures and museums	185	92 127	21 314	4 753	2 072
781, 2	Motion picture production, distribution, and services	20	(D)	(D)	(D)	BB
783	Motion picture theaters	11	(D)	(D)	(D)	CC
7832	Motion picture theaters, except drive-in	11	(D)	(D)	(D)	CC
7833	Drive-in motion picture theaters	—	—	—	—	—
784	Video tape rental	17	(D)	(D)	(D)	CC
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	27	(D)	(D)	(D)	CC
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	11	4 369	833	160	50
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	16	(D)	(D)	(D)	BB
793	Bowling centers	11	7 495	2 434	602	281
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	99	50 563	12 889	2 821	1 230
794	Commercial sports	10	20 029	4 178	933	261
7941	Professional sports clubs, managers, promoters	4	(D)	(D)	(D)	BB
7948	Racing, including track operation	6	(D)	(D)	(D)	CC
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	89	30 534	8 711	1 888	969
791	Dance studios, schools, and halls	11	(D)	(D)	(D)	BB
7991	Physical fitness facilities	19	(D)	(D)	(D)	EE
7992	Public golf courses	6	(D)	(D)	(D)	BB
7993	Coin-operated amusement devices	11	(D)	(D)	(D)	BB
7996	Amusement parks	2	(D)	(D)	(D)	BB
7997	Membership sports and recreation clubs	7	(D)	(D)	(D)	BB
7999, 84	Amusement and recreation services, including museums, n.e.c.	33	7 295	1 919	403	285
7999 pt.	Concession operators of amusement devices and rides	—	—	—	—	—
7999 pt.	Carnivals, circuses, and fairs	—	—	—	—	—
7999 pt., 84	Other recreation and amusements, including museums	33	7 295	1 919	403	285
80	Health services	722	671 087	303 429	64 873	9 778
801	Offices and clinics of doctors of medicine	335	322 130	171 472	35 281	3 004
8011 pt.	Offices of doctors of medicine	328	303 158	163 198	33 537	2 768
8011 pt.	General medical clinics	7	18 972	8 274	1 744	236
802	Offices and clinics of dentists	209	59 671	23 204	4 932	992
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—
804	Offices and clinics of other health practitioners	101	(D)	(D)	(D)	EE
8041	Offices and clinics of chiropractors	38	7 493	1 842	374	102
8042	Offices and clinics of optometrists	18	(D)	(D)	(D)	BB
8043	Offices and clinics of podiatrists	12	2 195	946	125	45
8049	Offices and clinics of health practitioners, n.e.c.	33	(D)	(D)	(D)	CC
805	Nursing and personal care facilities	16	(D)	(D)	(D)	GG
8051	Skilled nursing care facilities	13	33 463	17 073	4 001	1 169
8052	Intermediate care facilities	1	(D)	(D)	(D)	AA
8059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	CC
806	Hospitals	2	(D)	(D)	(D)	GG
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	GG
8063, 9	Specialty hospitals	1	(D)	(D)	(D)	EE
807, 8, 9	Other health services	59	(D)	(D)	(D)	GG
807	Medical and dental laboratories	25	25 963	13 129	2 736	436
8071	Medical laboratories	11	20 736	10 532	2 071	302
8072	Dental laboratories	14	5 227	2 597	665	134
808	Home health care services	18	28 892	12 454	2 938	1 079
809	Miscellaneous health and allied services, n.e.c.	16	(D)	(D)	(D)	CC
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	13	(D)	(D)	(D)	CC
8099	Health and allied services, n.e.c.	3	(D)	(D)	(D)	AA
81	Legal services	258	176 389	69 043	14 162	1 882
823, 4, 9	Selected educational services	26	(D)	(D)	(D)	CC
823	Libraries	—	—	—	—	—
824	Vocational schools	10	(D)	(D)	(D)	CC
829	Schools and educational services, n.e.c.	16	(D)	(D)	(D)	CC
83	Social services	125	27 176	12 028	2 898	1 133
835	Child day care services	84	(D)	(D)	(D)	FF
832, 3, 6, 9	Other social services	41	(D)	(D)	(D)	EE

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	OMAHA—Con.					
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	399	318 295	136 600	31 222	4 469
871	Engineering, architectural, and surveying services -----	104	126 417	68 392	15 418	1 782
8711	Engineering services -----	55	72 940	40 672	8 616	1 032
8712	Architectural services -----	44	51 993	27 157	6 689	724
8713	Surveying services -----	5	1 484	563	113	26
872	Accounting, auditing, and bookkeeping services -----	146	70 776	30 987	7 021	1 106
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	20	43 494	13 939	3 272	970
8731	Commercial physical and biological research -----	1	(D)	(D)	(D)	BB
8732	Commercial economic, sociological, and educational research -----	14	33 873	10 519	2 424	816
8734	Testing laboratories -----	5	(D)	(D)	(D)	CC
874	Management and public relations services -----	129	77 608	23 282	5 511	611
8741	Management services -----	37	(D)	(D)	(D)	CC
8742	Management consulting services -----	64	(D)	(D)	(D)	EE
8743	Public relations services -----	9	(D)	(D)	(D)	BB
8744	Facilities support management services -----	1	(D)	(D)	(D)	BB
8748	Business consulting services, n.e.c. -----	18	(D)	(D)	(D)	BB
89	Services, n.e.c. -----	21	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	DOUGLAS COUNTY					
	Total -----	3 819	3 202 294	1 304 214	303 271	62 777
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	52	90 703	25 079	6 128	2 525
7011	Hotels and motels -----	47	90 269	24 993	6 115	2 518
7011 pt.	Hotels -----	22	64 170	17 931	4 561	1 790
7011 pt.	Hotels, 25 guestrooms or more -----	22	64 170	17 931	4 561	1 790
7011 pt.	Hotels, less than 25 guestrooms -----	—	—	—	—	—
7011 pt.	Motels, motor hotels, and tourist courts -----	25	26 099	7 062	1 554	728
7011 pt.	Motels, tourist courts -----	15	3 219	1 889	684	324
7011 pt.	Motor hotels -----	10	14 210	3 843	870	404
702, 3	Other lodging places -----	5	434	86	13	7
702	Rooming and boarding houses -----	2	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks -----	3	(D)	(D)	(D)	AA
72	Personal services -----	412	103 391	38 569	8 763	3 188
721	Laundry, cleaning, and garment services -----	105	32 930	12 196	2 750	1 007
7211	Power laundries, family and commercial* -----	1	(D)	(D)	(D)	AA
7213	Linen supply* -----	4	8 356	2 668	623	166
7215	Coin-operated laundries and drycleaning -----	23	2 773	638	122	88
7216	Drycleaning plants, except rug cleaning* -----	37	9 121	4 050	794	337
7217	Carpet and upholstery cleaning -----	17	3 906	1 568	370	143
7218	Industrial launderers* -----	3	(D)	(D)	(D)	CC
7212, 9	Other laundry, cleaning, and garment services* -----	20	(D)	(D)	(D)	CC
7212	Garment pressing, and agents for laundries and drycleaners -----	10	(D)	(D)	(D)	BB
7219	Laundry and garment services, n.e.c.* -----	10	(D)	(D)	(D)	BB
722	Photographic studios, portrait -----	32	10 928	2 484	437	181
723, 4	Beauty and barber shops -----	204	36 810	16 817	3 926	1 308
723	Beauty shops -----	186	35 050	16 163	3 764	1 254
724	Barber shops -----	18	1 760	654	162	54
725	Shoe repair shops and shoeshine parlors -----	5	505	156	40	14
726	Funeral service and crematories -----	21	11 719	3 430	677	129
729	Miscellaneous personal services -----	45	10 499	3 486	933	549
7291	Tax return preparation services -----	12	2 084	988	360	269
7299	Miscellaneous personal services, n.e.c. -----	33	8 415	2 498	573	280

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DOUGLAS COUNTY—Con.						
73	Business services -----	847	1 347 521	581 463	143 131	31 962
731	Advertising -----	64	(D)	(D)	(D)	FF
7311	Advertising agencies -----	52	(D)	(D)	(D)	EE
7312	Outdoor advertising services -----	3	(D)	(D)	(D)	BB
7313	Radio, television, publishers' advertising representatives -----	5	755	312	77	11
7319	Advertising, n.e.c. -----	4	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	24	26 641	7 866	1 858	353
7322	Adjustment and collection services -----	20	(D)	(D)	(D)	EE
7323	Credit reporting services -----	4	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	91	68 146	19 209	4 955	1 123
7331	Direct mail advertising services -----	17	(D)	(D)	(D)	FF
7334	Photocopying and duplicating services -----	12	5 573	1 404	289	100
7335, 6	Commercial photography, art, and graphics -----	42	9 705	2 802	701	126
7335	Commercial photography -----	8	(D)	(D)	(D)	BB
7336	Commercial art and graphic design -----	34	(D)	(D)	(D)	CC
7338	Secretarial and court reporting services -----	20	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings -----	166	53 323	24 526	5 278	2 856
7342	Disinfecting and pest control services -----	16	6 101	2 705	571	127
7349	Building cleaning and maintenance services, n.e.c. -----	150	47 222	21 821	4 707	2 729
735	Miscellaneous equipment rental and leasing -----	46	36 460	8 814	2 050	413
7352	Medical equipment rental and leasing -----	11	11 613	2 319	532	96
7353	Heavy construction equipment rental and leasing -----	1	(D)	(D)	(D)	AA
7359	Equipment rental and leasing, n.e.c. -----	34	(D)	(D)	(D)	EE
736	Personnel supply services -----	87	(D)	(D)	(D)	II
7361	Employment agencies -----	45	(D)	(D)	(D)	FF
7363	Help supply services -----	42	201 823	153 603	36 811	8 203
7363 pt.	Temporary help supply -----	31	(D)	(D)	(D)	HH
7363 pt.	Help supply, except temporary -----	11	(D)	(D)	(D)	II
737	Computer programming, data processing, and other computer related services -----	159	577 651	217 883	55 146	7 077
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	87	(D)	(D)	(D)	GG
7371	Computer programming services -----	51	(D)	(D)	(D)	EE
7372	Prepackaged software -----	18	(D)	(D)	(D)	FF
7373	Computer integrated systems -----	18	(D)	(D)	(D)	CC
7374, 5, 6	Data processing services -----	32	402 119	152 642	39 197	5 537
7374, 5	Computer processing, information retrieval -----	32	402 119	152 642	39 197	5 537
7376	Computer facilities management services -----	-	-	-	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	40	(D)	(D)	(D)	EE
7377	Computer rental and leasing -----	6	3 736	493	100	19
7378	Computer maintenance and repair -----	19	26 222	8 565	2 000	262
7379	Computer related services, n.e.c. -----	15	(D)	(D)	(D)	BB
738	Miscellaneous business services -----	210	(D)	(D)	(D)	JJ
7381, 2	Detective agencies and protective services -----	50	31 698	18 332	4 524	1 872
7381	Detective, guard, and armored car services -----	44	23 628	15 638	3 870	1 758
7382	Security systems services -----	6	8 070	2 694	654	114
7383	News syndicates -----	2	(D)	(D)	(D)	AA
7384	Photofinishing laboratories* -----	19	21 590	5 593	1 259	271
7389	Business services, n.e.c. -----	139	(D)	(D)	(D)	II
7389 pt.	Sign painting shops -----	6	(D)	(D)	(D)	AA
7389 pt.	Interior designing -----	20	(D)	(D)	(D)	BB
7389 pt.	Telephone answering services -----	3	1 856	756	180	52
7389 pt.	Other business services -----	110	269 200	99 521	25 357	8 331
75	Automotive repair, services, and parking -----	384	174 468	42 138	10 148	2 495
751	Automotive rental and leasing, without drivers -----	28	54 093	6 183	1 479	366
7513	Truck rental and leasing, without drivers -----	13	(D)	(D)	(D)	BB
7514, 5	Passenger car rental and leasing -----	15	(D)	(D)	(D)	EE
7514	Passenger car rental -----	13	(D)	(D)	(D)	CC
7515	Passenger car leasing -----	2	(D)	(D)	(D)	BB
7519	Utility trailer and recreational vehicle rental -----	-	-	-	-	-
752	Automobile parking -----	35	5 675	835	206	95
753	Automotive repair shops -----	251	97 774	30 272	7 265	1 498
7532	Top, body, and upholstery repair shops and paint shops -----	94	29 673	9 687	2 407	492
7532 pt.	Top and body repair shops -----	87	(D)	(D)	(D)	EE
7532 pt.	Paint shops -----	7	(D)	(D)	(D)	BB
7538	General automotive repair shops -----	101	48 824	14 365	3 366	713
7538 pt.	General automotive repair shops, except diesel -----	86	(D)	(D)	(D)	EE
7538 pt.	Diesel repair shops -----	15	(D)	(D)	(D)	EE
7533, 4, 6, 7, 9	Other automotive repair shops -----	56	19 277	6 220	1 492	293
7533	Automotive exhaust system repair shops -----	13	(D)	(D)	(D)	BB
7534	Tire retreading and repair shops -----	2	(D)	(D)	(D)	AA
7536	Automotive glass replacement shops -----	11	3 571	1 019	252	53
7537	Automotive transmission repair shops -----	14	(D)	(D)	(D)	CC
7539	Automotive repair shops, n.e.c. -----	16	(D)	(D)	(D)	BB
7539 pt.	Radiator repair -----	8	1 620	422	100	25
7539 pt.	Brake, front end, and wheel alignment -----	3	(D)	(D)	(D)	AA
7539 pt.	Automotive electrical and fuel system services -----	3	871	270	65	22
7539 pt.	Other automotive repair shops, n.e.c. -----	2	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	70	16 926	4 848	1 198	536
7542	Carwashes -----	49	10 164	2 949	720	403
7549	Automotive services, except repair and carwashes -----	21	6 762	1 899	478	133

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DOUGLAS COUNTY—Con.						
76	Miscellaneous repair services -----	171	76 773	24 470	6 166	1 271
762	Electrical repair shops -----	56	32 598	11 436	2 820	622
7622	Radio and television repair shops -----	21	9 807	4 708	1 169	224
7623, 9	Other electrical and electronic repair shops -----	35	22 791	6 728	1 651	398
7623	Refrigeration and air-conditioning service and repair shops -----	9	3 965	1 044	274	35
7629	Electrical and electronic repair shops, n.e.c. -----	26	18 826	5 684	1 377	363
763	Watch, clock, and jewelry repair -----	7	(D)	(D)	(D)	BB
764	Reupholstery and furniture repair -----	18	1 601	588	140	49
769	Miscellaneous repair and related services -----	90	(D)	(D)	(D)	FF
7692	Welding repair -----	3	825	364	87	25
7694	Armature rewinding shops -----	2	(D)	(D)	(D)	BB
7699	Repair shops and related services, n.e.c. -----	85	(D)	(D)	(D)	FF
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	219	110 422	26 147	5 722	2 556
781, 2	Motion picture production, distribution, and services -----	21	(D)	(D)	(D)	BB
783	Motion picture theaters -----	12	14 018	1 571	377	230
7832	Motion picture theaters, except drive-in -----	12	14 018	1 571	377	230
7833	Drive-in motion picture theaters -----	—	—	—	—	—
784	Video tape rental -----	21	(D)	(D)	(D)	CC
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	29	(D)	(D)	(D)	CC
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	12	(D)	(D)	(D)	BB
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	17	1 533	599	125	113
793	Bowling centers -----	14	9 427	2 952	712	340
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	122	63 106	16 550	3 537	1 589
794	Commercial sports -----	15	(D)	(D)	(D)	EE
7941	Professional sports clubs, managers, promoters -----	4	(D)	(D)	(D)	BB
7948	Racing, including track operation -----	11	(D)	(D)	(D)	CC
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums -----	107	(D)	(D)	(D)	GG
791	Dance studios, schools, and halls -----	13	1 677	448	113	66
7991	Physical fitness facilities -----	21	8 686	2 313	545	380
7992	Public golf courses -----	8	5 426	2 078	366	160
7993	Coin-operated amusement devices -----	12	3 415	798	365	34
7996	Amusement parks -----	2	(D)	(D)	(D)	BB
7997	Membership sports and recreation clubs -----	10	5 357	1 458	309	147
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	41	13 034	3 627	699	436
7999 pt.	Concession operators of amusement devices and rides -----	—	—	—	—	—
7999 pt.	Carnivals, circuses, and fairs -----	—	—	—	—	—
7999 pt., 84	Other recreation and amusements, including museums -----	41	13 034	3 627	699	436
80	Health services -----	801	715 812	323 838	69 449	10 342
801	Offices and clinics of doctors of medicine -----	369	344 480	184 889	38 310	3 209
8011 pt.	Offices of doctors of medicine -----	362	325 508	176 615	36 566	2 973
8011 pt.	General medical clinics -----	7	18 972	8 274	1 744	236
802	Offices and clinics of dentists -----	236	64 152	24 505	5 268	1 076
803	Offices and clinics of doctors of osteopathy -----	—	—	—	—	—
804	Offices and clinics of other health practitioners -----	113	(D)	(D)	(D)	EE
8041	Offices and clinics of chiropractors -----	43	8 618	2 269	403	126
8042	Offices and clinics of optometrists -----	20	6 291	1 820	443	71
8043	Offices and clinics of podiatrists -----	12	2 195	946	125	45
8049	Offices and clinics of health practitioners, n.e.c. -----	38	(D)	(D)	(D)	CC
805	Nursing and personal care facilities -----	18	44 320	22 536	4 874	1 535
8051	Skilled nursing care facilities -----	15	(D)	(D)	(D)	GG
8052	Intermediate care facilities -----	1	(D)	(D)	(D)	AA
8059	Nursing and personal care facilities, n.e.c. -----	2	(D)	(D)	(D)	CC
806	Hospitals -----	2	(D)	(D)	(D)	GG
8062	General medical and surgical hospitals -----	1	(D)	(D)	(D)	GG
8063, 9	Specialty hospitals -----	1	(D)	(D)	(D)	EE
807, 8, 9	Other health services -----	63	(D)	(D)	(D)	GG
807	Medical and dental laboratories -----	27	(D)	(D)	(D)	EE
8071	Medical laboratories -----	11	20 736	10 532	2 071	302
8072	Dental laboratories -----	16	(D)	(D)	(D)	CC
808	Home health care services -----	19	(D)	(D)	(D)	GG
809	Miscellaneous health and allied services, n.e.c. -----	17	(D)	(D)	(D)	EE
8092	Kidney dialysis centers -----	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c. -----	13	(D)	(D)	(D)	CC
8099	Health and allied services, n.e.c. -----	4	(D)	(D)	(D)	BB
81	Legal services -----	271	180 639	70 295	14 430	1 942
823, 4, 9	Selected educational services -----	28	14 070	3 633	786	229
823	Libraries -----	—	—	—	—	—
824	Vocational schools -----	10	(D)	(D)	(D)	CC
829	Schools and educational services, n.e.c. -----	18	(D)	(D)	(D)	CC
83	Social services -----	142	28 631	12 620	3 040	1 214
835	Child day care services -----	99	13 622	5 685	1 325	789
832, 3, 6, 9	Other social services -----	43	15 009	6 935	1 715	425

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DOUGLAS COUNTY—Con.						
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	465	352 105	152 356	34 650	4 938
871	Engineering, architectural, and surveying services -----	125	142 763	78 028	17 617	2 077
8711	Engineering services -----	70	85 564	48 213	10 359	1 262
8712	Architectural services -----	50	55 715	29 252	7 145	789
8713	Surveying services -----	5	1 484	563	113	26
872	Accounting, auditing, and bookkeeping services -----	165	(D)	(D)	(D)	GG
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	24	(D)	(D)	(D)	FF
8731	Commercial physical and biological research -----	1	(D)	(D)	(D)	BB
8732	Commercial economic, sociological, and educational research -----	16	(D)	(D)	(D)	FF
8734	Testing laboratories -----	7	(D)	(D)	(D)	CC
874	Management and public relations services -----	151	91 147	27 736	6 418	722
8741	Management services -----	42	54 493	12 192	3 351	256
8742	Management consulting services -----	77	25 718	11 915	2 157	312
8743	Public relations services -----	10	(D)	(D)	(D)	BB
8744	Facilities support management services -----	1	(D)	(D)	(D)	BB
8748	Business consulting services, n.e.c. -----	21	4 006	1 567	411	89
89	Services, n.e.c. -----	27	7 759	3 606	858	115
HALL COUNTY						
	Total -----	425	156 806	60 961	13 601	3 488
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	20	11 692	3 174	591	394
7011	Hotels and motels -----	18	(D)	(D)	(D)	EE
7011 pt.	Hotels -----	2	(D)	(D)	(D)	AA
7011 pt.	Motels, motor hotels, and tourist courts -----	16	(D)	(D)	(D)	EE
702, 3	Other lodging places -----	2	(D)	(D)	(D)	AA
72	Personal services -----	59	9 043	2 779	659	350
721	Laundry, cleaning, and garment services -----	9	1 826	499	120	55
7211	Power laundries, family and commercial* -----	1	(D)	(D)	(D)	AA
7213	Linen supply* -----	—	—	—	—	—
7215	Coin-operated laundries and drycleaning -----	2	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning* -----	2	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning -----	4	180	26	5	3
7218	Industrial launderers* -----	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services* -----	—	—	—	—	—
722	Photographic studios, portrait -----	4	622	63	16	10
723, 4	Beauty and barber shops -----	36	3 866	1 526	365	152
723	Beauty shops -----	32	3 623	1 455	350	145
724	Barber shops -----	4	243	71	15	7
725	Shoe repair shops and shoeshine parlors -----	1	(D)	(D)	(D)	AA
726	Funeral service and crematories -----	3	(D)	(D)	(D)	AA
729	Miscellaneous personal services -----	6	(D)	(D)	(D)	CC
73	Business services -----	69	21 716	6 982	1 572	501
731	Advertising -----	6	1 606	568	176	18
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	6	1 831	637	131	36
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	5	1 845	173	31	14
734	Services to dwellings and other buildings -----	22	3 148	1 322	284	129
735	Miscellaneous equipment rental and leasing -----	7	3 493	524	124	51
736	Personnel supply services -----	6	1 664	1 025	198	85
737	Computer programming, data processing, and other computer related services -----	8	3 519	762	154	41
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	1	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services -----	4	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	3	903	386	67	13
738	Miscellaneous business services -----	9	4 610	1 971	474	127
75	Automotive repair, services, and parking -----	52	17 349	4 484	1 102	302
751	Automotive rental and leasing, without drivers -----	5	3 596	389	88	25
752	Automobile parking -----	—	—	—	—	—
753	Automotive repair shops -----	39	11 668	3 290	813	190
7532	Top, body, and upholstery repair shops and paint shops -----	12	2 894	927	231	48
7538	General automotive repair shops -----	15	5 144	1 422	333	83
7533, 4, 6, 7, 9	Other automotive repair shops -----	12	3 630	941	249	59
754	Automotive services, except repair -----	8	2 085	805	201	87
76	Miscellaneous repair services -----	24	4 975	1 352	316	95
762	Electrical repair shops -----	3	1 016	412	101	25
7622	Radio and television repair shops -----	—	—	—	—	—
7623, 9	Other electrical and electronic repair shops -----	3	1 016	412	101	25
763	Watch, clock, and jewelry repair -----	2	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair -----	3	173	39	7	3
769	Miscellaneous repair and related services -----	16	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
HALL COUNTY — Con.						
78, 79, 84	Amusement and recreation services, including motion pictures and museums	30	13 709	2 535	709	375
781, 2	Motion picture production, distribution, and services	—	—	—	—	—
783	Motion picture theaters	4	(D)	(D)	(D)	BB
784	Video tape rental	4	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—
793	Bowling centers	3	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	19	9 839	1 732	497	244
80	Health services	79	53 353	28 658	6 061	946
801	Offices and clinics of doctors of medicine	24	27 097	16 554	3 306	269
802	Offices and clinics of dentists	26	9 003	4 146	948	180
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—
804	Offices and clinics of other health practitioners	18	7 314	2 961	608	111
805	Nursing and personal care facilities	5	7 916	4 537	1 105	359
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	6	2 023	460	94	27
81	Legal services	26	6 653	1 379	324	81
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	BB
83	Social services	17	(D)	(D)	(D)	CC
835	Child day care services	11	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	6	1 606	448	112	62
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	48	15 091	8 426	1 976	310
871	Engineering, architectural, and surveying services	13	(D)	(D)	(D)	BB
872	Accounting, auditing, and bookkeeping services	23	7 546	4 300	934	158
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	AA
874	Management and public relations services	10	4 021	2 492	625	72
89	Services, n.e.c.	—	—	—	—	—
LANCASTER COUNTY (Coextensive with Lincoln, NE MSA; see table 7a.)						
SARPY COUNTY						
Total		480	231 256	91 852	21 673	4 375
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	10	4 657	1 231	284	159
7011	Hotels and motels	9	(D)	(D)	(D)	CC
7011 pt.	Hotels	2	(D)	(D)	(D)	BB
7011 pt.	Motels, motor hotels, and tourist courts	7	(D)	(D)	(D)	CC
702, 3	Other lodging places	1	(D)	(D)	(D)	AA
72	Personal services	81	13 411	5 245	1 278	524
721	Laundry, cleaning, and garment services	21	5 410	1 983	493	186
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	4	209	55	13	13
7216	Drycleaning plants, except rug cleaning*	6	2 288	1 006	246	106
7217	Carpet and upholstery cleaning	8	(D)	(D)	(D)	AA
7218	Industrial launderers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	3	(D)	(D)	(D)	BB
722	Photographic studios, portrait	6	(D)	(D)	(D)	BB
723, 4	Beauty and barber shops	46	4 819	2 241	547	220
723	Beauty shops	41	4 013	1 779	427	185
724	Barber shops	5	806	462	120	35
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	2	(D)	(D)	(D)	AA
729	Miscellaneous personal services	6	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
SARPY COUNTY—Con.						
73	Business services	91	106 126	45 276	10 850	1 537
731	Advertising	1	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	(D)	(D)	(D)	AA
734	Services to dwellings and other buildings	39	9 045	5 088	1 063	401
735	Miscellaneous equipment rental and leasing	6	(D)	(D)	(D)	BB
736	Personnel supply services	3	(D)	(D)	(D)	CC
737	Computer programming, data processing, and other computer related services	22	85 396	34 210	8 421	742
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	19	(D)	(D)	(D)	FF
7374, 5, 6	Data processing services	1	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	2	(D)	(D)	(D)	BB
738	Miscellaneous business services	13	(D)	(D)	(D)	CC
75	Automotive repair, services, and parking	70	18 116	5 143	1 287	318
751	Automotive rental and leasing, without drivers	3	(D)	(D)	(D)	AA
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	55	(D)	(D)	(D)	CC
7532	Top, body, and upholstery repair shops and paint shops	21	6 098	1 700	410	88
7538	General automotive repair shops	24	5 867	1 676	432	105
7533, 4, 6, 7, 9	Other automotive repair shops	10	(D)	(D)	(D)	BB
754	Automotive services, except repair	12	(D)	(D)	(D)	BB
76	Miscellaneous repair services	21	4 754	1 380	333	80
762	Electrical repair shops	6	1 335	467	107	28
7622	Radio and television repair shops	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	4	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	11	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums	40	13 261	4 440	812	403
781, 2	Motion picture production, distribution, and services	—	—	—	—	—
783	Motion picture theaters	2	(D)	(D)	(D)	BB
784	Video tape rental	8	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—
793	Bowling centers	4	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	26	7 557	3 475	577	233
80	Health services	75	37 580	17 032	3 756	762
801	Offices and clinics of doctors of medicine	26	18 097	9 059	1 915	224
802	Offices and clinics of dentists	26	7 391	2 941	621	125
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—
804	Offices and clinics of other health practitioners	12	2 544	634	144	36
805	Nursing and personal care facilities	4	(D)	(D)	(D)	EE
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	7	(D)	(D)	(D)	BB
81	Legal services	18	1 890	653	178	34
823, 4, 9	Selected educational services	3	(D)	(D)	(D)	AA
83	Social services	26	3 805	1 630	423	206
835	Child day care services	21	2 755	1 202	323	185
832, 3, 6, 9	Other social services	5	1 050	428	100	21
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	40	26 266	9 302	2 323	306
871	Engineering, architectural, and surveying services	12	5 823	2 070	739	79
872	Accounting, auditing, and bookkeeping services	8	(D)	(D)	(D)	BB
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	BB
874	Management and public relations services	18	(D)	(D)	(D)	CC
89	Services, n.e.c.	5	(D)	(D)	(D)	BB

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
LINCOLN, NE MSA						
	Total	1 665	998 945	391 115	84 486	19 850
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	39	(D)	(D)	(D)	GG
7011	Hotels and motels	37	37 158	10 691	2 347	1 144
7011 pt.	Hotels	8	17 137	5 763	1 303	575
7011 pt.	Motels, motor hotels, and tourist courts	29	20 021	4 928	1 044	569
702, 3	Other lodging places	2	(D)	(D)	(D)	AA
72	Personal services	201	41 942	16 356	3 810	1 410
721	Laundry, cleaning, and garment services	35	12 314	5 031	1 148	434
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	2	(D)	(D)	(D)	CC
7215	Coin-operated laundries and drycleaning	10	1 275	215	54	37
7216	Drycleaning plants, except rug cleaning*	9	4 693	2 156	473	194
7217	Carpet and upholstery cleaning	9	(D)	(D)	(D)	BB
7218	Industrial laundriers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	5	(D)	(D)	(D)	AA
722	Photographic studios, portrait	17	2 722	547	116	51
723, 4	Beauty and barber shops	114	16 913	7 549	1 763	623
723	Beauty shops	101	15 723	7 045	1 607	585
724	Barber shops	13	1 190	504	156	38
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	AA
726	Funeral service and crematories	6	5 556	1 710	382	79
729	Miscellaneous personal services	27	(D)	(D)	(D)	CC
73	Business services	316	273 706	95 944	21 408	5 862
731	Advertising	22	12 972	5 344	1 246	195
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	9	2 885	1 257	286	61
733	Mailing, reproduction, commercial art and photography, and stenographic services	32	67 577	23 524	4 804	863
734	Services to dwellings and other buildings	83	14 201	6 741	1 590	1 067
735	Miscellaneous equipment rental and leasing	19	16 912	4 122	942	197
736	Personnel supply services	24	20 321	14 461	3 102	1 327
737	Computer programming, data processing, and other computer related services	48	105 391	27 413	6 337	987
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	31	87 112	20 164	4 555	720
7374, 5, 6	Data processing services	7	12 418	6 295	1 545	226
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	10	5 861	954	237	41
738	Miscellaneous business services	79	33 447	13 082	3 101	1 165
75	Automotive repair, services, and parking	168	47 556	12 808	2 870	784
751	Automotive rental and leasing, without drivers	12	(D)	(D)	(D)	BB
752	Automobile parking	8	(D)	(D)	(D)	BB
753	Automotive repair shops	119	35 566	9 674	2 158	499
7532	Top, body, and upholstery repair shops and paint shops	36	11 554	3 472	763	169
7538	General automotive repair shops	58	15 937	3 803	853	217
7533, 4, 6, 7, 9	Other automotive repair shops	25	8 075	2 399	542	113
754	Automotive services, except repair	29	6 494	2 085	492	196
76	Miscellaneous repair services	68	17 300	5 747	1 388	317
762	Electrical repair shops	27	8 828	3 794	930	172
7622	Radio and television repair shops	6	1 613	744	179	42
7623, 9	Other electrical and electronic repair shops	21	7 215	3 050	751	130
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	8	(D)	(D)	(D)	BB
769	Miscellaneous repair and related services	31	(D)	(D)	(D)	CC
78, 79, 84	Amusement and recreation services, including motion pictures and museums	108	43 600	9 250	1 935	1 282
781, 2	Motion picture production, distribution, and services	4	(D)	(D)	(D)	AA
783	Motion picture theaters	12	(D)	(D)	(D)	CC
784	Video tape rental	25	6 043	978	242	140
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	9	933	330	70	121
793	Bowling centers	5	3 097	997	262	132
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	53	25 051	5 882	1 151	758
80	Health services	365	271 136	130 020	25 613	4 045
801	Offices and clinics of doctors of medicine	142	154 615	84 872	15 105	1 417
802	Offices and clinics of dentists	117	30 623	10 487	2 456	559
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—
804	Offices and clinics of other health practitioners	63	14 958	5 170	1 085	253
805	Nursing and personal care facilities	7	21 593	10 462	2 529	729
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	36	49 347	19 029	4 438	1 087
81	Legal services	109	53 122	16 048	3 286	574
823, 4, 9	Selected educational services	9	1 442	542	118	35

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 — Con.

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
LINCOLN, NE MSA — Con.						
83	Social services	80	9 619	4 124	927	504
835	Child day care services	57	5 879	2 485	561	381
832, 3, 6, 9	Other social services	23	3 740	1 639	366	123
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	195	201 102	89 246	20 661	3 879
871	Engineering, architectural, and surveying services	56	45 476	16 766	3 463	541
872	Accounting, auditing, and bookkeeping services	58	(D)	(D)	(D)	FF
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	17	(D)	(D)	(D)	GG
874	Management and public relations services	64	50 657	31 263	7 381	1 310
89	Services, n.e.c.	7	(D)	(D)	(D)	AA
OMAHA, NE-IA MSA						
	Total	4 927	3 660 781	1 481 865	343 856	72 249
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	92	108 374	29 617	7 226	3 042
7011	Hotels and motels	83	107 331	29 385	7 180	3 019
7011 pt.	Hotels	30	68 447	19 152	4 819	1 910
7011 pt.	Hotels, 25 guestrooms or more	26	68 221	19 112	4 810	1 901
7011 pt.	Hotels, less than 25 guestrooms	4	226	40	9	9
7011 pt.	Motels, motor hotels, and tourist courts	53	38 884	10 233	2 361	1 109
7011 pt.	Motels, tourist courts	38	21 310	5 491	1 294	599
7011 pt.	Motor hotels	15	17 574	4 742	1 067	510
702, 3	Other lodging places	9	1 043	232	46	23
702	Rooming and boarding houses	2	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks	7	(D)	(D)	(D)	BB
72	Personal services	582	128 324	47 715	11 006	4 117
721	Laundry, cleaning, and garment services	143	40 242	14 764	3 383	1 276
7211	Power laundries, family and commercial*	3	475	142	36	16
7213	Linen supply*	4	8 356	2 668	623	166
7215	Coin-operated laundries and drycleaning	31	3 254	774	153	112
7216	Drycleaning plants, except rug cleaning*	49	12 168	5 238	1 083	470
7217	Carpet and upholstery cleaning	29	5 154	1 891	446	185
7218	Industrial laundrers*	3	(D)	(D)	(D)	CC
7212, 9	Other laundry, cleaning, and garment services*	24	(D)	(D)	(D)	CC
7212	Garment pressing, and agents for laundries and drycleaners	11	1 913	832	219	97
7219	Laundry and garment services, n.e.c.*	13	(D)	(D)	(D)	CC
722	Photographic studios, portrait	44	13 063	2 948	517	222
723, 4	Beauty and barber shops	296	46 158	21 073	4 951	1 700
723	Beauty shops	271	43 494	19 929	4 660	1 607
724	Barber shops	25	2 664	1 144	291	93
725	Shoe repair shops and shoeshine parlors	5	505	156	40	14
726	Funeral service and crematories	37	16 370	4 607	934	199
729	Miscellaneous personal services	57	11 986	4 167	1 181	706
7291	Tax return preparation services	16	2 834	1 529	576	399
7299	Miscellaneous personal services, n.e.c.	41	9 152	2 638	605	307
73	Business services	1 010	1 484 244	638 836	156 714	34 407
731	Advertising	67	38 872	15 953	3 761	513
7311	Advertising agencies	54	27 275	13 468	3 158	429
7312	Outdoor advertising services	4	(D)	(D)	(D)	BB
7313	Radio, television, publishers' advertising representatives	5	755	312	77	11
7319	Advertising, n.e.c.	4	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	29	29 533	8 587	2 001	399
7322	Adjustment and collection services	24	16 812	6 874	1 590	330
7323	Credit reporting services	5	12 721	1 713	411	69
733	Mailing, reproduction, commercial art and photography, and stenographic services	101	77 176	21 438	5 474	1 241
7331	Direct mail advertising services	19	58 438	15 680	4 092	926
7334	Photocopying and duplicating services	12	5 573	1 404	289	100
7335, 6	Commercial photography, art, and graphics	47	10 038	2 857	710	129
7335	Commercial photography	12	1 880	595	159	27
7336	Commercial art and graphic design	35	8 158	2 262	551	102
7338	Secretarial and court reporting services	23	3 127	1 497	383	86
734	Services to dwellings and other buildings	228	64 315	30 275	6 496	3 353
7342	Disinfecting and pest control services	30	7 408	3 147	665	168
7349	Building cleaning and maintenance services, n.e.c.	198	56 907	27 128	5 831	3 185
735	Miscellaneous equipment rental and leasing	57	40 066	9 691	2 260	485
7352	Medical equipment rental and leasing	11	11 613	2 319	532	96
7353	Heavy construction equipment rental and leasing	4	1 431	402	99	37
7359	Equipment rental and leasing, n.e.c.	42	27 022	6 970	1 629	352
736	Personnel supply services	96	219 091	164 325	39 205	9 212
7361	Employment agencies	50	13 265	7 848	1 664	861
7363	Help supply services	46	205 826	156 477	37 541	8 351
7363 pt.	Temporary help supply	33	48 000	28 954	6 347	3 208
7363 pt.	Help supply, except temporary	13	157 826	127 523	31 194	5 143

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
OMAHA, NE-IA MSA — Con.						
73	Business services — Con.					
737	Computer programming, data processing, and other computer related services -----	187	668 263	255 664	64 259	7 889
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	110	229 799	90 857	22 147	1 961
7371	Computer programming services -----	67	106 872	45 547	10 711	1 003
7372	Prepackaged software -----	23	92 387	34 954	9 028	686
7373	Computer integrated systems -----	20	30 540	10 356	2 408	272
7374, 5, 6	Data processing services -----	34	404 207	153 271	39 333	5 549
7374, 5	Computer processing, information retrieval -----	34	404 207	153 271	39 333	5 549
7376	Computer facilities management services -----	—	—	—	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	43	34 257	11 536	2 779	379
7377	Computer rental and leasing -----	6	3 736	493	100	19
7378	Computer maintenance and repair -----	19	26 222	8 565	2 000	262
7379	Computer related services, n.e.c. -----	18	4 299	2 478	679	98
738	Miscellaneous business services -----	245	346 928	132 903	33 258	11 315
7381, 2	Detective agencies and protective services -----	57	32 418	18 642	4 587	1 913
7381	Detective, guard, and armored car services -----	48	24 099	15 868	3 918	1 796
7382	Security systems services -----	9	8 319	2 774	669	117
7383	News syndicates -----	2	(D)	(D)	(D)	AA
7384	Photofinishing laboratories* -----	23	22 114	5 714	1 288	290
7389	Business services, n.e.c. -----	163	(D)	(D)	(D)	II
7389 pt.	Sign painting shops -----	9	(D)	(D)	(D)	AA
7389 pt.	Interior designing -----	21	5 145	1 146	183	73
7389 pt.	Telephone answering services -----	3	1 856	756	180	52
7389 pt.	Other business services -----	130	281 935	105 716	26 799	8 954
75	Automotive repair, services, and parking -----	541	210 953	51 731	12 544	3 109
751	Automotive rental and leasing, without drivers -----	32	54 989	6 362	1 535	380
7513	Truck rental and leasing, without drivers -----	14	23 077	2 536	594	97
7514, 5	Passenger car rental and leasing -----	18	31 912	3 826	941	283
7514	Passenger car rental -----	15	(D)	(D)	(D)	EE
7515	Passenger car leasing -----	3	(D)	(D)	(D)	BB
7519	Utility trailer and recreational vehicle rental -----	—	—	—	—	—
752	Automobile parking -----	35	5 675	835	206	95
753	Automotive repair shops -----	382	128 250	37 935	9 167	1 933
7532	Top, body, and upholstery repair shops and paint shops -----	136	39 585	12 324	3 060	637
7532 pt.	Top and body repair shops -----	128	36 422	11 247	2 807	582
7532 pt.	Paint shops -----	8	3 163	1 077	253	55
7538	General automotive repair shops -----	159	61 069	17 120	4 082	891
7538 pt.	General automotive repair shops, except diesel -----	134	35 513	8 816	2 072	476
7538 pt.	Diesel repair shops -----	25	25 556	8 304	2 010	415
7533, 4, 6, 7, 9	Other automotive repair shops -----	87	27 596	8 491	2 025	405
7533	Automotive exhaust system repair shops -----	20	6 663	1 994	432	81
7534	Tire retreading and repair shops -----	2	(D)	(D)	(D)	AA
7536	Automotive glass replacement shops -----	20	7 422	2 101	504	105
7537	Automotive transmission repair shops -----	20	7 862	2 700	685	119
7539	Automotive repair shops, n.e.c. -----	25	(D)	(D)	(D)	BB
7539 pt.	Radiator repair -----	11	2 037	541	128	31
7539 pt.	Brake, front end, and wheel alignment -----	4	784	300	83	17
7539 pt.	Automotive electrical and fuel system services -----	6	1 019	295	69	25
7539 pt.	Other automotive repair shops, n.e.c. -----	4	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	92	22 039	6 599	1 636	701
7542	Carwashes -----	59	12 510	3 825	931	502
7549	Automotive services, except repair and carwashes -----	33	9 529	2 774	705	199
76	Miscellaneous repair services -----	232	94 532	28 796	7 272	1 538
762	Electrical repair shops -----	67	35 963	12 177	3 079	672
7622	Radio and television repair shops -----	25	10 430	4 924	1 234	245
7623, 9	Other electrical and electronic repair shops -----	42	25 533	7 253	1 845	427
7623	Refrigeration and air-conditioning service and repair shops -----	11	5 995	1 332	417	49
7629	Electrical and electronic repair shops, n.e.c. -----	31	19 538	5 921	1 428	378
763	Watch, clock, and jewelry repair -----	9	1 409	494	119	40
764	Reupholstery and furniture repair -----	24	2 646	772	185	67
769	Miscellaneous repair and related services -----	132	54 514	15 353	3 889	759
7692	Welding repair -----	11	2 234	675	159	48
7694	Armature rewinding shops -----	3	(D)	(D)	(D)	BB
7699	Repair shops and related services, n.e.c. -----	118	(D)	(D)	(D)	FF
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	308	153 119	36 591	7 875	3 711
781, 2	Motion picture production, distribution, and services -----	22	8 106	2 330	497	91
783	Motion picture theaters -----	19	17 409	1 989	473	298
7832	Motion picture theaters, except drive-in -----	18	(D)	(D)	(D)	EE
7833	Drive-in motion picture theaters -----	1	(D)	(D)	(D)	AA
784	Video tape rental -----	36	12 638	1 766	396	234
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	30	7 647	1 651	340	173
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	13	6 114	1 052	215	60
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	17	1 533	599	125	113
793	Bowling centers -----	23	12 896	4 067	1 022	513

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
OMAHA, NE-IA MSA—Con.						
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.					
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	178	94 423	24 788	5 147	2 402
794	Commercial sports	20	41 334	7 762	1 755	668
7941	Professional sports clubs, managers, promoters	4	(D)	(D)	(D)	BB
7948	Racing, including track operation	16	(D)	(D)	(D)	FF
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	158	53 089	17 026	3 392	1 734
791	Dance studios, schools, and halls	17	1 912	476	121	78
7991	Physical fitness facilities	25	8 953	2 377	552	392
7992	Public golf courses	15	6 565	2 456	411	190
7993	Coin-operated amusement devices	16	5 193	1 216	468	75
7996	Amusement parks	2	(D)	(D)	(D)	BB
7997	Membership sports and recreation clubs	14	7 224	2 295	468	221
7999, 84	Amusement and recreation services, including museums, n.e.c.	69	(D)	(D)	(D)	FF
7999 pt.	Concession operators of amusement devices and rides	—	(D)	(D)	(D)	—
7999 pt.	Carnivals, circuses, and fairs	1	(D)	(D)	(D)	AA
7999 pt., 84	Other recreation and amusements, including museums	68	(D)	(D)	(D)	FF
80	Health services	1 009	820 356	373 523	80 059	12 439
801	Offices and clinics of doctors of medicine	454	398 355	213 324	44 045	3 875
8011 pt.	Offices of doctors of medicine	444	375 700	203 772	41 982	3 602
8011 pt.	General medical clinics	10	22 655	9 552	2 063	273
802	Offices and clinics of dentists	299	80 715	30 950	6 642	1 395
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	145	(D)	(D)	(D)	FF
8041	Offices and clinics of chiropractors	61	11 178	2 725	499	166
8042	Offices and clinics of optometrists	29	8 176	2 333	567	104
8043	Offices and clinics of podiatrists	15	3 216	1 226	191	66
8049	Offices and clinics of health practitioners, n.e.c.	40	(D)	(D)	(D)	CC
805	Nursing and personal care facilities	32	64 259	32 772	7 321	2 412
8051	Skilled nursing care facilities	23	49 742	25 122	5 892	1 835
8052	Intermediate care facilities	6	(D)	(D)	(D)	EE
8059	Nursing and personal care facilities, n.e.c.	3	(D)	(D)	(D)	CC
806	Hospitals	2	(D)	(D)	(D)	GG
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	GG
8063, 9	Specialty hospitals	1	(D)	(D)	(D)	EE
807, 8, 9	Other health services	76	(D)	(D)	(D)	GG
807	Medical and dental laboratories	32	31 336	15 021	3 166	498
8071	Medical laboratories	15	25 996	12 413	2 498	360
8072	Dental laboratories	17	5 340	2 608	668	138
808	Home health care services	21	39 708	14 604	3 412	1 159
809	Miscellaneous health and allied services, n.e.c.	23	(D)	(D)	(D)	EE
8092	Kidney dialysis centers	—	(D)	(D)	(D)	—
8093	Specialty outpatient facilities, n.e.c.	18	(D)	(D)	(D)	EE
8099	Health and allied services, n.e.c.	5	2 959	1 347	295	54
81	Legal services	340	205 657	77 599	15 770	2 233
823, 4, 9	Selected educational services	32	14 545	3 852	846	247
823	Libraries	—	—	—	—	—
824	Vocational schools	12	6 584	2 479	582	141
829	Schools and educational services, n.e.c.	20	7 961	1 373	264	106
83	Social services	190	34 002	14 954	3 624	1 519
835	Child day care services	138	17 702	7 518	1 800	1 066
832, 3, 6, 9	Other social services	52	16 300	7 436	1 824	453
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	556	397 297	174 569	39 921	5 740
871	Engineering, architectural, and surveying services	147	152 310	82 030	18 751	2 243
8711	Engineering services	84	93 564	51 596	11 353	1 391
8712	Architectural services	54	56 692	29 616	7 240	807
8713	Surveying services	9	2 054	818	158	45
872	Accounting, auditing, and bookkeeping services	196	78 499	34 338	7 836	1 284
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	28	56 028	17 425	4 045	1 078
8731	Commercial physical and biological research	4	(D)	(D)	(D)	CC
8732	Commercial economic, sociological, and educational research	17	34 934	10 946	2 536	840
8734	Testing laboratories	7	(D)	(D)	(D)	CC
874	Management and public relations services	185	110 460	40 776	9 289	1 135
8741	Management services	52	67 612	22 869	5 672	551
8742	Management consulting services	92	30 907	14 011	2 637	393
8743	Public relations services	12	(D)	(D)	(D)	BB
8744	Facilities support management services	2	(D)	(D)	(D)	BB
8748	Business consulting services, n.e.c.	27	4 730	1 752	478	123
89	Services, n.e.c.	35	9 378	4 082	999	147

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
SIoux CITY, IA-NE MSA						
	Total	819	370 943	132 470	28 215	6 723
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	24	(D)	(D)	(D)	FF
7011	Hotels and motels	21	18 787	5 727	1 272	605
7011 pt.	Hotels	4	10 148	3 189	865	353
7011 pt.	Motels, motor hotels, and tourist courts	17	8 639	2 538	407	252
702, 3	Other lodging places	3	(D)	(D)	(D)	AA
72	Personal services	101	22 818	8 088	1 961	681
721	Laundry, cleaning, and garment services	23	8 000	2 756	661	196
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	1	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning	7	547	112	22	19
7216	Drycleaning plants, except rug cleaning*	8	2 113	909	213	89
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	AA
7218	Industrial launderers*	1	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	3	(D)	(D)	(D)	AA
722	Photographic studios, portrait	7	1 268	271	62	34
723, 4	Beauty and barber shops	44	5 887	2 880	687	245
723	Beauty shops	42	(D)	(D)	(D)	CC
724	Barber shops	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	12	4 408	1 082	252	50
729	Miscellaneous personal services	14	(D)	(D)	(D)	CC
73	Business services	121	39 695	14 882	3 344	1 150
731	Advertising	7	3 573	1 231	310	55
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	5	2 648	1 140	258	70
733	Mailing, reproduction, commercial art and photography, and stenographic services	10	1 651	434	97	22
734	Services to dwellings and other buildings	35	6 931	3 024	738	311
735	Miscellaneous equipment rental and leasing	12	5 969	1 257	284	59
736	Personnel supply services	7	3 601	2 500	483	240
737	Computer programming, data processing, and other computer related services	12	2 252	795	130	21
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	5	1 067	225	39	7
7374, 5, 6	Data processing services	2	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	5	(D)	(D)	(D)	AA
738	Miscellaneous business services	33	13 070	4 501	1 044	372
75	Automotive repair, services, and parking	94	36 112	7 773	1 786	456
751	Automotive rental and leasing, without drivers	13	5 630	845	197	51
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	61	26 568	5 475	1 232	266
7532	Top, body, and upholstery repair shops and paint shops	22	13 224	2 048	506	96
7538	General automotive repair shops	18	5 606	1 396	259	62
7533, 4, 6, 7, 9	Other automotive repair shops	21	7 738	2 031	467	108
754	Automotive services, except repair	20	3 914	1 453	357	139
76	Miscellaneous repair services	42	26 360	7 439	1 761	284
762	Electrical repair shops	14	6 601	1 341	286	77
7622	Radio and television repair shops	4	343	83	19	9
7623, 9	Other electrical and electronic repair shops	10	6 258	1 258	267	68
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	26	(D)	(D)	(D)	CC
78, 79, 84	Amusement and recreation services, including motion pictures and museums	59	21 932	4 467	913	556
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	AA
783	Motion picture theaters	5	(D)	(D)	(D)	BB
784	Video tape rental	10	1 780	330	78	53
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	AA
793	Bowling centers	4	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	37	14 747	3 291	610	366
80	Health services	202	143 446	64 496	12 868	2 007
801	Offices and clinics of doctors of medicine	96	93 445	44 640	8 345	861
802	Offices and clinics of dentists	41	14 612	4 833	1 023	222
803	Offices and clinics of doctors of osteopathy	4	1 666	891	111	13
804	Offices and clinics of other health practitioners	39	9 849	2 708	585	142
805	Nursing and personal care facilities	9	14 803	7 758	1 880	617
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	13	9 071	3 666	924	152
81	Legal services	73	27 220	7 117	1 338	303
823, 4, 9	Selected educational services	2	(D)	(D)	(D)	AA

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	SIOUX CITY, IA-NE MSA — Con.					
83	Social services	25	3 512	1 490	424	197
835	Child day care services	18	1 563	773	169	98
832, 3, 6, 9	Other social services	7	1 949	717	255	99
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	73	30 380	10 795	2 497	464
871	Engineering, architectural, and surveying services	15	(D)	(D)	(D)	CC
872	Accounting, auditing, and bookkeeping services	36	11 225	4 026	971	210
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	(D)	(D)	(D)	AA
874	Management and public relations services	19	9 508	3 316	785	137
89	Services, n.e.c.	3	(D)	(D)	(D)	AA

Table 7b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	LINCOLN, NE MSA					
	Total	320	483 074	199 569	49 599	10 658
7032, 704	Camps and membership lodging	32	5 277	572	167	98
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	14	18 262	6 693	1 447	611
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	17	346 868	152 881	38 388	6 654
8111 pt.	Legal aid societies and similar legal services	1	(D)	(D)	(D)	AA
823, 4, 9	Selected educational services	12	2 460	652	167	51
83	Social services	73	43 817	19 170	4 559	1 823
835	Child day care services	7	1 676	987	238	213
832, 3, 6, 9	Other social services	66	42 141	18 183	4 321	1 610
861, 2, 4, 9	Selected membership organizations	166	64 880	18 885	4 680	1 382
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	5	(D)	(D)	(D)	BB
	OMAHA, NE-IA MSA					
	Total	548	1 387 045	604 196	148 725	26 593
7032, 704	Camps and membership lodging	5	(D)	(D)	(D)	AA
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	48	42 898	16 470	3 345	1 123
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	51	1 049 759	490 330	121 719	19 162
8011 pt., 8021 pt. 805	Clinics of doctors of medicine and dentists	6	(D)	(D)	(D)	FF
806	Nursing and personal care facilities	13	40 358	22 232	5 317	1 646
8062	Hospitals	15	948 144	438 131	109 339	16 341
8063, 9	General medical and surgical hospitals	11	842 306	386 682	96 584	14 552
	Specialty hospitals	4	105 838	51 449	12 755	1 789
808, 9	Other health services	17	(D)	(D)	(D)	FF
8111 pt.	Legal aid societies and similar legal services	2	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services	12	1 839	658	120	61
83	Social services	210	216 196	72 286	17 630	4 567
835	Child day care services	51	8 686	5 004	1 198	625
832, 3, 6, 9	Other social services	159	207 510	67 282	16 432	3 942
832	Individual and family social services	71	43 087	14 852	3 592	911
833	Job training and vocational rehabilitation services	9	4 810	3 146	739	217
836	Residential care	26	120 840	39 874	9 725	2 138
839	Social services, n.e.c.	53	38 773	9 410	2 376	676

Table 7b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
OMAHA, NE-IA MSA—Con.						
861, 2, 4, 9	Selected membership organizations -----	207	60 375	19 487	4 732	1 509
861	Business associations -----	38	12 865	4 781	1 228	170
864	Civic, social, and fraternal associations -----	127	38 514	10 206	2 431	1 089
862, 9	Other membership organizations -----	42	8 996	4 500	1 073	250
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	13	13 607	4 167	992	124
873	Research, development, and testing services -----	7	6 841	574	140	62
874 ex. 8744	Management and public relations services, except facilities support management services -----	6	6 766	3 593	852	62
SIOUX CITY, IA-NE MSA						
Total -----		148	263 687	110 004	27 729	6 023
7032, 704	Camps and membership lodging -----	1	(D)	(D)	(D)	AA
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	11	1 669	475	102	33
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services -----	19	215 494	89 474	22 765	4 434
8111 pt.	Legal aid societies and similar legal services -----	1	(D)	(D)	(D)	AA
823, 4, 9	Selected educational services -----	1	(D)	(D)	(D)	AA
83	Social services -----	61	35 680	16 348	3 940	1 198
835	Child day care services -----	8	941	521	146	70
832, 3, 6, 9	Other social services -----	53	34 739	15 827	3 794	1 128
861, 2, 4, 9	Selected membership organizations -----	51	10 161	3 389	842	333
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	3	173	116	28	16

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Areas: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
Total -----		5 060	1 315 918	472 147	105 559	31 276
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	267	77 105	20 386	4 282	2 772
7011	Hotels and motels -----	246	(D)	(D)	(D)	HH
7011 pt.	Hotels -----	30	(D)	(D)	(D)	EE
7011 pt.	Hotels, 25 guestrooms or more -----	16	7 416	2 071	515	294
7011 pt.	Hotels, less than 25 guestrooms -----	14	(D)	(D)	(D)	BB
7011 pt.	Motels, motor hotels, and tourist courts -----	216	65 101	17 205	3 489	2 263
7011 pt.	Motels, tourist courts -----	210	58 113	14 888	3 021	1 994
7011 pt.	Motor hotels -----	6	6 988	2 317	468	269
702, 3	Other lodging places -----	21	(D)	(D)	(D)	CC
702	Rooming and boarding houses -----	6	(D)	(D)	(D)	CC
703	Camps and recreational vehicle parks -----	15	1 890	524	52	27
72	Personal services -----	826	103 896	30 252	7 121	3 134
721	Laundry, cleaning, and garment services -----	109	23 140	7 690	1 748	731
7211	Power laundries, family and commercial* -----	1	(D)	(D)	(D)	AA
7213	Linen supply* -----	5	(D)	(D)	(D)	CC
7215	Coin-operated laundries and drycleaning -----	18	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning* -----	46	5 539	1 781	414	226
7217	Carpet and upholstery cleaning -----	22	(D)	(D)	(D)	BB
7218	Industrial laundries* -----	5	(D)	(D)	(D)	CC
7212, 9	Other laundry, cleaning, and garment services* -----	12	1 126	579	135	67
7212	Garment pressing, and agents for laundries and drycleaners -----	1	(D)	(D)	(D)	AA
7219	Laundry and garment services, n.e.c.* -----	11	(D)	(D)	(D)	BB
722	Photographic studios, portrait -----	67	(D)	(D)	(D)	CC
723, 4	Beauty and barber shops -----	419	28 629	10 471	2 504	1 231
723	Beauty shops -----	397	(D)	(D)	(D)	GG
724	Barber shops -----	22	(D)	(D)	(D)	BB
725	Shoe repair shops and shoeshine parlors -----	4	(D)	(D)	(D)	AA
726	Funeral service and crematories -----	146	(D)	(D)	(D)	EE
729	Miscellaneous personal services -----	81	6 719	1 931	615	500
7291	Tax return preparation services -----	58	4 061	1 272	458	239
7299	Miscellaneous personal services, n.e.c. -----	23	2 658	659	157	261

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
73	Business services -----	468	127 427	43 327	10 346	3 945
731	Advertising -----	16	(D)	(D)	(D)	BB
7311	Advertising agencies -----	10	(D)	(D)	(D)	BB
7312	Outdoor advertising services -----	2	(D)	(D)	(D)	AA
7313	Radio, television, publishers' advertising representatives -----	2	(D)	(D)	(D)	BB
7319	Advertising, n.e.c. -----	2	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	32	(D)	(D)	(D)	CC
7322	Adjustment and collection services -----	27	8 337	3 024	713	196
7323	Credit reporting services -----	5	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	30	(D)	(D)	(D)	EE
7331	Direct mail advertising services -----	2	(D)	(D)	(D)	EE
7334	Photocopying and duplicating services -----	4	(D)	(D)	(D)	AA
7335, 6	Commercial photography, art, and graphics -----	14	(D)	(D)	(D)	BB
7335	Commercial photography -----	3	376	74	14	6
7336	Commercial art and graphic design -----	11	(D)	(D)	(D)	BB
7338	Secretarial and court reporting services -----	10	(D)	(D)	(D)	AA
734	Services to dwellings and other buildings -----	134	20 269	9 312	2 178	922
7342	Disinfecting and pest control services -----	26	3 679	1 118	229	51
7349	Building cleaning and maintenance services, n.e.c. -----	108	16 590	8 194	1 949	871
735	Miscellaneous equipment rental and leasing -----	52	(D)	(D)	(D)	CC
7352	Medical equipment rental and leasing -----	6	(D)	(D)	(D)	BB
7353	Heavy construction equipment rental and leasing -----	17	(D)	(D)	(D)	AA
7359	Equipment rental and leasing, n.e.c. -----	29	(D)	(D)	(D)	CC
736	Personnel supply services -----	22	(D)	(D)	(D)	CC
7361	Employment agencies -----	9	971	424	98	51
7363	Help supply services -----	13	(D)	(D)	(D)	CC
7363 pt.	Temporary help supply -----	8	(D)	(D)	(D)	BB
7363 pt.	Help supply, except temporary -----	5	(D)	(D)	(D)	CC
737	Computer programming, data processing, and other computer related services -----	39	(D)	(D)	(D)	CC
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	8	(D)	(D)	(D)	AA
7371	Computer programming services -----	3	350	74	18	4
7372	Prepackaged software -----	2	(D)	(D)	(D)	AA
7373	Computer integrated systems -----	3	343	67	12	4
7374, 5, 6	Data processing services -----	18	(D)	(D)	(D)	CC
7374, 5	Computer processing, information retrieval -----	18	(D)	(D)	(D)	CC
7376	Computer facilities management services -----	-	-	-	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	13	(D)	(D)	(D)	BB
7377	Computer rental and leasing -----	-	-	-	-	-
7378	Computer maintenance and repair -----	6	(D)	(D)	(D)	AA
7379	Computer related services, n.e.c. -----	7	(D)	(D)	(D)	BB
738	Miscellaneous business services -----	143	46 271	14 496	3 684	1 702
7381, 2	Detective agencies and protective services -----	24	(D)	(D)	(D)	EE
7381	Detective, guard, and armored car services -----	22	(D)	(D)	(D)	EE
7382	Security systems services -----	2	(D)	(D)	(D)	AA
7383	News syndicates -----	-	-	-	-	-
7384	Photofinishing laboratories* -----	8	(D)	(D)	(D)	BB
7389	Business services, n.e.c. -----	111	39 356	10 439	2 662	1 298
7389 pt.	Sign painting shops -----	5	1 033	222	48	15
7389 pt.	Interior designing -----	5	729	57	13	12
7389 pt.	Telephone answering services -----	8	613	253	63	40
7389 pt.	Other business services -----	93	36 981	9 907	2 538	1 231
75	Automotive repair, services, and parking -----	703	152 152	31 853	7 608	2 188
751	Automotive rental and leasing, without drivers -----	21	(D)	(D)	(D)	BB
7513	Truck rental and leasing, without drivers -----	12	6 617	952	245	53
7514, 5	Passenger car rental and leasing -----	9	(D)	(D)	(D)	BB
7514	Passenger car rental -----	6	(D)	(D)	(D)	AA
7515	Passenger car leasing -----	3	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental -----	-	-	-	-	-
752	Automobile parking -----	1	(D)	(D)	(D)	AA
753	Automotive repair shops -----	614	131 310	27 744	6 671	1 805
7532	Top, body, and upholstery repair shops and paint shops -----	198	41 061	9 259	2 230	581
7532 pt.	Top and body repair shops -----	189	40 215	9 143	2 217	572
7532 pt.	Paint shops -----	9	846	116	13	9
7538	General automotive repair shops -----	329	(D)	(D)	(D)	FF
7538 pt.	General automotive repair shops, except diesel -----	283	52 421	9 945	2 362	695
7538 pt.	Diesel repair shops -----	46	(D)	(D)	(D)	CC
7533, 4, 6, 7, 9	Other automotive repair shops -----	87	(D)	(D)	(D)	EE
7533	Automotive exhaust system repair shops -----	12	(D)	(D)	(D)	BB
7534	Tire retreading and repair shops -----	4	5 444	826	172	38
7536	Automotive glass replacement shops -----	27	5 508	1 089	240	71
7537	Automotive transmission repair shops -----	18	(D)	(D)	(D)	BB
7539	Automotive repair shops, n.e.c. -----	26	(D)	(D)	(D)	BB
7539 pt.	Radiator repair -----	14	(D)	(D)	(D)	BB
7539 pt.	Brake, front end, and wheel alignment -----	9	(D)	(D)	(D)	BB
7539 pt.	Automotive electrical and fuel system services -----	3	364	78	16	5
7539 pt.	Other automotive repair shops, n.e.c. -----	-	-	-	-	-
754	Automotive services, except repair -----	67	(D)	(D)	(D)	EE
7542	Carwashes -----	51	7 348	2 205	483	257
7549	Automotive services, except repair and carwashes -----	16	(D)	(D)	(D)	BB

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Areas: 1992 – Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
76	Miscellaneous repair services	339	(D)	(D)	(D)	GG
762	Electrical repair shops	66	21 214	4 436	1 057	311
7622	Radio and television repair shops	23	(D)	(D)	(D)	BB
7623, 9	Other electrical and electronic repair shops	43	(D)	(D)	(D)	CC
7623	Refrigeration and air-conditioning service and repair shops	12	(D)	(D)	(D)	BB
7629	Electrical and electronic repair shops, n.e.c.	31	10 336	2 508	592	181
763	Watch, clock, and jewelry repair	3	351	47	11	4
764	Reupholstery and furniture repair	22	(D)	(D)	(D)	BB
769	Miscellaneous repair and related services	248	52 095	11 428	2 665	744
7692	Welding repair	73	(D)	(D)	(D)	CC
7694	Armature rewinding shops	16	(D)	(D)	(D)	BB
7699	Repair shops and related services, n.e.c.	159	34 340	7 680	1 819	491
78, 79, 84	Amusement and recreation services, including motion pictures and museums	367	(D)	(D)	(D)	GG
781, 2	Motion picture production, distribution, and services	3	(D)	(D)	(D)	AA
783	Motion picture theaters	46	(D)	(D)	(D)	EE
7832	Motion picture theaters, except drive-in	43	(D)	(D)	(D)	EE
7833	Drive-in motion picture theaters	3	(D)	(D)	(D)	AA
784	Video tape rental	56	(D)	(D)	(D)	CC
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	11	(D)	(D)	(D)	BB
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	10	(D)	(D)	(D)	BB
793	Bowling centers	78	(D)	(D)	(D)	FF
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	173	(D)	(D)	(D)	GG
794	Commercial sports	21	16 054	3 031	685	309
7941	Professional sports clubs, managers, promoters	2	(D)	(D)	(D)	AA
7948	Racing, including track operation	19	(D)	(D)	(D)	EE
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	152	(D)	(D)	(D)	FF
791	Dance studios, schools, and halls	17	(D)	(D)	(D)	CC
7991	Physical fitness facilities	18	1 786	542	132	100
7992	Public golf courses	18	3 175	598	95	42
7993	Coin-operated amusement devices	14	3 273	618	149	61
7996	Amusement parks	4	(D)	(D)	(D)	AA
7997	Membership sports and recreation clubs	31	5 351	1 493	251	130
7999, 84	Amusement and recreation services, including museums, n.e.c.	50	8 362	1 855	435	262
7999 pt.	Concession operators of amusement devices and rides	—	—	—	—	—
7999 pt.	Carnivals, circuses, and fairs	6	845	116	16	6
7999 pt., 84	Other recreation and amusements, including museums	44	7 517	1 739	419	256
80	Health services	1 068	512 846	238 791	50 479	11 379
801	Offices and clinics of doctors of medicine	333	228 461	119 598	23 442	3 132
8011 pt.	Offices of doctors of medicine	323	221 902	116 028	22 706	3 005
8011 pt.	General medical clinics	10	6 559	3 570	736	127
802	Offices and clinics of dentists	353	79 897	26 057	5 798	1 615
803	Offices and clinics of doctors of osteopathy	2	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	225	(D)	(D)	(D)	FF
8041	Offices and clinics of chiropractors	84	14 628	4 213	939	225
8042	Offices and clinics of optometrists	82	26 811	8 040	1 601	447
8043	Offices and clinics of podiatrists	14	(D)	(D)	(D)	BB
8049	Offices and clinics of health practitioners, n.e.c.	45	(D)	(D)	(D)	CC
805	Nursing and personal care facilities	86	(D)	(D)	(D)	II
8051	Skilled nursing care facilities	51	(D)	(D)	(D)	HH
8052	Intermediate care facilities	34	(D)	(D)	(D)	GG
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	AA
806	Hospitals	1	(D)	(D)	(D)	BB
8062	General medical and surgical hospitals	—	—	—	—	—
8063, 9	Specialty hospitals	1	(D)	(D)	(D)	BB
807, 8, 9	Other health services	68	(D)	(D)	(D)	EE
807	Medical and dental laboratories	44	(D)	(D)	(D)	CC
8071	Medical laboratories	25	(D)	(D)	(D)	CC
8072	Dental laboratories	19	2 783	986	247	65
808	Home health care services	8	(D)	(D)	(D)	BB
809	Miscellaneous health and allied services, n.e.c.	16	1 792	831	161	35
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	12	(D)	(D)	(D)	BB
8099	Health and allied services, n.e.c.	4	(D)	(D)	(D)	AA
81	Legal services	396	76 164	24 856	6 066	1 317
823, 4, 9	Selected educational services	7	(D)	(D)	(D)	BB
823	Libraries	—	—	—	—	—
824	Vocational schools	1	(D)	(D)	(D)	BB
829	Schools and educational services, n.e.c.	6	(D)	(D)	(D)	BB
83	Social services	201	(D)	(D)	(D)	FF
835	Child day care services	125	(D)	(D)	(D)	EE
832, 3, 6, 9	Other social services	76	13 087	4 996	1 194	473

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	404	89 398	42 107	10 094	2 009
871	Engineering, architectural, and surveying services -----	69	(D)	(D)	(D)	EE
8711	Engineering services -----	43	18 193	9 447	1 984	359
8712	Architectural services -----	15	(D)	(D)	(D)	BB
8713	Surveying services -----	11	(D)	(D)	(D)	BB
872	Accounting, auditing, and bookkeeping services -----	238	(D)	(D)	(D)	GG
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	18	(D)	(D)	(D)	BB
8731	Commercial physical and biological research -----	7	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research -----	4	220	52	11	4
8734	Testing laboratories -----	7	(D)	(D)	(D)	BB
874	Management and public relations services -----	79	(D)	(D)	(D)	EE
8741	Management services -----	24	9 033	5 213	1 232	194
8742	Management consulting services -----	30	(D)	(D)	(D)	CC
8743	Public relations services -----	1	(D)	(D)	(D)	AA
8744	Facilities support management services -----	—	—	—	—	—
8748	Business consulting services, n.e.c. -----	24	(D)	(D)	(D)	BB
89	Services, n.e.c. -----	14	(D)	(D)	(D)	BB

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Areas: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total -----	1 103	812 595	365 733	86 821	24 053
7032, 704	Camps and membership lodging -----	9	(D)	(D)	(D)	BB
7032	Sporting and recreational camps -----	5	(D)	(D)	(D)	AA
704	Organization hotels and lodging houses, on membership basis -----	4	(D)	(D)	(D)	BB
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	85	20 985	6 001	1 080	606
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	6	(D)	(D)	(D)	AA
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	5	(D)	(D)	(D)	AA
7922 pt.	Producers of live theatrical productions -----	4	(D)	(D)	(D)	AA
7922 pt.	Producers of radio and television shows, except tape -----	—	—	—	—	—
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents -----	—	—	—	—	—
7922 pt.	Other theatrical services -----	1	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	1	(D)	(D)	(D)	AA
7929 pt.	Dance groups and artists -----	—	—	—	—	—
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations -----	1	(D)	(D)	(D)	AA
7929 pt.	Other music groups and artists -----	—	—	—	—	—
7929 pt.	Other entertainers and entertainment groups -----	—	—	—	—	—
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs -----	59	(D)	(D)	(D)	FF
7991 pt. 7997	Gymnasiums and athletic clubs -----	—	—	—	—	—
7997	Membership sports and recreation clubs -----	59	(D)	(D)	(D)	FF
7999 pt.	Fairs -----	9	(D)	(D)	(D)	BB
84	Museums, art galleries, and botanical and zoological gardens -----	11	(D)	(D)	(D)	BB
841	Museums and art galleries -----	9	(D)	(D)	(D)	BB
842	Arboreta and botanical or zoological gardens -----	2	(D)	(D)	(D)	AA

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Areas: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services -----	166	(D)	(D)	(D)	JJ
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists -----	11	(D)	(D)	(D)	BB
8011 pt.	General medical clinics -----	11	(D)	(D)	(D)	BB
8021 pt.	Dental clinics -----	-	-	-	-	-
805	Nursing and personal care facilities -----	53	89 588	51 075	11 718	4 328
8051	Skilled nursing care facilities -----	38	70 628	39 662	9 315	3 531
8052	Intermediate care facilities -----	15	18 960	11 413	2 403	797
8059	Nursing and personal care facilities, n.e.c. -----	-	-	-	-	-
806	Hospitals -----	82	531 419	249 883	60 477	12 859
8062	General medical and surgical hospitals -----	78	(D)	(D)	(D)	JJ
8062 pt.	General medical and surgical hospitals, nongovernment -----	37	(D)	(D)	(D)	II
8062 pt.	General medical and surgical hospitals, government -----	41	(D)	(D)	(D)	HH
8063, 9	Specialty hospitals -----	4	(D)	(D)	(D)	GG
8063	Psychiatric hospitals -----	3	(D)	(D)	(D)	FF
8063 pt.	Psychiatric hospitals, nongovernment -----	1	(D)	(D)	(D)	CC
8063 pt.	Psychiatric hospitals, government -----	2	(D)	(D)	(D)	FF
8069	Specialty hospitals, except psychiatric -----	1	(D)	(D)	(D)	BB
8069 pt.	Specialty hospitals, except psychiatric; nongovernment -----	1	(D)	(D)	(D)	BB
8069 pt.	Specialty hospitals, except psychiatric; government -----	-	-	-	-	-
808, 9	Other health services -----	20	(D)	(D)	(D)	CC
808	Home health care services -----	3	(D)	(D)	(D)	BB
809	Miscellaneous health and allied services, n.e.c. -----	17	(D)	(D)	(D)	CC
8092	Kidney dialysis centers -----	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c. -----	12	(D)	(D)	(D)	BB
8099	Health and allied services, n.e.c. -----	5	(D)	(D)	(D)	BB
8111 pt.	Legal aid societies and similar legal services -----	5	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services -----	15	(D)	(D)	(D)	BB
823	Libraries -----	3	(D)	(D)	(D)	AA
824	Vocational schools -----	-	-	-	-	-
8243	Data processing schools -----	-	-	-	-	-
8244	Business and secretarial schools -----	-	-	-	-	-
8249	Vocational schools, n.e.c. -----	-	-	-	-	-
829	Schools and educational services, n.e.c. -----	12	(D)	(D)	(D)	BB
83	Social services -----	372	(D)	(D)	(D)	HH
835	Child day care services -----	66	7 646	3 158	786	449
832, 3, 6, 9	Other social services -----	306	(D)	(D)	(D)	HH
832	Individual and family social services -----	192	31 219	11 106	2 366	1 009
833	Job training and vocational rehabilitation services -----	16	(D)	(D)	(D)	FF
836	Residential care -----	47	22 665	11 452	2 665	988
839	Social services, n.e.c. -----	51	15 311	3 674	857	277
861, 2, 4, 9	Selected membership organizations -----	438	(D)	(D)	(D)	GG
861	Business associations -----	74	(D)	(D)	(D)	CC
864	Civic, social, and fraternal associations -----	271	46 597	11 381	2 767	2 016
862, 9	Other membership organizations -----	93	8 966	2 242	548	264
862	Professional membership organizations -----	7	256	73	28	11
869	Membership organizations, n.e.c. -----	86	8 710	2 169	520	253
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	13	(D)	(D)	(D)	BB
873	Research, development, and testing services -----	7	(D)	(D)	(D)	AA
8731	Commercial physical and biological research -----	-	-	-	-	-
8732	Commercial economic, sociological, and educational research -----	3	364	167	44	6
8733	Noncommercial research organizations -----	3	(D)	(D)	(D)	AA
8734	Testing laboratories -----	1	(D)	(D)	(D)	AA
874 ex. 8744	Management and public relations services, except facilities support management services -----	6	(D)	(D)	(D)	AA
8741	Management services -----	-	-	-	-	-
8742	Management consulting services -----	-	-	-	-	-
8743	Public relations services -----	2	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c. -----	4	(D)	(D)	(D)	AA

Table 9. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Nebraska -----	(X)	5 827 550	5 827 550	100.0	Nebraska—Con.				
Omaha -----	1	2 924 960	2 924 960	50.2	Gering -----	25	14 612	4 971 691	85.3
Lincoln -----	2	946 111	3 871 071	66.4	West Point -----	26	12 090	4 983 781	85.5
Grand Island -----	3	149 394	4 020 465	69.0	O'Neill -----	27	11 644	4 995 425	85.7
Belleveue -----	4	142 394	4 162 859	71.4	Falls City -----	28	11 394	5 006 819	85.9
Kearney -----	5	86 061	4 248 920	72.9	Sidney -----	29	11 210	5 018 029	86.1
Norfolk -----	6	81 898	4 330 818	74.3	Wahoo -----	30	10 417	5 028 446	86.3
North Platte -----	7	76 165	4 406 983	75.6	Broken Bow -----	31	9 947	5 038 393	86.5
Scottsbluff -----	8	75 669	4 482 652	76.9	Chadron -----	32	8 980	5 047 373	86.6
Hastings -----	9	60 435	4 543 087	78.0	La Vista -----	33	8 809	5 056 182	86.8
Fremont -----	10	59 899	4 602 986	79.0	Schuyler -----	34	8 376	5 064 558	86.9
Columbus -----	11	59 248	4 662 234	80.0	Aurora -----	35	7 787	5 072 345	87.0
South Sioux City -----	12	38 071	4 700 305	80.7	Wayne -----	36	7 688	5 080 033	87.2
Papillion -----	13	35 025	4 735 330	81.3	Plattsmouth -----	37	7 353	5 087 386	87.3
Ralston -----	14	31 526	4 766 856	81.8	Cozad -----	38	7 247	5 094 633	87.4
Beatrice -----	15	24 595	4 791 451	82.2	Crete -----	39	7 218	5 101 851	87.5
Blair -----	16	22 192	4 813 643	82.6	Fairbury -----	40	6 754	5 108 605	87.7
York -----	17	20 711	4 834 354	83.0	Central City -----	41	6 725	5 115 330	87.8
Seward -----	18	20 570	4 854 924	83.3	Valentine -----	42	6 603	5 121 933	87.9
McCook -----	19	19 276	4 874 200	83.6	David City -----	43	6 314	5 128 247	88.0
Holdrege -----	20	17 404	4 891 604	83.9	Gothenburg -----	44	6 016	5 134 263	88.1
Nebraska City -----	21	17 141	4 908 745	84.2	Kimball -----	45	6 006	5 140 269	88.2
Lexington -----	22	17 130	4 925 875	84.5	Auburn -----	46	5 090	5 145 359	88.3
Alliance -----	23	15 698	4 941 573	84.8	Minden -----	47	3 701	5 149 060	88.4
Ogallala -----	24	15 506	4 957 079	85.1					

¹Places with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Table 10. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Nebraska -----	(X)	5 827 550	5 827 550	100.0	Nebraska—Con.				
Douglas -----	1	3 202 294	3 202 294	55.0	Cedar -----	36	9 018	5 631 766	96.6
Lancaster -----	2	998 945	4 201 239	72.1	Merrick -----	37	8 759	5 640 525	96.8
Sarpy -----	3	231 256	4 432 495	76.1	Wayne -----	38	8 312	5 648 837	96.9
Hall -----	4	156 806	4 589 301	78.8	Fillmore -----	39	8 251	5 657 088	97.1
Buffalo -----	5	97 466	4 686 767	80.4	Cherry -----	40	8 014	5 665 102	97.2
Scotts Bluff -----	6	96 748	4 783 515	82.1	Pierce -----	41	7 252	5 672 354	97.3
Madison -----	7	95 426	4 878 941	83.7	Jefferson -----	42	7 193	5 679 547	97.5
Lincoln -----	8	81 927	4 960 868	85.1	Valley -----	43	7 127	5 686 674	97.6
Dodge -----	9	71 701	5 032 569	86.4	Butler -----	44	6 999	5 693 673	97.7
Platte -----	10	69 288	5 101 857	87.5	Nuckolls -----	45	6 858	5 700 531	97.8
Adams -----	11	64 183	5 166 040	88.6	Antelope -----	46	6 451	5 706 982	97.9
Dakota -----	12	42 383	5 208 423	89.4	Knox -----	47	6 302	5 713 284	98.0
Seward -----	13	36 021	5 244 444	90.0	Webster -----	48	6 280	5 719 564	98.1
Dawson -----	14	34 030	5 278 474	90.6	Kimball -----	49	6 006	5 725 570	98.3
Gage -----	15	29 134	5 307 608	91.1	Kearney -----	50	5 357	5 730 927	98.3
York -----	16	25 167	5 332 775	91.5	Sheridan -----	51	5 307	5 736 234	98.4
Washington -----	17	23 494	5 356 269	91.9	Chase -----	52	5 203	5 741 437	98.5
Otoe -----	18	20 894	5 377 163	92.3	Boone -----	53	5 129	5 746 566	98.6
Red Willow -----	19	20 422	5 397 585	92.6	Clay -----	54	4 695	5 751 261	98.7
Phelps -----	20	19 027	5 416 612	92.9	Dixon -----	55	4 683	5 755 944	98.8
Keith -----	21	18 266	5 434 878	93.3	Furnas -----	56	4 612	5 760 556	98.9
Saunders -----	22	17 579	5 452 457	93.6	Nance -----	57	4 546	5 765 102	98.9
Cuming -----	23	16 320	5 468 777	93.8	Pawnee -----	58	4 479	5 769 581	99.0
Box Butte -----	24	16 302	5 485 079	94.1	Thurston -----	59	4 469	5 774 050	99.1
Holt -----	25	15 916	5 500 995	94.4	Brown -----	60	4 400	5 778 450	99.2
Nemaha -----	26	15 442	5 516 437	94.7	Johnson -----	61	4 339	5 782 789	99.2
Custer -----	27	13 911	5 530 348	94.9	Thayer -----	62	4 176	5 786 965	99.3
Cass -----	28	13 260	5 543 608	95.1	Howard -----	63	4 139	5 791 104	99.4
Colfax -----	29	12 620	5 556 228	95.3	Franklin -----	64	3 630	5 794 734	99.4
Richardson -----	30	12 140	5 568 368	95.6	Polk -----	65	3 518	5 798 252	99.5
Cheyenne -----	31	11 732	5 580 100	95.8	Morrill -----	66	3 404	5 801 656	99.6
Dawes -----	32	11 422	5 591 522	95.9	Harlan -----	67	3 006	5 804 662	99.6
Saline -----	33	10 886	5 602 408	96.1	Perkins -----	68	2 982	5 807 644	99.7
Burt -----	34	10 754	5 613 162	96.3	Greeley -----	69	1 956	5 809 600	99.7
Hamilton -----	35	9 586	5 622 748	96.5	Deuel -----	70	1 842	5 811 442	99.7

Table 10. **Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Nebraska—Con.					Nebraska—Con.				
Boyd	71	1 651	5 813 093	99.8	Hitchcock	82	655	5 825 970	100.0
Sherman	72	1 631	5 814 724	99.8	Arthur	(X)	(D)	(X)	(X)
Dundy	73	1 547	5 816 271	99.8	Banner	(X)	(D)	(X)	(X)
Rock	74	1 535	5 817 806	99.8	Blaine	(X)	(D)	(X)	(X)
Frontier	75	1 476	5 819 282	99.9	Grant	(X)	(D)	(X)	(X)
Sioux	76	1 349	5 820 631	99.9	Hayes	(X)	(D)	(X)	(X)
Garfield	77	1 347	5 821 978	99.9	Hooker	(X)	(D)	(X)	(X)
Stanton	78	1 039	5 823 017	99.9	Keya Paha	(X)	(D)	(X)	(X)
Thomas	79	886	5 823 903	99.9	Logan	(X)	(D)	(X)	(X)
Gosper	80	730	5 824 633	99.9	Loup	(X)	(D)	(X)	(X)
Garden	81	682	5 825 315	100.0	McPherson	(X)	(D)	(X)	(X)
					Wheeler	(X)	(D)	(X)	(X)

¹Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Appendix A.

General Explanation

CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration. Firms in the 1992 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consisted of firms which were not required to file a regular census return and included:

- a. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1992. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10 percent of total receipts of all establishments covered in the census.

The census included only those service nonemployer firms which reported a receipts volume of \$1,000 or more during 1992. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses.

Data for nonemployers are not included in this report but are provided in a subsequent Non-employer Statistics report (SC92-N-1).

- b. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1992 as shown in the active administrative records of other Federal agencies.) Although the payroll cutoff varied by kind of business, small employers generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census.

Data on receipts, payroll, and employment for employer firms below the payroll cutoff were derived or estimated from administrative records of other Federal agencies, except for a sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources. This sample was included in the mail universe.

2. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:

- a. Large employers, i.e., all multiestablishment firms, and all employer firms above the payroll size cutoff referred to in section 1b. Within this category, a report of company organization was conducted periodically to identify establishment locations of firms which operated at more than one location and to obtain information on payroll and mid-March employment at each location. The 1991 Report of Company Organization was used as a coverage check in the census. In the 1992 census, all multi-establishment firms were asked to notify the Census Bureau of any establishments for which a form was not received. Report forms were subsequently provided to the firms for these establishments.
- b. A sample of small employer firms in classifications for which specialized data precluded reliance solely on administrative records sources. These firms were sent the census mailing packages containing the appropriate 1992 questionnaire.

Method of classifying kinds of business. The service industries classifications for all establishments were based on the *Standard Industrial Classification Manual: 1987*¹ (SIC). However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the nonmail and mail universes as follows:

1. The nonmail universe

- a. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.
- b. Selected small employers were classified on the basis of the most current census kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1987 census. Otherwise, the classification was obtained from administrative records of other Federal agencies.

If the census or administrative record classifications proved inadequate (none corresponded to a 1992 census classification in the detail required for

¹*Standard Industrial Classification Manual: 1987*. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock No. 041-001-00314-2.

employers), the firm was sent a brief inquiry requesting information necessary to assign a 1992 census kind-of-business code.

2. Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

Method of assigning tax status. For kind-of-business classifications² where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the IRS code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications³ comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

COMPARABILITY OF THE 1987 AND 1992 CENSUSES

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

Geographic areas. The boundaries of a number of areas for which data are shown in the 1992 census are not the same as in the 1987 census because of annexations; other boundary changes; and redefinitions of metropolitan statistical areas (MSA's), primary metropolitan statistical areas (PMSA's), and consolidated metropolitan statistical areas (CMSA's).⁴ In addition, data for consolidated cities are included in the 1992 census.

Data for special economic urban areas (SEUA's) with 10,000 inhabitants or more in Michigan, Minnesota, New York, and Wisconsin qualified for publication in the 1992 census. This included townships in Michigan and Minnesota and towns in New York and Wisconsin. However, Minnesota did not have any townships that met the population criteria.

²SIC's 7032, 792, 7991 pt., 7997, 7999 pt., 8011 pt., 8021 pt., 805, 806, 808, 809, 82, 83, 84 pt., 873 ex. 8733, 874 ex. 8744.

³SIC's 7041, 8111 pt., 84 pt., 86, 8733.

⁴Newly defined metropolitan areas (MA's) were announced by the Office of Management and Budget (OMB) effective June 30, 1993.

Nonemployer firms. In 1987, data for nonemployer firms were published for the United States, States, metropolitan areas, counties, and places in four regional reports in the Nonemployer Statistics Series (SC87-N-1 to -4).

For 1992, data for nonemployers by kind of business are presented in one *Nonemployer Statistics* report (SC92-N-1) for the United States, States, and metropolitan areas. Nonemployer data for counties and places are available on compact disc-read only memory (CD-ROM).

Employment. In 1987, employment data withheld to avoid disclosing data for individual companies were represented with the symbol "(D)." In 1992, withheld employment data are represented with symbols that denote employment size ranges. These symbols are defined in the introductory text.

Sources of receipts/revenue. In 1987, data on sources of receipts/revenue for selected industries were published with other industry-specific data in the *Miscellaneous Subjects* report (SC87-S-4) of the Subject Series. In 1992, sources of receipts/revenue data are presented separately in the *Sources of Receipts or Revenue* report (SC92-S-4) of the Subject Series.

Legal form of organization. In 1987, data on the number of individual proprietorships/partnerships were published in the Geographic Area Series. In 1992, individual proprietorship/partnership data are published in the *Establishment and Firm Size* report (SC87-S-1) and in the *Nonemployer Statistics* report (SC87-N-1).

EXPLANATION OF TERMS

Establishments. An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Estimates of this number were derived from a sample and are provided in the service industries report, *Miscellaneous Subjects* (SC92-S-5). Each census report was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1992. Appendix G provides a comparison of the number of establishments active any time during the year versus the number in business at the end of the year.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The

entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

Firms. A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the controlling firm. For the economic census, the terms "firm" and "company" are synonymous.

Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1992 whether or not payment was received in 1992, except for health practitioners and legal, architectural, engineering, and surveying services, which reported on a cash basis (payments received in 1992 regardless of when services were rendered). Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. Receipts from leasing of vehicles, equipment, etc., marketed under operating leases are included in receipts figures as well as the fair sales value of merchandise marketed in 1992 under capital, finance, or "full payout" leases. Receipts also include the total value of service contracts, amounts received for work subcontracted to others, and dues and assessments from members and affiliates.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are rents from and receipts (gross as well as the establishment's share) of departments and concessions which are operated by others; sales of used equipment rented or leased to

customers; commissions from vending machine operators; and other nonoperating income such as royalties, franchise fees, etc.

Receipts in this report do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (Basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1992, whether or not payment was received in 1992. Also included are income from interest, dividends, gross contributions, gifts, grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (Unrelated Business Income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, State, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

Expenses. Expenses include payroll, employee benefits, interest, rent, payroll taxes, cost of supplies used for operation, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1992.

Expenses in this report exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll. Payroll includes all forms of compensation, such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, employee contributions to qualified pension plans, and the value of payments in kind (e.g., free meals and lodgings) paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on form 941.

First-quarter payroll. This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1992.

Paid employees for pay period including March 12.

Paid employees consist of the full- and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Auxiliary establishments. Each company included in this census was asked to identify and separately report auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data presented in this report do not include auxiliary establishments. Data for auxiliaries are presented in a subsequent report issued as part of the *1992 Enterprise Statistics* reports.

KIND-OF-BUSINESS CLASSIFICATIONS

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

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 an SIC industry.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions of those kinds of business for which data are provided in this report follow.

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

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

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

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

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

Rooming and boarding houses (SIC 702). Establishments renting rooms, with or without board, on a fee basis. Homes for the elderly, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

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

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

Organization hotels and lodging houses, on membership basis (SIC 704). Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Hotels operated by such organizations but open to the public are classified in Industry 7011. Residential homes for the elderly and others in need of residential, social, and personal care are classified in Industry 8361.

Personal Services (SIC Major Group 72)

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

Power laundries, family and commercial (SIC 7211).

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

Garment pressing, and agents for laundries and dry-cleaners (SIC 7212).

Establishments primarily engaged in providing laundry and drycleaning services but which have the laundry and/or drycleaning work done by others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213).

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

Coin-operated laundries and drycleaning (SIC 7215).

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

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and drycleaning stores.
2. Coin-operated laundry routes.

Drycleaning plants, except rug cleaning (SIC 7216).

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

Carpet and upholstery cleaning (SIC 7217).

Establishments primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repair are classified in Industry 7699, those primarily

engaged in reupholstering and repairing furniture are classified in Industry 7641, and those primarily engaged in building cleaning are classified in Industry 7349.

Industrial launderers (SIC 7218).

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

Laundry and garment services, n.e.c. (SIC 7219).

Establishments primarily engaged in furnishing other laundry services, including repair, alteration, and storage of clothes for individuals; diaper service; and hand laundries. Custom tailors, dressmakers, and fur shops making fur apparel to custom order are classified in Retail Trade.

Photographic studios, portrait (SIC 722).

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

Beauty shops (SIC 723).

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

Barber shops (SIC 724).

Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included. Barber shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, barber shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Shoe repair shops and shoeshine parlors (SIC 725).

Establishments primarily engaged in repairing footwear or shining shoes. Also included are establishments engaged in cleaning and blocking hats. Shoe repair and shoeshine departments (owned and operated by concessionaires) in

hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, shoe repair shops and shoeshine parlors owned and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Funeral service and crematories (SIC 726). Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

Tax return preparation services (SIC 7291). Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments providing tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721. Tax return preparation services (owned and operated by concessionaires) in department stores, etc., are classified in this industry and treated as separate establishments. However, tax return preparation services owned and operated as part of other businesses are considered part of the main establishment.

Miscellaneous personal services, n.e.c. (SIC 7299). Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities, including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Massage parlors, tanning salons, and saunas.
2. Diet and weight reducing services.
3. Formal wear rental.
4. Other personal services, n.e.c.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business establishments on a contract or fee basis.

Advertising agencies (SIC 7311). Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Establishments which place advertising with media but perform no creative services (media buying services) are classified in Industry 7319. Establishments which write advertising copy but do not place the advertising with media are classified in Industry 8999. Establishments which provide commercial art, graphics, or other creative advertising services but do not place the advertising with media are classified in Industry Group 733. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in Industry 7313.

Outdoor advertising services (SIC 7312). Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

Radio, television, and publishers' advertising representatives (SIC 7313). Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radio and television advertising representatives.
2. Publishers' advertising representatives.

Advertising, n.e.c. (SIC 7319). Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which provide commercial art, graphics, or other creative advertising services but do not place the advertising with the media, are classified in Industry Group 733. Establishments primarily engaged in direct mail advertising, compiling and selling mailing lists, and related services are classified in Industry 7331.

Adjustment and collection services (SIC 7322). Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

Credit reporting services (SIC 7323). Establishments primarily engaged in providing mercantile and consumer credit reporting services. Establishments primarily engaged in conducting personal investigations (background) and preparing reports for insurance companies and other business firms are classified in Industry 7389.

Direct mail advertising services (SIC 7331). Establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order but also providing other direct mail advertising services are classified in Manufacturing if they print the copy, and in Industry 7334 if they duplicate the copy by photocopying or similar reproduction methods.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Mailing list compilers, brokers, and managers.
2. Direct mail advertising services, except mailing list services.

Photocopying and duplicating services (SIC 7334). Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming. Printing, including "quick printing," is classified in Manufacturing, and microfilming is classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Blueprinting and photocopying services.
2. Duplicating services, except printing and photocopying.

Commercial photography (SIC 7335). Establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users. Establishments engaged in still and video portrait photography are classified in Industry 7221, and those primarily engaged in mapmaking are classified in Industry 7389. Establishments primarily engaged in medical photography are classified in Industry 8099. Establishments primarily engaged in producing commercial video tape or films are classified in Industry 7812.

Commercial art and graphic design (SIC 7336). Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are classified here. Establishments primarily engaged in art, except commercial and medical art, are classified in Industry 8999; those engaged in medical art are classified in Industry 8099; and those providing drafting services are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial art.
2. Graphic arts and related design.

Secretarial and court reporting services (SIC 7338). Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

Disinfecting and pest control services (SIC 7342). Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings. Establishments primarily engaged in pest control for lawns or agricultural production are classified in Agriculture.

Building cleaning and maintenance services, n.e.c. (SIC 7349). Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning. General contractors and special trade contractors primarily engaged in building repair work, cleaning building exteriors by sand or steam blasting, or cleaning up after construction are classified in Construction.

Medical equipment rental and leasing (SIC 7352). Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. These establishments may also sell medical supplies, but establishments primarily engaged in selling medical supplies are classified in Wholesale or Retail Trade. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Heavy construction equipment rental and leasing (SIC 7353). Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Rental and leasing of heavy construction equipment without operators.
2. Rental and leasing of heavy construction equipment with operators.

Equipment rental and leasing, n.e.c. (SIC 7359). Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Equipment rental, except rent-to-own.
2. Equipment leasing, except finance leasing.
3. Rent-to-own.

Employment agencies (SIC 7361). Establishments primarily engaged in providing placement and employment services for employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

Help supply services (SIC 7363). Establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis. The help supplied is on the payroll of the supplying establishment but is under the direct or general supervision of the business to whom the help is furnished. Establishments primarily engaged in providing placement and employment services are classified in Industry 7361. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operation of other establishments are classified in Industry 8744. Farm labor supply is classified in Agriculture, Industry 0761.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Temporary help supply.
2. Employee leasing.
3. Other help supply services.

Computer programming services (SIC 7371). Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These

establishments often perform a variety of additional services, such as computer software design and analysis, modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

Prepackaged software (SIC 7372). Establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs. These establishments may also prepare software documentation for the user, install software for the user, and train the user in the use of the software. Establishments primarily engaged in buying and selling prepackaged software are classified in Wholesale or Retail Trade. Custom computer software services, including computer code authors, are classified in Industry 7371.

Computer integrated systems (SIC 7373). Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application. These establishments are involved in all phases of systems development, from design through installation. Establishments primarily engaged in buying and selling computer software and/or hardware are classified in Wholesale or Retail Trade, and establishments primarily engaged in manufacturing computers and/or peripheral equipment are classified in Manufacturing.

Computer processing and data preparation and processing services (SIC 7374). Establishments primarily engaged in providing computer processing and data preparation services. Service may consist of complete processing and preparation of reports from data supplied by the customer, or it may be specialized, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information retrieval services (SIC 7375). Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments which collect and originate the data are classified in the industry associated with that activity.

Computer facilities management services (SIC 7376). Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis. Establishments primarily engaged in providing computer and data processing at their own facilities are classified in Industry 7374.

Computer rental and leasing (SIC 7377). Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the

customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Division D, Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374.

Computer maintenance and repair (SIC 7378). Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer related services, n.e.c. (SIC 7379). Establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Computer consultants.
2. Miscellaneous computer services, n.e.c.

Detective, guard, and armored car services (SIC 7381). Establishments primarily engaged in providing detective, guard, and armored car services. Fingerprint service, polygraph service, and rental of dogs for protective service are included in this classification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services.

Security systems services (SIC 7382). Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These establishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

News syndicates (SIC 7383). Establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Photofinishing laboratories (SIC 7384). Establishments primarily engaged in developing film and photographic prints and enlargements. Data for retail outlets (kiosks),

which are owned and operated by photofinishing laboratories for the pickup and delivery of film, are merged with data for the laboratory which owns them and are not treated as separate establishments. Establishments primarily engaged in processing motion picture and video film for the motion picture and television industries are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Photofinishing laboratories, except "one-hour" (mini) labs.
2. "One-hour" (mini) photofinishing.

Business services, n.e.c. (SIC 7389). Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Sign painting shops. Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in Manufacturing.
2. Interior designing. Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a commission or fee basis. Establishments providing interior designing service but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in Construction.
3. Telephone answering services. Establishments primarily engaged in transmitting telephone messages to their clients. Paging services are classified in Communications.
4. Water softening and conditioning services. Establishments primarily engaged in softening water by chemical treatment or other methods.
5. Packaging and labeling services. Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified in Transportation.
6. Trading stamp services. Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are classified as auxiliary to this industry.

7. Convention and trade show services. Establishments primarily engaged in providing a variety of services to conventions and trade shows on a contract or fee basis, including decoration services, registration services, promotion, and other administrative functions.
8. Private mail centers. Establishments primarily engaged in providing mailbox rental and other postal and mailing (except advertising) services. In addition, establishments may provide typing, photocopying, and FAX services, and may sell office supplies.
9. Miscellaneous business services, n.e.c. Establishments primarily engaged in furnishing business services, not elsewhere classified.

Automotive Repair, Services, and Parking (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, parking, and other services. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, as are those operated by gasoline service stations (where sales of merchandise (including fuel) exceed repair receipts). Automobile driving instruction is classified in Industry 8299.

Truck rental and leasing, without drivers (SIC 7513).

Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in renting or leasing, except finance leasing, of industrial trucks are classified in Industry 7359; those renting or leasing trucks with drivers are classified in Transportation, Industry Group 421; and those renting or leasing heavy construction and earth moving equipment are classified in Industry 7353. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Truck rental, without drivers.
2. Truck leasing, except finance leasing.

Passenger car rental (SIC 7514). Establishments primarily engaged in short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet of cars is maintained, are merged and not considered as separate establishments. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119.

Passenger car leasing (SIC 7515). Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of vehicles as part of the lease contract. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Utility trailer and recreational vehicle rental (SIC 7519).

Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles. Establishments primarily engaged in renting motorcycles, bicycles, golf carts, gocarts, or recreational boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

Automobile parking (SIC 7521).

Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities (e.g., department stores, hospitals, restaurants). Valet parking is classified in Industry 7299. Establishments primarily engaged in extended or dead storage of automobiles are classified in Transportation, Industry 4226.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Parking lots.
2. Parking structures.

Top, body, and upholstery repair shops and paint shops (SIC 7532).

Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis. Those engaged in customizing automobiles, trucks, and vans on a factory basis are classified in Manufacturing, Industry Group 371.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Top and body repair shops.
2. Paint shops.

Automotive exhaust system repair shops (SIC 7533).

Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire retreading and repair shops (SIC 7534).

Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive glass replacement shops (SIC 7536). Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive transmission repair shops (SIC 7537). Establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to transmission installation or repair.

General automotive repair shops (SIC 7538). Establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops. Establishments primarily engaged in specialized repair of individual engine components, not elsewhere classified, are classified in Industry 7539. Establishments primarily engaged in repair of motorcycles are classified in Industry 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539). Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front-end and wheel alignment, and radiator repair. Establishments primarily engaged in automotive welding are classified in Industry 7692.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radiator repair.
2. Brake, front end, and wheel alignment.
3. Carburetor repair shops.
4. Automotive electrical repair shops.
5. Other automotive repair shops, n.e.c. Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, and heater and air-conditioning repair.

Carwashes (SIC 7542). Establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.

Automotive services, except repair and carwashes (SIC 7549). Establishments primarily engaged in furnishing automotive services, except repair and carwashes, such as lubricating service, towing service, diagnostic service, undercoating service, and inspection service.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Lubrication shops.
2. Towing services.
3. Other automotive services, n.e.c.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: repair to structures (classified in Construction); garment and shoe repair (classified in Major Group 72); automotive repair services (classified in Major Group 75); electronic computer and computer peripheral equipment repair services (classified in Industry 7378); ship and boat repair (classified in Manufacturing); and railroad repair (classified in Manufacturing).

Radio and television repair shops (SIC 7622). Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning service and repair shops (SIC 7623). Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629). Establishments primarily engaged in servicing and repairing electrical and electronic equipment, not elsewhere classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment. Electrical contractors and electrical shops engaged primarily in house wiring are included in Construction, Industry 1731. The repair of electric motors is classified in Industry 7694. Repair of electronic computers and computer peripheral equipment is classified in Industry 7378.

Watch, clock, and jewelry repair (SIC 763). Establishments primarily engaged in the repair of watches, clocks, or jewelry. Establishments primarily engaged in assembling watches from purchased parts are classified in Manufacturing, Industry 3873.

Reupholstery and furniture repair (SIC 764). Establishments primarily engaged in furniture reupholstery and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers and draperies to order, or in upholstering new frames to individual order are classified in Retail Trade, as are establishments making furniture and cabinets on a custom basis.

Welding repair (SIC 7692). Establishments primarily engaged in repair work by welding, including automotive welding. Welding in connection with the manufacture of a product is classified in Manufacturing. Welding contractors doing welding work at construction sites are classified in Construction, Industry 1799.

Armature rewinding shops (SIC 7694). Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

Repair shops and related services, n.e.c. (SIC 7699). Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair.
2. Lawnmower and other small gasoline engine repair. Establishments primarily engaged in saw, knife, and tool sharpening are also included here.
3. Sewer and septic tank cleaning services. Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in Construction.
4. Other repair and related services, n.e.c. Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, photographic equipment repair,

dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument tuning and repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture and video tape production (SIC 7812). Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture production, except for television.
2. Motion picture and tape production for television.

Services allied to motion picture production (SIC 7819). Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture and video tape distribution (SIC 7822). Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture film exchanges.
2. Film and tape distribution for television.
3. Video tape wholesalers.

Services allied to motion picture distribution (SIC 7829). Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832). Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

Drive-in motion picture theaters (SIC 7833). Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

Video tape rental (SIC 7841). Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and players are classified in Industry 7359. Establishments primarily engaged in selling recorded video tapes and disks to the general public are classified in Retail Trade, Industry 5735, and those engaged in the wholesale distribution of recorded video tapes and disks are classified in Industry 7822.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified. Gambling businesses, where legal, are also included in this Major Group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in Industry 7011. Establishments primarily engaged in operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Dance studios, schools, and halls (SIC 791). Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922). Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Producers of live theatrical productions. Stock or repertory companies, whether or not operating their own theaters, are included here. Establishments primarily engaged in producing shows for dinner theaters but not operating the food service are also included here. Dinner theaters operating food service are classified in Retail Trade, Industry 5812.
2. Producers of radio and television shows, except tape producers. Establishments primarily engaged in producing shows for live presentation on radio and television. Producers of motion picture and television tape are classified in Industry 7812 and producers of radio tape in the subgroup Other theatrical services.
3. Artists' and entertainers' managers or agents, concert bureaus, and booking agents.
4. Other theatrical services. Establishments engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; and lighting. Radio show tape producers are included here.

Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929). Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Dance groups and artists.
2. Symphony orchestras, opera companies, and chamber music organizations.
3. Other music groups and artists. Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists.
4. Other entertainers and entertainment groups. Entertainers other than dance bands, symphony orchestras, dance groups, or similar musical and dance organizations.

Bowling centers (SIC 7933). Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs and promoters (SIC 7941). Operators and promoters of professional and semiprofessional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts from radio or television broadcasts, from sales of players, from concession operators, and from noncustomer sources are not included in the total receipts for the activities

classified here. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified in Real Estate, Industry Group 651.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

Racing, including track operation (SIC 7948). Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators. Establishments which own racetracks but do not engage in promotion of racing events, are classified in Real Estate, Industry Group 651. Stables and kennels primarily engaged in breeding or boarding horses and dogs are classified in Agriculture, Industry 0752.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto racetrack operation.
2. Horse racetrack operation.
3. Dog racetrack operation.
4. Racing stables and racing, n.e.c.

Physical fitness facilities (SIC 7991). Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Establishments providing aerobic dance and exercise classes are also included here. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industry 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classified in Industry 7299.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Physical fitness centers, except gymnasiums and athletic clubs.
2. Gymnasiums and athletic clubs.

Public golf courses (SIC 7992). Privately operated establishments primarily engaged in the operation of golf courses open to the general public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Coin-operated amusement devices (SIC 7993). Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, video games, slot machines (where legal), and similar types of amusement equipment. The amusement devices may also be operated by bills. Amusement arcades and parlors are also included. Establishments primarily engaged in rental of such devices are classified in Industry 7359.

Amusement parks (SIC 7996). Establishments known as amusement parks, theme parks, kiddie parks, etc., which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999, as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

Membership sports and recreation clubs (SIC 7997). Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

Amusement and recreation services, n.e.c. (SIC 7999). Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, and riding academies and schools. Membership sports and recreation clubs not open to the general public are classified in Industry 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides. Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.
2. Carnivals and circuses. Establishments operating a group of amusement, service, and/or retail units, generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here. Individual performers in circuses are classified in Other entertainers and entertainment groups, a subgroup of Industry 7929.
3. Fairs. Establishments primarily engaged in arranging and operating the exhibitions and related activities

usually associated with county, State, or similar fairs. Carnivals and side shows which are part of the fairs but which are independently owned and operated are included in the subgroup Carnivals and circuses. Other independently owned and operated amusement device and ride concessions are included in the subgroup Concession operators of amusement devices and rides.

4. Roller skating rinks.
5. Ice skating rinks.
6. Other amusement and recreation services, n.e.c. Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction of sports or recreational activities, such as baseball, bridge, golf, judo, karate, skiing, swimming, and tennis. Also included are establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, and saddle horses.

Other establishments in this classification include commercially operated bathing beaches, gambling establishments (where legal), golf driving ranges, miniature golf courses, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included here. Museums, art galleries, and botanical and zoological gardens are included in Major Group 84.

Health Services (SIC Major Group 80)

This group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included but those which only provide insurance covering hospitalization or medical costs are classified in Insurance, Major Group 63. Hospices providing medical services are also included in this Major Group and are classified according to the primary service provided. Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Agriculture, Industry Group 074.

Offices and clinics of doctors of medicine (SIC 801). Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having M.D. degree) are also classified here.

Associations of physicians formed solely for sharing expenses (including payroll) are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for medical services provided. However, their payroll and employment data are included in statistics presented for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of doctors of medicine. Includes offices as well as group clinics owned and operated by physicians for the purpose of carrying on their profession.
2. General medical clinics. Includes clinics not owned and operated by physicians associated for the purpose of carrying on their profession.

Offices and clinics of dentists (SIC 802). Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Dental clinics are also classified here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of dentists. Includes offices as well as group clinics owned and operated by dentists associated for the purpose of carrying on their profession.
2. Dental clinics. Includes clinics not owned and operated by dentists associated for the purpose of carrying on their profession.

Offices and clinics of doctors of osteopathy (SIC 803). Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of osteopathic physicians.
2. Osteopathic clinics.

Offices and clinics of chiropractors (SIC 8041). Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine.

Offices and clinics of optometrists (SIC 8042). Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Retail Trade, Industry 5999.

Offices and clinics of podiatrists (SIC 8043). Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry.

Offices and clinics of health practitioners, n.e.c. (SIC 8049). Establishments of health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, midwives, nutritionists, physical and occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051). Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate care facilities (SIC 8052). Establishments primarily engaged in providing inpatient nursing and rehabilitative services but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation with a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicaid program.

Nursing and personal care facilities, n.e.c. (SIC 8059). Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care but where health care is incidental, are classified in Industry 8361.

General medical and surgical hospitals (SIC 8062). Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

Psychiatric hospitals (SIC 8063). Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill. Establishments known as hospitals and primarily engaged in providing health care for the mentally retarded are classified in Industry 8051.

Specialty hospitals, except psychiatric (SIC 8069). Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.

Medical laboratories (SIC 8071). Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession or to the patient as

prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are classified in Manufacturing. Laboratories engaged in commercial medical research are classified in Industry 8731, and those engaged in noncommercial medical research are classified in Industry 8733.

Dental laboratories (SIC 8072). Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order for the dental profession. The manufacture of teeth other than to order is classified in Manufacturing. Establishments providing dental X-ray laboratory services are classified in Industry 8071.

Home health care services (SIC 8082). Establishments primarily engaged in providing skilled nursing or medical care in the home under supervision of a medical doctor. Establishments of registered or practical nurses engaged in the independent practice of their profession are classified in Industry 8049, and nurses' registries are classified in Industry 7361. Establishments primarily engaged in selling health care products for personal or household consumption are classified in Retail Trade, and those engaged in renting or leasing products for health care are classified in Industry 7352.

Kidney dialysis centers (SIC 8092). Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty outpatient facilities, n.e.c. (SIC 8093). Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

Health and allied services, n.e.c. (SIC 8099). Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

Legal Services (SIC Major Group 81)

This group includes establishments which are headed by members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these

funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.

Selected Educational Services (SIC's 823, 824, 829)

This group includes libraries as well as establishments furnishing formal courses through correspondence, commercial, and trade schools. Elementary and secondary schools (Industry 8211); colleges, universities, and professional schools (Industry 8221); and junior colleges and technical institutes (Industry 8222) are out of scope of the census.

Libraries (SIC 823). Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

Data processing schools (SIC 8243). Establishments primarily engaged in offering training in data processing (including data keying), computer programming, and in computer and peripheral equipment operation, maintenance, and repair.

Business and secretarial schools (SIC 8244). Establishments primarily engaged in offering courses in business machine operation, office procedures, and secretarial and stenographic skills.

Vocational schools, n.e.c. (SIC 8249). Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

Schools and educational services, n.e.c. (SIC 829). Establishments primarily engaged in offering specialized educational courses and services, not elsewhere classified, such as music schools, drama schools, language schools, student exchange programs, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Industry 8748. Establishments primarily engaged in operating dance schools are classified in Industry 7911; those providing rehabilitation counseling are classified in Industry 8331; and those providing sports instruction in Industry 7999.

Social Services (SIC Major Group 83)

This group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the physically challenged and the disadvantaged. Also

included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies. Government offices involved with the delivery of such services are out of scope of the census.

Individual and family social services (SIC 832). Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services.

Job training and vocational rehabilitation services (SIC 833). Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the physically challenged, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Union apprentice training schools are classified in Industry 8249.

Child day care services (SIC 835). Establishments primarily engaged in care of infants or children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school. Establishments providing babysitting services are classified in Industry 7299. Head start centers operating in conjunction with elementary schools are classified in Industry 8211.

Residential care (SIC 836). Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

Social services, n.e.c. (SIC 839). Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional social service planning agencies. Establishments which raise funds on a contract basis are classified in Industry 7389. Civic, social, fraternal, and political organizations are included

in Major Group 86. Industrial development consulting and planning is classified in Industry 8748. Philanthropic trusts and foundations which are not actually engaged in providing social welfare services are classified in Finance, Industry 6732.

Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes commercial and noncommercial museums, art galleries, arboreta, and botanical and zoological gardens.

Museums and art galleries (SIC 8412). Establishments primarily engaged in the commercial or noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public are included here. Art galleries or art dealers primarily selling to the general public are classified in Retail Trade, Industry 5999.

Arboreta and botanical or zoological gardens (SIC 8422). Establishments primarily engaged in the commercial or noncommercial operation of arboreta and botanical and zoological gardens.

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This group includes organizations operating on a membership basis for the promotion of the interests of their members. Also included are organizations which are not operated on a membership basis but which promote the interests of a constituency or group of supporters. This group does not include business establishments operated by membership organizations, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions. Such establishments are classified according to their primary activity.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, and religious schools and missions, are classified in Industry 8661 and are out of scope of the census. Also excluded are Labor unions and similar labor organizations (Industry 8631) and Political organizations (Industry 8651).

Business associations (SIC 861). Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations. Membership organizations formed to carry out a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional membership organizations (SIC 862). Membership organizations of professional persons formed for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864). Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, and consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations for use by members and guests only are also classified here. Hotels and lodging houses operated by organizations for use by members and their guests only, including fraternity and sorority houses, are classified in Industry 7041. Membership sports and recreation clubs are classified in Industry 7997. Homeowner, tenant, and condominium associations primarily engaged in managing real estate are classified in Real Estate, Industry 6531.

Membership organizations, n.e.c. (SIC 869). Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Engineering, Accounting, Research, Management, and Related Services (SIC Major Group 87)

This group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering services (SIC 8711). Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Establishments providing engineering but not supervisory, personnel are classified in Industry 7363. Photogrammetric engineering services are classified in Industry 8713.

Architectural services (SIC 8712). Establishments primarily engaged in providing professional architectural services. Landscape architectural services are classified in Agriculture, Industry 0781. Establishments primarily engaged in providing graphic arts and related design services are classified in Industry 7336, and those providing drafting services are classified in Industry 7389.

Surveying services (SIC 8713). Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, auditing, and bookkeeping services (SIC 8721). Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However,

establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation services, without also furnishing accounting, auditing, or bookkeeping services, are classified in Industry 7291.

Commercial physical and biological research (SIC 8731).

Establishments primarily engaged in physical and biological research and development on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733. Separate establishments of aircraft, guided missile, or spacecraft manufacturers primarily engaged in research and development on these products are classified in Manufacturing, Major Group 37.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial physical research.
2. Commercial medical and biological research.

Commercial economic, sociological, and educational research (SIC 8732).

Establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733.

Noncommercial research organizations (SIC 8733). Establishments primarily engaged in performing research into and dissemination of information for public health, education, or general welfare. These establishments primarily operate on funds from endowments, contributions, and grants. Establishments which fund such research, although the actual research may be contracted out to other establishments, are also classified here.

Testing laboratories (SIC 8734). Establishments primarily engaged in providing testing services. Establishments performing clinical laboratory testing for the medical profession are classified in Industry 8071.

Management services (SIC 8741). Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments classified here do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed. Construction management services are classified here.

Management consulting services (SIC 8742). Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies planning; information systems

planning, evaluation, and selection; human resources policies and practices planning; and production scheduling and control planning.

Public relations services (SIC 8743). Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

Facilities support management services (SIC 8744).

Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments. Establishments which provide management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily providing one specialized service are classified in the specialized industry. Establishments primarily supplying temporary or continuing help (except agricultural) are classified in Industry 7363. Establishments which provide management services only (except agricultural) are classified in Industry 8741. Computer facilities management is classified in Industry 7376.

Business consulting services, n.e.c. (SIC 8748). Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis. Included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).

Services, Not Elsewhere Classified (SIC Major Group 89)

Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers.

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Scientific and related consulting services, except environmental.
2. Environmental consulting.
3. Authors, composers, and other arts-related services.
4. Other services, n.e.c.

Appendix B. **Sample Report Form and Instructions**

The sample report form and instructions are shown on the following pages.



Appendix C.

Kind-of-Business Titles and Reporting-Form Numbers

[Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Services Division, Bureau of the Census, Washington, DC 20233]

SIC code	Title	Reporting form CB-	SIC code	Title	Reporting form CB-
70	HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES		73	BUSINESS SERVICES—Con.	
7011 pt.	Hotels, 25 guestrooms or more	7001	7377	Computer rental and leasing	7307
7011 pt.	Hotels, less than 25 guestrooms	7001	7378	Computer maintenance and repair	7307
7011 pt.	Motels, tourist courts	7001	7379 pt.	Computer consultants	7307
7011 pt.	Motor hotels	7001	7379 pt.	Miscellaneous computer services, n.e.c.	7307
702	Rooming and boarding houses	7002	7381 pt.	Detective agencies and guard services	7308
7032	Sporting and recreational camps	7002	7381 pt.	Armored car services	7308
7033	Recreational vehicle parks and campsites	7002	7382	Security systems services	7308
704	Organization hotels and lodging houses, on membership basis.	7002	7383	News syndicates	7308
			7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs	7303
			7384 pt.	"One-hour" (mini) photofinishing	7303
72	PERSONAL SERVICES		7389 pt.	Sign painting shops	7308
7211	Power laundries, family and commercial	7201	7389 pt.	Interior designing	7308
7212	Garment pressing, and agents for laundries and drycleaners	7201	7389 pt.	Telephone answering services	7308
7213	Linen supply	7201	7389 pt.	Water softening and conditioning services	7308
7215 pt.	Coin-operated laundries and drycleaning stores	7201	7389 pt.	Packaging and labeling services	7308
7215 pt.	Coin-operated laundry routes	7201	7389 pt.	Trading stamp services	7308
7216	Drycleaning plants, except rug cleaning	7201	7389 pt.	Convention and trade show services	7308
7217	Carpet and upholstery cleaning	7201	7389 pt.	Private mail centers	7308
7218	Industrial launderers	7201	7389 pt.	Miscellaneous business services, n.e.c.	7308
7219	Laundry and garment services, n.e.c.	7201			
722	Photographic studios, portrait	7303	75	AUTOMOTIVE REPAIR, SERVICES, AND PARKING	
723	Beauty shops	7202	7513 pt.	Truck rental, without drivers	7501
724	Barber shops	7202	7513 pt.	Truck leasing, except finance leasing	7501
725	Shoe repair shops and shoeshine parlors	7202	7514	Passenger car rental	7501
726	Funeral service and crematories	7202	7515	Passenger car leasing	7501
7291	Tax return preparation services	7202	7519	Utility trailer and recreational vehicle rental	7501
7299 pt.	Massage parlors, tanning salons, and saunas	7202	7521 pt.	Parking lots	7502
7299 pt.	Diet and weight reducing services	7202	7521 pt.	Parking structures	7502
7299 pt.	Formal wear rental	7202	7532 pt.	Top and body repair shops	7503
7299 pt.	Other personal services, n.e.c.	7202	7532 pt.	Paint shops	7503
73	BUSINESS SERVICES		7533	Automotive exhaust system repair shops	7503
7311	Advertising agencies	7301	7534	Tire retreading and repair shops	7503
7312	Outdoor advertising services	7301	7536	Automotive glass replacement shops	7503
7313 pt.	Radio and television advertising representatives	7301	7537	Automotive transmission repair shops	7503
7313 pt.	Publishers' advertising representatives	7301	7538 pt.	General automotive repair shops, except diesel	7503
7319	Advertising, n.e.c.	7301	7538 pt.	Diesel repair shops	7503
7322	Adjustment and collection services	7302	7539 pt.	Radiator repair	7503
7323	Credit reporting services	7302	7539 pt.	Brake, front end, and wheel alignment	7503
7331 pt.	Mailing list compilers, brokers, and managers	7303	7539 pt.	Carburetor repair shops	7503
7331 pt.	Direct mail advertising services, except mailing list services	7303	7539 pt.	Automotive electrical repair shops	7503
7334 pt.	Blueprinting and photocopying services	7303	7539 pt.	Other automotive repair shops, n.e.c.	7503
7334 pt.	Duplicating services, except printing and photocopying	7303	7542	Carwashes	7503
7335	Commercial photography	7303	7549 pt.	Lubrication shops	7503
7336 pt.	Commercial art	7303	7549 pt.	Towing services	7503
7336 pt.	Graphic arts and related design	7303	7549 pt.	Other automotive services, n.e.c.	7503
7338	Secretarial and court reporting services	7303	76	MISCELLANEOUS REPAIR SERVICES	
7342	Disinfecting and pest control services	7304	7622	Radio and television repair shops	7600
7349	Building cleaning and maintenance services, n.e.c.	7304	7623	Refrigeration and air-conditioning service and repair shops	7600
7352	Medical equipment rental and leasing	7305	7629	Electrical and electronic repair shops, n.e.c.	7600
7353 pt.	Rental and leasing of heavy construction equipment without operators	7305	763	Watch, clock, and jewelry repair	7600
7353 pt.	Rental and leasing of heavy construction equipment with operators	7305	764	Reupholstery and furniture repair	7600
7359 pt.	Equipment rental, except rent-to-own	7305	7692	Welding repair	7600
7359 pt.	Equipment leasing, except finance leasing	7305	7694	Armature rewinding shops	7600
7359 pt.	Rent-to-own	7305	7699 pt.	Farm machinery and equipment repair	7600
7361	Employment agencies	7306	7699 pt.	Lawnmower and other small gasoline engine repair	7600
7363 pt.	Temporary help supply	7306	7699 pt.	Sewer and septic tank cleaning services	7600
7363 pt.	Employee leasing	7306	7699 pt.	Other repair and related services, n.e.c.	7600
7363 pt.	Other help supply services	7306	78	MOTION PICTURES	
7371	Computer programming services	7307	7812 pt.	Motion picture production, except for television	7801
7372	Prepackaged software	7307	7812 pt.	Motion picture and tape production for television	7801
7373	Computer integrated systems	7307	7819	Services allied to motion picture production	7801
7374	Computer processing and data preparation and processing services	7307	7822 pt.	Motion picture film exchanges	7801
7375	Information retrieval services	7307	7822 pt.	Film and tape distribution for television	7801
7376	Computer facilities management services	7307	7822 pt.	Video tape wholesalers	7801
			7829	Services allied to motion picture distribution	7801
			7832	Motion picture theaters, except drive-in	7802
			7833	Drive-in motion picture theaters	7802
			7841	Video tape rental	7803

SIC code	Title	Reporting form CB-	SIC code	Title	Reporting form CB-
79	AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES AND MUSEUMS		81	LEGAL SERVICES	
791	Dance studios, schools, and halls	7903	81 pt.	Offices of lawyers	8100
7922 pt.	Producers of live theatrical productions	7901	81 pt.	Legal aid societies and similar legal services	8100
7922 pt.	Producers of radio and television shows, except tape producers	7901	823, 4, 9	SELECTED EDUCATIONAL SERVICES	
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, and booking agents	7901		Libraries	8200
7922 pt.	Other theatrical services	7901	823	Data processing schools	8200
7929 pt.	Dance groups and artists	7901	8243	Business and secretarial schools	8200
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	7901	8244	Vocational schools, n.e.c.	8200
7929 pt.	Other music groups and artists	7901	8249	Schools and educational services, n.e.c.	8200
7929 pt.	Other entertainers and entertainment groups	7901	829		
7933	Bowling centers	7902	83	SOCIAL SERVICES	
7941 pt.	Baseball clubs	7902		Individual and family social services	8300
7941 pt.	Football clubs	7902	832	Job training and vocational rehabilitation services	8300
7941 pt.	Other professional sports clubs	7902	833	Child day care services	8300
7941 pt.	Managers and promoters	7902	835	Residential care	8300
7948 pt.	Auto racetrack operation	7902	836	Social services, n.e.c.	8300
7948 pt.	Horse racetrack operation	7902	839		
7948 pt.	Dog racetrack operation	7902	84	MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS	
7948 pt.	Racing stables and racing, n.e.c.	7902		Museums and art galleries	8400
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7903	8412	Arboreta and botanical or zoological gardens	8400
7991 pt.	Gymnasiums and athletic clubs	7903	8422		
7992	Public golf courses	7903	86	SELECTED MEMBERSHIP ORGANIZATIONS	
7993	Coin-operated amusement devices	7903		Business associations	8600
7996	Amusement parks	7902	861	Professional membership organizations	8600
7997	Membership sports and recreation clubs	7903	862	Civic, social, and fraternal associations	8600
7999 pt.	Concession operators of amusement devices and rides	7903	864	Membership organizations, n.e.c.	8600
7999 pt.	Carnivals and circuses	7903	869		
7999 pt.	Fairs	7903	87	ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES	
7999 pt.	Roller skating rinks	7903		Engineering services	8701
7999 pt.	Ice skating rinks	7903	8711	Architectural services	8701
7999 pt.	Other amusement and recreation services, n.e.c.	7903	8712	Surveying services	8701
			8713	Accounting, auditing, and bookkeeping services	8702
80	HEALTH SERVICES		8721	Commercial physical research	8703
801 pt.	Offices of doctors of medicine	8001	8731 pt.	Commercial medical and biological research	8703
801 pt.	General medical clinics	8001	8732	Commercial economic, sociological, and educational research	8703
802 pt.	Offices of dentists	8002	8733	Noncommercial research organizations	8703
802 pt.	Dental clinics	8002	8734	Testing laboratories	8703
803 pt.	Offices of osteopathic physicians	8001	8741	Management services	8704
803 pt.	Osteopathic clinics	8001		Management consulting services	8704
8041	Offices and clinics of chiropractors	8001	8742	Public relations services	8704
8042	Offices and clinics of optometrists	8001	8743	Facilities support management services	8704
8043	Offices and clinics of podiatrists	8001	8744	Business consulting services, n.e.c.	8704
8049	Offices and clinics of health practitioners, n.e.c.	8001	8748		
8051	Skilled nursing care facilities	8003	89	SERVICES, N.E.C.	
8052	Intermediate care facilities	8003		Scientific and related consulting services, except environmental	8900
8059	Nursing and personal care facilities, n.e.c.	8003	8999 pt.	Environmental consulting	8900
8062	General medical and surgical hospitals	8004	8999 pt.	Authors, composers, and other arts-related services	8900
8063	Psychiatric hospitals	8004	8999 pt.	Other services, n.e.c.	8900
8069	Specialty hospitals, except psychiatric	8004			
8071	Medical laboratories	8005			
8072	Dental laboratories	8005			
8082	Home health care services	8006			
8092	Kidney dialysis centers	8006			
8093	Specialty outpatient facilities, n.e.c.	8006			
8099	Health and allied services, n.e.c.	8006			

Appendix D. Metropolitan Areas

(Titles and definitions shown for MSA's, CMSA's, and PMSA's are those established by the Office of Management and Budget, as of June 30, 1993)

NEBRASKA

Lincoln, NE MSA

Lancaster County, NE

Omaha, NE-IA MSA

Pottawattamie County, IA

Cass County, NE

Douglas County, NE

Sarpy County, NE

Washington County, NE

Sioux City, IA-NE MSA

Woodbury County, IA

Dakota County, NE

Appendix E.

Percent of Receipts/Revenue Based on Administrative Records and Estimation for the State: 1992

Table E-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Percent of receipts —		SIC code	Kind of business or operation	Percent of receipts —	
		From administrative records ¹	Estimated ²			From administrative records ¹	Estimated ²
	Total	18.0	7.2	73	Business services—Con.		
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	4.4	15.8	736	Personnel supply services	12.5	3.0
	Hotels and motels	4.3	15.9	7361	Employment agencies	47.7	7.6
7011	Hotels .....	.8	20.4	7363	Help supply services	10.2	2.6
7011 pt.	Hotels, 25 guestrooms or more .....	.7	20.7	7363 pt.	Temporary help supply	36.8	2.0
7011 pt.	Hotels, less than 25 guestrooms	8.7	6.7	7363 pt.	Help supply, except temporary .....	.3	2.9
7011 pt.	Motels, motor hotels, and tourist courts	7.1	12.3	737	Computer programming, data processing, and other computer related services	1.4	8.4
7011 pt.	Motels, tourist courts	8.4	8.2	7371, 2, 3	Computer programming, prepackaged software, and integrated systems	2.5	19.0
7011 pt.	Motor hotels	3.4	24.4	7371	Computer programming services	5.2	1.9
702, 3	Other lodging places	12.7	11.8	7372	Prepackaged software .....	.9	1.6
702	Rooming and boarding houses	6.1	5.5	7373	Computer integrated systems .....	.9	53.9
703	Camps and recreational vehicle parks	15.7	14.6	7374, 5, 6	Data processing services .....	.3	1.1
72	Personal services	27.9	5.4	7374, 5	Computer processing, information retrieval .....	.3	1.1
721	Laundry, cleaning, and garment services	17.7	4.8	7376	Computer facilities management services	—	—
7211	Power laundries, family and commercial*	(D)	(D)	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	4.1	2.6
7213	Linen supply*	2.0	—	7377	Computer rental and leasing	(D)	(D)
7215	Coin-operated laundries and drycleaning	34.8	6.0	7378	Computer maintenance and repair	1.8	.9
7216	Drycleaning plants, except rug cleaning*	20.3	6.2	7379	Computer related services, n.e.c.	(D)	(D)
7217	Carpet and upholstery cleaning	39.3	17.8	738	Miscellaneous business services	11.9	19.5
7218	Industrial launderers*	17.7	—	7381, 2	Detective agencies and protective services	13.4	27.8
7212, 9	Other laundry, cleaning, and garment services* ..	(D)	(D)	7381	Detective, guard, and armored car services	16.7	32.0
7212	Garment pressing, and agents for laundries and drycleaners	(D)	(D)	7382	Security systems services	1.6	12.8
7219	Laundry and garment services, n.e.c.*	(D)	(D)	7383	News syndicates	(D)	(D)
722	Photographic studios, portrait	41.6	4.5	7384	Photofinishing laboratories*	7.4	.7
723, 4	Beauty and barber shops	32.3	3.1	7389 pt.	Business services, n.e.c.	(D)	(D)
723	Beauty shops	31.8	3.3	7389 pt.	Sign painting shops	(D)	(D)
724	Barber shops	41.2	1.3	7389 pt.	Interior designing	50.4	8.6
725	Shoe repair shops and shoeshine parlors	40.3	—	7389 pt.	Telephone answering services	47.9	3.4
726	Funeral service and crematories	30.4	3.3	75	Other business services	10.5	20.6
729	Miscellaneous personal services	22.9	22.9	751	Automotive repair, services, and parking	29.7	5.5
7291	Tax return preparation services	33.9	2.3	7513	Automotive rental and leasing, without drivers	5.1	9.7
7299	Miscellaneous personal services, n.e.c.	16.8	34.3	7514, 5	Truck rental and leasing, without drivers	(D)	(D)
73	Business services	8.6	10.2	7514	Passenger car rental and leasing	2.2	9.9
731	Advertising	13.1	13.0	7515	Passenger car rental	1.5	8.8
7311	Advertising agencies	7.8	18.0	7515	Passenger car leasing	3.7	12.2
7312	Outdoor advertising services	7.9	1.7	7519	Utility trailer and recreational vehicle rental	(D)	(D)
7313	Radio, television, publishers' advertising representatives	41.8	12.8	752	Automobile parking	—	10.9
7319	Advertising, n.e.c.	44.6	2.1	753	Automotive repair shops	37.1	4.5
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	21.9	5.4	7532	Top, body, and upholstery repair shops and paint shops	43.3	4.5
7322	Adjustment and collection services	29.4	7.8	7532 pt.	Top and body repair shops	44.3	4.7
7323	Credit reporting services	4.4	—	7533	Paint shops	24.3	.5
733	Mailing, reproduction, commercial art and photography, and stenographic services	6.3	3.9	7538 pt.	General automotive repair shops	40.5	3.8
7331	Direct mail advertising services .....	.5	3.8	7538 pt.	General automotive repair shops, except diesel	46.9	5.3
7334	Photocopying and duplicating services	17.6	1.1	7538 pt.	Diesel repair shops	26.3	.4
7335, 6	Commercial photography, art, and graphics	39.5	6.5	7539 pt.	Other automotive repair shops	18.3	6.2
7335	Commercial photography	49.8	—	7539 pt.	Automotive exhaust system repair shops	15.0	5.8
7336	Commercial art and graphic design	37.4	7.9	7534	Tire retreading and repair shops	6.0	.8
7338	Secretarial and court reporting services	43.6	1.7	7536	Automotive glass replacement shops	28.5	19.1
734	Services to dwellings and other buildings	36.9	18.0	7537	Automotive transmission repair shops	14.4	1.9
7342	Disinfecting and pest control services	28.1	4.6	7539	Automotive repair shops, n.e.c.	22.3	1.7
7349	Building cleaning and maintenance services, n.e.c.	38.3	20.0	7539 pt.	Radiator repair	23.1	—
735	Miscellaneous equipment rental and leasing	11.0	3.8	7539 pt.	Brake, front end, and wheel alignment	21.2	4.1
7352	Medical equipment rental and leasing	4.3	4.7	7542	Automotive electrical and fuel system services	(D)	(D)
7353	Heavy construction equipment rental and leasing ..	30.7	9.6	7549	Other automotive repair shops, n.e.c.	(D)	(D)
7359	Equipment rental and leasing, n.e.c.	11.7	2.6	754	Automotive services, except repair	25.9	4.2
				7542	Carwashes	32.0	4.7
				7549	Automotive services, except repair and carwashes	17.9	3.5

See footnotes at end of table.

Table E-1. Firms Subject to Federal Income Tax – Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Percent of receipts –		SIC code	Kind of business or operation	Percent of receipts –	
		From administrative records ¹	Estimated ²			From administrative records ¹	Estimated ²
76	Miscellaneous repair services -----	33.3	5.4	80	Health services -----	19.8	4.3
762	Electrical repair shops -----	25.9	5.2	801	Offices and clinics of doctors of medicine -----	22.1	4.4
7622	Radio and television repair shops -----	23.9	3.9	8011 pt.	Offices of doctors of medicine -----	23.0	4.5
7623, 9	Other electrical and electronic repair shops -----	26.8	5.8	8011 pt.	General medical clinics -----	1.4	3.1
7623	Refrigeration and air-conditioning service and repair shops -----	20.5	16.5	802	Offices and clinics of dentists -----	50.1	3.7
7629	Electrical and electronic repair shops, n.e.c. ---	28.5	2.9	803	Offices and clinics of doctors of osteopathy -----	(D)	(D)
763	Watch, clock, and jewelry repair -----	42.7	—	804	Offices and clinics of other health practitioners ----	32.1	5.0
764	Reupholstery and furniture repair -----	51.3	.9	8041	Offices and clinics of chiropractors -----	46.8	4.0
				8042	Offices and clinics of optometrists -----	27.3	3.7
				8043	Offices and clinics of podiatrists -----	26.3	4.7
				8049	Offices and clinics of health practitioners, n.e.c. --	24.4	8.0
				805	Nursing and personal care facilities -----	2.7	8.6
769	Miscellaneous repair and related services -----	36.6	5.8	8051	Skilled nursing care facilities -----	1.4	6.4
7692	Welding repair -----	59.5	6.4	8052	Intermediate care facilities -----	(D)	(D)
7694	Armature rewinding shops -----	42.4	7.4	8059	Nursing and personal care facilities, n.e.c. -----	(D)	(D)
7699	Repair shops and related services, n.e.c. -----	32.5	5.6	806	Hospitals -----	(D)	(D)
				8062	General medical and surgical hospitals -----	(D)	(D)
				8063, 9	Specialty hospitals -----	(D)	(D)
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	20.7	7.4	807, 8, 9	Other health services -----	(D)	(D)
781, 2	Motion picture production, distribution, and services --	2.2	17.5	807	Medical and dental laboratories -----	8.2	1.2
				8071	Medical laboratories -----	5.2	.7
				8072	Dental laboratories -----	23.0	3.2
				808	Home health care services -----	3.6	4.1
				809	Miscellaneous health and allied services, n.e.c. ---	(D)	(D)
				8092	Kidney dialysis centers -----	—	—
783	Motion picture theaters -----	.4	9.5	8093	Specialty outpatient facilities, n.e.c. -----	15.5	11.9
7832	Motion picture theaters, except drive-in -----	(D)	(D)	8099	Health and allied services, n.e.c. -----	(D)	(D)
7833	Drive-in motion picture theaters -----	(D)	(D)				
				81	Legal services -----	38.0	5.9
784	Video tape rental -----	18.9	2.1	823, 4, 9	Selected educational services -----	44.7	12.0
				823	Libraries -----	—	—
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	35.1	7.2	824	Vocational schools -----	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	38.5	3.6	829	Schools and educational services, n.e.c. -----	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	28.1	14.7	83	Social services -----	26.0	11.0
				835	Child day care services -----	30.4	9.0
				832, 3, 6, 9	Other social services -----	21.9	12.8
793	Bowling centers -----	40.0	4.4	87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	16.7	4.7
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	21.6	7.8	871	Engineering, architectural, and surveying services --	14.4	4.1
794	Commercial sports -----	2.3	.2	8711	Engineering services -----	17.2	4.4
7941	Professional sports clubs, managers, promoters -----	8.3	—	8712	Architectural services -----	9.8	3.8
7948	Racing, including track operation -----	2.0	.2	8713	Surveying services -----	14.1	—
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	31.4	11.7	872	Accounting, auditing, and bookkeeping services ----	31.4	3.5
791	Dance studios, schools, and halls -----	32.3	12.4	873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) ---	2.7	2.6
7991	Physical fitness facilities -----	15.5	1.4	8731	Commercial physical and biological research -----	(D)	(D)
7992	Public golf courses -----	32.2	.2	8732	Commercial economic, sociological, and educational research -----	(D)	(D)
7993	Coin-operated amusement devices -----	27.9	14.0	8734	Testing laboratories -----	2.3	6.1
7996	Amusement parks -----	34.0	—	874	Management and public relations services -----	15.6	8.1
7997	Membership sports and recreation clubs -----	45.0	11.6	8741	Management services -----	6.1	13.2
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	31.9	21.8	8742	Management consulting services -----	33.4	4.1
7999 pt.	Concession operators of amusement devices and rides -----	—	—	8743	Public relations services -----	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs -----	55.0	22.6	8744	Facilities support management services -----	(D)	(D)
7999 pt., 84	Other recreation and amusements, including museums -----	31.1	21.7	8748	Business consulting services, n.e.c. -----	15.3	2.9
				89	Services, n.e.c. -----	38.4	8.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records or on industry averages.

Table E-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Percent of revenue —		SIC code	Kind of business or operation	Percent of revenue —	
		From administrative records ¹	Estimated ²			From administrative records ¹	Estimated ²
	Total	5.6	3.1	823, 4, 9	Selected educational services	(D)	(D)
7032, 704	Camps and membership lodging	24.3	31.1	83	Social services	12.7	9.1
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	14.5	8.1	835	Child day care services	17.5	11.5
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services .....	.7	.4	832, 3, 6, 9	Other social services	12.5	9.0
8011 pt., 8021 pt. 805	Clinics of doctors of medicine and dentists	—	.2	832	Individual and family social services	16.2	16.2
806	Hospitals .....	.4	—	833	Job training and vocational rehabilitation services	14.3	6.9
8062	General medical and surgical hospitals .....	.5	—	836	Residential care	5.7	4.2
8063, 9	Specialty hospitals	—	—	839	Social services, n.e.c.	23.4	10.5
808, 9	Other health services	3.8	.5	861, 2, 4, 9	Selected membership organizations	36.7	16.0
8111 pt.	Legal aid societies and similar legal services	(D)	(D)	861	Business associations	42.4	10.2
				864	Civic, social, and fraternal associations	37.5	19.2
				862, 9	Other membership organizations	28.3	13.5
				873, 4 ex.	Research, testing, and consulting services, except facilities support management services	17.9	10.6
				8744			
				873	Research, development, and testing services	16.5	16.5
				874 ex.	Management and public relations services, except facilities support management services	19.5	3.7
				8744			

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records or on industry averages.

Appendix F. **Geographic Notes**

NEBRASKA

There are no geographic notes for the State of Nebraska.

Appendix G.

Establishments in Business Any Time During Year and Establishments in Business at End of Year for the State: 1992 and 1987

Table G-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business —			
		Any time during year		At end of year	
		1992	1987	1992	1987
	Total	11 284	10 148	10 480	9 481
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	380	373	338	349
	Hotels and motels	349	347	314	323
7011	Hotels	64	75	59	69
7011 pt.	Hotels, 25 guestrooms or more	48	55	44	50
7011 pt.	Hotels, less than 25 guestrooms	16	20	15	19
7011 pt.	Motels, motor hotels, and tourist courts	285	272	255	254
7011 pt.	Motels, tourist courts	265	252	236	234
7011 pt.	Motor hotels	20	20	19	20
702, 3	Other lodging places	31	26	24	26
702	Rooming and boarding houses	9	8	6	8
703	Camps and recreational vehicle parks	22	18	18	18
72	Personal services	1 560	1 561	1 425	1 466
721	Laundry, cleaning, and garment services	281	268	250	256
7211	Power laundries, family and commercial*	3	8	3	8
7213	Linen supply*	12	11	11	11
7215	Coin-operated laundries and drycleaning	56	54	51	54
7216	Drycleaning plants, except rug cleaning*	103	115	90	112
7217	Carpet and upholstery cleaning	58	44	50	40
7218	Industrial launderers*	8	9	8	9
7212, 9	Other laundry, cleaning, and garment services*	41	27	37	22
722	Photographic studios, portrait	124	118	118	113
723, 4	Beauty and barber shops	798	826	732	764
723	Beauty shops	739	751	676	693
724	Barber shops	59	75	56	71
725	Shoe repair shops and shoeshine parlors	12	14	11	14
726	Funeral service and crematories	182	188	169	187
729	Miscellaneous personal services	163	147	145	132
7291	Tax return preparation services	79	72	70	66
7299	Miscellaneous personal services, n.e.c.	84	75	75	66
73	Business services	1 750	1 375	1 625	1 261
731	Advertising	103	89	100	81
7311	Advertising agencies	75	63	72	59
7312	Outdoor advertising services	9	10	9	7
7313	Radio, television, publishers' advertising representatives	9	7	9	7
7319	Advertising, n.e.c.	10	9	10	8
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	69	67	64	64
7322	Adjustment and collection services	59	55	54	53
7323	Credit reporting services	10	12	10	11
733	Mailing, reproduction, commercial art and photography, and stenographic services	159	128	146	115
7331	Direct mail advertising services	27	30	23	27
7334	Photocopying and duplicating services	21	19	20	18
7335, 6	Commercial photography, art, and graphics	74	61	68	55
7335	Commercial photography	17	18	17	13
7336	Commercial art and graphic design	57	43	51	42
7338	Secretarial and court reporting services	37	18	35	15
734	Services to dwellings and other buildings	433	332	395	301
7342	Disinfecting and pest control services	62	52	55	49
7349	Building cleaning and maintenance services, n.e.c.	371	280	340	252
735	Miscellaneous equipment rental and leasing	126	124	118	113
7352	Medical equipment rental and leasing	29	22	29	19
7353	Heavy construction equipment rental and leasing	14	14	13	14
7359	Equipment rental and leasing, n.e.c.	83	88	76	80
736	Personnel supply services	137	110	124	95
7361	Employment agencies	62	56	55	49
7363	Help supply services	75	54	69	46

See footnotes at end of table.

Table G-1. Firms Subject to Federal Income Tax – Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business –			
		Any time during year		At end of year	
		1992	1987	1992	1987
73	Business services – Con.				
737	Computer programming, data processing, and other computer related services -----	270	183	257	174
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	147	87	142	82
7371	Computer programming services -----	89	53	86	50
7372	Prepackaged software -----	27	14	25	13
7373	Computer integrated systems -----	31	20	31	19
7374, 5, 6	Data processing services -----	58	58	56	55
7374, 5	Computer processing, information retrieval -----	58	53	56	50
7376	Computer facilities management services -----	–	5	–	5
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	65	38	59	37
7377	Computer rental and leasing -----	7	6	7	5
7378	Computer maintenance and repair -----	27	20	25	20
7379	Computer related services, n.e.c. -----	31	12	27	12
738	Miscellaneous business services -----	453	342	421	318
7381, 2	Detective agencies and protective services -----	92	64	83	56
7381	Detective, guard, and armored car services -----	81	55	73	50
7382	Security systems services -----	11	9	10	6
7383	News syndicates -----	4	3	4	3
7384	Photofinishing laboratories* -----	38	39	37	35
7389	Business services, n.e.c. -----	319	236	297	224
7389 pt.	Sign painting shops -----	14	13	14	13
7389 pt.	Interior designing -----	32	28	30	26
7389 pt.	Telephone answering services -----	15	16	15	15
7389 pt.	Other business services -----	258	179	238	170
75	Automotive repair, services, and parking -----	1 354	1 188	1 258	1 102
751	Automotive rental and leasing, without drivers -----	67	77	61	75
7513	Truck rental and leasing, without drivers -----	32	30	29	29
7514, 5	Passenger car rental and leasing -----	34	43	31	42
7519	Utility trailer and recreational vehicle rental -----	1	4	1	4
752	Automobile parking -----	44	35	38	33
753	Automotive repair shops -----	1 061	964	995	891
7532	Top, body, and upholstery repair shops and paint shops -----	359	332	340	307
7532 pt.	Top and body repair shops -----	339	316	321	292
7532 pt.	Paint shops -----	20	16	19	15
7538	General automotive repair shops -----	520	457	484	424
7538 pt.	General automotive repair shops, except diesel -----	452	411	422	380
7538 pt.	Diesel repair shops -----	68	46	62	44
7533, 4, 6, 7, 9	Other automotive repair shops -----	182	175	171	160
7533	Automotive exhaust system repair shops -----	32	33	32	33
7534	Tire retreading and repair shops -----	7	9	7	9
7536	Automotive glass replacement shops -----	50	29	42	22
7537	Automotive transmission repair shops -----	41	43	40	40
7539	Automotive repair shops, n.e.c. -----	52	61	50	56
7539 pt.	Radiator repair -----	25	24	24	24
7539 pt.	Brake, front end, and wheel alignment -----	15	25	14	22
7539 pt.	Automotive electrical and fuel system services -----	10	5	10	4
7539 pt.	Other automotive repair shops, n.e.c. -----	2	7	2	6
754	Automotive services, except repair -----	182	112	164	103
7542	Carwashes -----	122	74	112	67
7549	Automotive services, except repair and carwashes -----	60	38	52	36
76	Miscellaneous repair services -----	614	545	580	519
762	Electrical repair shops -----	158	162	148	155
7622	Radio and television repair shops -----	55	63	48	61
7623, 9	Other electrical and electronic repair shops -----	103	99	100	94
7623	Refrigeration and air-conditioning service and repair shops -----	26	22	25	20
7629	Electrical and electronic repair shops, n.e.c. -----	77	77	75	74
763	Watch, clock, and jewelry repair -----	12	13	12	11
764	Reupholstery and furniture repair -----	52	42	48	40
769	Miscellaneous repair and related services -----	392	328	372	313
7692	Welding repair -----	86	87	83	83
7694	Armature rewinding shops -----	20	25	20	22
7699	Repair shops and related services, n.e.c. -----	286	216	269	208
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	762	686	684	637
781, 2	Motion picture production, distribution, and services -----	29	19	29	19
783	Motion picture theaters -----	74	79	67	73
7832	Motion picture theaters, except drive-in -----	71	65	64	61
7833	Drive-in motion picture theaters -----	3	14	3	12
784	Video tape rental -----	112	69	92	62
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	49	38	44	36
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	14	16	14	15
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	35	22	30	21
793	Bowling centers -----	103	112	94	105

See footnotes at end of table.

G–2 APPENDIX G

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

Table G-1. Firms Subject to Federal Income Tax – Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business –			
		Any time during year		At end of year	
		1992	1987	1992	1987
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.				
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	395	369	358	342
794	Commercial sports	42	31	35	28
7941	Professional sports clubs, managers, promoters	6	2	6	2
7948	Racing, including track operation	36	29	29	26
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	353	338	323	314
791	Dance studios, schools, and halls	42	34	38	33
7991	Physical fitness facilities	49	95	46	87
7992	Public golf courses	37	16	36	15
7993	Coin-operated amusement devices	35	43	29	40
7996	Amusement parks	8	3	8	3
7997	Membership sports and recreation clubs	48	52	43	52
7999, 84	Amusement and recreation services, including museums, n.e.c.	134	95	123	84
80	Health services	2 357	2 202	2 246	2 097
801	Offices and clinics of doctors of medicine	886	909	841	852
8011 pt.	Offices of doctors of medicine	863	894	818	838
8011 pt.	General medical clinics	23	15	23	14
802	Offices and clinics of dentists	747	716	723	691
803	Offices and clinics of doctors of osteopathy	2	1	2	1
804	Offices and clinics of other health practitioners	425	320	406	310
8041	Offices and clinics of chiropractors	163	120	156	114
8042	Offices and clinics of optometrists	121	113	118	110
8043	Offices and clinics of podiatrists	34	37	32	37
8049	Offices and clinics of health practitioners, n.e.c.	107	50	100	49
805	Nursing and personal care facilities	118	104	113	102
8051	Skilled nursing care facilities	77	79	74	78
8052	Intermediate care facilities	37	19	35	18
8059	Nursing and personal care facilities, n.e.c.	4	6	4	6
806	Hospitals	3	4	3	4
807, 8, 9	Other health services	176	148	158	137
807	Medical and dental laboratories	91	83	84	79
8071	Medical laboratories	45	41	43	40
8072	Dental laboratories	46	42	41	39
808	Home health care services	35	21	28	19
809	Miscellaneous health and allied services, n.e.c.	50	44	46	39
8092	Kidney dialysis centers	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	37	22	34	19
8099	Health and allied services, n.e.c.	13	22	12	20
81	Legal services	816	807	751	750
823, 4, 9	Selected educational services	47	36	42	36
823	Libraries	—	—	—	—
824	Vocational schools	16	17	15	17
829	Schools and educational services, n.e.c.	31	19	27	19
83	Social services	462	278	417	246
835	Child day care services	311	200	279	176
832, 3, 6, 9	Other social services	151	78	138	70
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	1 127	1 014	1 067	944
871	Engineering, architectural, and surveying services	267	270	258	258
8711	Engineering services	152	158	144	151
8712	Architectural services	92	82	91	79
8713	Surveying services	23	30	23	28
872	Accounting, auditing, and bookkeeping services	479	440	457	403
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	62	47	56	42
8731	Commercial physical and biological research	13	14	11	11
8732	Commercial economic, sociological, and educational research	33	24	29	22
8734	Testing laboratories	16	9	16	9
874	Management and public relations services	319	257	296	241
8741	Management services	97	78	92	77
8742	Management consulting services	143	119	131	108
8743	Public relations services	15	16	14	14
8744	Facilities support management services	2	1	2	1
8748	Business consulting services, n.e.c.	62	43	57	41
89	Services, n.e.c.	55	83	47	74

Table G-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business —			
		Any time during year		At end of year	
		1992	1987	1992	1987
	Total	1 897	1 679	1 820	1 609
7032, 704	Camps and membership lodging	45	56	44	54
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	142	133	140	133
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	19	13	18	13
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	92	81	91	81
7999 pt. 84	Fairs	9	10	9	10
	Museums, art galleries, and botanical and zoological gardens	22	29	22	29
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	226	230	221	220
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	18	16	18	13
805	Nursing and personal care facilities	67	80	64	78
806	Hospitals	101	104	101	101
808, 9	Other health services	40	30	38	28
808	Home health care services	5	7	5	7
809	Miscellaneous health and allied services, n.e.c.	35	23	33	21
8111 pt.	Legal aid societies and similar legal services	7	7	7	7
823, 4, 9	Selected educational services	39	25	38	23
83	Social services	622	495	591	481
835	Child day care services	113	77	104	74
832, 3, 6, 9	Other social services	509	418	487	407
861, 2, 4, 9	Selected membership organizations	787	714	751	674
861	Business associations	147	135	140	132
864	Civic, social, and fraternal associations	465	422	443	394
862, 9	Other membership organizations	175	157	168	148
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	29	19	28	17
873	Research, development, and testing services	18	17	17	15
8731	Commercial physical and biological research	1	1	1	—
8732	Commercial economic, sociological, and educational research	4	3	4	3
8733	Noncommercial research organizations	11	12	10	11
8734	Testing laboratories	2	1	2	1
874 ex. 8744	Management and public relations services, except facilities support management services	11	2	11	2

Publication Program

1992 CENSUS OF SERVICE INDUSTRIES

Publications of the 1992 Census of Service Industries containing data on service industries 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 Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300. 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 (SC92-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. For establishments of firms subject to Federal income tax, each State report presents general statistics on number of establishments, receipts, payroll, and employment, by varied service classifications, for the State, metropolitan areas (MA's), counties, and places with 350 service establishments or more, by kind of business. Greater kind-of-business detail is shown for larger areas. In addition, for places with 2,500 inhabitants or more and for all counties, statistics are provided on number of establishments and receipts for 10 major kind-of-business groups. For establishments of firms exempt from Federal income tax, each State report presents statistics on number of establishments, revenue, payroll, and employment by varied service classifications, for the State and MA's. Greater kind-of-business detail is shown for larger areas.

The United States Summary report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications. Statistics on number of establishments and receipts/revenue are also shown for States and MA's by kind of business.

For each State, the District of Columbia, and the United States, 1992 data are provided on receipts/revenue and employees per establishment and on receipts/revenue and payroll per employee. Comparative statistics showing percent changes in receipts/expenses and payroll between 1987 and 1992 also are shown.

Nonemployer statistics series—1 report (SC92-N-1)

This report includes data by kind of business for all establishments, establishments with payroll, and establishments without payroll for the United States and States. Also presented are statistics for establishments without payroll including number of establishments and receipts/revenue by varied service classifications for MA's.

Similar data for counties and places with 2,500 inhabitants or more are available on electronic media only.

Subject series—5 reports (SC92-S-1 to -5)

The *Establishment and Firm Size* report (SC92-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 receipts/revenue size and by employment size; statistics for firms, by receipts/revenue 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, receipts/revenue, payroll, and employment for the United States.

The *Capital Expenditures, Depreciable Assets, and Operating Expenses* report (SC92-S-2) presents data 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.

Three other reports (*Hotels, Motels, and Other Lodging Places* (SC92-S-3), *Sources of Receipts or Revenue* (SC92-S-4), and *Miscellaneous Subjects* (SC92-S-5)) present data for the United States as a whole and, where feasible, 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 SC92-Z, and nonemployer data for counties and places from series SC92-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 Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300.

OTHER ECONOMIC CENSUS REPORTS

Data on retail trade, wholesale trade, financial, insurance, real estate, construction industries, manufactures, mineral industries, transportation, communications, utilities, 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 Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300.