

# 1992

# Census of

# Service Industries

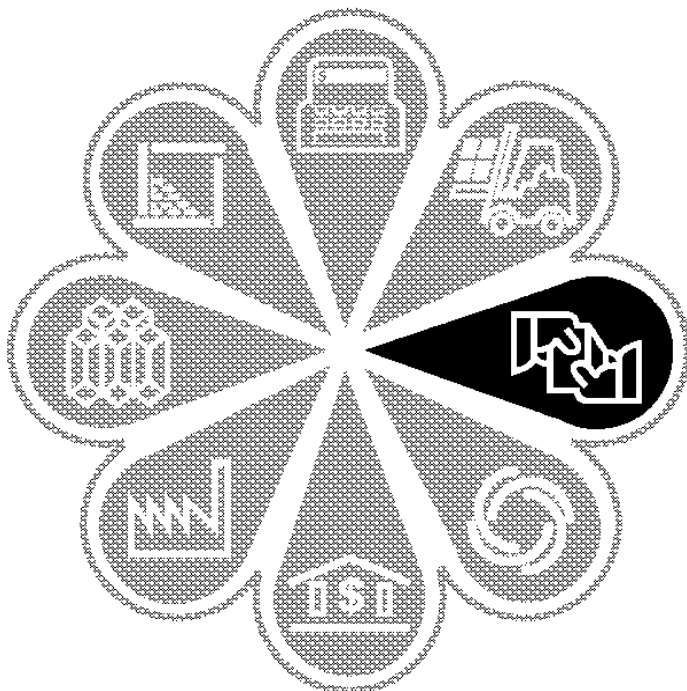
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SC92-A-42

GEOGRAPHIC AREA SERIES

# South Dakota

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SC92-A-42

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Issued December 1994



**U.S. Department of Commerce**  
**Ronald H. Brown**, Secretary  
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**Economics and Statistics Administration**  
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**BUREAU OF THE CENSUS**  
**Martha Farnsworth Riche**, Director

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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*<sup>1</sup> (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.

<sup>1</sup>*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 1,000,000<sup>2</sup> 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.<sup>2</sup> 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.<sup>3</sup> 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.<sup>3</sup> 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.<sup>2 3</sup>  
  
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.<sup>2</sup>

## 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

<sup>2</sup>According to the 1990 Census of Population or subsequent special census.

<sup>3</sup>Those 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.	<b>Symbol</b>	<b>Employment Size</b>
(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	
<b>GEOGRAPHIC AREAS</b>																
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		
<b>DATA ITEMS</b>																
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							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
<b>GEOGRAPHIC AREA SERIES</b>											
United States .....	X	X	X	X	X						
State .....	X	X	X	X	X						
CMSA, PMSA, MSA .....	X	X	X	X							
County .....	X	X	X	X							
Place .....	X	X	X	X							
<b>NONEMPLOYER STATISTICS SERIES</b>											
United States .....	X	X									
State .....	X	X									
CMSA, PMSA, MSA .....	X	X									
County .....	X	X									
Place .....	X	X									
<b>ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)</b>											
United States .....	X	X	X	X			X	X	X	X	
<b>CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES</b>											
United States .....		X	X								X
<b>RECEIPTS/REVENUE LINES</b>											
United States .....	X	X				X					
State .....	X	X				X					
CMSA, PMSA, MSA .....	X	X				X					
<b>HOTELS, MOTELS, AND OTHER LODGING PLACES</b>											
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
<b>ZIP CODES</b>											
United States .....	X	X	X	X							
State .....	X	X	X	X							
<b>MISCELLANEOUS SUBJECTS</b>											
United States .....	X	X	X	X							X
State .....	X	X									X
CMSA, PMSA, MSA .....	X	X									X

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## Summary of Findings

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### **FIRMS SUBJECT TO FEDERAL INCOME TAX**

Data from the 1992 Census of Service Industries show that South Dakota's 4,842 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling \$1.8 billion. The 1992 data represent an increase of 78.8 percent in receipts for the State since 1987.

For establishments with payroll in 1992, receipts of offices and clinics of medical doctors totaled \$305.2 million, compared with \$202.4 million in 1987. Other leading service kinds of business in 1992 were hotels and motels with \$191.9 million in receipts, legal services with \$104.6 million, and offices and clinics of dentists with \$79.4 million.

There were 34,446 paid employees (full- and part-time) working in service industries in the State as of mid-March 1992, compared with 26,538 employees in 1987. Large employers included hotels and motels with 5,009 employees, offices and clinics of doctors of medicine with 3,183 employees, and nursing and personal care facilities with 2,634 employees.

### **ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX**

Data for the census show that South Dakota's 1,113 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling \$1.3 billion and expenses of \$1.2 billion in 1992. The 1992 data represent an increase of 63.4 percent in expenses since 1987.

For establishments with payroll in 1992, revenue of hospitals totaled \$838.2 million, compared with \$515.8 million in 1987. Other leading classifications in 1992 were nursing and personal care facilities with revenue of \$100.6 million, and civic, social, and fraternal associations with \$47.9 million.

There were 32,841 paid employees (full- and part-time) as of mid-March 1992, compared with 25,832 employees in 1987. Hospitals had 17,234 employees; nursing and personal care facilities, 5,074 employees; and residential care, 1,963 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 

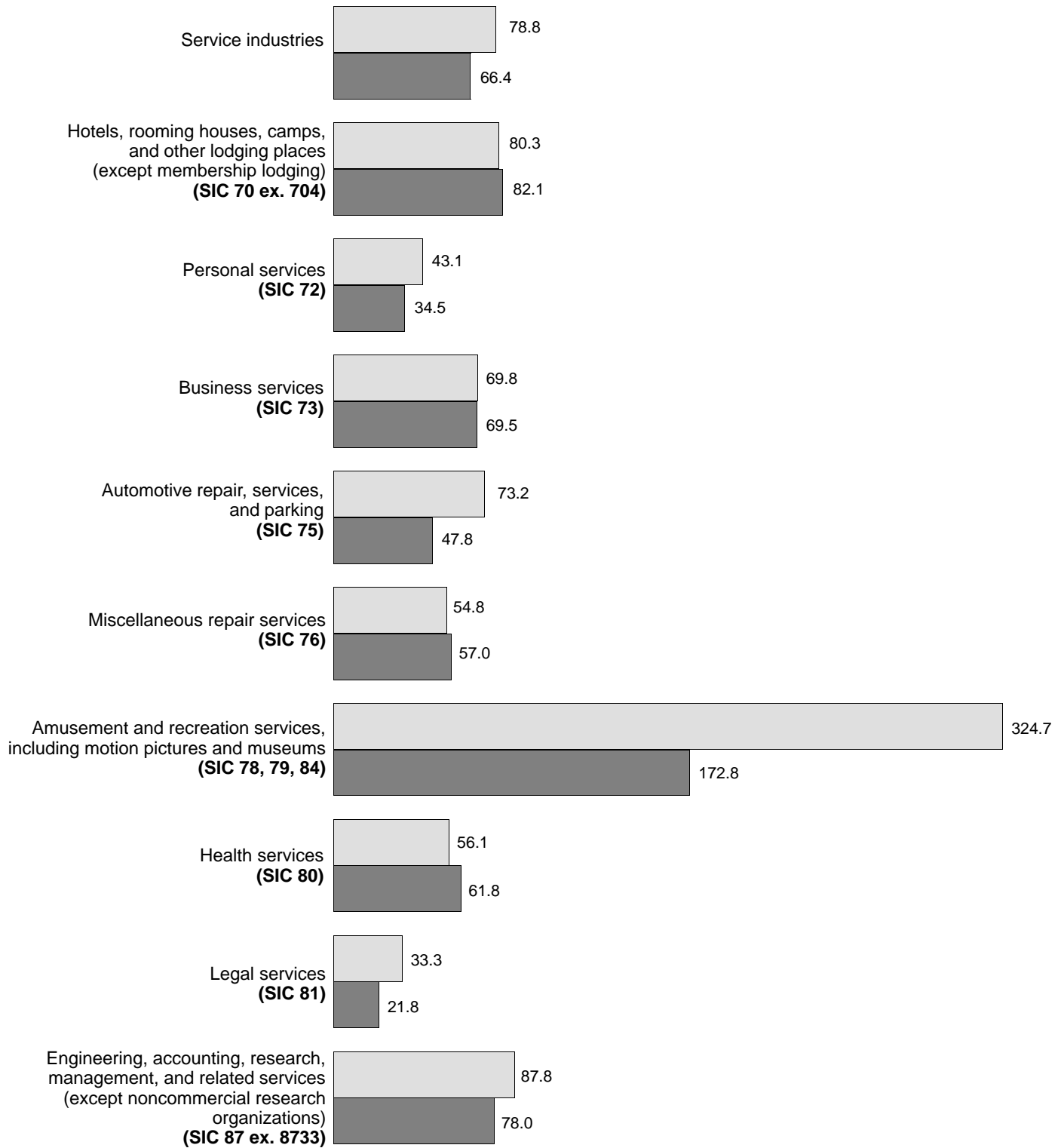


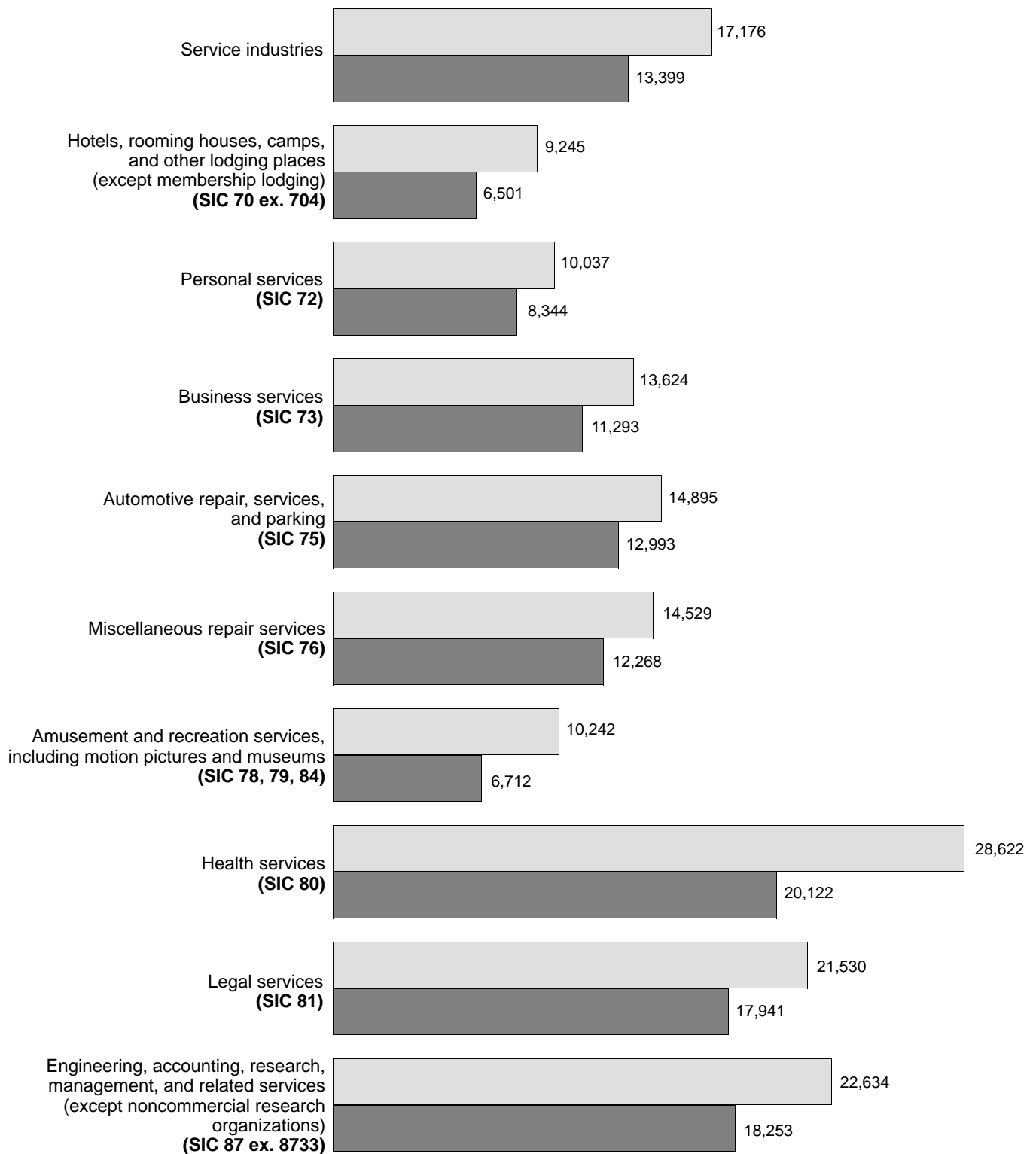


Figure 2. **Annual Payroll per Employee for Establishments of Firms Subject to Federal Income Tax: 1992 and 1987**

(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)
	<b>Total</b> .....	<b>4 842</b>	<b>1 790 391</b>	<b>591 646</b>	<b>123 821</b>	<b>34 446</b>
<b>70 ex. 704</b>	<b>Hotels, rooming houses, camps, and other lodging places (except membership lodging)</b> .....	<b>419</b>	<b>201 886</b>	<b>47 548</b>	<b>8 990</b>	<b>5 143</b>
	Hotels and motels .....	359	191 911	45 987	8 742	5 009
7011	Hotels .....	58	89 925	22 901	4 208	2 284
7011 pt.	Hotels, 25 guestrooms or more .....	42	87 320	22 425	4 106	2 120
7011 pt.	Hotels, less than 25 guestrooms .....	16	2 605	22 476	102	164
7011 pt.	Motels, motor hotels, and tourist courts .....	301	101 986	23 086	4 534	2 725
7011 pt.	Motels, tourist courts .....	286	82 521	17 176	3 300	2 127
7011 pt.	Motor hotels .....	15	19 465	5 910	1 234	598
702, 3	Other lodging places .....	60	9 975	1 561	248	134
702	Rooming and boarding houses .....	5	541	89	22	16
703	Camps and recreational vehicle parks .....	55	9 434	1 472	226	118
7032	Sporting and recreational camps .....	7	1 260	155	22	18
7033	Recreational vehicle parks and campsites .....	48	8 174	1 317	204	100
<b>72</b>	<b>Personal services</b> .....	<b>601</b>	<b>92 658</b>	<b>28 293</b>	<b>6 726</b>	<b>2 819</b>
721	Laundry, cleaning, and garment services .....	142	23 208	7 215	1 619	714
7211	Power laundries, family and commercial* .....	12	4 711	2 006	460	183
7213	Linen supply* .....	2	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning .....	46	3 854	669	174	120
7215 pt.	Coin-operated laundries and drycleaning stores .....	45	(D)	(D)	(D)	CC
7215 pt.	Coin-operated laundry routes .....	1	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning* .....	36	4 481	1 470	309	150
7217	Carpet and upholstery cleaning .....	32	3 565	964	202	111
7218	Industrial launderers* .....	5	4 484	1 580	341	99
7212, 9	Other laundry, cleaning, and garment services* .....	9	(D)	(D)	(D)	BB
7212	Garment pressing, and agents for laundries and drycleaners .....	-	-	-	-	-
7219	Laundry and garment services, n.e.c.* .....	9	(D)	(D)	(D)	BB
722	Photographic studios, portrait .....	43	7 517	1 372	271	134
723, 4	Beauty and barber shops .....	270	26 802	11 442	2 739	1 130
723	Beauty shops .....	264	26 451	11 271	2 694	1 112
724	Barber shops .....	6	351	171	45	18
725	Shoe repair shops and shoeshine parlors .....	9	825	269	62	21
726	Funeral service and crematories .....	74	25 020	5 773	1 334	288
729	Miscellaneous personal services .....	63	9 286	2 222	701	532
7291	Tax return preparation services .....	30	2 648	827	369	182
7299	Miscellaneous personal services, n.e.c. .....	33	6 638	1 395	332	350
7299 pt.	Massage parlors, tanning salons, and saunas .....	10	410	92	14	22
7299 pt.	Other personal services .....	23	6 228	1 303	318	328
7299 pt.	Diet and weight reducing services .....	6	1 102	282	33	28
7299 pt.	Formal wear rental .....	5	869	180	40	21
7299 pt.	Other personal services, n.e.c. .....	12	4 257	841	245	279
<b>73</b>	<b>Business services</b> .....	<b>562</b>	<b>202 289</b>	<b>77 182</b>	<b>17 557</b>	<b>5 665</b>
731	Advertising .....	40	18 996	6 808	1 468	316
7311	Advertising agencies .....	24	10 868	4 403	922	149
7312	Outdoor advertising services .....	10	4 241	1 235	267	65
7313	Radio, television, publishers' advertising representatives .....	6	3 887	1 170	279	102
7313 pt.	Radio, television advertising representatives .....	1	(D)	(D)	(D)	AA
7313 pt.	Publishers' advertising representatives .....	5	(D)	(D)	(D)	BB
7319	Advertising, n.e.c. .....	-	-	-	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	36	14 085	5 472	1 225	337
7322	Adjustment and collection services .....	34	(D)	(D)	(D)	EE
7323	Credit reporting services .....	2	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services .....	47	11 993	3 173	703	156
7331	Direct mail advertising services .....	2	(D)	(D)	(D)	AA
7331 pt.	Mailing list compilers, brokers, and managers .....	2	(D)	(D)	(D)	AA
7334	Direct mail advertising services, except mailing list services .....	-	-	-	-	-
7334 pt.	Photocopying and duplicating services .....	5	1 193	337	75	22
7334 pt.	Blueprinting and photocopying services .....	5	1 193	337	75	22
7334 pt.	Duplicating services, except printing and photocopying .....	-	-	-	-	-
7335, 6	Commercial photography, art, and graphics .....	21	8 202	2 057	473	91
7335	Commercial photography .....	12	6 929	1 841	433	70
7336	Commercial art and graphic design .....	9	1 273	216	40	21
7336 pt.	Commercial art .....	2	(D)	(D)	(D)	AA
7336 pt.	Graphic arts and related design .....	7	(D)	(D)	(D)	BB
7338	Secretarial and court reporting services .....	19	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings .....	142	15 999	7 550	1 939	1 116
7342	Disinfecting and pest control services .....	6	271	63	13	5
7349	Building cleaning and maintenance services, n.e.c. .....	136	15 728	7 487	1 926	1 111
735	Miscellaneous equipment rental and leasing .....	55	28 911	6 887	1 484	345
7352	Medical equipment rental and leasing .....	12	(D)	(D)	(D)	CC
7353	Heavy construction equipment rental and leasing .....	4	(D)	(D)	(D)	BB
7353 pt.	Rental and leasing of heavy construction equipment without operators .....	3	(D)	(D)	(D)	AA
7353 pt.	Rental and leasing of heavy construction equipment with operators .....	1	(D)	(D)	(D)	AA
7359	Equipment rental and leasing, n.e.c. .....	39	15 653	3 997	890	209
7359 pt.	Equipment rental .....	33	13 775	3 079	777	197
7359 pt.	Rent-to-own .....	13	4 082	783	199	55
7359 pt.	Equipment rental, except rent-to-own .....	20	9 693	2 296	578	142
7359 pt.	Equipment leasing, except finance leasing .....	6	1 878	918	113	12

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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)
<b>73</b>	<b>Business services—Con.</b>					
736	Personnel supply services -----	36	12 950	8 368	1 735	840
7361	Employment agencies -----	16	3 683	1 875	367	144
7363	Help supply services -----	20	9 267	6 493	1 368	696
7363 pt.	Temporary help supply -----	18	(D)	(D)	(D)	FF
7363 pt.	Help supply, except temporary -----	2	(D)	(D)	(D)	BB
7363 pt.	Employee leasing -----	2	(D)	(D)	(D)	BB
7363 pt.	Other help supply services -----	-	-	-	-	-
737	Computer programming, data processing, and other computer related services -----	66	39 462	17 913	2 896	560
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	36	28 919	12 561	1 580	260
7371	Computer programming services -----	20	11 294	6 869	251	39
7372	Prepackaged software -----	9	4 832	1 675	383	75
7373	Computer integrated systems -----	7	12 793	4 017	946	146
7374, 5, 6	Data processing services -----	14	7 656	4 379	1 073	265
7374, 5	Computer processing, information retrieval -----	14	7 656	4 379	1 073	265
7374	Computer processing and data preparation and processing services -----	11	(D)	(D)	(D)	CC
7375	Information retrieval services -----	3	(D)	(D)	(D)	BB
7376	Computer facilities management services -----	-	-	-	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	16	2 887	973	243	35
7377	Computer rental and leasing -----	1	(D)	(D)	(D)	AA
7378	Computer maintenance and repair -----	12	(D)	(D)	(D)	BB
7379	Computer related services, n.e.c. -----	3	(D)	(D)	(D)	AA
7379 pt.	Computer consultants -----	3	(D)	(D)	(D)	AA
7379 pt.	Miscellaneous computer services, n.e.c. -----	-	-	-	-	-
738	Miscellaneous business services -----	140	59 893	21 011	6 107	1 995
7381, 2	Detective agencies and protective services -----	22	4 860	2 132	494	236
7381	Detective, guard, and armored car services -----	18	3 764	1 698	397	212
7381 pt.	Detective agencies and guard services -----	15	(D)	(D)	(D)	CC
7381 pt.	Armored car services -----	3	(D)	(D)	(D)	BB
7382	Security systems services -----	4	1 096	434	97	24
7383	News syndicates -----	2	(D)	(D)	(D)	AA
7384	Photofinishing laboratories* -----	23	10 227	2 121	475	219
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs* -----	13	3 927	871	206	71
7384 pt.	One-hour (mini) photofinishing* -----	10	6 300	1 250	269	148
7389	Business services, n.e.c. -----	93	(D)	(D)	(D)	GG
7389 pt.	Sign painting shops -----	9	3 843	872	163	51
7389 pt.	Interior designing -----	3	(D)	(D)	(D)	AA
7389 pt.	Telephone answering services -----	2	(D)	(D)	(D)	AA
7389 pt.	Other business services -----	79	39 424	15 363	4 838	1 471
7389 pt.	Water softening and conditioning services -----	19	7 081	1 709	375	86
7389 pt.	Packaging and labeling services -----	5	(D)	(D)	(D)	CC
7389 pt.	Trading stamp services -----	-	-	-	-	-
7389 pt.	Miscellaneous business services -----	55	(D)	(D)	(D)	GG
7389 pt.	Convention and trade show services -----	-	-	-	-	-
7389 pt.	Private mail centers -----	4	1 852	340	67	51
7389 pt.	Miscellaneous business services, n.e.c. -----	51	(D)	(D)	(D)	GG
<b>75</b>	<b>Automotive repair, services, and parking -----</b>	<b>566</b>	<b>144 960</b>	<b>28 331</b>	<b>6 574</b>	<b>1 902</b>
751	Automotive rental and leasing, without drivers -----	29	18 449	2 072	413	129
7513	Truck rental and leasing, without drivers -----	11	(D)	(D)	(D)	BB
7513 pt.	Truck rental, without drivers -----	5	(D)	(D)	(D)	BB
7513 pt.	Truck leasing, except finance leasing -----	6	(D)	(D)	(D)	AA
7514, 5	Passenger car rental and leasing -----	17	13 871	1 267	259	87
7514	Passenger car rental -----	16	(D)	(D)	(D)	BB
7515	Passenger car leasing -----	1	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental -----	1	(D)	(D)	(D)	AA
752	Automobile parking -----	3	(D)	(D)	(D)	AA
7521 pt.	Parking lots -----	2	(D)	(D)	(D)	AA
7521 pt.	Parking structures -----	1	(D)	(D)	(D)	AA
753	Automotive repair shops -----	473	112 569	22 628	5 266	1 366
7532	Top, body, and upholstery repair shops and paint shops -----	153	33 643	7 513	1 789	456
7532 pt.	Top and body repair shops -----	145	32 052	7 075	1 686	431
7532 pt.	Paint shops -----	8	1 591	438	103	25
7538	General automotive repair shops -----	220	46 370	8 695	2 042	574
7538 pt.	General automotive repair shops, except diesel -----	190	35 564	6 466	1 487	454
7538 pt.	Diesel repair shops -----	30	10 806	2 229	555	120
7533, 4, 6, 7, 9	Other automotive repair shops -----	100	32 556	6 420	1 435	336
7533	Automotive exhaust system repair shops -----	11	2 662	558	110	32
7534	Tire retreading and repair shops -----	7	(D)	(D)	(D)	BB
7536	Automotive glass replacement shops -----	26	7 409	1 792	434	88
7537	Automotive transmission repair shops -----	20	3 707	784	181	47
7539	Automotive repair shops, n.e.c. -----	36	(D)	(D)	(D)	CC
7539 pt.	Radiator repair -----	8	1 147	242	59	16
7539 pt.	Brake, front end, and wheel alignment -----	20	4 730	1 485	317	83
7539 pt.	Automotive electrical and fuel system services -----	6	644	115	25	10
7539 pt.	Carburetor repair shops -----	-	-	-	-	-
7539 pt.	Automotive electrical repair shops -----	6	644	115	25	10
7539 pt.	Other automotive repair shops, n.e.c. -----	2	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	61	(D)	(D)	(D)	EE
7542	Carwashes -----	47	8 391	2 478	632	309
7549	Automotive services, except repair and carwashes -----	14	(D)	(D)	(D)	BB
7549 pt.	Lubrication shops -----	8	3 030	655	151	56
7549 pt.	Other automotive services -----	6	(D)	(D)	(D)	BB
7549 pt.	Towing services -----	4	1 183	343	80	21
7549 pt.	Other automotive services, n.e.c. -----	2	(D)	(D)	(D)	AA

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<b>76</b>	<b>Miscellaneous repair services</b>	<b>244</b>	<b>48 500</b>	<b>12 422</b>	<b>2 870</b>	<b>855</b>
762	Electrical repair shops	46	10 818	3 498	721	225
7622	Radio and television repair shops	15	2 852	894	137	47
7623, 9	Other electrical and electronic repair shops	31	7 966	2 604	584	178
7623	Refrigeration and air-conditioning service and repair shops	9	1 677	333	66	20
7629	Electrical and electronic repair shops, n.e.c.	22	6 289	2 271	518	158
763	Watch, clock, and jewelry repair	4	1 068	489	107	26
764	Reupholstery and furniture repair	16	1 087	269	71	35
769	Miscellaneous repair and related services	178	35 527	8 166	1 971	569
7692	Welding repair	43	6 404	1 727	381	112
7694	Armature rewinding shops	11	4 203	859	226	61
7699	Repair shops and related services, n.e.c.	124	24 920	5 580	1 364	396
7699 pt.	Farm machinery and equipment repair	31	5 351	1 050	262	85
7699 pt.	Lawnmower and other small gasoline engine repair	9	6 611	61	13	9
7699 pt.	Sewer and septic tank cleaning services	11	1 127	296	68	32
7699 pt.	Other repair and related services, n.e.c.	73	17 831	4 173	1 021	270
<b>78, 79, 84</b>	<b>Amusement and recreation services, including motion pictures and museums</b>	<b>448</b>	<b>252 745</b>	<b>41 837</b>	<b>8 729</b>	<b>4 085</b>
781, 2	Motion picture production, distribution, and services	12	2 568	634	149	39
7812 pt.	Motion picture production, except for television	5	772	202	49	13
7812 pt.	Motion picture and tape production for television	3	(D)	(D)	(D)	AA
7819	Services allied to motion picture production	3	(D)	(D)	(D)	AA
7822 pt.	Motion picture film and tape distributors	1	(D)	(D)	(D)	AA
7822 pt.	Motion picture film exchanges	—	—	—	—	—
7822 pt.	Video tape wholesalers	1	(D)	(D)	(D)	AA
7822 pt.	Film and tape distribution for television	—	—	—	—	—
7829	Services allied to motion picture distribution	—	—	—	—	—
783	Motion picture theaters	38	12 806	1 760	366	338
7832	Motion picture theaters, except drive-in	31	12 635	1 744	362	335
7833	Drive-in motion picture theaters	7	171	16	4	3
784	Video tape rental	71	9 236	2 036	457	325
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	16	2 290	471	62	39
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	6	1 418	345	50	14
7922 pt.	Producers of live theatrical productions	2	(D)	(D)	(D)	AA
7922 pt.	Producers of radio and television shows, except tape producers	1	(D)	(D)	(D)	AA
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	1	(D)	(D)	(D)	AA
7922 pt.	Other theatrical services	2	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	10	872	126	12	25
7929 pt.	Dance groups and artists	—	—	—	—	—
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	—	—	—	—	—
7929 pt.	Other music and entertainment presentations	10	872	126	12	25
7929 pt.	Other music groups and artists	6	452	75	4	6
7929 pt.	Other entertainers and entertainment groups	4	420	51	8	19
793	Bowling centers	54	10 640	2 914	802	579
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	257	215 205	34 022	6 893	2 765
794	Commercial sports	15	7 816	1 688	434	94
7941	Professional sports clubs, managers, promoters	2	(D)	(D)	(D)	BB
7941 pt.	Baseball clubs	—	—	—	—	—
7941 pt.	Football clubs	—	—	—	—	—
7941 pt.	Other professional sports clubs	2	(D)	(D)	(D)	BB
7941 pt.	Managers and promoters	—	—	—	—	—
7948	Racing, including track operation	13	(D)	(D)	(D)	BB
7948 pt.	Auto racetrack operation	10	(D)	(D)	(D)	AA
7948 pt.	Horse racetrack operation	—	—	—	—	—
7948 pt.	Dog racetrack operation	1	(D)	(D)	(D)	BB
7948 pt.	Racing stables and racing, n.e.c.	2	(D)	(D)	(D)	AA
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	242	207 389	32 334	6 459	2 671
791	Dance studios, schools, and halls	7	(D)	(D)	(D)	BB
7991	Physical fitness facilities	19	2 612	913	211	210
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	17	(D)	(D)	(D)	CC
7991 pt.	Gymnasiums and athletic clubs	2	(D)	(D)	(D)	BB
7992	Public golf courses	3	(D)	(D)	(D)	AA
7993	Coin-operated amusement devices	48	43 849	5 735	1 209	309
7996	Amusement parks	6	3 642	1 282	101	30
7997	Membership sports and recreation clubs	29	10 800	2 608	445	182
7999, 84	Amusement and recreation services, including museums, n.e.c.	130	145 205	21 475	4 453	1 909
7999 pt.	Concession operators of amusement devices and rides	7	1 219	185	9	41
7999 pt.	Carnivals, circuses, and fairs	—	—	—	—	—
7999 pt.	Carnivals and circuses	—	—	—	—	—
7999 pt.	Fairs	—	—	—	—	—
7999 pt., 84	Other recreation and amusements, including museums	123	143 986	21 290	4 444	1 868
84	Museums, art galleries, and botanical and zoological gardens	9	3 405	899	114	100
841	Museums and art galleries	8	(D)	(D)	(D)	AA
842	Arboreta and botanical or zoological gardens	1	(D)	(D)	(D)	BB
7999 pt.	Roller skating rinks	7	(D)	(D)	(D)	BB
7999 pt.	Ice skating rinks	1	(D)	(D)	(D)	AA
7999 pt.	Other amusement and recreation services, n.e.c.	106	139 806	20 180	4 285	1 724

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<b>80</b>	<b>Health services</b> .....	<b>968</b>	<b>563 804</b>	<b>260 634</b>	<b>50 521</b>	<b>9 106</b>
801	Offices and clinics of doctors of medicine .....	349	305 158	158 992	27 949	3 183
8011 pt.	Offices of doctors of medicine .....	335	293 017	155 717	27 213	3 047
8011 pt.	General medical clinics .....	14	12 141	3 275	736	136
802	Offices and clinics of dentists .....	260	79 410	25 852	5 556	1 331
8021 pt.	Offices of dentists .....	257	78 580	25 697	5 518	1 317
8021 pt.	Dental clinics .....	3	830	155	38	14
803	Offices and clinics of doctors of osteopathy .....	9	3 914	1 244	287	92
8031 pt.	Offices of osteopathic physicians .....	9	3 914	1 244	287	92
8031 pt.	Osteopathic clinics .....	—	—	—	—	—
804	Offices and clinics of other health practitioners .....	249	51 651	13 881	3 113	862
8041	Offices and clinics of chiropractors .....	118	20 907	4 165	856	321
8042	Offices and clinics of optometrists .....	80	19 165	4 860	1 064	285
8043	Offices and clinics of podiatrists .....	14	1 774	469	102	40
8049	Offices and clinics of health practitioners, n.e.c. ....	37	9 805	4 387	1 091	216
805	Nursing and personal care facilities .....	42	57 925	29 804	7 162	2 634
8051	Skilled nursing care facilities .....	35	51 630	26 346	6 313	2 299
8052	Intermediate care facilities .....	6	(D)	(D)	(D)	EE
8059	Nursing and personal care facilities, n.e.c. ....	1	(D)	(D)	(D)	AA
806	Hospitals .....	2	(D)	(D)	(D)	CC
8062	General medical and surgical hospitals .....	—	—	—	—	—
8063, 9	Specialty hospitals .....	2	(D)	(D)	(D)	CC
8063	Psychiatric hospitals .....	1	(D)	(D)	(D)	CC
8069	Specialty hospitals, except psychiatric .....	1	(D)	(D)	(D)	BB
807, 8, 9	Other health services .....	57	(D)	(D)	(D)	FF
807	Medical and dental laboratories .....	36	41 398	20 393	4 193	428
8071	Medical laboratories .....	11	36 487	18 886	3 822	319
8072	Dental laboratories .....	25	4 911	1 507	371	109
808	Home health care services .....	7	1 528	813	180	211
809	Miscellaneous health and allied services, n.e.c. ....	14	(D)	(D)	(D)	CC
8092	Kidney dialysis centers .....	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c. ....	9	6 506	4 030	737	111
8099	Health and allied services, n.e.c. ....	5	(D)	(D)	(D)	BB
<b>81</b>	<b>Legal services</b> .....	<b>380</b>	<b>104 577</b>	<b>27 257</b>	<b>6 234</b>	<b>1 266</b>
<b>823, 4, 9</b>	<b>Selected educational services</b> .....	<b>22</b>	<b>3 814</b>	<b>1 687</b>	<b>410</b>	<b>116</b>
823	Libraries .....	—	—	—	—	—
824	Vocational schools .....	8	2 455	1 264	307	74
8243	Data processing schools .....	3	(D)	(D)	(D)	AA
8244	Business and secretarial schools .....	2	(D)	(D)	(D)	BB
8249	Vocational schools, n.e.c. ....	3	(D)	(D)	(D)	AA
829	Schools and educational services, n.e.c. ....	14	1 359	423	103	42
<b>83</b>	<b>Social services</b> .....	<b>188</b>	<b>15 710</b>	<b>5 783</b>	<b>1 301</b>	<b>820</b>
835	Child day care services .....	110	7 828	3 343	797	566
832, 3, 6, 9	Other social services .....	78	7 882	2 440	504	254
832	Individual and family social services .....	31	2 088	725	117	71
833	Job training and vocational rehabilitation services .....	4	816	262	59	11
836	Residential care .....	35	3 218	948	229	133
839	Social services, n.e.c. ....	8	1 760	505	99	39
<b>87 ex. 8733</b>	<b>Engineering, accounting, research, management, and related services (except noncommercial research organizations)</b> .....	<b>424</b>	<b>150 972</b>	<b>57 625</b>	<b>13 224</b>	<b>2 546</b>
871	Engineering, architectural, and surveying services .....	110	60 885	26 710	5 592	903
8711	Engineering services .....	62	42 896	19 396	3 963	619
8712	Architectural services .....	35	15 961	6 527	1 490	237
8713	Surveying services .....	13	2 028	787	139	47
872	Accounting, auditing, and bookkeeping services .....	198	46 478	16 556	4 440	1 002
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) .....	21	7 617	2 269	475	140
8731	Commercial physical and biological research .....	1	(D)	(D)	(D)	AA
8731 pt.	Commercial physical research .....	1	(D)	(D)	(D)	AA
8731 pt.	Commercial medical and biological research .....	—	—	—	—	—
8732	Commercial economic, sociological, and educational research .....	7	(D)	(D)	(D)	BB
8734	Testing laboratories .....	13	5 791	1 781	409	86
874	Management and public relations services .....	95	35 992	12 090	2 717	501
8741	Management services .....	38	13 084	5 405	1 263	252
8742	Management consulting services .....	40	15 385	4 086	922	171
8743	Public relations services .....	5	(D)	(D)	(D)	AA
8744	Facilities support management services .....	3	(D)	(D)	(D)	BB
8748	Business consulting services, n.e.c. ....	9	2 832	1 200	201	28
<b>89</b>	<b>Services, n.e.c.</b> .....	<b>20</b>	<b>8 476</b>	<b>3 047</b>	<b>685</b>	<b>123</b>
8999 pt.	Scientific and related consulting services, except environmental .....	2	(D)	(D)	(D)	AA
8999 pt.	Other services .....	18	(D)	(D)	(D)	CC
8999 pt.	Environmental consulting .....	8	6 659	2 439	545	85
8999 pt.	Authors, composers, and other arts-related services .....	3	409	53	13	6
8999 pt.	Other services, n.e.c. ....	7	(D)	(D)	(D)	BB

**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)
	<b>Total</b> .....	<b>1 113</b>	<b>1 258 363</b>	<b>552 477</b>	<b>131 799</b>	<b>32 841</b>
<b>7032, 704</b>	<b>Camps and membership lodging</b> .....	<b>18</b>	<b>1 948</b>	<b>313</b>	<b>67</b>	<b>48</b>
7032	Sporting and recreational camps .....	5	508	185	33	20
704	Organization hotels and lodging houses, on membership basis .....	13	1 440	128	34	28
<b>792, 7991 pt., 7997, 7999 pt., 84</b>	<b>Selected amusement, recreation, and related services</b> .....	<b>91</b>	<b>24 548</b>	<b>7 427</b>	<b>1 287</b>	<b>608</b>
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	10	(D)	(D)	(D)	BB
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services .....	7	976	256	51	14
7922 pt.	Producers of live theatrical productions .....	5	(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 .....	2	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups .....	3	(D)	(D)	(D)	BB
7929 pt.	Dance groups and artists .....	—	—	—	—	—
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations .....	2	(D)	(D)	(D)	BB
7929 pt.	Other music groups and artists .....	1	(D)	(D)	(D)	AA
7929 pt.	Other entertainers and entertainment groups .....	—	—	—	—	—
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs .....	48	13 826	4 891	737	363
7991 pt.	Gymnasiums and athletic clubs .....	1	(D)	(D)	(D)	AA
7997	Membership sports and recreation clubs .....	47	(D)	(D)	(D)	EE
7999 pt.	Fairs .....	5	(D)	(D)	(D)	BB
84	Museums, art galleries, and botanical and zoological gardens .....	28	4 866	1 607	320	121
841	Museums and art galleries .....	27	(D)	(D)	(D)	CC
842	Arboreta and botanical or zoological gardens .....	1	(D)	(D)	(D)	BB
<b>8011 pt.; 8021 pt.; 805, 6, 8, 9</b>	<b>Selected health services</b> .....	<b>177</b>	<b>979 823</b>	<b>454 358</b>	<b>108 824</b>	<b>23 626</b>
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists .....	13	9 620	5 607	1 477	241
8011 pt.	General medical clinics .....	13	9 620	5 607	1 477	241
8021 pt.	Dental clinics .....	—	—	—	—	—
805	Nursing and personal care facilities .....	59	100 637	55 342	13 477	5 074
8051	Skilled nursing care facilities .....	45	86 357	47 754	11 696	4 326
8052	Intermediate care facilities .....	9	11 788	6 274	1 483	593
8059	Nursing and personal care facilities, n.e.c. ....	5	2 492	1 314	298	155
806	Hospitals .....	63	838 177	380 006	90 341	17 234
8062	General medical and surgical hospitals .....	62	(D)	(D)	(D)	JJ
8062 pt.	General medical and surgical hospitals, nongovernment .....	44	654 551	272 444	63 412	13 298
8062 pt.	General medical and surgical hospitals, government .....	18	(D)	(D)	(D)	HH
8063, 9	Specialty hospitals .....	1	(D)	(D)	(D)	EE
8063	Psychiatric hospitals .....	—	—	—	—	—
8063 pt.	Psychiatric hospitals, nongovernment .....	—	—	—	—	—
8063 pt.	Psychiatric hospitals, government .....	—	—	—	—	—
8069	Specialty hospitals, except psychiatric .....	1	(D)	(D)	(D)	EE
8069 pt.	Specialty hospitals, except psychiatric; nongovernment .....	1	(D)	(D)	(D)	EE
8069 pt.	Specialty hospitals, except psychiatric; government .....	—	—	—	—	—
808, 9	Other health services .....	42	31 389	13 403	3 529	1 077
808	Home health care services .....	8	(D)	(D)	(D)	EE
809	Miscellaneous health and allied services, n.e.c. ....	34	(D)	(D)	(D)	FF
8092	Kidney dialysis centers .....	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c. ....	2	21 220	8 767	1 941	591
8099	Health and allied services, n.e.c. ....	29	(D)	(D)	(D)	BB
<b>8111 pt.</b>	<b>Legal aid societies and similar legal services</b> .....	<b>8</b>	<b>2 861</b>	<b>986</b>	<b>235</b>	<b>49</b>
<b>823, 4, 9</b>	<b>Selected educational services</b> .....	<b>14</b>	<b>6 059</b>	<b>3 514</b>	<b>848</b>	<b>236</b>
823	Libraries .....	2	(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)	CC
<b>83</b>	<b>Social services</b> .....	<b>396</b>	<b>135 528</b>	<b>59 782</b>	<b>14 319</b>	<b>5 728</b>
835	Child day care services .....	50	12 950	5 446	1 339	606
832, 3, 6, 9	Other social services .....	346	122 578	54 336	12 980	5 122
832	Individual and family social services .....	195	41 404	19 205	4 605	1 744
833	Job training and vocational rehabilitation services .....	28	17 129	8 696	2 120	1 063
836	Residential care .....	63	45 227	22 013	5 229	1 963
839	Social services, n.e.c. ....	60	18 818	4 422	1 026	352
<b>861, 2, 4, 9</b>	<b>Selected membership organizations</b> .....	<b>395</b>	<b>104 494</b>	<b>25 334</b>	<b>6 059</b>	<b>2 500</b>
861	Business associations .....	79	21 274	6 313	1 478	326
864	Civic, social, and fraternal associations .....	235	47 880	12 111	2 929	1 817
862, 9	Other membership organizations .....	81	35 340	6 910	1 652	357
862	Professional membership organizations .....	30	7 013	2 569	620	118
869	Membership organizations, n.e.c. ....	51	28 327	4 341	1 032	239

**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)
<b>873, 4 ex. 8744</b>	<b>Research, testing, and consulting services, except facilities support management services</b> -----	<b>14</b>	<b>3 102</b>	<b>763</b>	<b>160</b>	<b>46</b>
873	Research, development, and testing services -----	7	1 514	265	62	21
8731	Commercial physical and biological research -----	—	—	—	—	—
8732	Commercial economic, sociological, and educational research -----	1	(D)	(D)	(D)	AA
8733	Noncommercial research organizations -----	4	(D)	(D)	(D)	AA
8734	Testing laboratories -----	2	(D)	(D)	(D)	AA
874 ex. 8744	Management and public relations services, except facilities support management services -----	7	1 588	498	98	25
8741	Management services -----	1	(D)	(D)	(D)	AA
8742	Management consulting services -----	1	(D)	(D)	(D)	AA
8743	Public relations services -----	1	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c. -----	4	(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 <sup>1</sup> (dollars)	Employees per establishment <sup>1</sup> (number)
		Per establishment (dollars)	Per employee <sup>1</sup> (dollars)		
	<b>Total</b> -----	<b>369 763</b>	<b>51 977</b>	<b>17 176</b>	<b>7</b>
<b>70 ex. 704</b>	<b>Hotels, rooming houses, camps, and other lodging places (except membership lodging)</b> -----	<b>481 828</b>	<b>39 255</b>	<b>9 245</b>	<b>12</b>
7011	Hotels and motels -----	534 571	38 313	9 181	14
7011 pt.	Hotels -----	1 550 431	39 372	10 027	39
7011 pt.	Hotels, 25 guestrooms or more -----	2 079 048	41 189	10 578	50
7011 pt.	Hotels, less than 25 guestrooms -----	162 813	15 884	2 902	10
7011 pt.	Motels, motor hotels, and tourist courts -----	338 824	37 426	8 472	9
7011 pt.	Motels, tourist courts -----	288 535	38 797	8 075	7
7011 pt.	Motor hotels -----	1 297 667	32 550	9 883	40
702, 3	Other lodging places -----	166 250	74 440	11 649	2
702	Rooming and boarding houses -----	108 200	33 813	5 563	3
703	Camps and recreational vehicle parks -----	171 527	79 949	12 475	2
<b>72</b>	<b>Personal services</b> -----	<b>154 173</b>	<b>32 869</b>	<b>10 037</b>	<b>5</b>
721	Laundry, cleaning, and garment services -----	163 437	32 504	10 105	5
7211	Power laundries, family and commercial* -----	392 583	25 743	10 962	15
7213	Linen supply* -----	(D)	(D)	(D)	(D)
7215	Coin-operated laundries and drycleaning -----	83 783	32 117	5 575	3
7216	Drycleaning plants, except rug cleaning* -----	124 472	29 873	9 800	4
7217	Carpet and upholstery cleaning -----	111 406	32 117	8 685	3
7218	Industrial laundrers* -----	896 800	45 293	15 960	20
7212, 9	Other laundry, cleaning, and garment services* -----	(D)	(D)	(D)	(D)
7212	Garment pressing, and agents for laundries and drycleaners -----	—	—	—	—
7219	Laundry and garment services, n.e.c.* -----	(D)	(D)	(D)	(D)
722	Photographic studios, portrait -----	174 814	56 097	10 239	3
723, 4	Beauty and barber shops -----	99 267	23 719	10 126	4
723	Beauty shops -----	100 193	23 787	10 136	4
724	Barber shops -----	58 500	19 500	9 500	3
725	Shoe repair shops and shoeshine parlors -----	91 667	39 286	12 810	2
726	Funeral service and crematories -----	338 108	86 875	20 045	4
729	Miscellaneous personal services -----	147 397	17 455	4 177	8
7291	Tax return preparation services -----	88 267	14 549	4 544	6
7299	Miscellaneous personal services, n.e.c. -----	201 152	18 966	3 986	11
<b>73</b>	<b>Business services</b> -----	<b>359 945</b>	<b>35 709</b>	<b>13 624</b>	<b>10</b>
731	Advertising -----	474 900	60 114	21 544	8
7311	Advertising agencies -----	452 833	72 940	29 550	6
7312	Outdoor advertising services -----	424 100	65 246	19 000	7
7313	Radio, television, publishers' advertising representatives -----	647 833	38 108	11 471	17
7319	Advertising, n.e.c. -----	—	—	—	—
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	391 250	41 795	16 237	9
7322	Adjustment and collection services -----	(D)	(D)	(D)	(D)
7323	Credit reporting services -----	(D)	(D)	(D)	(D)
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	255 170	76 878	20 340	3
7331	Direct mail advertising services -----	(D)	(D)	(D)	(D)
7334	Photocopying and duplicating services -----	238 600	54 227	15 318	4
7335, 6	Commercial photography, art, and graphics -----	390 571	90 132	22 604	4
7335	Commercial photography -----	577 417	98 986	26 300	6
7336	Commercial art and graphic design -----	141 444	60 619	10 286	2
7338	Secretarial and court reporting services -----	(D)	(D)	(D)	(D)
734	Services to dwellings and other buildings -----	112 669	14 336	6 765	8
7342	Disinfecting and pest control services -----	45 167	54 200	12 600	1
7349	Building cleaning and maintenance services, n.e.c. -----	115 647	14 157	6 739	8

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 <sup>1</sup> (dollars)	Employees per establishment <sup>1</sup> (number)
		Per establishment (dollars)	Per employee <sup>1</sup> (dollars)		
<b>73</b>	<b>Business services—Con.</b>				
735	Miscellaneous equipment rental and leasing -----	525 655	83 800	19 962	6
7352	Medical equipment rental and leasing -----	(D)	(D)	(D)	(D)
7353	Heavy construction equipment rental and leasing -----	(D)	(D)	(D)	(D)
7359	Equipment rental and leasing, n.e.c. -----	401 359	74 895	19 124	5
736	Personnel supply services -----	359 722	15 417	9 962	23
7361	Employment agencies -----	230 188	25 576	13 021	9
7363	Help supply services -----	463 350	13 315	9 329	35
7363 pt.	Temporary help supply -----	(D)	(D)	(D)	(D)
7363 pt.	Help supply, except temporary -----	(D)	(D)	(D)	(D)
737	Computer programming, data processing, and other computer related services -----	597 909	70 468	31 988	8
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	803 306	111 227	48 312	7
7371	Computer programming services -----	564 700	289 590	176 128	2
7372	Prepackaged software -----	536 889	64 427	22 333	8
7373	Computer integrated systems -----	1 827 571	87 623	27 514	21
7374, 5, 6	Data processing services -----	546 857	28 891	16 525	19
7374, 5	Computer processing, information retrieval -----	546 857	28 891	16 525	19
7376	Computer facilities management services -----	—	—	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	180 438	82 486	27 800	2
7377	Computer rental and leasing -----	(D)	(D)	(D)	(D)
7378	Computer maintenance and repair -----	(D)	(D)	(D)	(D)
7379	Computer related services, n.e.c. -----	(D)	(D)	(D)	(D)
738	Miscellaneous business services -----	427 807	30 022	10 532	14
7381, 2	Detective agencies and protective services -----	220 909	20 593	9 034	11
7381	Detective, guard, and armored car services -----	209 111	17 755	8 009	12
7382	Security systems services -----	274 000	45 667	18 083	6
7383	News syndicates -----	(D)	(D)	(D)	(D)
7384	Photofinishing laboratories* -----	444 652	46 699	9 685	10
7389	Business services, n.e.c. -----	(D)	(D)	(D)	(D)
7389 pt.	Sign painting shops -----	427 000	75 353	17 098	6
7389 pt.	Interior designing -----	(D)	(D)	(D)	(D)
7389 pt.	Telephone answering services -----	(D)	(D)	(D)	(D)
7389 pt.	Other business services -----	499 038	26 801	10 444	19
<b>75</b>	<b>Automotive repair, services, and parking -----</b>	<b>256 113</b>	<b>76 215</b>	<b>14 895</b>	<b>3</b>
751	Automotive rental and leasing, without drivers -----	636 172	143 016	16 062	4
7513	Truck rental and leasing, without drivers -----	(D)	(D)	(D)	(D)
7514, 5	Passenger car rental and leasing -----	815 941	159 437	14 563	5
7514	Passenger car rental -----	(D)	(D)	(D)	(D)
7515	Passenger car leasing -----	(D)	(D)	(D)	(D)
7519	Utility trailer and recreational vehicle rental -----	(D)	(D)	(D)	(D)
752	Automobile parking -----	(D)	(D)	(D)	(D)
753	Automotive repair shops -----	237 989	82 408	16 565	3
7532	Top, body, and upholstery repair shops and paint shops -----	219 889	73 779	16 476	3
7532 pt.	Top and body repair shops -----	221 048	74 367	16 415	3
7532 pt.	Paint shops -----	198 875	63 640	17 520	3
7538	General automotive repair shops -----	210 773	80 784	15 148	3
7538 pt.	General automotive repair shops, except diesel -----	187 179	78 335	14 242	2
7538 pt.	Diesel repair shops -----	360 200	90 050	18 575	4
7533, 4, 6, 7, 9	Other automotive repair shops -----	325 560	96 893	19 107	3
7533	Automotive exhaust system repair shops -----	242 000	83 188	17 438	3
7534	Tire retreading and repair shops -----	(D)	(D)	(D)	(D)
7536	Automotive glass replacement shops -----	284 962	84 193	20 364	3
7537	Automotive transmission repair shops -----	185 350	78 872	16 681	2
7539	Automotive repair shops, n.e.c. -----	(D)	(D)	(D)	(D)
7539 pt.	Radiator repair -----	143 375	71 688	15 125	2
7539 pt.	Brake, front end, and wheel alignment -----	236 500	56 988	17 892	4
7539 pt.	Automotive electrical and fuel system services -----	107 333	64 400	11 500	2
7539 pt.	Other automotive repair shops, n.e.c. -----	(D)	(D)	(D)	(D)
754	Automotive services, except repair -----	(D)	(D)	(D)	(D)
7542	Carwashes -----	178 532	27 155	8 019	7
7549	Automotive services, except repair and carwashes -----	(D)	(D)	(D)	(D)
<b>76</b>	<b>Miscellaneous repair services -----</b>	<b>198 770</b>	<b>56 725</b>	<b>14 529</b>	<b>4</b>
762	Electrical repair shops -----	235 174	48 080	15 547	5
7622	Radio and television repair shops -----	190 133	60 681	19 021	3
7623, 9	Other electrical and electronic repair shops -----	256 968	44 753	14 629	6
7623	Refrigeration and air-conditioning service and repair shops -----	186 333	83 850	16 650	2
7629	Electrical and electronic repair shops, n.e.c. -----	285 864	39 804	14 373	7
763	Watch, clock, and jewelry repair -----	267 000	41 077	18 808	7
764	Reupholstery and furniture repair -----	67 938	31 057	7 686	2
769	Miscellaneous repair and related services -----	199 590	62 438	14 351	3
7692	Welding repair -----	148 930	57 179	15 420	3
7694	Armature rewinding shops -----	382 091	68 902	14 082	6
7699	Repair shops and related services, n.e.c. -----	200 968	62 929	14 091	3
<b>78, 79, 84</b>	<b>Amusement and recreation services, including motion pictures and museums -----</b>	<b>564 163</b>	<b>61 871</b>	<b>10 242</b>	<b>9</b>
781, 2	Motion picture production, distribution, and services -----	214 000	65 846	16 256	3
783	Motion picture theaters -----	337 000	37 888	5 207	9
7832	Motion picture theaters, except drive-in -----	407 581	37 716	5 206	11
7833	Drive-in motion picture theaters -----	24 429	57 000	5 333	—
784	Video tape rental -----	130 085	28 418	6 265	5

See footnotes at end of table.

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

SOUTH DAKOTA SD-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 <sup>1</sup> (dollars)	Employees per establishment <sup>1</sup> (number)
		Per establishment (dollars)	Per employee <sup>1</sup> (dollars)		
<b>78, 79, 84</b>	<b>Amusement and recreation services, including motion pictures and museums—Con.</b>				
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	143 125	58 718	12 077	2
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	236 333	101 286	24 643	2
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	87 200	34 880	5 040	3
793	Bowling centers -----	197 037	18 377	5 033	11
79 ex. 792, 3, 4; 84	Commercial sports and other amusement and recreation services, including museums -----	837 374	77 832	12 305	11
794	Commercial sports -----	521 067	83 149	17 957	6
7941	Professional sports clubs, managers, promoters -----	(D)	(D)	(D)	(D)
7948	Racing, including track operation -----	(D)	(D)	(D)	(D)
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	856 979	77 645	12 106	11
791	Dance studios, schools, and halls -----	(D)	(D)	(D)	(D)
7991	Physical fitness facilities -----	137 474	12 438	4 348	11
7992	Public golf courses -----	(D)	(D)	(D)	(D)
7993	Coin-operated amusement devices -----	913 521	141 906	18 560	6
7996	Amusement parks -----	607 000	121 400	42 733	5
7997	Membership sports and recreation clubs -----	372 414	59 341	14 330	6
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	1 116 962	76 063	11 249	15
7999 pt.	Concession operators of amusement devices and rides -----	174 143	29 732	4 512	6
7999 pt., 84	Carnivals, circuses, and fairs -----	-	-	-	-
	Other recreation and amusements, including museums -----	1 170 618	77 080	11 397	15
<b>80</b>	<b>Health services -----</b>	<b>582 442</b>	<b>61 916</b>	<b>28 622</b>	<b>9</b>
801	Offices and clinics of doctors of medicine -----	874 378	95 871	49 950	9
8011 pt.	Offices of doctors of medicine -----	874 678	96 166	51 105	9
8011 pt.	General medical clinics -----	867 214	89 272	24 081	10
802	Offices and clinics of dentists -----	305 423	59 662	19 423	5
803	Offices and clinics of doctors of osteopathy -----	434 889	42 543	13 522	10
804	Offices and clinics of other health practitioners -----	207 434	59 920	16 103	3
8041	Offices and clinics of chiropractors -----	177 178	65 131	12 975	3
8042	Offices and clinics of optometrists -----	239 563	67 246	17 053	4
8043	Offices and clinics of podiatrists -----	126 714	44 350	11 725	3
8049	Offices and clinics of health practitioners, n.e.c. -----	265 000	45 394	20 310	6
805	Nursing and personal care facilities -----	1 379 167	21 991	11 315	63
8051	Skilled nursing care facilities -----	1 475 143	22 458	11 460	66
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 -----	-	-	-	-
8063, 9	Specialty hospitals -----	(D)	(D)	(D)	(D)
807, 8, 9	Other health services -----	(D)	(D)	(D)	(D)
807	Medical and dental laboratories -----	1 149 944	96 724	47 647	12
8071	Medical laboratories -----	3 317 000	114 379	59 204	29
8072	Dental laboratories -----	196 440	45 055	13 826	4
808	Home health care services -----	218 286	7 242	3 853	30
809	Miscellaneous health and allied services, n.e.c. -----	(D)	(D)	(D)	(D)
8092	Kidney dialysis centers -----	-	-	-	-
8093	Specialty outpatient facilities, n.e.c. -----	722 889	58 613	36 306	12
8099	Health and allied services, n.e.c. -----	(D)	(D)	(D)	(D)
<b>81</b>	<b>Legal services -----</b>	<b>275 203</b>	<b>82 604</b>	<b>21 530</b>	<b>3</b>
<b>823, 4, 9</b>	<b>Selected educational services -----</b>	<b>173 364</b>	<b>32 879</b>	<b>14 543</b>	<b>5</b>
823	Libraries -----	-	-	-	-
824	Vocational schools -----	306 875	33 176	17 081	9
829	Schools and educational services, n.e.c. -----	97 071	32 357	10 071	3
<b>83</b>	<b>Social services -----</b>	<b>83 564</b>	<b>19 159</b>	<b>7 052</b>	<b>4</b>
835	Child day care services -----	71 164	13 830	5 906	5
832, 3, 6, 9	Other social services -----	101 051	31 031	9 606	3
<b>87 ex. 8733</b>	<b>Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----</b>	<b>356 066</b>	<b>59 298</b>	<b>22 634</b>	<b>6</b>
871	Engineering, architectural, and surveying services -----	553 500	67 425	29 579	8
8711	Engineering services -----	691 871	69 299	31 334	10
8712	Architectural services -----	456 029	67 346	27 540	7
8713	Surveying services -----	156 000	43 149	16 745	4
872	Accounting, auditing, and bookkeeping services -----	234 737	46 385	16 523	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	362 714	54 407	16 207	7
8731	Commercial physical and biological research -----	(D)	(D)	(D)	(D)
8732	Commercial economic, sociological, and educational research -----	(D)	(D)	(D)	(D)
8734	Testing laboratories -----	445 462	67 337	20 709	7
874	Management and public relations services -----	378 863	71 840	24 132	5
8741	Management services -----	344 316	51 921	21 448	7
8742	Management consulting services -----	384 625	89 971	23 895	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. -----	314 667	101 143	42 857	3
<b>89</b>	<b>Services, n.e.c. -----</b>	<b>423 800</b>	<b>68 911</b>	<b>24 772</b>	<b>6</b>

<sup>1</sup>Based 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 <sup>1</sup> (dollars)	Employees per establishment <sup>1</sup> (number)
		Per establishment (dollars)	Per employee <sup>1</sup> (dollars)	Per establishment (dollars)	Per employee <sup>1</sup> (dollars)		
	<b>Total</b> .....	<b>1 130 605</b>	<b>38 317</b>	<b>1 043 898</b>	<b>35 378</b>	<b>16 823</b>	<b>30</b>
<b>7032, 704</b>	<b>Camps and membership lodging</b> .....	<b>108 222</b>	<b>40 583</b>	<b>102 056</b>	<b>38 271</b>	<b>6 521</b>	<b>3</b>
<b>792, 7991 pt., 7997, 7999 pt., 84</b>	<b>Selected amusement, recreation, and related services</b> .....	<b>269 758</b>	<b>40 375</b>	<b>244 418</b>	<b>36 582</b>	<b>12 215</b>	<b>7</b>
<b>8011 pt.; 8021 pt.; 805, 6, 8, 9</b>	<b>Selected health services</b> .....	<b>5 535 723</b>	<b>41 472</b>	<b>5 180 277</b>	<b>38 809</b>	<b>19 231</b>	<b>133</b>
8011 pt., 8021 pt., 805	Clinics of doctors of medicine and dentists .....	740 000	39 917	885 385	47 759	23 266	19
	Nursing and personal care facilities .....	1 705 712	19 834	1 640 525	19 076	10 907	86
806	Hospitals .....	13 304 397	48 635	12 350 286	45 147	22 050	274
8062	General medical and surgical hospitals .....	(D)	(D)	(D)	(D)	(D)	(D)
8063, 9	Specialty hospitals .....	(D)	(D)	(D)	(D)	(D)	(D)
808, 9	Other health services .....	747 357	29 145	727 143	28 357	12 445	26
<b>8111 pt.</b>	<b>Legal aid societies and similar legal services</b> .....	<b>357 625</b>	<b>58 388</b>	<b>245 750</b>	<b>40 122</b>	<b>20 122</b>	<b>6</b>
<b>823, 4, 9</b>	<b>Selected educational services</b> .....	<b>432 786</b>	<b>25 674</b>	<b>420 714</b>	<b>24 958</b>	<b>14 890</b>	<b>17</b>
<b>83</b>	<b>Social services</b> .....	<b>342 242</b>	<b>23 661</b>	<b>306 290</b>	<b>21 175</b>	<b>10 437</b>	<b>14</b>
835	Child day care services .....	259 000	21 370	244 000	20 132	8 987	12
832, 3, 6, 9	Other social services .....	354 272	23 932	315 292	21 299	10 608	15
832	Individual and family social services .....	212 328	23 741	202 415	22 632	11 012	9
833	Job training and vocational rehabilitation services .....	611 750	16 114	571 107	15 043	8 181	38
836	Residential care .....	717 889	23 040	663 032	21 279	11 214	31
839	Social services, n.e.c. ....	313 633	53 460	197 633	33 688	12 563	6
<b>861, 2, 4, 9</b>	<b>Selected membership organizations</b> .....	<b>264 542</b>	<b>41 798</b>	<b>224 744</b>	<b>35 510</b>	<b>10 134</b>	<b>6</b>
861	Business associations .....	269 291	65 258	247 456	59 966	19 365	4
864	Civic, social, and fraternal associations .....	203 745	26 351	183 566	23 741	6 665	8
862, 9	Other membership organizations .....	436 296	98 992	322 062	73 073	19 356	4
<b>873, 4 ex. 8744</b>	<b>Research, testing, and consulting services, except facilities support management services</b> .....	<b>221 571</b>	<b>67 435</b>	<b>210 714</b>	<b>64 130</b>	<b>16 587</b>	<b>3</b>
873	Research, development, and testing services .....	216 286	72 095	206 143	68 714	12 619	3
874 ex. 8744	Management and public relations services, except facilities support management services .....	226 857	63 520	215 286	60 280	19 920	4

<sup>1</sup>Based 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)
	<b>Total</b> .....	<b>4 842</b>	<b>4 296</b>	<b>1 790 391</b>	<b>1 001 524</b>	<b>78.8</b>	<b>591 646</b>	<b>355 585</b>	<b>66.4</b>	<b>34 446</b>	<b>26 538</b>
<b>70 ex. 704</b>	<b>Hotels, rooming houses, camps, and other lodging places (except membership lodging)</b> .....	<b>419</b>	<b>404</b>	<b>201 886</b>	<b>111 997</b>	<b>80.3</b>	<b>47 548</b>	<b>26 108</b>	<b>82.1</b>	<b>5 143</b>	<b>4 016</b>
7011	Hotels and motels .....	359	363	191 911	106 059	80.9	45 987	25 193	82.5	5 009	3 907
7011 pt.	Hotels .....	58	83	89 925	37 889	137.3	22 901	10 212	124.3	2 284	1 549
7011 pt.	Hotels, 25 guestrooms or more .....	42	49	87 320	35 915	143.1	22 425	9 896	126.6	2 120	1 452
7011 pt.	Hotels, less than 25 guestrooms .....	16	34	2 605	1 974	32.0	476	316	50.6	164	97
7011 pt.	Motels, motor hotels, and tourist courts .....	301	280	101 986	68 170	49.6	23 086	14 981	54.1	2 725	2 358
7011 pt.	Motels, tourist courts .....	286	249	82 521	52 434	57.4	17 176	11 395	50.7	2 127	1 838
7011 pt.	Motor hotels .....	15	31	19 465	15 736	23.7	5 910	3 586	64.8	598	520
702, 3	Other lodging places .....	60	41	9 975	5 938	68.0	1 561	915	70.6	134	109
702	Rooming and boarding houses .....	5	5	541	422	28.2	89	122	-27.0	16	22
703	Camps and recreational vehicle parks .....	55	36	9 434	5 516	71.0	1 472	793	85.6	118	87

**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)
<b>72</b>	<b>Personal services</b> -----	<b>601</b>	<b>592</b>	<b>92 658</b>	<b>64 767</b>	<b>43.1</b>	<b>28 293</b>	<b>21 036</b>	<b>34.5</b>	<b>2 819</b>	<b>2 521</b>
721	Laundry, cleaning, and garment services -----	142	128	23 208	17 427	33.2	7 215	5 666	27.3	714	703
7211	Power laundries, family and commercial -----	12	10	4 711	3 319	41.9	2 006	1 452	38.2	183	157
7213	Linen supply -----	2	6	(D)	2 823	(D)	(D)	979	(D)	BB	88
7215	Coin-operated laundries and drycleaning -----	46	45	3 854	2 728	41.3	669	539	24.1	120	110
7216	Drycleaning plants, except rug cleaning -----	36	37	4 481	4 745	-5.6	1 470	1 609	-8.6	150	225
7217	Carpet and upholstery cleaning -----	32	18	3 565	1 512	135.8	964	383	151.7	111	61
7218	Industrial laundries -----	5	4	4 484	2 028	121.1	1 580	641	146.5	99	52
7212, 9	Other laundry, cleaning, and garment services -----	9	8	(D)	272	(D)	(D)	63	(D)	BB	10
722	Photographic studios, portrait -----	43	35	7 517	4 389	71.3	1 372	913	50.3	134	97
723, 4	Beauty and barber shops -----	270	285	26 802	21 158	26.7	11 442	9 329	22.6	1 130	1 212
723	Beauty shops -----	264	276	26 451	20 668	28.0	11 271	9 150	23.2	1 112	1 193
724	Barber shops -----	6	9	351	490	-28.4	171	179	-4.5	18	19
725	Shoe repair shops and shoeshine parlors -----	9	8	825	766	7.7	269	234	15.0	21	22
726	Funeral service and crematories -----	74	75	25 020	16 779	49.1	5 773	3 670	57.3	288	264
729	Miscellaneous personal services -----	63	61	9 286	4 248	118.6	2 222	1 224	81.5	532	223
7291	Tax return preparation services -----	30	26	2 648	1 679	57.7	827	586	41.1	182	127
7299	Miscellaneous personal services, n.e.c. -----	33	35	6 638	2 569	158.4	1 395	638	118.7	350	96
<b>73</b>	<b>Business services</b> -----	<b>562</b>	<b>459</b>	<b>202 289</b>	<b>119 140</b>	<b>69.8</b>	<b>77 182</b>	<b>45 532</b>	<b>69.5</b>	<b>5 665</b>	<b>4 032</b>
731	Advertising -----	40	35	18 996	10 384	82.9	6 808	3 959	72.0	316	195
7311	Advertising agencies -----	24	21	10 868	5 891	84.5	4 403	2 655	65.8	149	115
7312	Outdoor advertising services -----	10	8	4 241	2 935	44.5	1 235	900	37.2	65	47
7313	Radio, television, publishers' advertising representatives -----	6	4	3 887	(D)	(D)	1 170	(D)	(D)	102	AA
7319	Advertising, n.e.c. -----	-	2	-	(D)	(D)	-	(D)	(D)	-	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	36	35	14 085	6 607	113.2	5 472	2 616	109.2	337	194
7322	Adjustment and collection services -----	34	26	(D)	4 204	(D)	(D)	1 971	(D)	EE	138
7323	Credit reporting services -----	2	9	(D)	2 403	(D)	(D)	645	(D)	BB	56
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	47	26	11 993	5 810	106.4	3 173	1 815	74.8	156	105
7331	Direct mail advertising services -----	2	3	(D)	234	(D)	(D)	85	(D)	AA	4
7334	Photocopying and duplicating services -----	5	4	1 193	839	42.2	337	237	42.2	22	23
7335, 6	Commercial photography, art, and graphics -----	21	12	8 202	4 116	99.3	2 057	1 180	74.3	91	59
7335	Commercial photography -----	12	7	6 929	3 009	130.3	1 841	829	122.1	70	45
7336	Commercial art and graphic design -----	9	5	1 273	1 107	15.0	216	351	-38.5	21	14
7338	Secretarial and court reporting services -----	19	7	(D)	621	(D)	(D)	313	(D)	BB	19
734	Services to dwellings and other buildings -----	142	114	15 999	10 199	56.9	7 550	5 466	38.1	1 116	831
7342	Disinfecting and pest control services -----	6	5	271	352	-23.0	63	97	-35.1	5	6
7349	Building cleaning and maintenance services, n.e.c. -----	136	109	15 728	9 847	59.7	7 487	5 369	39.4	1 111	825
735	Miscellaneous equipment rental and leasing -----	55	43	28 911	19 619	47.4	6 887	4 450	54.8	345	337
7352	Medical equipment rental and leasing -----	12	7	(D)	4 547	(D)	(D)	1 221	(D)	CC	78
7353	Heavy construction equipment rental and leasing -----	4	6	(D)	2 642	(D)	(D)	540	(D)	BB	35
7359	Equipment rental and leasing, n.e.c. -----	39	30	15 653	12 430	25.9	3 997	2 689	48.6	209	224
736	Personnel supply services -----	36	21	12 950	7 742	67.3	8 368	5 500	52.1	840	845
7361	Employment agencies -----	16	10	3 683	847	334.8	1 875	368	409.5	144	33
7363	Help supply services -----	20	11	9 267	6 895	34.4	6 493	5 132	26.5	696	812
737	Computer programming, data processing, and other computer related services -----	66	55	39 462	24 468	61.3	17 913	8 689	106.2	560	424
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	36	31	28 919	7 867	267.6	12 561	3 115	303.2	260	155
7371	Computer programming services -----	20	19	11 294	3 086	266.0	6 869	1 302	427.6	39	68
7372	Prepackaged software -----	9	7	4 832	1 812	166.7	1 675	613	173.2	75	32
7373	Computer integrated systems -----	7	5	12 793	2 969	330.9	4 017	1 200	234.8	146	55
7374, 5, 6	Data processing services -----	14	14	7 656	7 176	6.7	4 379	3 058	43.2	265	172
7374, 5	Computer processing, information retrieval -----	14	13	7 656	(D)	(D)	4 379	(D)	(D)	265	CC
7376	Computer facilities management services -----	-	1	-	(D)	(D)	-	(D)	(D)	-	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	16	10	2 887	9 425	-69.4	973	2 516	-61.3	35	97
7377	Computer rental and leasing -----	1	2	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
7378	Computer maintenance and repair -----	12	4	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
7379	Computer related services, n.e.c. -----	3	4	(D)	(D)	(D)	(D)	(D)	(D)	AA	BB
738	Miscellaneous business services -----	140	130	59 893	34 311	74.6	21 011	13 037	61.2	1 995	1 101
7381, 2	Detective agencies and protective services -----	22	18	4 860	(D)	(D)	2 132	(D)	(D)	236	CC
7381	Detective, guard, and armored car services -----	18	14	3 764	2 159	74.3	1 698	1 124	51.1	212	182
7382	Security systems services -----	4	4	1 096	(D)	(D)	434	(D)	(D)	24	AA
7383	News syndicates -----	2	3	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
7384	Photofinishing laboratories -----	23	29	10 227	15 285	-33.1	2 121	7 247	-70.7	219	440
7389	Business services, n.e.c. -----	93	80	(D)	14 709	(D)	(D)	4 042	(D)	GG	452
7389 pt.	Sign painting shops -----	9	7	3 843	498	671.7	872	100	772.0	51	10
7389 pt.	Interior designing -----	3	4	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
7389 pt.	Telephone answering services -----	2	2	(D)	(D)	(D)	(D)	(D)	(D)	AA	BB
7389 pt.	Other business services -----	79	67	39 424	13 197	198.7	15 363	3 603	326.4	1 471	403

**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)
<b>75</b>	<b>Automotive repair, services, and parking ----</b>	<b>566</b>	<b>473</b>	<b>144 960</b>	<b>83 681</b>	<b>73.2</b>	<b>28 331</b>	<b>19 164</b>	<b>47.8</b>	<b>1 902</b>	<b>1 475</b>
751	Automotive rental and leasing, without drivers -----	29	24	18 449	11 474	60.8	2 072	1 906	8.7	129	146
7513	Truck rental and leasing, without drivers ----	11	9	(D)	6 428	(D)	(D)	988	(D)	BB	57
7514, 5	Passenger car rental and leasing -----	17	11	13 871	(D)	(D)	1 267	(D)	(D)	87	BB
7519	Utility trailer and recreational vehicle rental -----	1	4	(D)	(D)	(D)	(D)	(D)	(D)	AA	BB
752	Automobile parking -----	3	2	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
753	Automotive repair shops -----	473	403	112 569	66 566	69.1	22 628	16 148	40.1	1 366	1 202
7532	Top, body, and upholstery repair shops and paint shops -----	153	142	33 643	21 972	53.1	7 513	5 740	30.9	456	427
7532 pt.	Top and body repair shops -----	145	138	32 052	21 477	49.2	7 075	5 608	26.2	431	415
7532 pt.	Paint shops -----	8	4	1 591	495	221.4	438	132	231.8	25	12
7538	General automotive repair shops -----	220	178	46 370	26 980	71.9	8 695	6 113	42.2	574	496
7538 pt.	General automotive repair shops, except diesel -----	190	154	35 564	18 826	88.9	6 466	4 150	55.8	454	395
7538 pt.	Diesel repair shops -----	30	24	10 806	8 154	32.5	2 229	1 963	13.6	120	101
7533, 4, 6, 7, 9	Other automotive repair shops -----	100	83	32 556	17 614	84.8	6 420	4 295	49.5	336	279
7533	Automotive exhaust system repair shops -----	11	12	2 662	(D)	(D)	558	(D)	(D)	32	BB
7534	Tire retreading and repair shops -----	7	5	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
7536	Automotive glass replacement shops ----	26	15	7 409	3 262	127.1	1 792	692	159.0	88	46
7537	Automotive transmission repair shops ----	20	22	3 707	3 300	12.3	784	753	4.1	47	54
7539	Automotive repair shops, n.e.c. -----	36	29	(D)	5 247	(D)	(D)	1 574	(D)	CC	115
7539 pt.	Radiator repair -----	8	11	1 147	(D)	(D)	242	(D)	(D)	16	AA
7539 pt.	Brake, front end, and wheel alignment -----	20	16	4 730	3 565	32.7	1 485	1 211	22.6	83	68
7539 pt.	Automotive electrical and fuel system services -----	6	1	644	(D)	(D)	115	(D)	(D)	10	BB
7539 pt.	Other automotive repair shops, n.e.c. ----	2	1	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
754	Automotive services, except repair -----	61	44	(D)	(D)	(D)	(D)	(D)	(D)	EE	CC
7542	Carwashes -----	47	31	8 391	(D)	(D)	2 478	(D)	(D)	309	BB
7549	Automotive services, except repair and carwashes -----	14	13	(D)	2 532	(D)	(D)	553	(D)	BB	41
<b>76</b>	<b>Miscellaneous repair services -----</b>	<b>244</b>	<b>205</b>	<b>48 500</b>	<b>31 330</b>	<b>54.8</b>	<b>12 422</b>	<b>7 913</b>	<b>57.0</b>	<b>855</b>	<b>645</b>
762	Electrical repair shops -----	46	46	10 818	7 443	45.3	3 498	2 043	71.2	225	133
7622	Radio and television repair shops -----	15	19	2 852	2 440	16.9	894	543	64.6	47	41
7623, 9	Other electrical and electronic repair shops -----	31	27	7 966	5 003	59.2	2 604	1 500	73.6	178	92
7623	Refrigeration and air-conditioning service and repair shops -----	9	5	1 677	1 066	57.3	333	238	39.9	20	13
7629	Electrical and electronic repair shops, n.e.c. -----	22	22	6 289	3 937	59.7	2 271	1 262	80.0	158	79
763	Watch, clock, and jewelry repair -----	4	2	1 068	(D)	(D)	489	(D)	(D)	26	AA
764	Reupholstery and furniture repair -----	16	19	1 087	(D)	(D)	269	(D)	(D)	35	BB
769	Miscellaneous repair and related services ----	178	138	35 527	22 178	60.2	8 166	5 284	54.5	569	454
7692	Welding repair -----	43	42	6 404	5 525	15.9	1 727	1 655	4.4	112	123
7694	Armature rewinding shops -----	11	10	4 203	4 038	4.1	859	852	.8	61	65
7699	Repair shops and related services, n.e.c. ----	124	86	24 920	12 615	97.5	5 580	2 777	100.9	396	266
<b>78, 79, 84</b>	<b>Amusement and recreation services, including motion pictures and museums ---</b>	<b>448</b>	<b>354</b>	<b>252 745</b>	<b>59 508</b>	<b>324.7</b>	<b>41 837</b>	<b>15 338</b>	<b>172.8</b>	<b>4 085</b>	<b>2 285</b>
781, 2	Motion picture production, distribution, and services -----	12	5	2 568	646	297.5	634	176	260.2	39	7
783	Motion picture theaters -----	38	43	12 806	7 943	61.2	1 760	1 366	28.8	338	388
7832	Motion picture theaters, except drive-in ----	31	36	12 635	7 679	64.5	1 744	1 311	33.0	335	368
7833	Drive-in motion picture theaters -----	7	7	171	264	-35.2	16	55	-70.9	3	20
784	Video tape rental -----	71	44	9 236	6 649	38.9	2 036	1 938	5.1	325	229
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	16	9	2 290	1 295	76.8	471	385	22.3	39	20
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	6	5	1 418	963	47.2	345	307	12.4	14	14
7929	Bands, orchestras, actors, and other entertainers and entertainment groups ----	10	4	872	332	162.7	126	78	61.5	25	6
793	Bowling centers -----	54	54	10 640	9 370	13.6	2 914	2 291	27.2	579	496
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums ----	257	199	215 205	33 605	540.4	34 022	9 182	270.5	2 765	1 145
794	Commercial sports -----	15	11	7 816	5 760	35.7	1 688	1 371	23.1	94	83
7941	Professional sports clubs, managers, promoters -----	2	1	(D)	(D)	(D)	(D)	(D)	(D)	BB	AA
7948	Racing, including track operation -----	13	10	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums -----	242	188	207 389	27 845	644.8	32 334	7 811	314.0	2 671	1 062
791	Dance studios, schools, and halls -----	7	8	(D)	460	(D)	(D)	53	(D)	BB	20
7991	Physical fitness facilities -----	19	26	2 612	3 874	-32.6	913	1 407	-35.1	210	301
7992	Public golf courses -----	3	4	(D)	272	(D)	(D)	129	(D)	AA	26
7993	Coin-operated amusement devices -----	48	19	43 849	4 627	847.7	5 735	1 083	429.5	309	73
7996	Amusement parks -----	6	7	3 642	3 032	20.1	1 282	784	63.5	30	33
7997	Membership sports and recreation clubs -----	29	30	10 800	3 366	220.9	2 608	1 574	65.7	182	187
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	130	94	145 205	12 214	1 088.8	21 475	2 781	672.2	1 909	422

**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)
<b>80</b>	<b>Health services</b> -----	<b>968</b>	<b>912</b>	<b>563 804</b>	<b>361 180</b>	<b>56.1</b>	<b>260 634</b>	<b>161 117</b>	<b>61.8</b>	<b>9 106</b>	<b>8 007</b>
801	Offices and clinics of doctors of medicine ---	349	349	305 158	202 394	50.8	158 992	100 638	58.0	3 183	2 779
8011 pt.	Offices of doctors of medicine -----	335	344	293 017	(D)	(D)	155 717	(D)	(D)	3 047	HH
8011 pt.	General medical clinics -----	14	5	12 141	(D)	(D)	3 275	(D)	(D)	136	BB
802	Offices and clinics of dentists -----	260	273	79 410	51 641	53.8	25 852	16 022	61.4	1 331	1 145
803	Offices and clinics of doctors of osteopathy --	9	10	3 914	2 687	45.7	1 244	1 222	1.8	92	92
804	Offices and clinics of other health practitioners -----	249	178	51 651	27 276	89.4	13 881	6 170	125.0	862	486
8041	Offices and clinics of chiropractors -----	118	83	20 907	9 488	120.4	4 165	1 891	120.3	321	191
8042	Offices and clinics of optometrists -----	80	73	19 165	15 100	26.9	4 860	3 519	38.1	285	234
8043	Offices and clinics of podiatrists -----	14	11	1 774	1 411	25.7	469	326	43.9	40	28
8049	Offices and clinics of health practitioners, n.e.c. -----	37	11	9 805	1 277	667.8	4 387	434	910.8	216	33
805	Nursing and personal care facilities -----	42	47	57 925	43 792	32.3	29 804	21 711	37.3	2 634	2 822
8051	Skilled nursing care facilities -----	35	36	51 630	38 623	33.7	26 346	19 031	38.4	2 299	2 405
8052	Intermediate care facilities -----	6	8	(D)	(D)	(D)	(D)	(D)	(D)	EE	EE
8059	Nursing and personal care facilities, n.e.c. -	1	3	(D)	(D)	(D)	(D)	(D)	(D)	AA	BB
806	Hospitals -----	2	--	(D)	--	(D)	(D)	--	(D)	CC	--
807, 8, 9	Other health services -----	57	55	(D)	33 390	(D)	(D)	15 354	(D)	FF	683
807	Medical and dental laboratories -----	36	33	41 398	20 316	103.8	20 393	9 959	104.8	428	323
8071	Medical laboratories -----	11	14	36 487	17 245	111.6	18 886	8 877	112.8	319	249
8072	Dental laboratories -----	25	19	4 911	3 071	59.9	1 507	1 082	39.3	109	74
808	Home health care services -----	7	5	1 528	863	77.1	813	429	89.5	211	107
809	Miscellaneous health and allied services, n.e.c. -----	14	17	(D)	12 211	(D)	(D)	4 966	(D)	CC	253
8092	Kidney dialysis centers -----	--	--	--	--	--	--	--	--	--	--
8093	Specialty outpatient facilities, n.e.c. -----	9	10	6 506	7 079	-8.1	4 030	3 335	20.8	111	150
8099	Health and allied services, n.e.c. -----	5	7	(D)	5 132	(D)	(D)	1 631	(D)	BB	103
<b>81</b>	<b>Legal services</b> -----	<b>380</b>	<b>393</b>	<b>104 577</b>	<b>78 476</b>	<b>33.3</b>	<b>27 257</b>	<b>22 373</b>	<b>21.8</b>	<b>1 266</b>	<b>1 247</b>
<b>823, 4, 9</b>	<b>Selected educational services</b> -----	<b>22</b>	<b>19</b>	<b>3 814</b>	<b>3 288</b>	<b>16.0</b>	<b>1 687</b>	<b>1 422</b>	<b>18.6</b>	<b>116</b>	<b>85</b>
823	Libraries -----	--	1	--	(D)	(D)	--	(D)	(D)	--	AA
824	Vocational schools -----	8	6	2 455	2 042	20.2	1 264	887	42.5	74	48
829	Schools and educational services, n.e.c. -----	14	12	1 359	(D)	(D)	423	(D)	(D)	42	BB
<b>83</b>	<b>Social services</b> -----	<b>188</b>	<b>96</b>	<b>15 710</b>	<b>6 389</b>	<b>145.9</b>	<b>5 783</b>	<b>2 703</b>	<b>113.9</b>	<b>820</b>	<b>417</b>
835	Child day care services -----	110	49	7 828	2 432	221.9	3 343	1 191	180.7	566	236
832, 3, 6, 9	Other social services -----	78	47	7 882	3 957	99.2	2 440	1 512	61.4	254	181
<b>87 ex. 8733</b>	<b>Engineering, accounting, research, management, and related services (except noncommercial research organizations)</b> -----	<b>424</b>	<b>363</b>	<b>150 972</b>	<b>80 388</b>	<b>87.8</b>	<b>57 625</b>	<b>32 380</b>	<b>78.0</b>	<b>2 546</b>	<b>1 774</b>
871	Engineering, architectural, and surveying services -----	110	99	60 885	27 395	122.2	26 710	13 203	102.3	903	574
8711	Engineering services -----	62	54	42 896	17 746	141.7	19 396	8 652	124.2	619	371
8712	Architectural services -----	35	32	15 961	8 104	97.0	6 527	3 876	68.4	237	161
8713	Surveying services -----	13	13	2 028	1 545	31.3	787	675	16.6	47	42
872	Accounting, auditing, and bookkeeping services -----	198	180	46 478	33 715	37.9	16 556	11 286	46.7	1 002	800
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	21	15	7 617	6 752	12.8	2 269	2 827	-19.7	140	125
8731	Commercial physical and biological research -----	1	3	(D)	(D)	(D)	(D)	(D)	(D)	AA	BB
8732	Commercial economic, sociological, and educational research -----	7	8	(D)	1 813	(D)	(D)	629	(D)	BB	51
8734	Testing laboratories -----	13	4	5 791	(D)	(D)	1 781	(D)	(D)	BB	86
874	Management and public relations services ---	95	69	35 992	12 526	187.3	12 090	5 064	138.7	501	275
8741	Management services -----	38	23	13 084	5 321	145.9	5 405	2 489	117.2	252	112
8742	Management consulting services -----	40	31	15 385	5 557	176.9	4 086	1 946	110.0	171	126
8743	Public relations services -----	5	8	(D)	556	(D)	(D)	198	(D)	AA	18
8744	Facilities support management services ---	3	--	(D)	--	(D)	(D)	--	(D)	BB	--
8748	Business consulting services, n.e.c. -----	9	7	2 832	1 092	159.3	1 200	431	178.4	28	19
<b>89</b>	<b>Services, n.e.c.</b> -----	<b>20</b>	<b>26</b>	<b>8 476</b>	<b>1 380</b>	<b>514.2</b>	<b>3 047</b>	<b>499</b>	<b>510.6</b>	<b>123</b>	<b>34</b>

**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)
	<b>Total -----</b>	<b>1 113</b>	<b>957</b>	<b>1 161 859</b>	<b>710 893</b>	<b>63.4</b>	<b>552 477</b>	<b>353 394</b>	<b>56.3</b>	<b>32 841</b>	<b>25 832</b>
<b>7032, 704</b>	<b>Camps and membership lodging -----</b>	<b>18</b>	<b>18</b>	<b>1 837</b>	<b>1 619</b>	<b>13.5</b>	<b>313</b>	<b>644</b>	<b>-51.4</b>	<b>48</b>	<b>151</b>
<b>792, 7991 pt., 7997, 7999 pt., 84</b>	<b>Selected amusement, recreation, and related services -----</b>	<b>91</b>	<b>65</b>	<b>22 242</b>	<b>12 706</b>	<b>75.1</b>	<b>7 427</b>	<b>4 293</b>	<b>73.0</b>	<b>608</b>	<b>461</b>
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	10	8	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs -----	48	36	12 790	7 497	70.6	4 891	2 680	82.5	363	276
7999 pt. 84	Fairs -----	5	2	(D)	(D)	(D)	(D)	(D)	(D)	BB	AA
	Museums, art galleries, and botanical and zoological gardens -----	28	19	3 716	2 603	42.8	1 607	1 100	46.1	121	86
<b>8011 pt.; 8021 pt.; 805, 6, 8, 9</b>	<b>Selected health services -----</b>	<b>177</b>	<b>167</b>	<b>916 909</b>	<b>562 814</b>	<b>62.9</b>	<b>454 358</b>	<b>295 410</b>	<b>53.8</b>	<b>23 626</b>	<b>19 053</b>
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists -----	13	16	11 510	6 894	67.0	5 607	3 364	66.7	241	244
805	Nursing and personal care facilities -----	59	57	96 791	59 019	64.0	55 342	34 070	62.4	5 074	4 166
806	Hospitals -----	63	69	778 068	484 871	60.5	380 006	252 354	50.6	17 234	14 227
808, 9	Other health services -----	42	25	30 540	12 030	153.9	13 403	5 622	138.4	1 077	416
808	Home health care services -----	8	4	(D)	678	(D)	(D)	447	(D)	EE	54
809	Miscellaneous health and allied services, n.e.c. -----	34	21	(D)	11 352	(D)	(D)	5 175	(D)	FF	362
<b>8111 pt.</b>	<b>Legal aid societies and similar legal services -----</b>	<b>8</b>	<b>9</b>	<b>1 966</b>	<b>1 838</b>	<b>7.0</b>	<b>986</b>	<b>940</b>	<b>4.9</b>	<b>49</b>	<b>50</b>
<b>823, 4, 9</b>	<b>Selected educational services -----</b>	<b>14</b>	<b>11</b>	<b>5 890</b>	<b>(D)</b>	<b>(D)</b>	<b>3 514</b>	<b>(D)</b>	<b>(D)</b>	<b>236</b>	<b>BB</b>
<b>83</b>	<b>Social services -----</b>	<b>396</b>	<b>317</b>	<b>121 291</b>	<b>72 043</b>	<b>68.4</b>	<b>59 782</b>	<b>33 123</b>	<b>80.5</b>	<b>5 728</b>	<b>3 905</b>
835	Child day care services -----	50	43	12 200	2 936	315.5	5 446	1 763	208.9	606	334
832, 3, 6, 9	Other social services -----	346	274	109 091	69 107	57.9	54 336	31 360	73.3	5 122	3 571
<b>861, 2, 4, 9</b>	<b>Selected membership organizations -----</b>	<b>395</b>	<b>363</b>	<b>88 774</b>	<b>52 697</b>	<b>68.5</b>	<b>25 334</b>	<b>16 752</b>	<b>51.2</b>	<b>2 500</b>	<b>2 103</b>
861	Business associations -----	79	65	19 549	9 348	109.1	6 313	3 209	96.7	326	202
864	Civic, social, and fraternal associations -----	235	229	43 138	28 458	51.6	12 111	10 220	18.5	1 817	1 667
862, 9	Other membership organizations -----	81	69	26 087	14 891	75.2	6 910	3 323	107.9	357	234
<b>873, 4 ex. 8744</b>	<b>Research, testing, and consulting services, except facilities support management services -----</b>	<b>14</b>	<b>7</b>	<b>2 950</b>	<b>(D)</b>	<b>(D)</b>	<b>763</b>	<b>(D)</b>	<b>(D)</b>	<b>46</b>	<b>BB</b>
873	Research, development, and testing services -----	7	4	1 443	470	207.0	265	163	62.6	21	14
8731	Commercial physical and biological research -----	-	-	-	-	-	-	-	-	-	-
8732	Commercial economic, sociological, and educational research -----	1	-	(D)	-	(D)	(D)	-	(D)	AA	-
8733	Noncommercial research organizations -----	4	4	(D)	470	(D)	(D)	163	(D)	AA	14
8734	Testing laboratories -----	2	-	(D)	-	(D)	(D)	-	(D)	AA	-
874 ex. 8744	Management and public relations services, except facilities support management services -----	7	3	1 507	(D)	(D)	498	(D)	(D)	25	BB



# 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)	
244	48 500	448	252 745	968	563 804	380	104 577	22	3 814	188	15 710	424	150 972	1
1	(D)	1	(D)	1	(D)	2	(D)	—	—	—	—	—	—	2
9	1 871	13	3 723	25	9 215	9	1 705	—	—	7	(D)	12	2 379	3
7	(D)	12	(D)	24	(D)	9	1 705	—	—	7	(D)	12	2 379	4
2	(D)	1	(D)	1	(D)	—	—	—	—	—	—	—	—	5
—	—	1	(D)	1	(D)	1	(D)	—	—	—	—	—	—	6
1	(D)	2	(D)	7	1 297	2	(D)	—	—	—	—	3	(D)	7
5	(D)	11	4 697	25	11 064	8	2 063	—	—	7	515	8	3 557	8
3	358	10	(D)	21	10 380	8	2 063	—	—	6	(D)	7	(D)	9
2	(D)	1	(D)	4	684	—	—	—	—	1	(D)	1	(D)	10
12	2 266	22	6 701	90	42 601	23	5 828	1	(D)	12	(D)	35	10 492	11
10	(D)	19	(D)	85	36 963	22	(D)	1	(D)	10	624	31	9 926	12
2	(D)	3	(D)	5	5 638	1	(D)	—	—	2	(D)	4	566	13
2	(D)	7	1 525	10	2 208	5	661	—	—	2	(D)	4	257	14
—	—	—	—	—	—	—	—	—	—	—	—	—	—	15
3	991	2	(D)	4	1 247	8	2 772	—	—	4	288	3	532	16
3	991	1	(D)	4	1 247	8	2 772	—	—	3	(D)	2	(D)	17
—	—	1	(D)	—	—	—	—	—	—	1	(D)	1	(D)	18
1	(D)	—	—	—	—	1	(D)	—	—	—	—	1	(D)	19
3	707	7	(D)	9	3 096	5	608	—	—	6	(D)	4	840	20
2	(D)	1	(D)	3	(D)	2	(D)	—	—	—	—	—	—	21
5	(D)	5	1 210	11	2 678	5	463	—	—	2	(D)	5	687	22
1	(D)	4	(D)	11	2 678	5	463	—	—	2	(D)	5	687	23
4	420	1	(D)	—	—	—	—	—	—	—	—	—	—	24
10	1 537	11	15 205	42	20 197	17	3 703	—	—	3	81	14	2 666	25
8	(D)	11	15 205	41	(D)	17	3 703	—	—	2	(D)	14	2 666	26
2	(D)	—	—	1	(D)	—	—	—	—	1	(D)	—	—	27
1	(D)	2	(D)	1	(D)	—	—	—	—	1	(D)	—	—	28
—	—	11	2 175	5	865	5	520	1	(D)	1	(D)	5	394	29
7	(D)	10	1 606	42	22 736	8	1 476	1	(D)	2	(D)	12	13 826	30
6	(D)	10	1 606	41	(D)	8	1 476	1	(D)	2	(D)	12	13 826	31
1	(D)	—	—	1	(D)	—	—	—	—	2	(D)	12	—	32
4	365	3	(D)	5	1 477	1	(D)	—	—	3	(D)	2	(D)	33
2	(D)	1	(D)	3	(D)	2	(D)	—	—	1	(D)	2	(D)	34
—	—	2	(D)	2	(D)	1	(D)	—	—	2	(D)	—	—	35
4	348	1	(D)	3	(D)	2	(D)	—	—	—	—	1	(D)	36
2	(D)	—	—	2	(D)	—	—	—	—	—	—	1	(D)	37
—	—	8	1 604	13	1 867	5	753	—	—	—	—	2	(D)	38
—	—	8	1 604	13	1 867	5	753	—	—	—	—	2	(D)	39
—	—	—	—	—	—	—	—	—	—	—	—	—	—	40
—	—	2	(D)	4	459	1	(D)	—	—	1	(D)	—	—	41
6	1 064	7	1 319	9	4 987	5	615	—	—	3	97	3	313	42
4	(D)	5	(D)	8	(D)	5	615	—	—	1	(D)	3	313	43
2	(D)	2	(D)	1	(D)	—	—	—	—	2	(D)	—	—	44
1	(D)	5	293	5	1 899	2	(D)	—	—	—	—	3	176	45
3	(D)	2	(D)	1	(D)	1	(D)	—	—	—	—	1	(D)	46
2	(D)	2	(D)	3	(D)	1	(D)	—	—	2	(D)	—	—	47
2	(D)	6	467	4	1 570	3	449	—	—	1	(D)	1	(D)	48
—	—	—	—	—	—	1	(D)	—	—	1	(D)	—	—	49
—	—	1	(D)	—	—	1	(D)	—	—	1	(D)	—	—	50
4	2 417	10	6 340	24	13 519	12	4 726	1	(D)	6	(D)	16	5 053	51
4	2 417	10	6 340	24	13 519	12	4 726	1	(D)	6	(D)	16	5 053	52
—	—	—	—	—	—	—	—	—	—	—	—	—	—	53
5	459	3	430	9	2 932	6	960	—	—	2	(D)	2	(D)	54
1	(D)	1	(D)	2	(D)	—	—	—	—	1	(D)	—	—	55
—	—	—	—	1	(D)	—	—	—	—	—	—	—	—	56
—	—	2	(D)	3	378	1	(D)	—	—	—	—	—	—	57
—	—	2	(D)	1	(D)	1	(D)	—	—	—	—	—	—	58
4	625	1	(D)	7	2 299	4	539	—	—	2	(D)	—	—	59
6	1 434	7	661	11	5 036	5	981	—	—	2	(D)	4	1 111	60
3	(D)	3	212	11	5 036	5	981	—	—	2	(D)	4	1 111	61
3	(D)	4	449	—	—	—	—	—	—	—	—	—	—	62
8	854	58	45 160	32	10 650	10	2 106	—	—	7	609	11	3 872	63
1	(D)	3	404	3	270	1	(D)	—	—	—	—	—	—	64
4	414	7	1 626	19	4 460	4	780	—	—	3	368	8	(D)	65
3	(D)	48	43 130	10	5 920	5	(D)	—	—	4	241	3	(D)	66
4	404	3	(D)	15	7 059	3	(D)	—	—	2	(D)	3	194	67
—	—	1	(D)	7	5 119	2	(D)	—	—	1	(D)	1	(D)	68
—	—	—	—	—	—	—	—	—	—	—	—	—	—	69
4	404	2	(D)	8	1 940	1	(D)	—	—	1	(D)	2	(D)	70
1	(D)	1	(D)	1	(D)	1	(D)	—	—	1	(D)	—	—	71
3	(D)	2	(D)	10	4 264	4	327	—	—	—	—	1	(D)	72
1	(D)	1	(D)	5	484	2	(D)	—	—	—	—	2	(D)	73
1	(D)	2	(D)	4	1 990	4	429	—	—	—	—	3	(D)	74

## SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

## SOUTH DAKOTA SD-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	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 Meade County -----	110	16 983	3 968	862	376	12	2 949	22	2 046	11	1 475	9	1 396
2 Sturgis -----	59	11 935	2 587	574	248	8	2 491	11	1 133	4	705	5	(D)
3 Balance of county -----	51	5 048	1 381	288	128	4	458	11	913	7	770	4	(D)
4 Mellette County -----	7	1 064	464	109	60	1	(D)	-	-	-	-	1	(D)
5 Miner County -----	14	9 210	3 046	800	261	2	(D)	2	(D)	1	(D)	3	508
6 Minnehaha County -----	1 112	590 384	238 204	47 475	10 143	33	33 796	131	27 478	195	101 004	134	45 219
7 Brandon -----	17	3 639	1 145	240	72	-	-	2	(D)	1	(D)	3	(D)
8 Sioux Falls (part) ▲ -----	1 011	571 168	231 914	46 151	9 717	32	(D)	118	26 330	186	98 778	111	39 990
9 Balance of county -----	84	15 577	5 145	1 084	354	1	(D)	11	(D)	8	(D)	20	(D)
10 Moody County -----	26	32 089	5 932	1 356	453	-	-	4	(D)	1	(D)	4	661
11 Pennington County -----	847	368 930	110 030	24 137	6 350	99	48 753	85	15 150	126	45 205	92	31 533
12 Box Elder -----	3	(D)	(D)	(D)	AA	-	-	-	-	-	-	3	(D)
13 Rapid City -----	745	321 454	103 281	22 977	5 984	64	39 060	79	14 686	118	43 875	82	29 128
14 Balance of county -----	99	(D)	(D)	(D)	EE	35	9 693	6	464	8	1 330	7	(D)
15 Perkins County -----	20	3 036	677	158	82	2	(D)	3	(D)	-	-	7	1 201
16 Potter County -----	22	2 666	473	89	40	2	(D)	1	(D)	-	-	5	740
17 Roberts County -----	39	5 854	1 734	416	181	5	303	10	762	2	(D)	4	480
18 Sanborn County -----	10	1 501	552	130	66	-	-	2	(D)	-	-	2	(D)
19 Shannon County -----	2	(D)	(D)	(D)	AA	-	-	1	(D)	-	-	-	-
20 Spink County -----	26	5 358	2 084	472	167	2	(D)	3	(D)	2	(D)	4	434
21 Redfield -----	21	4 551	1 843	408	147	2	(D)	2	(D)	1	(D)	4	434
22 Balance of county -----	5	807	241	64	20	-	-	1	(D)	1	(D)	-	-
23 Stanley County -----	10	891	160	43	21	1	(D)	1	(D)	1	(D)	2	(D)
24 Sully County -----	9	1 672	89	20	12	1	(D)	1	(D)	-	-	-	-
25 Todd County -----	7	725	218	62	19	2	(D)	-	-	2	(D)	1	(D)
26 Tripp County -----	48	7 736	2 307	563	195	4	648	6	522	1	(D)	5	765
27 Winner -----	41	6 930	2 115	508	136	4	648	6	522	1	(D)	4	(D)
28 Balance of county -----	7	806	192	55	59	-	-	-	-	-	-	1	(D)
29 Turner County -----	36	4 759	1 195	342	128	1	(D)	4	330	3	28	4	1 132
30 Union County -----	63	25 413	5 808	1 067	347	6	486	5	1 312	9	2 038	4	398
31 Walworth County -----	58	15 810	5 310	1 210	386	7	1 534	9	1 963	3	212	8	2 036
32 Mobridge -----	49	13 962	4 915	1 126	350	4	(D)	8	(D)	3	212	5	1 138
33 Balance of county -----	9	1 848	395	84	36	3	(D)	1	(D)	-	-	3	898
34 Yankton County -----	154	51 343	19 922	3 807	1 039	10	3 449	26	4 166	19	4 176	16	3 792
35 Yankton -----	139	47 845	18 940	3 608	970	10	3 449	24	(D)	17	(D)	11	2 350
36 Balance of county -----	15	3 498	982	199	69	-	-	2	(D)	2	(D)	5	1 442
37 Ziebach County -----	1	(D)	(D)	(D)	AA	-	-	-	-	-	-	-	-

# 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)	
8	748	11	1 022	14	4 872	4	1 015	—	—	8	(D)	10	891	1
5	(D)	3	(D)	10	4 394	3	(D)	—	—	3	182	6	538	2
3	(D)	8	(D)	4	478	1	(D)	—	—	5	(D)	4	353	3
—	—	2	(D)	1	(D)	1	(D)	—	—	—	—	1	(D)	4
2	(D)	1	(D)	1	(D)	2	(D)	—	—	—	—	—	—	5
47	13 552	73	(D)	219	221 496	81	(D)	11	3 163	47	(D)	136	61 293	6
—	—	2	(D)	5	907	1	(D)	—	—	1	(D)	2	(D)	7
42	13 181	63	35 893	201	217 318	75	33 602	10	(D)	41	5 589	127	59 345	8
5	371	8	(D)	13	3 271	5	(D)	1	(D)	5	(D)	7	(D)	9
3	(D)	3	(D)	7	3 296	2	(D)	—	—	—	—	2	(D)	10
33	7 988	70	67 257	176	95 589	59	24 536	5	203	25	2 610	70	27 144	11
26	7 189	55	39 309	172	94 598	58	(D)	5	203	18	(D)	62	(D)	12
7	799	15	27 948	4	991	1	(D)	—	—	7	(D)	8	(D)	13
—	—	3	421	3	(D)	2	(D)	—	—	—	—	—	—	14
—	—	4	162	7	778	2	(D)	—	—	—	—	1	(D)	15
4	517	1	(D)	7	3 293	2	(D)	—	—	—	—	4	143	16
1	(D)	—	—	1	(D)	2	(D)	—	—	—	—	1	(D)	17
—	—	—	—	—	—	—	—	—	—	1	(D)	1	(D)	18
—	—	—	—	—	—	—	—	—	—	—	—	—	—	19
3	(D)	2	(D)	6	2 542	2	(D)	—	—	1	(D)	1	(D)	20
2	(D)	1	(D)	6	2 542	2	(D)	—	—	—	—	1	(D)	21
1	(D)	1	(D)	—	—	—	—	—	—	1	(D)	—	—	22
2	(D)	—	—	—	—	2	(D)	—	—	1	(D)	—	—	23
—	—	2	(D)	—	—	3	(D)	—	—	1	(D)	1	(D)	24
—	—	1	(D)	—	—	—	—	1	(D)	—	—	—	—	25
2	(D)	7	472	10	3 274	8	1 021	—	—	1	(D)	4	385	26
1	(D)	3	(D)	10	3 274	8	1 021	—	—	1	(D)	3	(D)	27
1	(D)	4	(D)	—	—	—	—	—	—	—	—	1	(D)	28
4	523	1	(D)	10	1 832	3	(D)	—	—	4	121	2	(D)	29
1	(D)	11	15 180	6	1 901	8	967	1	(D)	4	(D)	8	2 903	30
2	(D)	5	177	16	6 279	4	843	—	—	1	(D)	3	(D)	31
2	(D)	5	177	15	(D)	3	(D)	—	—	1	(D)	3	(D)	32
—	—	—	—	1	(D)	1	(D)	—	—	—	—	—	—	33
6	1 274	12	2 291	29	24 927	12	2 455	—	—	8	317	16	4 496	34
5	(D)	9	1 746	29	24 927	12	2 455	—	—	8	317	14	(D)	35
1	(D)	3	545	—	—	—	—	—	—	—	—	2	(D)	36
—	—	—	—	—	—	1	(D)	—	—	—	—	—	—	37

**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)
<b>RAPID CITY</b>						
	<b>Total</b> .....	<b>745</b>	<b>321 454</b>	<b>103 281</b>	<b>22 977</b>	<b>5 984</b>
<b>70 ex. 704</b>	<b>Hotels, rooming houses, camps, and other lodging places (except membership lodging)</b> .....	<b>64</b>	<b>39 060</b>	<b>9 447</b>	<b>1 969</b>	<b>889</b>
7011	Hotels and motels .....	50	35 223	8 672	1 840	852
7011 pt.	Hotels .....	3	(D)	(D)	(D)	EE
7011 pt.	Motels, motor hotels, and tourist courts .....	47	(D)	(D)	(D)	FF
702, 3	Other lodging places .....	14	3 837	775	129	37
<b>72</b>	<b>Personal services</b> .....	<b>79</b>	<b>14 686</b>	<b>4 997</b>	<b>1 185</b>	<b>579</b>
721	Laundry, cleaning, and garment services .....	28	(D)	(D)	(D)	CC
7211	Power laundries, family and commercial* .....	2	(D)	(D)	(D)	BB
7213	Linen supply* .....	—	—	—	—	—
7215	Coin-operated laundries and drycleaning .....	9	847	130	33	22
7216	Drycleaning plants, except rug cleaning* .....	7	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning .....	7	(D)	(D)	(D)	BB
7218	Industrial laundriers* .....	1	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services* .....	2	(D)	(D)	(D)	AA
722	Photographic studios, portrait .....	6	(D)	(D)	(D)	BB
723, 4	Beauty and barber shops .....	31	(D)	(D)	(D)	CC
723	Beauty shops .....	30	(D)	(D)	(D)	CC
724	Barber shops .....	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors .....	1	(D)	(D)	(D)	AA
726	Funeral service and crematories .....	2	(D)	(D)	(D)	AA
729	Miscellaneous personal services .....	11	(D)	(D)	(D)	CC
<b>73</b>	<b>Business services</b> .....	<b>118</b>	<b>43 875</b>	<b>16 381</b>	<b>3 962</b>	<b>1 196</b>
731	Advertising .....	12	3 319	1 185	238	60
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	12	2 947	1 080	267	72
733	Mailing, reproduction, commercial art and photography, and stenographic services .....	13	7 285	2 242	517	80
734	Services to dwellings and other buildings .....	15	(D)	(D)	(D)	CC
735	Miscellaneous equipment rental and leasing .....	18	7 957	1 965	531	116
736	Personnel supply services .....	10	2 097	1 235	295	118
737	Computer programming, data processing, and other computer related services .....	10	3 711	1 199	320	50
7371, 2, 3	Computer programming, prepackaged software, and integrated systems .....	5	(D)	(D)	(D)	BB
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. ....	4	(D)	(D)	(D)	AA
738	Miscellaneous business services .....	28	(D)	(D)	(D)	FF
<b>75</b>	<b>Automotive repair, services, and parking</b> .....	<b>82</b>	<b>29 128</b>	<b>6 027</b>	<b>1 286</b>	<b>320</b>
751	Automotive rental and leasing, without drivers .....	9	5 169	782	143	46
752	Automobile parking .....	1	(D)	(D)	(D)	AA
753	Automotive repair shops .....	59	(D)	(D)	(D)	CC
7532	Top, body, and upholstery repair shops and paint shops .....	13	(D)	(D)	(D)	BB
7538	General automotive repair shops .....	28	5 356	1 432	275	77
7533, 4, 6, 7, 9	Other automotive repair shops .....	18	(D)	(D)	(D)	BB
754	Automotive services, except repair .....	13	(D)	(D)	(D)	BB
<b>76</b>	<b>Miscellaneous repair services</b> .....	<b>26</b>	<b>7 189</b>	<b>2 431</b>	<b>589</b>	<b>191</b>
762	Electrical repair shops .....	8	(D)	(D)	(D)	BB
7622	Radio and television repair shops .....	1	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops .....	7	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair .....	—	—	—	—	—
764	Reupholstery and furniture repair .....	4	334	103	26	11
769	Miscellaneous repair and related services .....	14	(D)	(D)	(D)	BB
<b>78, 79, 84</b>	<b>Amusement and recreation services, including motion pictures and museums</b> .....	<b>55</b>	<b>39 309</b>	<b>4 506</b>	<b>889</b>	<b>460</b>
781, 2	Motion picture production, distribution, and services .....	—	—	—	—	—
783	Motion picture theaters .....	4	2 819	269	51	43
784	Video tape rental .....	13	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	3	(D)	(D)	(D)	AA
793	Bowling centers .....	2	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums .....	33	(D)	(D)	(D)	EE
<b>80</b>	<b>Health services</b> .....	<b>172</b>	<b>94 598</b>	<b>39 978</b>	<b>8 644</b>	<b>1 443</b>
801	Offices and clinics of doctors of medicine .....	64	(D)	(D)	(D)	FF
802	Offices and clinics of dentists .....	51	17 336	5 952	1 310	274
803	Offices and clinics of doctors of osteopathy .....	1	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners .....	29	5 763	1 430	357	91
805	Nursing and personal care facilities .....	6	(D)	(D)	(D)	EE
806	Hospitals .....	—	—	—	—	—
807, 8, 9	Other health services .....	21	(D)	(D)	(D)	CC
<b>81</b>	<b>Legal services</b> .....	<b>58</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>EE</b>
<b>823, 4, 9</b>	<b>Selected educational services</b> .....	<b>5</b>	<b>203</b>	<b>71</b>	<b>18</b>	<b>13</b>

**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)
<b>RAPID CITY — Con.</b>						
<b>83</b>	<b>Social services</b> .....	<b>18</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>CC</b>
835	Child day care services .....	9	941	453	116	68
832, 3, 6, 9	Other social services .....	9	(D)	(D)	(D)	BB
<b>87 ex. 8733</b>	<b>Engineering, accounting, research, management, and related services (except noncommercial research organizations)</b> .....	<b>62</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>EE</b>
871	Engineering, architectural, and surveying services .....	23	(D)	(D)	(D)	CC
872	Accounting, auditing, and bookkeeping services .....	25	7 831	2 899	813	181
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) .....	4	(D)	(D)	(D)	BB
874	Management and public relations services .....	10	3 124	1 414	266	59
<b>89</b>	<b>Services, n.e.c.</b> .....	<b>6</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>BB</b>
<b>SIOUX FALLS ▲</b>						
	<b>Total</b> .....	<b>1 011</b>	<b>571 168</b>	<b>231 914</b>	<b>46 151</b>	<b>9 717</b>
<b>70 ex. 704</b>	<b>Hotels, rooming houses, camps, and other lodging places (except membership lodging)</b> .....	<b>32</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>FF</b>
7011	Hotels and motels .....	31	(D)	(D)	(D)	FF
7011 pt.	Hotels .....	6	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts .....	25	(D)	(D)	(D)	FF
702, 3	Other lodging places .....	1	(D)	(D)	(D)	AA
<b>72</b>	<b>Personal services</b> .....	<b>118</b>	<b>26 330</b>	<b>9 170</b>	<b>2 124</b>	<b>779</b>
721	Laundry, cleaning, and garment services .....	32	(D)	(D)	(D)	CC
7211	Power laundries, family and commercial* .....	1	(D)	(D)	(D)	BB
7213	Linen supply* .....	1	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning .....	8	443	75	20	16
7216	Drycleaning plants, except rug cleaning* .....	11	1 729	548	115	41
7217	Carpet and upholstery cleaning .....	7	949	290	57	18
7218	Industrial launderers* .....	2	(D)	(D)	(D)	AA
7212, 9	Other laundry, cleaning, and garment services* .....	2	(D)	(D)	(D)	AA
722	Photographic studios, portrait .....	10	(D)	(D)	(D)	BB
723, 4	Beauty and barber shops .....	55	9 418	4 494	1 075	360
723	Beauty shops .....	53	(D)	(D)	(D)	EE
724	Barber shops .....	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors .....	4	497	202	46	13
726	Funeral service and crematories .....	7	(D)	(D)	(D)	BB
729	Miscellaneous personal services .....	10	(D)	(D)	(D)	CC
<b>73</b>	<b>Business services</b> .....	<b>186</b>	<b>98 778</b>	<b>41 309</b>	<b>9 197</b>	<b>2 623</b>
731	Advertising .....	15	(D)	(D)	(D)	CC
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	12	6 151	2 015	445	108
733	Mailing, reproduction, commercial art and photography, and stenographic services .....	17	2 027	468	91	36
734	Services to dwellings and other buildings .....	40	6 186	3 179	776	394
735	Miscellaneous equipment rental and leasing .....	19	14 511	3 098	647	147
736	Personnel supply services .....	17	9 487	6 411	1 354	655
737	Computer programming, data processing, and other computer related services .....	31	(D)	(D)	(D)	EE
7371, 2, 3	Computer programming, prepackaged software, and integrated systems .....	17	(D)	(D)	(D)	CC
7374, 5, 6	Data processing services .....	6	(D)	(D)	(D)	CC
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. ....	8	(D)	(D)	(D)	AA
738	Miscellaneous business services .....	35	(D)	(D)	(D)	FF
<b>75</b>	<b>Automotive repair, services, and parking</b> .....	<b>111</b>	<b>39 990</b>	<b>8 405</b>	<b>2 012</b>	<b>556</b>
751	Automotive rental and leasing, without drivers .....	13	12 119	1 164	247	77
752	Automobile parking .....	1	(D)	(D)	(D)	AA
753	Automotive repair shops .....	77	22 536	5 613	1 357	291
7532	Top, body, and upholstery repair shops and paint shops .....	16	4 616	1 300	311	74
7538	General automotive repair shops .....	37	11 909	2 732	688	140
7533, 4, 6, 7, 9	Other automotive repair shops .....	24	6 011	1 581	358	77
754	Automotive services, except repair .....	20	(D)	(D)	(D)	CC
<b>76</b>	<b>Miscellaneous repair services</b> .....	<b>42</b>	<b>13 181</b>	<b>4 040</b>	<b>923</b>	<b>223</b>
762	Electrical repair shops .....	13	3 937	1 515	313	84
7622	Radio and television repair shops .....	5	679	231	62	19
7623, 9	Other electrical and electronic repair shops .....	8	3 258	1 284	251	65
763	Watch, clock, and jewelry repair .....	3	(D)	(D)	(D)	BB
764	Reupholstery and furniture repair .....	1	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services .....	25	(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)
	<b>SIOUX FALLS ▲—Con.</b>					
<b>78, 79, 84</b>	<b>Amusement and recreation services, including motion pictures and museums</b> .....	<b>63</b>	<b>35 893</b>	<b>7 492</b>	<b>1 721</b>	<b>725</b>
781, 2	Motion picture production, distribution, and services .....	5	(D)	(D)	(D)	BB
783	Motion picture theaters .....	3	(D)	(D)	(D)	BB
784	Video tape rental .....	9	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	4	(D)	(D)	(D)	AA
793	Bowling centers .....	5	(D)	(D)	(D)	CC
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums .....	37	26 082	5 518	1 227	429
<b>80</b>	<b>Health services</b> .....	<b>201</b>	<b>217 318</b>	<b>117 807</b>	<b>20 112</b>	<b>2 242</b>
801	Offices and clinics of doctors of medicine .....	83	130 297	81 773	12 309	1 014
802	Offices and clinics of dentists .....	52	23 463	7 748	1 668	344
803	Offices and clinics of doctors of osteopathy .....	—	—	—	—	—
804	Offices and clinics of other health practitioners .....	47	14 186	3 908	895	237
805	Nursing and personal care facilities .....	2	(D)	(D)	(D)	CC
806	Hospitals .....	1	(D)	(D)	(D)	CC
807, 8, 9	Other health services .....	16	(D)	(D)	(D)	EE
<b>81</b>	<b>Legal services</b> .....	<b>75</b>	<b>33 602</b>	<b>8 944</b>	<b>1 972</b>	<b>283</b>
<b>823, 4, 9</b>	<b>Selected educational services</b> .....	<b>10</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>BB</b>
<b>83</b>	<b>Social services</b> .....	<b>41</b>	<b>5 589</b>	<b>2 553</b>	<b>536</b>	<b>283</b>
835	Child day care services .....	28	3 735	1 751	400	247
832, 3, 6, 9	Other social services .....	13	1 854	802	136	36
<b>87 ex. 8733</b>	<b>Engineering, accounting, research, management, and related services (except noncommercial research organizations)</b> .....	<b>127</b>	<b>59 345</b>	<b>20 839</b>	<b>4 887</b>	<b>895</b>
871	Engineering, architectural, and surveying services .....	35	(D)	(D)	(D)	EE
872	Accounting, auditing, and bookkeeping services .....	50	16 619	5 772	1 532	281
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) .....	10	(D)	(D)	(D)	BB
874	Management and public relations services .....	32	20 560	5 752	1 364	255
<b>89</b>	<b>Services, n.e.c.</b> .....	<b>5</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>BB</b>

**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)
	<b>MINNEHAHA COUNTY</b>					
	<b>Total</b> .....	<b>1 112</b>	<b>590 384</b>	<b>238 204</b>	<b>47 475</b>	<b>10 143</b>
<b>70 ex. 704</b>	<b>Hotels, rooming houses, camps, and other lodging places (except membership lodging)</b> .....	<b>33</b>	<b>33 796</b>	<b>8 260</b>	<b>1 930</b>	<b>973</b>
7011	Hotels and motels .....	31	(D)	(D)	(D)	FF
7011 pt.	Hotels .....	6	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts .....	25	(D)	(D)	(D)	FF
702, 3	Other lodging places .....	2	(D)	(D)	(D)	AA
<b>72</b>	<b>Personal services</b> .....	<b>131</b>	<b>27 478</b>	<b>9 540</b>	<b>2 180</b>	<b>804</b>
721	Laundry, cleaning, and garment services .....	34	(D)	(D)	(D)	CC
7211	Power laundries, family and commercial* .....	1	(D)	(D)	(D)	BB
7213	Linen supply* .....	1	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning .....	9	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning* .....	11	1 729	548	115	41
7217	Carpet and upholstery cleaning .....	7	949	290	57	18
7218	Industrial laundries* .....	2	(D)	(D)	(D)	AA
7212, 9	Other laundry, cleaning, and garment services* .....	3	(D)	(D)	(D)	AA
722	Photographic studios, portrait .....	10	(D)	(D)	(D)	BB
723, 4	Beauty and barber shops .....	64	9 878	4 680	1 116	381
723	Beauty shops .....	62	(D)	(D)	(D)	EE
724	Barber shops .....	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors .....	4	497	202	46	13
726	Funeral service and crematories .....	8	(D)	(D)	(D)	BB
729	Miscellaneous personal services .....	11	(D)	(D)	(D)	CC

**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)
<b>MINNEHAHA COUNTY — Con.</b>						
<b>73</b>	<b>Business services</b> -----	<b>195</b>	<b>101 004</b>	<b>42 342</b>	<b>9 466</b>	<b>2 686</b>
731	Advertising -----	16	9 762	3 829	797	126
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	12	6 151	2 015	445	108
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	17	2 027	468	91	36
734	Services to dwellings and other buildings -----	42	(D)	(D)	(D)	EE
735	Miscellaneous equipment rental and leasing -----	19	14 511	3 098	647	147
736	Personnel supply services -----	17	9 487	6 411	1 354	655
737	Computer programming, data processing, and other computer related services -----	33	30 556	15 230	2 271	428
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	19	22 971	10 936	1 226	183
7374, 5, 6	Data processing services -----	6	(D)	(D)	(D)	CC
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	8	(D)	(D)	(D)	AA
738	Miscellaneous business services -----	39	(D)	(D)	(D)	FF
<b>75</b>	<b>Automotive repair, services, and parking</b> -----	<b>134</b>	<b>45 219</b>	<b>9 588</b>	<b>2 306</b>	<b>621</b>
751	Automotive rental and leasing, without drivers -----	13	12 119	1 164	247	77
752	Automobile parking -----	1	(D)	(D)	(D)	AA
753	Automotive repair shops -----	98	(D)	(D)	(D)	EE
7532	Top, body, and upholstery repair shops and paint shops -----	27	(D)	(D)	(D)	CC
7538	General automotive repair shops -----	45	12 971	2 924	739	154
7533, 4, 6, 7, 9	Other automotive repair shops -----	26	(D)	(D)	(D)	BB
754	Automotive services, except repair -----	22	(D)	(D)	(D)	CC
<b>76</b>	<b>Miscellaneous repair services</b> -----	<b>47</b>	<b>13 552</b>	<b>4 128</b>	<b>942</b>	<b>232</b>
762	Electrical repair shops -----	13	3 937	1 515	313	84
7622	Radio and television repair shops -----	5	679	231	62	19
7623, 9	Other electrical and electronic repair shops -----	8	3 258	1 284	251	65
763	Watch, clock, and jewelry repair -----	3	(D)	(D)	(D)	BB
764	Reupholstery and furniture repair -----	1	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services -----	30	(D)	(D)	(D)	CC
<b>78, 79, 84</b>	<b>Amusement and recreation services, including motion pictures and museums</b> -----	<b>73</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>FF</b>
781, 2	Motion picture production, distribution, and services -----	5	(D)	(D)	(D)	BB
783	Motion picture theaters -----	3	(D)	(D)	(D)	BB
784	Video tape rental -----	9	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	4	(D)	(D)	(D)	AA
793	Bowling centers -----	7	2 605	864	245	153
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	45	(D)	(D)	(D)	EE
<b>80</b>	<b>Health services</b> -----	<b>219</b>	<b>221 496</b>	<b>119 615</b>	<b>20 473</b>	<b>2 379</b>
801	Offices and clinics of doctors of medicine -----	89	131 480	82 328	12 376	1 037
802	Offices and clinics of dentists -----	55	24 447	8 166	1 761	366
803	Offices and clinics of doctors of osteopathy -----	—	—	—	—	—
804	Offices and clinics of other health practitioners -----	54	(D)	(D)	(D)	CC
805	Nursing and personal care facilities -----	3	(D)	(D)	(D)	CC
806	Hospitals -----	1	(D)	(D)	(D)	CC
807, 8, 9	Other health services -----	17	(D)	(D)	(D)	EE
<b>81</b>	<b>Legal services</b> -----	<b>81</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>EE</b>
<b>823, 4, 9</b>	<b>Selected educational services</b> -----	<b>11</b>	<b>3 163</b>	<b>1 489</b>	<b>364</b>	<b>86</b>
<b>83</b>	<b>Social services</b> -----	<b>47</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>EE</b>
835	Child day care services -----	34	(D)	(D)	(D)	EE
832, 3, 6, 9	Other social services -----	13	1 854	802	136	36
<b>87 ex. 8733</b>	<b>Engineering, accounting, research, management, and related services (except noncommercial research organizations)</b> -----	<b>136</b>	<b>61 293</b>	<b>21 722</b>	<b>5 063</b>	<b>935</b>
871	Engineering, architectural, and surveying services -----	37	20 508	9 077	1 950	308
872	Accounting, auditing, and bookkeeping services -----	55	(D)	(D)	(D)	EE
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	11	2 849	812	140	71
874	Management and public relations services -----	33	(D)	(D)	(D)	EE
<b>89</b>	<b>Services, n.e.c.</b> -----	<b>5</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>BB</b>
<b>PENNINGTON COUNTY</b> (Coextensive with Rapid City, SD MSA; see table 7a.)						

**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)
<b>RAPID CITY, SD MSA</b>						
	<b>Total</b> .....	<b>847</b>	<b>368 930</b>	<b>110 030</b>	<b>24 137</b>	<b>6 350</b>
<b>70 ex. 704</b>	<b>Hotels, rooming houses, camps, and other lodging places (except membership lodging)</b> .....	<b>99</b>	<b>48 753</b>	<b>11 048</b>	<b>2 152</b>	<b>1 021</b>
7011	Hotels and motels .....	75	42 729	9 996	1 971	942
7011 pt.	Hotels .....	4	10 591	2 998	709	289
7011 pt.	Motels, motor hotels, and tourist courts .....	71	32 138	6 998	1 262	653
702, 3	Other lodging places .....	24	6 024	1 052	181	79
<b>72</b>	<b>Personal services</b> .....	<b>85</b>	<b>15 150</b>	<b>5 115</b>	<b>1 213</b>	<b>593</b>
721	Laundry, cleaning, and garment services .....	30	6 095	1 825	411	195
7211	Power laundries, family and commercial* .....	3	(D)	(D)	(D)	BB
7213	Linen supply* .....	—	—	—	—	—
7215	Coin-operated laundries and drycleaning .....	9	847	130	33	22
7216	Drycleaning plants, except rug cleaning* .....	7	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning .....	8	1 348	298	72	48
7218	Industrial launderers* .....	1	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services* .....	2	(D)	(D)	(D)	AA
722	Photographic studios, portrait .....	9	1 341	281	55	23
723, 4	Beauty and barber shops .....	32	4 388	1 933	462	194
723	Beauty shops .....	31	(D)	(D)	(D)	CC
724	Barber shops .....	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors .....	1	(D)	(D)	(D)	AA
726	Funeral service and crematories .....	2	(D)	(D)	(D)	AA
729	Miscellaneous personal services .....	11	(D)	(D)	(D)	CC
<b>73</b>	<b>Business services</b> .....	<b>126</b>	<b>45 205</b>	<b>16 905</b>	<b>4 084</b>	<b>1 248</b>
731	Advertising .....	12	3 319	1 185	238	60
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	12	2 947	1 080	267	72
733	Mailing, reproduction, commercial art and photography, and stenographic services .....	13	7 285	2 242	517	80
734	Services to dwellings and other buildings .....	22	2 057	1 186	385	194
735	Miscellaneous equipment rental and leasing .....	18	7 957	1 965	531	116
736	Personnel supply services .....	10	2 097	1 235	295	118
737	Computer programming, data processing, and other computer related services .....	10	3 711	1 199	320	50
7371, 2, 3	Computer programming, prepackaged software, and integrated systems .....	5	(D)	(D)	(D)	BB
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. ....	4	(D)	(D)	(D)	AA
738	Miscellaneous business services .....	29	15 832	6 813	1 531	558
<b>75</b>	<b>Automotive repair, services, and parking</b> .....	<b>92</b>	<b>31 533</b>	<b>6 521</b>	<b>1 404</b>	<b>355</b>
751	Automotive rental and leasing, without drivers .....	9	5 169	782	143	46
752	Automobile parking .....	1	(D)	(D)	(D)	AA
753	Automotive repair shops .....	68	23 271	5 045	1 099	250
7532	Top, body, and upholstery repair shops and paint shops .....	15	3 930	1 177	276	66
7538	General automotive repair shops .....	33	6 349	1 562	302	86
7533, 4, 6, 7, 9	Other automotive repair shops .....	20	12 992	2 306	521	98
754	Automotive services, except repair .....	14	(D)	(D)	(D)	BB
<b>76</b>	<b>Miscellaneous repair services</b> .....	<b>33</b>	<b>7 988</b>	<b>2 511</b>	<b>608</b>	<b>197</b>
762	Electrical repair shops .....	9	2 262	1 018	266	88
7622	Radio and television repair shops .....	1	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops .....	8	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair .....	—	—	—	—	—
764	Reupholstery and furniture repair .....	4	334	103	26	11
769	Miscellaneous repair and related services .....	20	5 392	1 390	316	98
<b>78, 79, 84</b>	<b>Amusement and recreation services, including motion pictures and museums</b> .....	<b>70</b>	<b>67 257</b>	<b>6 210</b>	<b>1 051</b>	<b>506</b>
781, 2	Motion picture production, distribution, and services .....	—	—	—	—	—
783	Motion picture theaters .....	4	2 819	269	51	43
784	Video tape rental .....	13	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	3	(D)	(D)	(D)	AA
793	Bowling centers .....	3	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums .....	47	60 831	5 039	787	351
<b>80</b>	<b>Health services</b> .....	<b>176</b>	<b>95 589</b>	<b>40 329</b>	<b>8 728</b>	<b>1 451</b>
801	Offices and clinics of doctors of medicine .....	67	51 450	22 997	4 945	534
802	Offices and clinics of dentists .....	51	17 336	5 952	1 310	274
803	Offices and clinics of doctors of osteopathy .....	2	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners .....	29	5 763	1 430	357	91
805	Nursing and personal care facilities .....	6	(D)	(D)	(D)	EE
806	Hospitals .....	—	—	—	—	—
807, 8, 9	Other health services .....	21	(D)	(D)	(D)	CC
<b>81</b>	<b>Legal services</b> .....	<b>59</b>	<b>24 536</b>	<b>7 169</b>	<b>1 686</b>	<b>275</b>
<b>823, 4, 9</b>	<b>Selected educational services</b> .....	<b>5</b>	<b>203</b>	<b>71</b>	<b>18</b>	<b>13</b>

**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)
<b>RAPID CITY, SD MSA — Con.</b>						
<b>83</b>	<b>Social services</b> .....	<b>25</b>	<b>2 610</b>	<b>990</b>	<b>227</b>	<b>139</b>
835	Child day care services .....	14	1 207	573	152	91
832, 3, 6, 9	Other social services .....	11	1 403	417	75	48
<b>87 ex. 8733</b>	<b>Engineering, accounting, research, management, and related services (except noncommercial research organizations)</b> .....	<b>70</b>	<b>27 144</b>	<b>12 108</b>	<b>2 738</b>	<b>507</b>
871	Engineering, architectural, and surveying services .....	27	14 377	7 328	1 556	240
872	Accounting, auditing, and bookkeeping services .....	28	7 886	2 916	818	186
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) .....	4	(D)	(D)	(D)	BB
874	Management and public relations services .....	11	(D)	(D)	(D)	BB
<b>89</b>	<b>Services, n.e.c.</b> .....	<b>7</b>	<b>2 962</b>	<b>1 053</b>	<b>228</b>	<b>45</b>
<b>SIOUX FALLS, SD MSA</b>						
	<b>Total</b> .....	<b>1 171</b>	<b>605 241</b>	<b>241 804</b>	<b>48 319</b>	<b>10 427</b>
<b>70 ex. 704</b>	<b>Hotels, rooming houses, camps, and other lodging places (except membership lodging)</b> .....	<b>35</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>FF</b>
7011	Hotels and motels .....	33	33 812	8 271	1 932	977
7011 pt.	Hotels .....	6	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts .....	27	(D)	(D)	(D)	FF
702, 3	Other lodging places .....	2	(D)	(D)	(D)	AA
<b>72</b>	<b>Personal services</b> .....	<b>142</b>	<b>28 132</b>	<b>9 705</b>	<b>2 231</b>	<b>827</b>
721	Laundry, cleaning, and garment services .....	35	6 472	2 309	493	160
7211	Power laundries, family and commercial* .....	1	(D)	(D)	(D)	BB
7213	Linen supply* .....	1	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning .....	10	467	80	22	18
7216	Drycleaning plants, except rug cleaning* .....	11	1 729	548	115	41
7217	Carpet and upholstery cleaning .....	7	949	290	57	18
7218	Industrial launderers* .....	2	(D)	(D)	(D)	AA
7212, 9	Other laundry, cleaning, and garment services* .....	3	(D)	(D)	(D)	AA
722	Photographic studios, portrait .....	11	2 371	378	77	47
723, 4	Beauty and barber shops .....	70	10 093	4 736	1 132	393
723	Beauty shops .....	68	(D)	(D)	(D)	EE
724	Barber shops .....	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors .....	4	497	202	46	13
726	Funeral service and crematories .....	9	4 196	1 246	276	43
729	Miscellaneous personal services .....	13	4 503	834	207	171
<b>73</b>	<b>Business services</b> .....	<b>201</b>	<b>102 662</b>	<b>42 459</b>	<b>9 496</b>	<b>2 711</b>
731	Advertising .....	16	9 762	3 829	797	126
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	12	6 151	2 015	445	108
733	Mailing, reproduction, commercial art and photography, and stenographic services .....	17	2 027	468	91	36
734	Services to dwellings and other buildings .....	44	7 501	3 903	952	440
735	Miscellaneous equipment rental and leasing .....	19	14 511	3 098	647	147
736	Personnel supply services .....	17	9 487	6 411	1 354	655
737	Computer programming, data processing, and other computer related services .....	33	30 556	15 230	2 271	428
7371, 2, 3	Computer programming, prepackaged software, and integrated systems .....	19	22 971	10 936	1 226	183
7374, 5, 6	Data processing services .....	6	(D)	(D)	(D)	CC
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. ....	8	(D)	(D)	(D)	AA
738	Miscellaneous business services .....	43	22 667	7 505	2 939	771
<b>75</b>	<b>Automotive repair, services, and parking</b> .....	<b>144</b>	<b>48 050</b>	<b>10 010</b>	<b>2 411</b>	<b>654</b>
751	Automotive rental and leasing, without drivers .....	13	12 119	1 164	247	77
752	Automobile parking .....	2	(D)	(D)	(D)	AA
753	Automotive repair shops .....	106	29 970	7 126	1 737	378
7532	Top, body, and upholstery repair shops and paint shops .....	31	(D)	(D)	(D)	CC
7538	General automotive repair shops .....	49	13 589	3 020	759	162
7533, 4, 6, 7, 9	Other automotive repair shops .....	26	(D)	(D)	(D)	BB
754	Automotive services, except repair .....	23	(D)	(D)	(D)	CC
<b>76</b>	<b>Miscellaneous repair services</b> .....	<b>51</b>	<b>13 956</b>	<b>4 187</b>	<b>958</b>	<b>239</b>
762	Electrical repair shops .....	13	3 937	1 515	313	84
7622	Radio and television repair shops .....	5	679	231	62	19
7623, 9	Other electrical and electronic repair shops .....	8	3 258	1 284	251	65
763	Watch, clock, and jewelry repair .....	3	(D)	(D)	(D)	BB
764	Reupholstery and furniture repair .....	1	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services .....	34	(D)	(D)	(D)	CC



**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)
	<b>SIOUX FALLS, SD MSA — Con.</b>					
<b>78, 79, 84</b>	<b>Amusement and recreation services, including motion pictures and museums</b> .....	<b>76</b>	<b>40 009</b>	<b>8 373</b>	<b>1 854</b>	<b>774</b>
781, 2	Motion picture production, distribution, and services .....	5	(D)	(D)	(D)	BB
783	Motion picture theaters .....	3	(D)	(D)	(D)	BB
784	Video tape rental .....	11	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	4	(D)	(D)	(D)	AA
793	Bowling centers .....	7	2 605	864	245	153
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums .....	46	29 823	6 333	1 343	464
<b>80</b>	<b>Health services</b> .....	<b>234</b>	<b>228 555</b>	<b>121 902</b>	<b>21 009</b>	<b>2 527</b>
801	Offices and clinics of doctors of medicine .....	92	132 649	82 750	12 477	1 053
802	Offices and clinics of dentists .....	60	25 541	8 576	1 846	391
803	Offices and clinics of doctors of osteopathy .....	—	—	—	—	—
804	Offices and clinics of other health practitioners .....	59	15 485	4 094	933	260
805	Nursing and personal care facilities .....	4	6 431	3 446	848	277
806	Hospitals .....	2	(D)	(D)	(D)	CC
807, 8, 9	Other health services .....	17	(D)	(D)	(D)	EE
<b>81</b>	<b>Legal services</b> .....	<b>84</b>	<b>35 069</b>	<b>9 300</b>	<b>2 039</b>	<b>310</b>
<b>823, 4, 9</b>	<b>Selected educational services</b> .....	<b>11</b>	<b>3 163</b>	<b>1 489</b>	<b>364</b>	<b>86</b>
<b>83</b>	<b>Social services</b> .....	<b>49</b>	<b>6 000</b>	<b>2 722</b>	<b>579</b>	<b>329</b>
835	Child day care services .....	36	4 146	1 920	443	293
832, 3, 6, 9	Other social services .....	13	1 854	802	136	36
<b>87 ex. 8733</b>	<b>Engineering, accounting, research, management, and related services (except noncommercial research organizations)</b> .....	<b>139</b>	<b>61 487</b>	<b>21 766</b>	<b>5 071</b>	<b>941</b>
871	Engineering, architectural, and surveying services .....	37	20 508	9 077	1 950	308
872	Accounting, auditing, and bookkeeping services .....	57	17 376	6 047	1 599	303
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) .....	11	2 849	812	140	71
874	Management and public relations services .....	34	20 754	5 830	1 382	259
<b>89</b>	<b>Services, n.e.c.</b> .....	<b>5</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>BB</b>

**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)
	<b>RAPID CITY, SD MSA</b>					
	<b>Total</b> .....	<b>103</b>	<b>186 641</b>	<b>75 700</b>	<b>17 896</b>	<b>4 296</b>
<b>7032, 704</b>	<b>Camps and membership lodging</b> .....	<b>3</b>	<b>466</b>	<b>145</b>	<b>29</b>	<b>18</b>
<b>792, 7991 pt., 7997, 7999 pt., 84</b>	<b>Selected amusement, recreation, and related services</b> .....	<b>8</b>	<b>4 928</b>	<b>1 043</b>	<b>206</b>	<b>124</b>
<b>8011 pt.; 8021 pt.; 805, 6, 8, 9</b>	<b>Selected health services</b> .....	<b>8</b>	<b>131 843</b>	<b>57 169</b>	<b>13 485</b>	<b>2 484</b>
<b>8111 pt.</b>	<b>Legal aid societies and similar legal services</b> .....	<b>1</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>AA</b>
<b>823, 4, 9</b>	<b>Selected educational services</b> .....	<b>1</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>AA</b>
<b>83</b>	<b>Social services</b> .....	<b>41</b>	<b>29 568</b>	<b>12 542</b>	<b>3 017</b>	<b>1 176</b>
835	Child day care services .....	3	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services .....	38	(D)	(D)	(D)	GG
<b>861, 2, 4, 9</b>	<b>Selected membership organizations</b> .....	<b>38</b>	<b>18 112</b>	<b>4 291</b>	<b>1 038</b>	<b>461</b>
<b>873, 4 ex. 8744</b>	<b>Research, testing, and consulting services, except facilities support management services</b> .....	<b>3</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>AA</b>

**SD-30 SOUTH DAKOTA**

**SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES**

**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)
<b>SIOUX FALLS, SD MSA</b>						
	<b>Total</b> .....	<b>204</b>	<b>465 665</b>	<b>202 943</b>	<b>47 800</b>	<b>10 695</b>
7032, 704	Camps and membership lodging .....	3	200	36	10	6
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services .....	12	6 017	2 182	457	156
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services .....	28	387 186	171 849	40 326	8 180
8111 pt.	Legal aid societies and similar legal services .....	1	(D)	(D)	(D)	AA
823, 4, 9	Selected educational services .....	3	(D)	(D)	(D)	BB
83	Social services .....	79	37 902	18 883	4 541	1 626
835	Child day care services .....	10	1 938	1 197	277	139
832, 3, 6, 9	Other social services .....	69	35 964	17 686	4 264	1 487
861, 2, 4, 9	Selected membership organizations .....	75	31 053	8 186	2 013	616
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services .....	3	372	55	14	4

**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)
	<b>Total</b> .....	<b>2 824</b>	<b>816 220</b>	<b>239 812</b>	<b>51 365</b>	<b>17 669</b>
70 ex. 704	<b>Hotels, rooming houses, camps, and other lodging places (except membership lodging)</b> .....	<b>285</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>HH</b>
7011	Hotels and motels .....	251	115 370	27 720	4 839	3 090
7011 pt.	Hotels .....	48	(D)	(D)	(D)	GG
7011 pt.	Hotels, 25 guestrooms or more .....	33	(D)	(D)	(D)	GG
7011 pt.	Hotels, less than 25 guestrooms .....	15	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts .....	203	(D)	(D)	(D)	GG
7011 pt.	Motels, tourist courts .....	197	40 798	8 727	1 596	1 224
7011 pt.	Motor hotels .....	6	(D)	(D)	(D)	CC
702, 3	Other lodging places .....	34	(D)	(D)	(D)	BB
702	Rooming and boarding houses .....	3	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks .....	31	(D)	(D)	(D)	BB
72	<b>Personal services</b> .....	<b>374</b>	<b>49 376</b>	<b>13 473</b>	<b>3 282</b>	<b>1 399</b>
721	Laundry, cleaning, and garment services .....	77	10 641	3 081	715	359
7211	Power laundries, family and commercial* .....	8	(D)	(D)	(D)	CC
7213	Linen supply* .....	1	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning .....	27	2 540	459	119	80
7216	Drycleaning plants, except rug cleaning* .....	18	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning .....	17	1 268	376	73	45
7218	Industrial laundries* .....	2	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services* .....	4	(D)	(D)	(D)	AA
7212	Garment pressing, and agents for laundries and drycleaners .....	—	—	—	—	—
7219	Laundry and garment services, n.e.c.* .....	4	(D)	(D)	(D)	AA
722	Photographic studios, portrait .....	23	3 805	713	139	64
723, 4	Beauty and barber shops .....	168	12 321	4 773	1 145	543
723	Beauty shops .....	165	(D)	(D)	(D)	FF
724	Barber shops .....	3	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors .....	4	(D)	(D)	(D)	AA
726	Funeral service and crematories .....	63	(D)	(D)	(D)	CC
729	Miscellaneous personal services .....	39	(D)	(D)	(D)	CC
7291	Tax return preparation services .....	22	(D)	(D)	(D)	BB
7299	Miscellaneous personal services, n.e.c. .....	17	1 934	606	168	130

**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)
<b>73</b>	<b>Business services</b> -----	<b>235</b>	<b>54 422</b>	<b>17 818</b>	<b>3 977</b>	<b>1 706</b>
731	Advertising -----	12	5 915	1 794	433	130
7311	Advertising agencies -----	5	(D)	(D)	(D)	BB
7312	Outdoor advertising services -----	3	(D)	(D)	(D)	AA
7313	Radio, television, publishers' advertising representatives -----	4	(D)	(D)	(D)	BB
7319	Advertising, n.e.c. -----	-	-	-	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	12	4 987	2 377	513	157
7322	Adjustment and collection services -----	12	4 987	2 377	513	157
7323	Credit reporting services -----	-	-	-	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	17	2 681	463	95	40
7331	Direct mail advertising services -----	2	(D)	(D)	(D)	AA
7334	Photocopying and duplicating services -----	1	(D)	(D)	(D)	AA
7335, 6	Commercial photography, art, and graphics -----	9	(D)	(D)	(D)	BB
7335	Commercial photography -----	8	(D)	(D)	(D)	AA
7336	Commercial art and graphic design -----	1	(D)	(D)	(D)	AA
7338	Secretarial and court reporting services -----	5	(D)	(D)	(D)	AA
734	Services to dwellings and other buildings -----	76	6 441	2 461	602	482
7342	Disinfecting and pest control services -----	3	(D)	(D)	(D)	AA
7349	Building cleaning and maintenance services, n.e.c. -----	73	(D)	(D)	(D)	EE
735	Miscellaneous equipment rental and leasing -----	18	6 443	1 824	306	82
7352	Medical equipment rental and leasing -----	2	(D)	(D)	(D)	BB
7353	Heavy construction equipment rental and leasing -----	2	(D)	(D)	(D)	AA
7359	Equipment rental and leasing, n.e.c. -----	14	(D)	(D)	(D)	BB
736	Personnel supply services -----	9	1 366	722	86	67
7361	Employment agencies -----	4	393	114	6	2
7363	Help supply services -----	5	973	608	80	65
7363 pt.	Temporary help supply -----	4	(D)	(D)	(D)	BB
7363 pt.	Help supply, except temporary -----	1	(D)	(D)	(D)	AA
737	Computer programming, data processing, and other computer related services -----	23	5 195	1 484	305	82
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	12	(D)	(D)	(D)	BB
7371	Computer programming services -----	7	503	111	27	11
7372	Prepackaged software -----	2	(D)	(D)	(D)	AA
7373	Computer integrated systems -----	3	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services -----	7	(D)	(D)	(D)	BB
7374, 5	Computer processing, information retrieval -----	7	(D)	(D)	(D)	BB
7376	Computer facilities management services -----	-	-	-	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	4	(D)	(D)	(D)	AA
7377	Computer rental and leasing -----	1	(D)	(D)	(D)	AA
7378	Computer maintenance and repair -----	2	(D)	(D)	(D)	AA
7379	Computer related services, n.e.c. -----	1	(D)	(D)	(D)	AA
738	Miscellaneous business services -----	68	21 394	6 693	1 637	666
7381, 2	Detective agencies and protective services -----	8	641	265	80	57
7381	Detective, guard, and armored car services -----	6	(D)	(D)	(D)	BB
7382	Security systems services -----	1	(D)	(D)	(D)	AA
7383	News syndicates -----	2	(D)	(D)	(D)	AA
7384	Photofinishing laboratories* -----	13	(D)	(D)	(D)	BB
7389	Business services, n.e.c. -----	46	17 985	5 918	1 455	548
7389 pt.	Sign painting shops -----	3	(D)	(D)	(D)	AA
7389 pt.	Interior designing -----	1	(D)	(D)	(D)	AA
7389 pt.	Telephone answering services -----	1	(D)	(D)	(D)	AA
7389 pt.	Other business services -----	41	17 497	5 813	1 427	536
<b>75</b>	<b>Automotive repair, services, and parking</b> -----	<b>330</b>	<b>65 377</b>	<b>11 800</b>	<b>2 759</b>	<b>893</b>
751	Automotive rental and leasing, without drivers -----	7	1 161	126	23	6
7513	Truck rental and leasing, without drivers -----	3	(D)	(D)	(D)	AA
7514, 5	Passenger car rental and leasing -----	3	475	33	8	3
7514	Passenger car rental -----	3	475	33	8	3
7515	Passenger car leasing -----	-	-	-	-	-
7519	Utility trailer and recreational vehicle rental -----	1	(D)	(D)	(D)	AA
752	Automobile parking -----	-	-	-	-	-
753	Automotive repair shops -----	299	59 328	10 457	2 430	738
7532	Top, body, and upholstery repair shops and paint shops -----	107	(D)	(D)	(D)	EE
7532 pt.	Top and body repair shops -----	103	19 504	3 877	912	252
7532 pt.	Paint shops -----	4	(D)	(D)	(D)	AA
7538	General automotive repair shops -----	138	26 432	4 113	981	326
7538 pt.	General automotive repair shops, except diesel -----	121	21 319	3 129	720	264
7538 pt.	Diesel repair shops -----	17	5 113	984	261	62
7533, 4, 6, 7, 9	Other automotive repair shops -----	54	(D)	(D)	(D)	CC
7533	Automotive exhaust system repair shops -----	5	971	212	40	14
7534	Tire retreading and repair shops -----	4	(D)	(D)	(D)	BB
7536	Automotive glass replacement shops -----	14	3 239	576	132	34
7537	Automotive transmission repair shops -----	11	(D)	(D)	(D)	BB
7539	Automotive repair shops, n.e.c. -----	20	(D)	(D)	(D)	BB
7539 pt.	Radiator repair -----	6	(D)	(D)	(D)	AA
7539 pt.	Brake, front end, and wheel alignment -----	10	2 249	766	159	46
7539 pt.	Automotive electrical and fuel system services -----	3	140	19	7	5
7539 pt.	Other automotive repair shops, n.e.c. -----	1	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	24	4 888	1 217	306	149
7542	Carwashes -----	21	4 415	1 147	291	141
7549	Automotive services, except repair and carwashes -----	3	473	70	15	8

**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)
<b>76</b>	<b>Miscellaneous repair services</b>	<b>160</b>	<b>26 556</b>	<b>5 724</b>	<b>1 304</b>	<b>419</b>
762	Electrical repair shops	24	4 619	965	142	53
7622	Radio and television repair shops	9	(D)	(D)	(D)	BB
7623, 9	Other electrical and electronic repair shops	15	(D)	(D)	(D)	BB
7623	Refrigeration and air-conditioning service and repair shops	4	(D)	(D)	(D)	AA
7629	Electrical and electronic repair shops, n.e.c.	11	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	11	(D)	(D)	(D)	BB
769	Miscellaneous repair and related services	124	(D)	(D)	(D)	EE
7692	Welding repair	36	(D)	(D)	(D)	BB
7694	Armature rewinding shops	9	(D)	(D)	(D)	BB
7699	Repair shops and related services, n.e.c.	79	12 477	2 569	631	203
<b>78, 79, 84</b>	<b>Amusement and recreation services, including motion pictures and museums</b>	<b>302</b>	<b>145 479</b>	<b>27 254</b>	<b>5 824</b>	<b>2 805</b>
781, 2	Motion picture production, distribution, and services	7	(D)	(D)	(D)	AA
783	Motion picture theaters	31	(D)	(D)	(D)	CC
7832	Motion picture theaters, except drive-in	24	(D)	(D)	(D)	CC
7833	Drive-in motion picture theaters	7	171	16	4	3
784	Video tape rental	47	5 981	1 301	301	222
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	9	1 520	367	42	23
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	5	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	(D)	(D)	(D)	AA
793	Bowling centers	44	(D)	(D)	(D)	EE
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	164	124 551	22 650	4 763	1 950
794	Commercial sports	8	3 501	726	106	49
7941	Professional sports clubs, managers, promoters	—	—	—	—	—
7948	Racing, including track operation	8	3 501	726	106	49
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	156	121 050	21 924	4 657	1 901
791	Dance studios, schools, and halls	2	(D)	(D)	(D)	AA
7991	Physical fitness facilities	13	752	215	50	73
7992	Public golf courses	1	(D)	(D)	(D)	AA
7993	Coin-operated amusement devices	31	19 785	2 731	565	169
7996	Amusement parks	1	(D)	(D)	(D)	AA
7997	Membership sports and recreation clubs	25	(D)	(D)	(D)	BB
7999, 84	Amusement and recreation services, including museums, n.e.c.	83	94 431	17 844	3 893	1 590
7999 pt.	Concession operators of amusement devices and rides	1	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs	—	—	—	—	—
7999 pt., 84	Other recreation and amusements, including museums	82	(D)	(D)	(D)	GG
<b>80</b>	<b>Health services</b>	<b>558</b>	<b>239 660</b>	<b>98 403</b>	<b>20 784</b>	<b>5 128</b>
801	Offices and clinics of doctors of medicine	190	121 059	53 245	10 527	1 596
8011 pt.	Offices of doctors of medicine	182	118 360	52 678	10 406	1 552
8011 pt.	General medical clinics	8	2 699	567	121	44
802	Offices and clinics of dentists	149	36 533	11 324	2 400	666
803	Offices and clinics of doctors of osteopathy	7	(D)	(D)	(D)	BB
804	Offices and clinics of other health practitioners	161	30 403	8 357	1 823	511
8041	Offices and clinics of chiropractors	75	12 589	2 910	618	224
8042	Offices and clinics of optometrists	58	12 308	2 950	695	195
8043	Offices and clinics of podiatrists	7	882	274	48	19
8049	Offices and clinics of health practitioners, n.e.c.	21	4 624	2 223	462	73
805	Nursing and personal care facilities	32	(D)	(D)	(D)	GG
8051	Skilled nursing care facilities	26	(D)	(D)	(D)	GG
8052	Intermediate care facilities	5	(D)	(D)	(D)	EE
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	AA
806	Hospitals	—	—	—	—	—
8062	General medical and surgical hospitals	—	—	—	—	—
8063, 9	Specialty hospitals	—	—	—	—	—
807, 8, 9	Other health services	19	(D)	(D)	(D)	EE
807	Medical and dental laboratories	11	2 751	795	192	49
8071	Medical laboratories	4	830	162	40	11
8072	Dental laboratories	7	1 921	633	152	38
808	Home health care services	4	(D)	(D)	(D)	CC
809	Miscellaneous health and allied services, n.e.c.	4	(D)	(D)	(D)	BB
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	2	(D)	(D)	(D)	BB
8099	Health and allied services, n.e.c.	2	(D)	(D)	(D)	AA
<b>81</b>	<b>Legal services</b>	<b>237</b>	<b>44 972</b>	<b>10 788</b>	<b>2 509</b>	<b>681</b>
<b>823, 4, 9</b>	<b>Selected educational services</b>	<b>6</b>	<b>448</b>	<b>127</b>	<b>28</b>	<b>17</b>
823	Libraries	—	—	—	—	—
824	Vocational schools	3	33	7	—	—
829	Schools and educational services, n.e.c.	3	415	120	28	17
<b>83</b>	<b>Social services</b>	<b>114</b>	<b>7 100</b>	<b>2 071</b>	<b>495</b>	<b>352</b>
835	Child day care services	60	2 475	850	202	182
832, 3, 6, 9	Other social services	54	4 625	1 221	293	170

**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)
<b>87 ex. 8733</b>	<b>Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----</b>	<b>215</b>	<b>62 341</b>	<b>23 751</b>	<b>5 415</b>	<b>1 098</b>
871	Engineering, architectural, and surveying services -----	46	26 000	10 305	2 086	355
8711	Engineering services -----	28	22 230	8 834	1 728	287
8712	Architectural services -----	10	2 565	1 005	274	39
8713	Surveying services -----	8	1 205	466	84	29
872	Accounting, auditing, and bookkeeping services -----	113	21 216	7 593	2 023	513
<b>873 ex. 8733</b>	<b>Research, development, and testing services (except noncommercial research organizations) -----</b>	<b>6</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>BB</b>
8731	Commercial physical and biological research -----	—	—	—	—	—
8732	Commercial economic, sociological, and educational research -----	2	(D)	(D)	(D)	AA
8734	Testing laboratories -----	4	(D)	(D)	(D)	BB
874	Management and public relations services -----	50	(D)	(D)	(D)	CC
8741	Management services -----	21	6 124	2 300	574	105
8742	Management consulting services -----	19	(D)	(D)	(D)	BB
8743	Public relations services -----	3	334	114	25	6
8744	Facilities support management services -----	—	—	—	—	—
8748	Business consulting services, n.e.c. -----	7	(D)	(D)	(D)	AA
<b>89</b>	<b>Services, n.e.c. -----</b>	<b>8</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>BB</b>

**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)
	<b>Total -----</b>	<b>806</b>	<b>606 057</b>	<b>273 834</b>	<b>66 103</b>	<b>17 850</b>
<b>7032, 704</b>	<b>Camps and membership lodging -----</b>	<b>12</b>	<b>1 282</b>	<b>132</b>	<b>28</b>	<b>24</b>
<b>792, 7991 pt., 7997, 7999 pt., 84</b>	<b>Selected amusement, recreation, and related services -----</b>	<b>71</b>	<b>13 603</b>	<b>4 202</b>	<b>624</b>	<b>328</b>
<b>8011 pt.; 8021 pt.; 805, 6, 8, 9</b>	<b>Selected health services -----</b>	<b>141</b>	<b>460 794</b>	<b>225 340</b>	<b>55 013</b>	<b>12 962</b>
8011 pt., 8021 pt., 805	Clinics of doctors of medicine and dentists -----	11	(D)	(D)	(D)	CC
	Nursing and personal care facilities -----	45	63 079	34 937	8 433	3 334
806	Hospitals -----	53	372 836	179 539	43 461	8 781
8062	General medical and surgical hospitals -----	53	372 836	179 539	43 461	8 781
8063, 9	Specialty hospitals -----	—	—	—	—	—
808, 9	Other health services -----	32	(D)	(D)	(D)	FF
<b>8111 pt.</b>	<b>Legal aid societies and similar legal services -----</b>	<b>6</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>BB</b>
<b>823, 4, 9</b>	<b>Selected educational services -----</b>	<b>10</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>CC</b>
<b>83</b>	<b>Social services -----</b>	<b>276</b>	<b>68 058</b>	<b>28 357</b>	<b>6 761</b>	<b>2 926</b>
835	Child day care services -----	37	(D)	(D)	(D)	EE
832, 3, 6, 9	Other social services -----	239	(D)	(D)	(D)	HH
832	Individual and family social services -----	139	19 798	7 826	1 860	912
833	Job training and vocational rehabilitation services -----	21	12 135	5 405	1 317	516
836	Residential care -----	44	17 780	8 959	2 131	857
839	Social services, n.e.c. -----	35	(D)	(D)	(D)	CC
<b>861, 2, 4, 9</b>	<b>Selected membership organizations -----</b>	<b>282</b>	<b>55 329</b>	<b>12 857</b>	<b>3 008</b>	<b>1 423</b>
861	Business associations -----	56	13 069	3 523	794	206
864	Civic, social, and fraternal associations -----	171	24 488	5 847	1 406	1 016
862, 9	Other membership organizations -----	55	17 772	3 487	808	201
<b>873, 4 ex. 8744</b>	<b>Research, testing, and consulting services, except facilities support management services -----</b>	<b>8</b>	<b>(D)</b>	<b>(D)</b>	<b>(D)</b>	<b>BB</b>
873	Research, development, and testing services -----	4	(D)	(D)	(D)	AA
874 ex. 8744	Management and public relations services, except facilities support management services -----	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 <sup>1</sup>	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank <sup>1</sup>	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
<b>South Dakota</b> -----	<b>(X)</b>	<b>1 790 391</b>	<b>1 790 391</b>	<b>100.0</b>	<b>South Dakota — Con.</b>				
Sioux Falls ▲ -----	1	571 168	571 168	31.9	Sturgis -----	11	11 935	1 260 054	70.4
Rapid City -----	2	321 454	892 622	49.9	Madison -----	12	10 976	1 271 030	71.0
Aberdeen -----	3	94 199	986 821	55.1	Milbank -----	13	9 878	1 280 908	71.5
Watertown -----	4	59 275	1 046 096	58.4	Vermillion -----	14	9 269	1 290 177	72.1
Mitchell -----	5	56 297	1 102 393	61.6	Belle Fourche -----	15	8 013	1 298 190	72.5
Yankton -----	6	47 845	1 150 238	64.2	Canton -----	16	7 720	1 305 910	72.9
Brookings -----	7	37 379	1 187 617	66.3	Hot Springs -----	17	7 271	1 313 181	73.3
Huron -----	8	28 250	1 215 867	67.9	Winner -----	18	6 930	1 320 111	73.7
Spearfish -----	9	18 290	1 234 157	68.9	Redfield -----	19	4 551	1 324 662	74.0
Mobridge -----	10	13 962	1 248 119	69.7	Lead -----	20	4 375	1 329 037	74.2
					Brandon -----	21	3 639	1 332 676	74.4
					Box Elder -----	(X)	(D)	(X)	(X)
					Pierre -----	(X)	(D)	(X)	(X)

<sup>1</sup>Places 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 <sup>1</sup>	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank <sup>1</sup>	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
<b>South Dakota</b> -----	<b>(X)</b>	<b>1 790 391</b>	<b>1 790 391</b>	<b>100.0</b>	<b>South Dakota — Con.</b>				
Minnehaha -----	1	590 384	590 384	33.0	Day -----	31	5 460	1 719 033	96.0
Pennington -----	2	368 930	959 314	53.6	Spink -----	32	5 358	1 724 391	96.3
Brown -----	3	103 875	1 063 189	59.4	Turner -----	33	4 735	1 729 150	96.6
Lawrence -----	4	99 729	1 162 918	65.0	Kingsbury -----	34	4 723	1 733 873	96.8
Codington -----	5	60 116	1 223 034	68.3	Gregory -----	35	4 193	1 738 066	97.1
Davison -----	6	56 767	1 279 801	71.5	Bon Homme -----	36	3 802	1 741 868	97.3
Yankton -----	7	51 343	1 331 144	74.3	Hand -----	37	3 664	1 745 532	97.5
Hughes -----	8	48 612	1 379 756	77.1	Douglas -----	38	3 346	1 748 878	97.7
Brookings -----	9	39 934	1 419 690	79.3	Corson -----	39	3 198	1 752 076	97.9
Charles Mix -----	10	36 224	1 455 914	81.3	Perkins -----	40	3 036	1 755 112	98.0
Moody -----	11	32 089	1 488 003	83.1	Deuel -----	41	2 840	1 757 952	98.2
Beadle -----	12	30 081	1 518 084	84.8	Potter -----	42	2 666	1 760 618	98.3
Union -----	13	25 413	1 543 497	86.2	Clark -----	43	2 571	1 763 189	98.5
Meade -----	14	16 983	1 560 480	87.2	Edmunds -----	44	2 546	1 765 735	98.6
Walworth -----	15	15 810	1 576 290	88.0	Aurora -----	45	2 370	1 768 105	98.8
Lincoln -----	16	14 857	1 591 147	88.9	Haakon -----	46	2 234	1 770 339	98.9
Custer -----	17	12 819	1 603 966	89.6	Faulk -----	47	2 015	1 772 354	99.0
Lake -----	18	12 363	1 616 329	90.3	Lyman -----	48	1 921	1 774 275	99.1
Grant -----	19	11 733	1 628 062	90.9	Sully -----	49	1 672	1 775 947	99.2
Clay -----	20	9 851	1 637 913	91.5	Jackson -----	50	1 641	1 777 588	99.3
Miner -----	21	9 210	1 647 123	92.0	Hyde -----	51	1 566	1 779 154	99.4
Butte -----	22	8 793	1 655 916	92.5	Sanborn -----	52	1 501	1 780 655	99.5
Brule -----	23	8 369	1 664 285	93.0	Jones -----	53	1 277	1 781 932	99.5
Hamlin -----	24	7 947	1 672 232	93.4	McPherson -----	54	1 242	1 783 174	99.6
Fall River -----	25	7 838	1 680 070	93.8	Jerauld -----	55	1 231	1 784 405	99.7
Tripp -----	26	7 736	1 687 806	94.3	Dewey -----	56	1 180	1 785 585	99.7
McCook -----	27	7 119	1 694 925	94.7	Mellette -----	57	1 064	1 786 649	99.8
Marshall -----	28	6 828	1 701 753	95.0	Stanley -----	58	891	1 787 540	99.8
Hutchinson -----	29	5 966	1 707 719	95.4	Bennett -----	59	827	1 788 367	99.9
Roberts -----	30	5 854	1 713 573	95.7	Todd -----	60	725	1 789 092	99.9
					Campbell -----	61	502	1 789 594	100.0
					Harding -----	62	349	1 789 943	100.0
					Buffalo -----	(X)	—	1 789 943	100.0
					-----	(X)	(D)	(X)	(X)
					-----	(X)	(D)	(X)	(X)
					-----	(X)	(D)	(X)	(X)
					-----	(X)	(D)	(X)	(X)

<sup>1</sup>Counties 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*<sup>1</sup> (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

<sup>1</sup>*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 classifications<sup>2</sup> 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 classifications<sup>3</sup> 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).<sup>4</sup> 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.

<sup>2</sup>SIC'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.

<sup>3</sup>SIC's 7041, 8111 pt., 84 pt., 86, 8733.

<sup>4</sup>Newly 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**

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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-
<b>70</b>	<b>HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES</b>		<b>73</b>	<b>BUSINESS SERVICES—Con.</b>	
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
<b>72</b>	<b>PERSONAL SERVICES</b>		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	<b>75</b>	<b>AUTOMOTIVE REPAIR, SERVICES, AND PARKING</b>	
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
<b>73</b>	<b>BUSINESS SERVICES</b>		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	<b>76</b>	<b>MISCELLANEOUS REPAIR SERVICES</b>	
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	<b>78</b>	<b>MOTION PICTURES</b>	
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-
<b>79</b>	<b>AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES AND MUSEUMS</b>		<b>81</b>	<b>LEGAL SERVICES</b>	
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	<b>823, 4, 9</b>	<b>SELECTED EDUCATIONAL SERVICES</b>	
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, and booking agents .....	7901		Libraries .....	8200
7922 pt.	Other theatrical services .....	7901		Data processing schools .....	8200
7929 pt.	Dance groups and artists .....	7901		Business and secretarial schools .....	8200
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations .....	7901		Vocational schools, n.e.c. ....	8200
7929 pt.	Other music groups and artists .....	7901		Schools and educational services, n.e.c. ....	8200
7929 pt.	Other entertainers and entertainment groups .....	7901			
7933	Bowling centers .....	7902	<b>83</b>	<b>SOCIAL SERVICES</b>	
7941 pt.	Baseball clubs .....	7902		Individual and family social services .....	8300
7941 pt.	Football clubs .....	7902		Job training and vocational rehabilitation services .....	8300
7941 pt.	Other professional sports clubs .....	7902		Child day care services .....	8300
7941 pt.	Managers and promoters .....	7902		Residential care .....	8300
7948 pt.	Auto racetrack operation .....	7902		Social services, n.e.c. ....	8300
7948 pt.	Horse racetrack operation .....	7902	<b>84</b>	<b>MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS</b>	
7948 pt.	Dog racetrack operation .....	7902		Museums and art galleries .....	8400
7948 pt.	Racing stables and racing, n.e.c. ....	7902		Arboreta and botanical or zoological gardens .....	8400
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs .....	7903			
7991 pt.	Gymnasiums and athletic clubs .....	7903			
7992	Public golf courses .....	7903			
7993	Coin-operated amusement devices .....	7903	8412		
7996	Amusement parks .....	7902	8422		
7997	Membership sports and recreation clubs .....	7903			
7999 pt.	Concession operators of amusement devices and rides .....	7903	<b>86</b>	<b>SELECTED MEMBERSHIP ORGANIZATIONS</b>	
7999 pt.	Carnivals and circuses .....	7903		Business associations .....	8600
7999 pt.	Fairs .....	7903		Professional membership organizations .....	8600
7999 pt.	Roller skating rinks .....	7903	861	Civic, social, and fraternal associations .....	8600
7999 pt.	Ice skating rinks .....	7903	862	Membership organizations, n.e.c. ....	8600
7999 pt.	Other amusement and recreation services, n.e.c. ....	7903	864		
			869		
<b>80</b>	<b>HEALTH SERVICES</b>		<b>87</b>	<b>ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES</b>	
801 pt.	Offices of doctors of medicine .....	8001		Engineering services .....	8701
801 pt.	General medical clinics .....	8001	8711	Architectural services .....	8701
802 pt.	Offices of dentists .....	8002	8712	Surveying services .....	8701
802 pt.	Dental clinics .....	8002	8713	Accounting, auditing, and bookkeeping services .....	8702
803 pt.	Offices of osteopathic physicians .....	8001	8721	Commercial physical research .....	8703
			8731 pt.		
803 pt.	Osteopathic clinics .....	8001		Commercial medical and biological research .....	8703
8041	Offices and clinics of chiropractors .....	8001	8732	Commercial economic, sociological, and educational research .....	8703
8042	Offices and clinics of optometrists .....	8001	8733	Noncommercial research organizations .....	8703
8043	Offices and clinics of podiatrists .....	8001	8734	Testing laboratories .....	8703
8049	Offices and clinics of health practitioners, n.e.c. ....	8001	8741	Management services .....	8704
8051	Skilled nursing care facilities .....	8003		Management consulting services .....	8704
8052	Intermediate care facilities .....	8003	8742	Public relations services .....	8704
8059	Nursing and personal care facilities, n.e.c. ....	8003	8743	Facilities support management services .....	8704
8062	General medical and surgical hospitals .....	8004	8744	Business consulting services, n.e.c. ....	8704
8063	Psychiatric hospitals .....	8004	8748		
8069	Specialty hospitals, except psychiatric .....	8004			
8071	Medical laboratories .....	8005	<b>89</b>	<b>SERVICES, N.E.C.</b>	
8072	Dental laboratories .....	8005		Scientific and related consulting services, except environmental .....	8900
8082	Home health care services .....	8006	8999 pt.	Environmental consulting .....	8900
8092	Kidney dialysis centers .....	8006	8999 pt.	Authors, composers, and other arts-related services .....	8900
8093	Specialty outpatient facilities, n.e.c. ....	8006	8999 pt.	Other services, n.e.c. ....	8900
8099	Health and allied services, n.e.c. ....	8006	8999 pt.		

## Appendix D. Metropolitan Areas

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(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)

### **SOUTH DAKOTA**

#### **Rapid City, SD MSA**

Pennington County, SD

#### **Sioux Falls, SD MSA**

Lincoln County, SD

Minnehaha County, SD

# 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 <sup>1</sup>	Estimated <sup>2</sup>			From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>Total</b> .....	<b>24.4</b>	<b>5.9</b>	<b>73</b>	<b>Business services—Con.</b>		
<b>70 ex. 704</b>	<b>Hotels, rooming houses, camps, and other lodging places (except membership lodging)</b> .....	<b>8.9</b>	<b>2.2</b>	736	Personnel supply services .....	19.6	12.3
				7361	Employment agencies .....	58.6	40.0
				7363	Help supply services .....	4.0	1.3
7011	Hotels and motels .....	8.2	2.1	7363 pt.	Temporary help supply .....	(D)	(D)
7011 pt.	Hotels .....	1.5	.2	7363 pt.	Help supply, except temporary .....	(D)	(D)
7011 pt.	Hotels, 25 guestrooms or more .....	1.0	.2				
7011 pt.	Hotels, less than 25 guestrooms .....	18.6	2.6	737	Computer programming, data processing, and other computer related services .....	8.0	6.8
7011 pt.	Motels, motor hotels, and tourist courts .....	14.2	3.7		Computer programming, prepackaged software, and integrated systems .....	7.8	—
7011 pt.	Motels, tourist courts .....	15.6	4.3	7371, 2, 3	Computer programming services .....	2.3	—
7011 pt.	Motor hotels .....	8.3	1.4		Prepackaged software .....	—	—
702, 3	Other lodging places .....	21.8	3.3	7371	Computer integrated systems .....	15.5	—
702	Rooming and boarding houses .....	17.0	—	7372	Data processing services .....	5.2	29.9
703	Camps and recreational vehicle parks .....	22.1	3.5	7373	Computer processing, information retrieval .....	5.2	29.9
				7374, 5, 6	Computer facilities management services .....	—	—
<b>72</b>	<b>Personal services</b> .....	<b>34.7</b>	<b>6.2</b>	7374, 5	Computer rental and leasing, maintenance, and related services, n.e.c. ....	18.5	14.4
				7376	Computer rental and leasing .....	(D)	(D)
721	Laundry, cleaning, and garment services .....	23.1	1.5	7377, 8, 9	Computer maintenance and repair .....	(D)	(D)
7211	Power laundries, family and commercial* .....	37.4	—		Computer related services, n.e.c. ....	(D)	(D)
7213	Linen supply* .....	(D)	(D)	7377	Miscellaneous business services .....	24.5	16.8
7215	Coin-operated laundries and drycleaning .....	32.0	.3	7378	Detective agencies and protective services .....	56.3	.7
7216	Drycleaning plants, except rug cleaning* .....	28.2	4.4	7378	Detective, guard, and armored car services .....	49.7	.9
7217	Carpet and upholstery cleaning .....	25.5	3.9	7379	Security systems services .....	79.2	—
7218	Industrial launderers* .....	—	—		News syndicates .....	(D)	(D)
7212, 9	Other laundry, cleaning, and garment services* ..	(D)	(D)	738	Photofinishing laboratories* .....	17.5	60.1
7212	Garment pressing, and agents for laundries and drycleaners .....	—	—	7381, 2	Business services, n.e.c. ....	(D)	(D)
				7381	Sign painting shops .....	27.7	4.6
7219	Laundry and garment services, n.e.c.* .....	(D)	(D)	7382	Interior designing .....	(D)	(D)
				7383	Telephone answering services .....	(D)	(D)
722	Photographic studios, portrait .....	62.3	6.5	7384	Other business services .....	22.1	8.7
				7389 pt.			
723, 4	Beauty and barber shops .....	32.9	3.1	7389 pt.			
723	Beauty shops .....	33.4	3.1	7389 pt.			
724	Barber shops .....	—	—	7389 pt.			
725	Shoe repair shops and shoeshine parlors .....	65.5	13.1	<b>75</b>	<b>Automotive repair, services, and parking</b> .....	<b>36.5</b>	<b>4.4</b>
726	Funeral service and crematories .....	35.9	3.3				
				751	Automotive rental and leasing, without drivers .....	5.1	4.0
729	Miscellaneous personal services .....	41.2	33.9	7513	Truck rental and leasing, without drivers .....	(D)	(D)
7291	Tax return preparation services .....	26.2	41.6	7514, 5	Passenger car rental and leasing .....	6.7	.3
7299	Miscellaneous personal services, n.e.c. ....	47.2	30.8	7514	Passenger car rental .....	(D)	(D)
				7515	Passenger car leasing .....	(D)	(D)
<b>73</b>	<b>Business services</b> .....	<b>22.2</b>	<b>11.0</b>	7519	Utility trailer and recreational vehicle rental .....	(D)	(D)
731	Advertising .....	35.5	6.0				
7311	Advertising agencies .....	17.1	1.8	752	Automobile parking .....	(D)	(D)
7312	Outdoor advertising services .....	60.6	17.5				
7313	Radio, television, publishers' advertising representatives .....	59.6	5.4	753	Automotive repair shops .....	42.5	3.7
7319	Advertising, n.e.c. ....	—	—	7532	Top, body, and upholstery repair shops and paint shops .....	54.6	2.6
					Top and body repair shops .....	56.4	2.6
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	23.1	2.2	7532 pt.	Paint shops .....	17.6	1.3
7322	Adjustment and collection services .....	(D)	(D)	7538	General automotive repair shops .....	52.4	5.3
7323	Credit reporting services .....	(D)	(D)	7538 pt.	General automotive repair shops, except diesel .....	58.4	6.9
					Diesel repair shops .....	32.4	—
733	Mailing, reproduction, commercial art and photography, and stenographic services .....	34.1	1.2	7538 pt.	Other automotive repair shops .....	16.0	2.7
7331	Direct mail advertising services .....	(D)	(D)	7533, 4, 6, 7, 9			
7334	Photocopying and duplicating services .....	63.2	—	7533	Automotive exhaust system repair shops .....	31.3	8.1
7335, 6	Commercial photography, art, and graphics .....	24.8	—	7534	Tire retreading and repair shops .....	(D)	(D)
7335	Commercial photography .....	14.8	—	7536	Automotive glass replacement shops .....	20.2	9.1
7336	Commercial art and graphic design .....	79.1	—	7537	Automotive transmission repair shops .....	29.4	—
7338	Secretarial and court reporting services .....	(D)	(D)	7539	Automotive repair shops, n.e.c. ....	(D)	(D)
				7539 pt.	Radiator repair .....	6.6	—
734	Services to dwellings and other buildings .....	48.1	14.1	7539 pt.	Brake, front end, and wheel alignment .....	21.1	—
7342	Disinfecting and pest control services .....	58.7	1.8	7539 pt.	Automotive electrical and fuel system services .....	38.4	—
7349	Building cleaning and maintenance services, n.e.c. ....	47.9	14.3	7539 pt.	Other automotive repair shops, n.e.c. ....	(D)	(D)
735	Miscellaneous equipment rental and leasing .....	9.2	14.1	754	Automotive services, except repair .....	(D)	(D)
7352	Medical equipment rental and leasing .....	(D)	(D)	7542	Carwashes .....	45.0	14.1
7353	Heavy construction equipment rental and leasing ..	(D)	(D)	7549	Automotive services, except repair and carwashes .....	(D)	(D)
7359	Equipment rental and leasing, n.e.c. ....	16.7	16.3				

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 <sup>1</sup>	Estimated <sup>2</sup>			From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>76</b>	<b>Miscellaneous repair services</b> -----	<b>33.8</b>	<b>5.9</b>	<b>80</b>	<b>Health services</b> -----	<b>29.0</b>	<b>4.7</b>
762	Electrical repair shops -----	23.0	15.7	801	Offices and clinics of doctors of medicine -----	30.1	5.7
7622	Radio and television repair shops -----	22.6	38.5	8011 pt.	Offices of doctors of medicine -----	31.0	5.9
7623, 9	Other electrical and electronic repair shops -----	23.2	7.6	8011 pt.	General medical clinics -----	9.3	–
7623	Refrigeration and air-conditioning service and repair shops -----	11.3	33.0	802	Offices and clinics of dentists -----	41.4	8.0
7629	Electrical and electronic repair shops, n.e.c. ---	26.4	.8	803	Offices and clinics of doctors of osteopathy -----	27.5	2.5
763	Watch, clock, and jewelry repair -----	–	–	804	Offices and clinics of other health practitioners ----	37.2	1.5
764	Reupholstery and furniture repair -----	34.5	–	8041	Offices and clinics of chiropractors -----	47.4	3.1
769	Miscellaneous repair and related services -----	38.0	3.3	8042	Offices and clinics of optometrists -----	34.9	.8
7692	Welding repair -----	50.5	1.2	8043	Offices and clinics of podiatrists -----	30.1	–
7694	Armature rewinding shops -----	22.8	10.6	8049	Offices and clinics of health practitioners, n.e.c. --	21.1	–
7699	Repair shops and related services, n.e.c. -----	37.4	2.6	805	Nursing and personal care facilities -----	.4	2.0
				8051	Skilled nursing care facilities -----	.4	2.2
				8052	Intermediate care facilities -----	(D)	(D)
				8059	Nursing and personal care facilities, n.e.c. -----	(D)	(D)
				806	Hospitals -----	(D)	(D)
				8062	General medical and surgical hospitals -----	–	–
				8063, 9	Specialty hospitals -----	(D)	(D)
<b>78, 79, 84</b>	<b>Amusement and recreation services, including motion pictures and museums</b> -----	<b>9.3</b>	<b>8.7</b>	807, 8, 9	Other health services -----	(D)	(D)
781, 2	Motion picture production, distribution, and services --	–	4.8	807	Medical and dental laboratories -----	41.3	.2
783	Motion picture theaters -----	4.5	.6	8071	Medical laboratories -----	41.5	–
7832	Motion picture theaters, except drive-in -----	4.5	–	8072	Dental laboratories -----	40.1	1.8
7833	Drive-in motion picture theaters -----	–	42.7	808	Home health care services -----	10.6	14.5
				809	Miscellaneous health and allied services, n.e.c. ---	(D)	(D)
				8092	Kidney dialysis centers -----	–	–
				8093	Specialty outpatient facilities, n.e.c. -----	15.4	.4
				8099	Health and allied services, n.e.c. -----	(D)	(D)
				<b>81</b>	<b>Legal services</b> -----	<b>44.5</b>	<b>1.9</b>
784	Video tape rental -----	42.2	6.2	<b>823, 4, 9</b>	<b>Selected educational services</b> -----	<b>19.0</b>	<b>10.2</b>
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	4.6	–	823	Libraries -----	–	–
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	4.1	–	824	Vocational schools -----	24.2	–
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	5.5	–	829	Schools and educational services, n.e.c. -----	9.5	28.7
793	Bowling centers -----	31.2	15.4	<b>83</b>	<b>Social services</b> -----	<b>37.4</b>	<b>21.3</b>
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	7.2	9.1	835	Child day care services -----	40.3	6.2
794	Commercial sports -----	3.6	.2	832, 3, 6, 9	Other social services -----	34.5	36.3
7941	Professional sports clubs, managers, promoters -----	(D)	(D)	<b>87 ex. 8733</b>	<b>Engineering, accounting, research, management, and related services (except noncommercial research organizations)</b> -----	<b>21.2</b>	<b>4.3</b>
7948	Racing, including track operation -----	(D)	(D)	871	Engineering, architectural, and surveying services --	13.6	1.2
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	7.4	9.4	8711	Engineering services -----	14.5	1.3
791	Dance studios, schools, and halls -----	(D)	(D)	8712	Architectural services -----	12.3	1.2
7991	Physical fitness facilities -----	11.5	51.2	8713	Surveying services -----	6.6	–
7992	Public golf courses -----	(D)	(D)	872	Accounting, auditing, and bookkeeping services ----	36.2	6.4
7993	Coin-operated amusement devices -----	5.1	2.1	873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) ---	4.2	7.1
7996	Amusement parks -----	–	–	8731	Commercial physical and biological research -----	(D)	(D)
7997	Membership sports and recreation clubs -----	6.7	7.8	8732	Commercial economic, sociological, and educational research -----	(D)	(D)
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	8.3	11.3	8734	Testing laboratories -----	.4	8.5
7999 pt.	Concession operators of amusement devices and rides -----	26.3	–	874	Management and public relations services -----	18.3	6.0
7999 pt., 84	Carnivals, circuses, and fairs -----	–	–	8741	Management services -----	8.9	1.3
	Other recreation and amusements, including museums -----	8.1	11.4	8742	Management consulting services -----	24.8	1.9
				8743	Public relations services -----	(D)	(D)
				8744	Facilities support management services -----	(D)	(D)
				8748	Business consulting services, n.e.c. -----	44.3	51.4
				<b>89</b>	<b>Services, n.e.c.</b> -----	<b>9.5</b>	<b>37.7</b>

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup>	Estimated <sup>2</sup>			From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>Total</b> .....	<b>6.5</b>	<b>2.5</b>	<b>823, 4, 9</b>	<b>Selected educational services</b> .....	<b>18.3</b>	<b>67.7</b>
7032, 704	Camps and membership lodging .....	44.6	27.1	83	<b>Social services</b> .....	19.0	6.7
792, 7991 pt., 7997, 7999 pt., 84	<b>Selected amusement, recreation, and related services</b> .....	22.0	3.3	835	Child day care services .....	8.5	5.7
8011 pt.; 8021 pt.; 805, 6, 8, 9	<b>Selected health services</b> .....	1.9	.6	832, 3, 6, 9	Other social services .....	20.2	6.8
8011 pt., 8021 pt., 805	Clinics of doctors of medicine and dentists .....	—	4.6	832	Individual and family social services .....	17.4	9.7
806	Hospitals .....	.9	—	833	Job training and vocational rehabilitation services .....	13.4	2.5
8062	General medical and surgical hospitals .....	(D)	(D)	836	Residential care .....	9.3	2.6
8063, 9	Specialty hospitals .....	(D)	(D)	839	Social services, n.e.c. .....	58.4	14.1
808, 9	Other health services .....	23.4	16.7	<b>861, 2, 4, 9</b>	<b>Selected membership organizations</b> .....	<b>28.7</b>	<b>10.9</b>
8111 pt.	<b>Legal aid societies and similar legal services</b> .....	—	—	861	Business associations .....	40.3	3.7
				864	Civic, social, and fraternal associations .....	36.6	19.8
				862, 9	Other membership organizations .....	11.1	3.3
				<b>873, 4 ex.</b>	<b>Research, testing, and consulting services, except facilities support management services</b> .....	<b>7.1</b>	<b>.5</b>
				<b>8744</b>			
				873	Research, development, and testing services .....	4.6	1.0
				874 ex.	Management and public relations services, except facilities support management services .....	9.5	—
				8744			

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

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

## Appendix F. **Geographic Notes**

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### **SOUTH DAKOTA**

**Sioux Falls** is in Lincoln and Minnehaha Counties.

# 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
	<b>Total</b> .....	<b>4 842</b>	<b>4 296</b>	<b>4 503</b>	<b>3 998</b>
<b>70 ex. 704</b>	<b>Hotels, rooming houses, camps, and other lodging places (except membership lodging)</b> .....	<b>419</b>	<b>404</b>	<b>379</b>	<b>376</b>
	Hotels and motels .....	359	363	324	338
7011	Hotels .....	58	83	54	78
7011 pt.	Hotels, 25 guestrooms or more .....	42	49	38	45
7011 pt.	Hotels, less than 25 guestrooms .....	16	34	16	33
7011 pt.	Motels, motor hotels, and tourist courts .....	301	280	270	260
7011 pt.	Motels, tourist courts .....	286	249	257	230
7011 pt.	Motor hotels .....	15	31	13	30
702, 3	Other lodging places .....	60	41	55	38
702	Rooming and boarding houses .....	5	5	5	4
703	Camps and recreational vehicle parks .....	55	36	50	34
<b>72</b>	<b>Personal services</b> .....	<b>601</b>	<b>592</b>	<b>554</b>	<b>545</b>
721	Laundry, cleaning, and garment services .....	142	128	126	120
7211	Power laundries, family and commercial* .....	12	10	12	9
7213	Linen supply* .....	2	6	2	6
7215	Coin-operated laundries and drycleaning .....	46	45	37	40
7216	Drycleaning plants, except rug cleaning* .....	36	37	33	35
7217	Carpet and upholstery cleaning .....	32	18	31	18
7218	Industrial launderers* .....	5	4	5	4
7212, 9	Other laundry, cleaning, and garment services* .....	9	8	6	8
722	Photographic studios, portrait .....	43	35	42	34
723, 4	Beauty and barber shops .....	270	285	248	261
723	Beauty shops .....	264	276	243	253
724	Barber shops .....	6	9	5	8
725	Shoe repair shops and shoeshine parlors .....	9	8	8	8
726	Funeral service and crematories .....	74	75	70	72
729	Miscellaneous personal services .....	63	61	60	50
7291	Tax return preparation services .....	30	26	28	20
7299	Miscellaneous personal services, n.e.c. .....	33	35	32	30
<b>73</b>	<b>Business services</b> .....	<b>562</b>	<b>459</b>	<b>523</b>	<b>422</b>
731	Advertising .....	40	35	35	34
7311	Advertising agencies .....	24	21	22	21
7312	Outdoor advertising services .....	10	8	9	8
7313	Radio, television, publishers' advertising representatives .....	6	4	4	4
7319	Advertising, n.e.c. .....	—	2	—	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies .....	36	35	35	31
7322	Adjustment and collection services .....	34	26	33	24
7323	Credit reporting services .....	2	9	2	7
733	Mailing, reproduction, commercial art and photography, and stenographic services .....	47	26	44	25
7331	Direct mail advertising services .....	2	3	1	2
7334	Photocopying and duplicating services .....	5	4	4	4
7335, 6	Commercial photography, art, and graphics .....	21	12	20	12
7335	Commercial photography .....	12	7	12	7
7336	Commercial art and graphic design .....	9	5	8	5
7338	Secretarial and court reporting services .....	19	7	19	7
734	Services to dwellings and other buildings .....	142	114	128	100
7342	Disinfecting and pest control services .....	6	5	5	3
7349	Building cleaning and maintenance services, n.e.c. .....	136	109	123	97
735	Miscellaneous equipment rental and leasing .....	55	43	51	42
7352	Medical equipment rental and leasing .....	12	7	11	7
7353	Heavy construction equipment rental and leasing .....	4	6	4	6
7359	Equipment rental and leasing, n.e.c. .....	39	30	36	29
736	Personnel supply services .....	36	21	35	21
7361	Employment agencies .....	16	10	15	10
7363	Help supply services .....	20	11	20	11

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
<b>73</b>	<b>Business services — Con.</b>				
737	Computer programming, data processing, and other computer related services -----	66	55	63	52
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	36	31	36	30
7371	Computer programming services -----	20	19	20	18
7372	Prepackaged software -----	9	7	9	7
7373	Computer integrated systems -----	7	5	7	5
7374, 5, 6	Data processing services -----	14	14	14	14
7374, 5	Computer processing, information retrieval -----	14	13	14	13
7376	Computer facilities management services -----	—	1	—	1
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	16	10	13	8
7377	Computer rental and leasing -----	1	2	1	2
7378	Computer maintenance and repair -----	12	4	9	3
7379	Computer related services, n.e.c. -----	3	4	3	3
738	Miscellaneous business services -----	140	130	132	117
7381, 2	Detective agencies and protective services -----	22	18	21	16
7381	Detective, guard, and armored car services -----	18	14	17	12
7382	Security systems services -----	4	4	4	4
7383	News syndicates -----	2	3	2	2
7384	Photofinishing laboratories* -----	23	29	21	26
7389	Business services, n.e.c. -----	93	80	88	73
7389 pt.	Sign painting shops -----	9	7	8	7
7389 pt.	Interior designing -----	3	4	3	3
7389 pt.	Telephone answering services -----	2	2	2	2
7389 pt.	Other business services -----	79	67	75	61
<b>75</b>	<b>Automotive repair, services, and parking -----</b>	<b>566</b>	<b>473</b>	<b>527</b>	<b>440</b>
751	Automotive rental and leasing, without drivers -----	29	24	28	21
7513	Truck rental and leasing, without drivers -----	11	9	11	7
7514, 5	Passenger car rental and leasing -----	17	11	16	10
7519	Utility trailer and recreational vehicle rental -----	1	4	1	4
752	Automobile parking -----	3	2	3	2
753	Automotive repair shops -----	473	403	439	377
7532	Top, body, and upholstery repair shops and paint shops -----	153	142	142	135
7532 pt.	Top and body repair shops -----	145	138	134	131
7532 pt.	Paint shops -----	8	4	8	4
7538	General automotive repair shops -----	220	178	204	165
7538 pt.	General automotive repair shops, except diesel -----	190	154	176	142
7538 pt.	Diesel repair shops -----	30	24	28	23
7533, 4, 6, 7, 9	Other automotive repair shops -----	100	83	93	77
7533	Automotive exhaust system repair shops -----	11	12	11	11
7534	Tire retreading and repair shops -----	7	5	6	4
7536	Automotive glass replacement shops -----	26	15	24	14
7537	Automotive transmission repair shops -----	20	22	20	20
7539	Automotive repair shops, n.e.c. -----	36	29	32	28
7539 pt.	Radiator repair -----	8	11	8	10
7539 pt.	Brake, front end, and wheel alignment -----	20	16	18	16
7539 pt.	Automotive electrical and fuel system services -----	6	1	5	1
7539 pt.	Other automotive repair shops, n.e.c. -----	2	1	1	1
754	Automotive services, except repair -----	61	44	57	40
7542	Carwashes -----	47	31	43	28
7549	Automotive services, except repair and carwashes -----	14	13	14	12
<b>76</b>	<b>Miscellaneous repair services -----</b>	<b>244</b>	<b>205</b>	<b>222</b>	<b>190</b>
762	Electrical repair shops -----	46	46	42	42
7622	Radio and television repair shops -----	15	19	12	16
7623, 9	Other electrical and electronic repair shops -----	31	27	30	26
7623	Refrigeration and air-conditioning service and repair shops -----	9	5	8	5
7629	Electrical and electronic repair shops, n.e.c. -----	22	22	22	21
763	Watch, clock, and jewelry repair -----	4	2	4	2
764	Reupholstery and furniture repair -----	16	19	12	17
769	Miscellaneous repair and related services -----	178	138	164	129
7692	Welding repair -----	43	42	41	40
7694	Armature rewinding shops -----	11	10	10	10
7699	Repair shops and related services, n.e.c. -----	124	86	113	79
<b>78, 79, 84</b>	<b>Amusement and recreation services, including motion pictures and museums -----</b>	<b>448</b>	<b>354</b>	<b>413</b>	<b>322</b>
781, 2	Motion picture production, distribution, and services -----	12	5	11	3
783	Motion picture theaters -----	38	43	38	38
7832	Motion picture theaters, except drive-in -----	31	36	31	33
7833	Drive-in motion picture theaters -----	7	7	7	5
784	Video tape rental -----	71	44	57	40
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	16	9	15	8
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	6	5	6	5
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	10	4	9	3
793	Bowling centers -----	54	54	44	49

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
<b>78, 79, 84</b>	<b>Amusement and recreation services, including motion pictures and museums—Con.</b>				
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums .....	257	199	248	184
794	Commercial sports .....	15	11	15	11
7941	Professional sports clubs, managers, promoters .....	2	1	2	1
7948	Racing, including track operation .....	13	10	13	10
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums .....	242	188	233	173
791	Dance studios, schools, and halls .....	7	8	7	8
7991	Physical fitness facilities .....	19	26	16	24
7992	Public golf courses .....	3	4	3	4
7993	Coin-operated amusement devices .....	48	19	47	19
7996	Amusement parks .....	6	7	6	7
7997	Membership sports and recreation clubs .....	29	30	27	29
7999, 84	Amusement and recreation services, including museums, n.e.c. ....	130	94	127	82
<b>80</b>	<b>Health services .....</b>	<b>968</b>	<b>912</b>	<b>916</b>	<b>866</b>
801	Offices and clinics of doctors of medicine .....	349	349	322	329
8011 pt.	Offices of doctors of medicine .....	335	344	309	327
8011 pt.	General medical clinics .....	14	5	13	2
802	Offices and clinics of dentists .....	260	273	255	261
803	Offices and clinics of doctors of osteopathy .....	9	10	9	10
804	Offices and clinics of other health practitioners .....	249	178	235	172
8041	Offices and clinics of chiropractors .....	118	83	113	82
8042	Offices and clinics of optometrists .....	80	73	75	71
8043	Offices and clinics of podiatrists .....	14	11	13	10
8049	Offices and clinics of health practitioners, n.e.c. ....	37	11	34	9
805	Nursing and personal care facilities .....	42	47	40	45
8051	Skilled nursing care facilities .....	35	36	33	35
8052	Intermediate care facilities .....	6	8	6	7
8059	Nursing and personal care facilities, n.e.c. ....	1	3	1	3
806	Hospitals .....	2	–	2	–
807, 8, 9	Other health services .....	57	55	53	49
807	Medical and dental laboratories .....	36	33	33	29
8071	Medical laboratories .....	11	14	11	11
8072	Dental laboratories .....	25	19	22	18
808	Home health care services .....	7	5	7	3
809	Miscellaneous health and allied services, n.e.c. ....	14	17	13	17
8092	Kidney dialysis centers .....	–	–	–	–
8093	Specialty outpatient facilities, n.e.c. ....	9	10	8	10
8099	Health and allied services, n.e.c. ....	5	7	5	7
<b>81</b>	<b>Legal services .....</b>	<b>380</b>	<b>393</b>	<b>364</b>	<b>366</b>
<b>823, 4, 9</b>	<b>Selected educational services .....</b>	<b>22</b>	<b>19</b>	<b>22</b>	<b>16</b>
823	Libraries .....	–	1	–	–
824	Vocational schools .....	8	6	8	6
829	Schools and educational services, n.e.c. ....	14	12	14	10
<b>83</b>	<b>Social services .....</b>	<b>188</b>	<b>96</b>	<b>164</b>	<b>87</b>
835	Child day care services .....	110	49	93	46
832, 3, 6, 9	Other social services .....	78	47	71	41
<b>87 ex. 8733</b>	<b>Engineering, accounting, research, management, and related services (except noncommercial research organizations) .....</b>	<b>424</b>	<b>363</b>	<b>401</b>	<b>346</b>
871	Engineering, architectural, and surveying services .....	110	99	105	96
8711	Engineering services .....	62	54	59	53
8712	Architectural services .....	35	32	33	30
8713	Surveying services .....	13	13	13	13
872	Accounting, auditing, and bookkeeping services .....	198	180	191	168
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) .....	21	15	19	15
8731	Commercial physical and biological research .....	1	3	1	3
8732	Commercial economic, sociological, and educational research .....	7	8	6	8
8734	Testing laboratories .....	13	4	12	4
874	Management and public relations services .....	95	69	86	67
8741	Management services .....	38	23	36	21
8742	Management consulting services .....	40	31	36	31
8743	Public relations services .....	5	8	4	8
8744	Facilities support management services .....	3	–	2	–
8748	Business consulting services, n.e.c. ....	9	7	8	7
<b>89</b>	<b>Services, n.e.c. ....</b>	<b>20</b>	<b>26</b>	<b>18</b>	<b>22</b>

## 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
	<b>Total .....</b>	<b>1 113</b>	<b>957</b>	<b>1 073</b>	<b>921</b>
<b>7032, 704</b>	<b>Camps and membership lodging .....</b>	<b>18</b>	<b>18</b>	<b>16</b>	<b>18</b>
<b>792, 7991 pt., 7997, 7999 pt., 84</b>	<b>Selected amusement, recreation, and related services .....</b>	<b>91</b>	<b>65</b>	<b>88</b>	<b>62</b>
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	10	8	10	7
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs .....	48	36	48	34
7999 pt. 84	Fairs .....	5	2	4	2
	Museums, art galleries, and botanical and zoological gardens .....	28	19	26	19
<b>8011 pt.; 8021 pt.; 805, 6, 8, 9</b>	<b>Selected health services .....</b>	<b>177</b>	<b>167</b>	<b>171</b>	<b>161</b>
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists .....	13	16	13	15
805	Nursing and personal care facilities .....	59	57	58	55
806	Hospitals .....	63	69	62	67
808, 9	Other health services .....	42	25	38	24
808	Home health care services .....	8	4	7	4
809	Miscellaneous health and allied services, n.e.c. ....	34	21	31	20
<b>8111 pt.</b>	<b>Legal aid societies and similar legal services .....</b>	<b>8</b>	<b>9</b>	<b>8</b>	<b>9</b>
<b>823, 4, 9</b>	<b>Selected educational services .....</b>	<b>14</b>	<b>11</b>	<b>13</b>	<b>11</b>
<b>83</b>	<b>Social services .....</b>	<b>396</b>	<b>317</b>	<b>383</b>	<b>310</b>
835	Child day care services .....	50	43	48	40
832, 3, 6, 9	Other social services .....	346	274	335	270
<b>861, 2, 4, 9</b>	<b>Selected membership organizations .....</b>	<b>395</b>	<b>363</b>	<b>380</b>	<b>344</b>
861	Business associations .....	79	65	77	64
864	Civic, social, and fraternal associations .....	235	229	224	213
862, 9	Other membership organizations .....	81	69	79	67
<b>873, 4 ex. 8744</b>	<b>Research, testing, and consulting services, except facilities support management services .....</b>	<b>14</b>	<b>7</b>	<b>14</b>	<b>6</b>
873	Research, development, and testing services .....	7	4	7	4
8731	Commercial physical and biological research .....	—	—	—	—
8732	Commercial economic, sociological, and educational research .....	1	—	1	—
8733	Noncommercial research organizations .....	4	4	4	4
8734	Testing laboratories .....	2	—	2	—
874 ex. 8744	Management and public relations services, except facilities support management services .....	7	3	7	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.